

TSWELOPELE LOCAL MUNICIPALITY

FS 183

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23 JUNE 2015



MTREF

2015/2016–2017/2018

**PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA
CIRCULARS**

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PART 1

1. Mayoral Report by Cllr. Mathibe (Budget Speech)

2015 / 16 BUDGET SPEECH BY THE MAYOR OF TSWELOPELE LOCAL MUNICIPALITY, COUNCILLOR MATSO MATHIBE AT HOOPSTAD TOWN HALL [10:00] 23 JUNE 2015

Honorable Speaker

Fellow Councillors

Leaders of political parties represented in Council

Church Leaders: Rev Phahlane

Rev Sikhotha

and all other faith based organizations present here

Different Stakeholders

Ward Committees present here

Speaker of Lejweleputswa Cllr. Oliphant

Trade unions present

Municipal Manager

Directors and officials present here

Community Members

My special guests today

All protocol observed

Dumelang, goeie more, molweni, sanibonani, agee, good morning.

2015 THEME: "THE YEAR OF THE FREEDOM CHARTER"

I would like to thank the Speaker for creating the opportunity for us to address the people of Tswelopele.

Honorable Speaker, the theme for this year's budget is "The year of the Freedom Charter"

Madam Speaker, the freedom we enjoy today is the result of the kindness our leaders and freedom fighters received through the struggle. As the struggle for freedom reached a new intensity in the early fifties, the ANC saw the need for a clear statement on the future of South Africa and the idea of a Freedom Charter was born.

During the development of the Freedom Charter the ANC and its allies invited the whole of South Africa to record their demands so that they could be incorporated in a common document. Thousands of people participated in the campaign and sent in their demands for the kind of South Africa they wished to live in. These demands found final expression in the Freedom Charter.

The new society as envisaged in the Freedom Charter is a response to the legacy of apartheid. This inhuman system institutionalised discrimination and segregation on the basis of race. It denied the majority access to political power and imposed an inequitable socio-economic system.

A clear understanding of our past enables us to frame our agenda of transformation, which includes:

- Eliminating poverty and extreme inequalities;
- Democratising the economy and empowering the disadvantaged;
- Creating productive employment opportunities;
- Initiating growth and development to improve the quality of life for our citizens, especially the poor; and
- Giving due regard to the implementation of environmental sustainability and use of resources.

Madam Speaker, as current leaders we indeed need to honour those who suffered for the justice and freedom of our land. We must respect those who have worked tirelessly to build and develop the South Africa we have today.

The Freedom Charter talks of a non-racial, non-sexist, democratic and a prosperous society as well as one characterised by socio-economic prosperity and advancement. It is these values that had inspired the great leaders of our movement such as Nelson Mandela, Oliver Tambo, Joe Slovo, Walter Sisulu, Lillian Ngoyi and Yusuf Dadoo and many others.

As the Council of Tswelopele Local Municipality, we really condemn the recent attacks on foreign nationals. Collectively in the past we were united in the fight against apartheid and the previous month the whole of Africa was commemorating Africa Month. Thus the results of the freedom charter are visible to many and must not be undermined by our actions.

Madam Speaker, during community engagements in various platforms we also need to impart the knowledge of preserving our cultural heritage. Cultural heritage is a source of social memory; it is also a material record of the remote roots of nations and ethnic groups. As such it plays an essential role in the process of cultural identification, in maintaining the feel of identity.

The protection of cultural heritage should therefore involve not only the preservation of its authentic historical substance, ensuring its adherence and continuation but it should also involve ensuring that the general public has the possibility to benefit from the historical heritage.

Honorable Speaker, I welcome the people of Tswelopele whose voices were heard through the Integrated Development Plan and Budget processes as well as everyone who has joined us today. The public participation approach implied in soliciting IDP and Budget inputs were robust and intensive with all the stakeholders. Madam Speaker, all municipal wards were engaged as well as stakeholders having interest in our municipal affairs.

Madam Speaker, in the past the municipality was not taking inputs made by the community during the public participation seriously, for the first time in our municipality, during the public participation on the Budget and IDP, inputs from the community are incorporated into the IDP document and those, which provision has been made in the budget for, will be addressed.

Ka nnete re le Masepala wa Tswelopele re entse ka hohle hore re nonye setjhaba maikutlo le ho utlwa ditlhaliso tsa bona pele re ka fetisa budget ena.

Madam Speaker this budget we are tabling today, demonstrates that the voice of the masses have been heard. In preparation of this budget various changing circumstances have been considered, key national documents have also been consulted to ensure that, as a municipality, we align ourselves with Key Developmental Priorities as contained in the State of the Nations Address by the President, National Development Plan, State of the Premier Address and Free State Growth and Development Strategy.

As we assemble here today, we pledge to define how we will continue to tackle the challenges of poverty, unemployment and inequality. We have seen the national launch of “back to basics” in October 2014, the implementation of this strategy will ensure that all municipalities in the country gets the basics right and improves service delivery thereby breathing new life into municipalities.

We are committed to address the challenges we face with passion and vigour. As the Council of Tswelopele we are more rejuvenated than ever before.

Concerted efforts were put into planning and stakeholder mobilization, we took note that not all of the problems could be addressed; however, positive strides are evident towards the development of the area. One cannot shy away from the fact that our equitable share is annually decreasing and the needs of the community are consistently increasing.

The ward based approach that we embarked on during the public participation really assisted the municipality to have firsthand information on the needs of our communities as a result, various mechanisms and methods have been implemented to ensure that the needs are reflected in the budget as well as the municipal integrated development plan. Thus it has given us an opportunity to reach many communities and appreciated the diverse needs of our communities. Yet, we all share the common collective goals of live-able conditions and sustainability.

Fellow Councillors, we have reached an important stage of our term whereby the country will be conducting local government elections countrywide in few months time.

In 2011 when we came into office the promise that we made was to ensure the progression, sustainability and development of the municipality, to that effect we have really met our goals as the municipality has been improving consistently. As the motto goes “A municipality in progress” we must always strive for the next level and not accept average performance towards service delivery. Fellow residents, we are building and growing our municipality on a solid foundation laid over the past years. Over and above extending basic services, as well as providing infrastructure, we have implemented various projects and stabilised our municipality's finances, even during the recent harsh economic climate, where we all experienced high unemployment across the country. For us to push the frontiers of poverty backwards we have budgeted enough for LED projects and we have established different LED forums who were intensively trained on how to start and manage small business enterprise.

Ho projeke tse kgolo tse tlang ka hara motse re entse qeeto ya hore 25% ya projeke e ye ho borakgwebo ba Tswelopele ele ho kgothaletsa hore moruo o nne o ate ka hara motse le ho phamisa bo rakhgwebo ba lapeng.

It does also require, Madam Speaker that we focus on ensuring improvement in the quality of services we provide. We should ensure this through investment in repairs and maintenance of our current infrastructure. We also need to ensure that all employees in our municipality serve the people of Tswelopele with honesty and diligence.

PERFORMANCE LEVELS

Madam Speaker, Fellow Councillors and Community of Tswelopele, the municipal performance to date, is at 91%, this clearly depicts the progress being made by the municipality in realizing the targets set in the IDP and Service Delivery Budget and Implementation Plans of the current financial year.

The municipality continuously monitors performance through the governance structures and this has yielded the positive envisaged results.

COGTA has done a review of South Africa's 278 municipalities, which has revealed that we still have a journey to reach the ideal municipality we envisage. The back to basics template has been introduced by Mr P Gordhan, the Minister of Cooperative Governance and Traditional Affairs. To that effect Tswelopele Local Municipality has been consistent in reporting and has been recognised by the Minister as one of the best compliant municipality with "Back to Basics".

AUDITOR GENERAL DASHBOARD REPORT

Madam Speaker, I would like to state that for 2014/2015 financial year we have set the objective of the dashboard to assess the state of the control environment in the municipality. Drivers of internal controls have been grouped based on Weaknesses of leadership as identified by the Auditor General (SA).

The municipality has in 2014/ 2015 financial year made quarterly commitments which have been monitored on the monthly basis to ensure that the weaknesses identified are adequately addressed and necessary internal control are been placed and implemented.

FIVE KEY CONTROLS

Madam Speaker, in terms of MFMA Circular No. 14 issued by the Free State Provincial Treasury on 17 August 2010, municipalities are required to adhere to the five key controls. In addition Transversal Resolution No. 7 of 2012 issued by Free State Provincial Public Accounts Committee states that all municipalities must adhere to the five key controls

The municipality has in the 2014/ 2015 financial year made a significant improvement in addressing the five key control through monthly monitoring and reporting to the relevant stakeholders' i.e. provincial treasury. More than 90% of the activities in the five key control matrix have been addressed.

AUDIT RECOVERY PLAN

Madam Speaker, in terms of section 131 of the Municipal Finance Management Act No. 56 of 2003, **Issues raised by Auditor-General in audit reports.**—(1) A municipality must address any issues raised by the

Auditor-General in an audit report. The mayor of a municipality must ensure compliance by the municipality with this subsection.

The municipality has in the 2014/2015 financial year managed to address the material issues raised by the Auditor General (SA) in the audit report of 2013/ 2014 financial year and the municipality is comfortable that the issues are been addressed to the satisfaction of the management.

In order for the municipality to improve the audit opinion further, we will be visited by the Auditor General, Mr. Kimi Makwetu, on 02nd July 2015 and we duly welcome his visit.

CHALLENGES

Madam Speaker, although our municipality is setting the trend and fairly doing well in terms of service delivery, there is a persistent challenge of lack of both yellow and white fleet. Dipalangwang tsa rona tsa di tshebeletso le tse thotang matlakala tse sebetsang ha di maemong a matle mme disitisa tsamaiso le potlakiso ya ditshebeletso. Maemo a ditsela tsa rona le ona ha maemong a matle, mme re tlo leka ho kopa ditjhelete mmusong o bohareng ho ka thusa ho beha ditsela tsa rona le maemo a dipalangwang maemong a matle.

ACHIEVEMENTS AND MILESTONES

Madam Speaker, our foremost goal as leaders of Tswelopele is to defend the gains of the revolution, and propel its noble objective of creating a better life for all.

It is with great pleasure to highlight the achievements of the Municipal Council in the current financial year in creating a better life for all. Madam Speaker, Tswelopele was recognised as the best performing municipality in the following categories:

- ❖ Tswelopele Municipality was recognised by SALGA as the best in supplying quality water services to the community. Ho a bonahala hee hore masepala wa Tswelopele o fana ka metsi a hlwekileng ho setjhaba sa ona, mme re a leboha hobane metsi ke bophelo.
- ❖ National Treasury recognised us as the most improved municipality on financial performance due to the fact that we have received unqualified audit opinion from Auditor General. Re le masepala wa Tswelopele re motlotlo ka tsamaiso le tshwaro e ntle ya ditjhelete eo esale re efhlela dilemong tse mmalwa tse fetileng
- ❖ Tswelopele Municipality received recognition from the office of Minister of Co-operative Governance for being the only municipality in Lejweleputswa District to respond speedily on issues of back to basics.
Masepala wa Tswelopele o ile wa ba wa tlotlwa ke letona la kopano le mmuso wa selehae ka mokgwa oo o arabelang ha ho tluwa ditshebeletsong tsa mantlha. Re motlotlo kannete re le Masepala wa Tswelopele.
- ❖ Madam Speaker, the Constitution of the Republic of South Africa outlines the object of local government and among this is to encourage the involvement of communities and community organisations in the matters of local government. It is against this background that I wish to inform fellow residents about the achievements of Ward One, the committee members are the best performing ward committee in the Lejweleputswa District Municipality's ward committee's service delivery competition. I therefore commend Councillor Esau for his visionary leadership in this regard, and may all fellow ward Councillors take cue from his

achievement. Re a leboha Councillor Esau ka ho bea Masepala wa Tswelopele mmapheng ka hara setereke sa Lejweleputswa hobane ward 1 e itshupile pele thodisanong ya di ward seterekeng sa Lejweleputswa.

POLITICAL OVERVIEW AND GOVERNANCE

The Council of Tswelopele continues to strive for the improvement of quality of services that it renders to its community.

This council has built good working relations with different constituencies and have addressed a significant number of challenges that are faced by our people. Tswelopele Local Municipality is a Collective Executive Committee System, the relationship between Councillors, Whippers, Management and Staff has been harmonious.

There has been other municipal functions that are not performed by our municipality, due to the relationship we have with other spheres of government, we managed to escalate issues during the Lejweleputswa District Municipality IGR, Premier's Office and other sector departments.

Madam Speaker, let me further acknowledge the functionality of the municipal structures such as Section 80 Committees, Ward Committees, Audit Committee and Municipal Public Accounts Committee [MPAC]. These committees fulfilled their functions and mandate diligently hence the municipal performance level of 91%.

EMPOWERMENT

As the Premier of the Free State, his Excellency Premier ES Magashule, said:

“The doors of learning and culture shall be opened!”

[Menyako ya thuto setso etla bulelwa bohle]

EDUCATION

The ANC government's commitments on education include the following;

The ANC Free State Government will leave a profound legacy with regard to promoting access for students to institutions of higher learning. There are currently

6 009 full-time bursary holders with an additional 500 bursaries allocated this year. A dedicated Call Centre will be established to provide a platform for continuous engagement and support to students.

There are currently 212 medical students studying in Cuba with another 37 students studying medicine, civil engineering and international trade in Turkey.

We are also supporting 277 students in China and 100 students who will soon be leaving to commence with their studies in India.

Madam Speaker, among those students who will be studying medicine in Turkey, we are proud to announce that Tswelopele has two beneficiaries of those bursary i.e Lebogang Mathews Molale and Archie Jongikhaya Bityi.

The Premier of the Free State, Honourable E.S Magashule, amongst all he talks about the improvement of human capital and building on the solid foundation we have committed ourselves in addressing challenges of education by continuing providing financial assistance to learners that ordinarily reside in the municipality's jurisdiction, excluding councillors and employees of any municipal council.

Madam Speaker, as Tswelopele Council we believe that one of the critical factors for sustainable social development and economic growth is a skilled population, and we take cue from the sterling work that is being done by the Free State government. There are currently 14 student assisted by the municipality with registration fees at different institutions of higher learning.

SERVICE DELIVERY IMPERATIVES

Compatriots

The country is currently experiencing serious energy constraints which are impediment to economic growth and is a major inconvenience to everyone in the country. Overcoming the challenge is uppermost and the ANC government is doing everything it can to resolve energy challenges.

We urge all individuals, households, industries and other stakeholders to save electricity in order to reduce the need for load shedding. Ha re bolokeng le ho sebedisa motlakase ka tsela e nang le boikarabelo.

Madam Speaker, in response to these challenges I wish to assure fellow residents, in the cold months lying ahead, we will do everything in our power to ensure that electricity supply remains uninterrupted across the municipality.

In the last couple of weeks we have read about possible power outages Eskom intended to implement to those Municipalities who have not paid Eskom, as Tswelopele I am proud to assure fellow residents that we are the only municipality in Lejweleputswa District which do not owe Eskom and there will be no interruption of electricity supply.

Madam Speaker, cable theft is the biggest contributing factor to power outages. I would like to take this opportunity to say through active citizens we can crack down on gangs, operating to destroy our infrastructure and continue to pursue representation for strong prosecution and sentencing of cable theft crimes.

Motsamaisi wa dipuisano, ke motlotlo ho hlalosa hore sello sa baahi ba extension 7 & 8 Phahameng se utlwaetse. Mme projeke e kgale e emetswe ya ditshebeletso tsa mantlha tsa ho hokelwa selemong sena sa di tjelele, mme ke leboha lefapha la kopanelo le tsa mmuso wa selehale katlasa ketapele ya letona Mme Mlamleli ka ho refa tjelele ya ho tisa ditshebeletso setjhabeng.

Lefapha la phumantsho ya metsi le tsamaiso ya dikgwerekgwere le nehelane ka tjelele e kana ka R5 million, ho hokella di mitara tsa metsi hona Tikwana mona

2015/16 MUNICIPAL BUDGET

Madam Speaker and fellow Councillors, it is a statement of fact that our needs are more than our budget and as such we need to work hard to encourage those that can afford to pay for services so that our anticipated budget become reality.

Ha re kgothaletseng batho ba rona ho lefella ditshebeletso, ho batho ba dikojwana di mahetleng le ba sa sebetse, masepala o ba kgothaletsa hore ba lo ingodisetsa theolelo ya rente dikantorong tsa masepala mme ba tle ka bongata ha ho etswa kgoeletso eo. Ntsetsopele e ba teng ha batho ba lefella ditshebeletso.

Madam Speaker, the Municipality receives allocations from National Government in the form of equitable shares and other grants on an annual basis, the equitable share together with other grants and our own revenue forms the basis of this budget as guided by the legislation.

Total amount of Grant to be received in 2015/2016 financial year is R 86.94 million, broken down as follows:

• Equitable Shares	: R 62.5 million
• EPWP grant	: R 1.07 million
• FMG	: R 1.8 million
• MSIG	: R 930 000
• Electricity distribution Grants	: R 4.5 million
• Lejweleputswa Grant	: R 50 000
• MIG	: R 16.7 million

As a municipality we acknowledge that in order to deliver services as outlined in section 152 of the Constitution, we must invest in infrastructure needed for service delivery, as such the municipality has identified the following projects to be included in the capital budget of the municipality:

- The municipality has set aside R7, 8 million for construction of 2,0 km paved road in Phahameng.
- There is a serious concern as a municipality that gangsterism is on the rise at the Municipality, and as such, we have decided to refurbish and rehabilitate our sporting facilities in order to encourage the youth to take part in sports activities and stay away from doing crime, the amount to be spend is as follows:
 - For Upgrading of Sports Facilities Phahameng: Phase 4 we intend to spend R680 000, 00.
 - For Upgrading of Sports Facilities Tikwana: Phase 3 we intend to spend R1, 98 million.
- Municipality has set aside R 5 million for the final phase of the construction of sewerage network in Tikwana.
- The above mentioned projects are funded from Municipal Infrastructure Grant.
- There will be electricity distribution projects, the total amount budgeted for is R 4.5 million, and the funding is from Integrated National Electricity Programme and Electricity distribution grant.

Tswelopele Local Municipality has budget R 130.7 million for operation revenue, and to realise the above, the following tariff increases are proposed:

- Electricity – 16%, NERSA has confirmed that the application has been approved, Municipality will implement this tariff increase in 01 July 2015
- Water – 10%
- Refuse – 10%

- Sewerage – 10%
- Property Rates – 8%

Municipality budget for expenditure of R 130.3 million excluding depreciation and provision for bad debts) and it was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as per section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries, final communication is yet to be received on the actual percentage that the municipality must implement on the salaries increases.

The council of the Municipality considered the National, Provincial and Local Priorities when preparing the budget for 2015/2016 financial year, i.e. Poverty alleviation, sports and recreation, infrastructure development, job creation. This madam speaker is our community's budget.

CONCLUSION AND CLOSING

In closing, I would like to remind the community and this Council that this year we've experienced the loss of Minister Collins Chabane [DPSA] and his police VIP Protection Unit and the ANC Stalwart Mama Ruth Mompoti the tireless champions of the Freedom Charter. Very few people can be said to have served their country and people with dedication, commitment, sacrifice, loyalty, respect, selflessness and patriotism like these fallen stalwarts have done."

Madam Speaker, I stand here today again grateful for the trust bestowed in us to lead this municipality.

We have a duty to ensure that the values that they stood for remain at the centre of our work - and we dare not disappoint them.

I reiterate my willingness to work together with all political parties, stakeholders and communities to find workable solutions for the diverse range of developmental challenges facing our municipality and the community we serve.

We are convinced that our municipality has a clear roadmap for delivery – both in the immediate and short term as well as in developing a process for long term development. Let us all work together to help create a better Tswelopele through the building of better communities.

Madam Speaker, I will be remiss if I do not report to this Council and the community that our municipality has been consistent with obtaining Auditor-General unqualified opinions over the years and we have to strengthen forces to ensure that we receive clean audit opinions.

In conclusion Madam Speaker, let me extend a word of gratitude and thank all my fellow Councillors for their hard work and having worked tirelessly during public participations toward compiling this budget. I also want to thank the Municipal Manager, the Directors, the CFO and the entire municipal staff for the compilation of this budget, Le sebeditse ka thata keya leboha.

Hierdie munisipaliteit is landbou ge-oriënteerd en funksioneer ons goed. Ons vooruitgang is te danke aan die ondersteuning en samewerking wat verkry word deur die landbouers van die streek. Hierdie goeie verhouding het tot gevolg dat die landbou gemeenskap 'n onderneming gegee het dat hulle ons sal bystaan met die herstel en instandhouding van ons voertuig vloot. Hiermee wil ons graag aan hulle ons waardering en dank betuig.

Ha ke qetele ka ho leboha lelapa leso ka tshehetso eo ba mphang yona haholo ha ho le boima ho le thata. A Modimo a mpolokele lona.

Ke leboha Setjhaba sohle sa Tswelopele le baeti ba teng kwano!!!!

Madam Speaker, I now hereby present the 2015/16 budget and the IDP of Tswelopele Local Municipality for approval as contained in our attached agenda.

2. Budget resolution by Council

REVIEWED 2015/2016 INTEGRATED DEVELOPMENT PLAN AND 2015/2016 ANNUAL BUDGET

MINUTES : SPECIAL COUNCIL MEETING

DATE : 23 JUNE 2015

1. PURPOSE

This item is submitted to Council for consideration and approval of the reviewed 2015/2016 Integrated development plan [IDP] and annual budget for the 2015 / 2016 financial year as required by the Municipal Finance Management Act, 2003 [Act 56 of 2003] and Municipal Systems Act, 2000 [Act 32 of 2000]

2. BACKGROUND

The Municipal Systems Act, 2000 [Act 32 of 2000], section 34[a][ii], [iii] requires that the IDP be reviewed annually, taking into account changing needs of communities and the shift priorities of the community in the IDP.

Tswelopele Local Municipality Council adopted the 2014/2015 integrated development plan which came into effect from 1 July 2014. The Municipal Systems Act, 2000 requires that each municipality adopt a process, set out in writing, to guide the planning, drafting, adoption and review of their IDP's. The process plan for reviewing the 2015/2016 IDP was approved by council during August 2014.

In terms of the Municipal Finance Management Act, 2003, Act 56 of 2003, section 24 (2)(a), the annual budget of the Municipality must be approved before the start of the new financial year, section 24 (2)(b), annual budget is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i) and section 24 (2)(c) annual budget of the Municipality must be approved together with the adoption of resolutions as may be necessary.

It is crucial that the municipal council approves the annual budget before the start of the financial year [i.e. approval must be done by the latest 30 June 2015].

Failure by Council to approve the annual budget before the beginning of the financial year would mean that the Mayor must report to the member of the executive council responsible for local government in the province, highlighting the reasons why the budget could not be approved.

3. STAKEHOLDERS CONSULTED:

- Councillors
- Departments
- Municipal Manager
- Chief Financial Officer
- All Directors
- Community stakeholder within Tswelopele Local Municipality

4. LEGAL IMPLICATIONS:

- Compliance to the Municipal Finance Management Act, 2003 [Act 56 of 2003]
- Compliance to the Municipal Systems Act, 2000 [Act 32 of 2000]
- Compliance to the Municipal Budget and Reporting Regulations.

5. STAFF IMPLICATIONS

None

6. FINANCIAL IMPLICATIONS

Approval of the item as submitted will constitute the approved annual operating revenue budget; operating expenditure budget, annual capital expenditure budget and funding sources for the annual capital expenditure budget for the 2015/16 financial year.

The following are the proposed tariff increases for 2015/2016 financial years:

- | | |
|------------------|-------|
| • Property Rates | : 8% |
| • Water | : 10% |
| • Refuse | : 10% |
| • Sanitation | : 10% |
| • Electricity | : 16% |

The salaries are budgeted at 6.4% increase, no final communication has been received from SALGBC.

7. RISKS

- The municipality maybe unable to render services to the community due to none availability of financial resources if the budget is not approved.
- Section 139 of the Constitution may be imposed on the Council of the Municipality

8. ANNEXURES

- 2015/2016 Reviewed IDP
- Supporting tables [SA1 – SA37] in terms of the Municipal Budget and Reporting Regulations
- Summary of Budget related policies [due to the volume of the documents, only the summary is attached. The full set of policies are available at the office of the CFO]
- Annual tariffs
- Quality certificate by the Municipal Manager

9. RECOMMENDATION:

1. Council hereby resolve that the reviewed Integrated Developed Plan for 2015/016 be approved
2. Council hereby resolve that the annual budget of the Municipality for the financial year 2015/2016, 2016/2017 and 2017/2018 be approved as set out in
 - [a] Table A1: Budgeted Summary
 - [b] Table A2: Budgeted financial performance [revenue & expenditure by standard classification]
 - [c] Table A3: Budgeted financial performance [revenue & expenditure municipal vote]
 - [d] Table A4: Budgeted Financial performance [revenue & expenditure]
 - [e] Table A5: Budgeted capital Expenditure by vote, standard classification and funding
 - [f] Table A6: Budgeted financial position
 - [g] Table A7: Budgeted cash flow
 - [h] Table A8: Cash backed reserves/accumulated surplus reconciliation
 - [i] Table A9: Asset Management
 - [j] Table A10: Basic Services Delivery Measurement
3. Council hereby resolve that the operating budget as set out in Table A1 – A4 and Capital budget as set out in Table A1 – A4 and the capital budget as set out in Table A5 be implemented with effect from 01 July 2015
4. Council hereby resolve that property rates tariff and tariffs for other service charges as reflected in the formal tariff list approved and implemented with effect from 1 July 2015

5. That Council implement the electricity tariff to be approved by National Electricity regulator of South Africa [it should however be noted that the Municipality is still waiting for the approval of the electricity tariffs by NERSA]

6. Council hereby resolve that the following budget related policies be approved and implemented with effect from 1 July 2015:

- [a] Budget Policy
- [b] Virement Policy
- [c] Funding and reserves policy
- [d] Banking/ cash and investment policy
- [e] Credit Control and debt collection policy
- [f] Indigent support policy
- [g] Bad debt write-off policy
- [h] Property rates policy
- [i] Tariffs policy
- [j] Supply chain management policy

[FOR RESOLUTION]

Minutes: Special Council Meeting: 23 June 2015

The Mayor, Cllr Mathibe, was given the opportunity to table the 2015/2016 budget and IDP and the Mayor's speech is attached hereto for consideration.

Cllr Njodina moved the item for recommendation and approval and it was seconded by Cllr Ngexe.

Cllr Joubert and Cllr horn wanted to be noted that they do not align themselves with the decision taken by Council.

Cllr Joubert indicted that the issue of new posts on the organogram was discussed during the public participation process and has an impact on the budget.

Cllr Moalosi and Cllr Phukuntsi responded to Cllr Joubert by indicating that the issue of the post is attached and will be dealt with as a separate item in the agenda [see item 5/06]

Cllr Horn indicated that as the DA in Council, issues raised during public participation were not included in the budget and it has been years that inputs from the community were not being considered by council.

Councillor Moalosi responded that all issues raised during public participation are always listened and responded to during robust public participation processes.

Cllr. Phukuntsi reiterated that the matter was seconded and accepted before the above-mentioned councillors wanted to be noted.

RESOLVED:

1. Council hereby resolved that the reviewed IDP for 2015/16 was approved
2. Council hereby resolved that the annual budget of the municipality for the financial year 2015/2016, 2016/2017, 2017/2018 was approved as set out in:
 - [a] Table A1: Budgeted Summary
 - [b] Table A2: Budgeted financial performance [revenue & expenditure by standard classification]
 - [c] Table A3: Budgeted financial performance [revenue & expenditure municipal vote]
 - [d] Table A4: Budgeted Financial performance [revenue & expenditure]
 - [e] Table A5: Budgeted capital Expenditure by vote, standard classification and funding
 - [f] Table A6: Budgeted financial position
 - [g] Table A7: Budgeted cash flow
 - [h] Table A8: Cash backed reserves/accumulated surplus reconciliation
 - [i] Table A9: Asset Management
 - [j] Table A10: Basic Services Delivery Measurement
3. Council hereby resolve that the operating budget as set out in Table A1 – A4 and Capital budget as set out in Table A1 – A4 and the capital budget as set out in Table A5 be implemented with effect from 01 July 2015
4. Council hereby resolve that property rates tariff and tariffs for other service charges as reflected in the formal tariff list approved and implemented with effect from 1 July 2015
5. That Council implement the electricity tariff to be approved by National Electricity regulator of South Africa [it should however be noted that the Municipality is still waiting for the approval of the electricity tariffs by NERSA]
6. Council hereby resolve that the following budget related policies be approved and implemented with effect from 1 July 2015:
 - [a] Budget Policy
 - [b] Virement Policy
 - [c] Funding and reserves policy
 - [d] Banking/ cash and investment policy
 - [e] Credit Control and debt collection policy
 - [f] Indigent support policy
 - [g] Bad debt write-off policy
 - [h] Property rates policy
 - [i] Tariffs policy
 - [j] Supply chain management policy

3. Executive summary

Tswelopele local municipality budget process started in August 2014, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 61% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality amount to R 66 338 000.

The municipality has 11 992 households (*Census 2011*) of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 53 million.

National Treasury MFMA circulars were used to guide in the compilation of the 2015/2016 Medium Term revenue and expenditure framework,

The following budget principles and guidelines informed the compilation of the 2014/2015 Medium Term revenue and expenditure framework:

- 2014/2015 MFMA Section 72 report – mid-term assessment report
- 2014/2015 Adjustment Budget
- Average CPI from 1 March 2014 to 28 Feb 2015.

Total revenue is anticipated to grow in the mid-term, the grown in the mid-term due to tariff increases, however, grants are going to decrease in the mid-term.

The Capital expenditure is declining over two years of the mid-term; this is due to the fact that Municipal Infrastructure grant will in 2015/2016 financial year and 2016/2017 decrease and 2018/2019 financial year is increasing slightly.

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

- ▣ National Priorities
 - ▣ Increase access to basic services
 - ▣ Sustainable employment growth through increased public investment spending
- ▣ Provincial priorities
 - ▣ Fighting Poverty
 - ▣ Reduce Crime

Tswelopele local Municipality prepared its budget with all this priorities in mind, e.g.

- Sustainable employment – 2014/15 Fin year – temporary jobs were created through MIG
- Provincial priority
 - Fighting Poverty
 - Provision is made in 2015/16 budget for poverty alleviation

Currently the municipality has eradicated all the buckets in its jurisdiction except in new extension, and all households have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- ▣ All households have access to water and sanitation
- ▣ All households are connected to public sewerage network
- ▣ 856 new Stands in Phahameng have Electricity

- 1 401 New households with no access to sanitation [837 Phahameng, 499 Tikwana and 65 Hoopstad] (Application has been made to MIG to assist with funding)
- 3 500 Erven in Tikwana with no water meters (Application is made to MIG and DWA to address this)

3.1. Operating revenue overview

Tswelopele Local Municipality is currently in the process of implementing revenue enhancement strategy. Free State Provincial Treasury is currently recommending to all Municipalities to establish Revenue Steering committee, amongst other functions that the committee will be doing is to ensure that the Municipality collects maximum revenue that is due to it.

The following key components were used in terms of budgeted revenue of the municipality:

- National Treasury MFMA Circulars
- Electricity Tariff increases as applied to National Electricity Regulator of South Africa
- Latest Valuation roll in terms of Municipal Property Rates Act, Act 6 of 2004
- Municipality's indigent policy
- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage
- Targeted revenue collection rate of 90% of the billed revenue

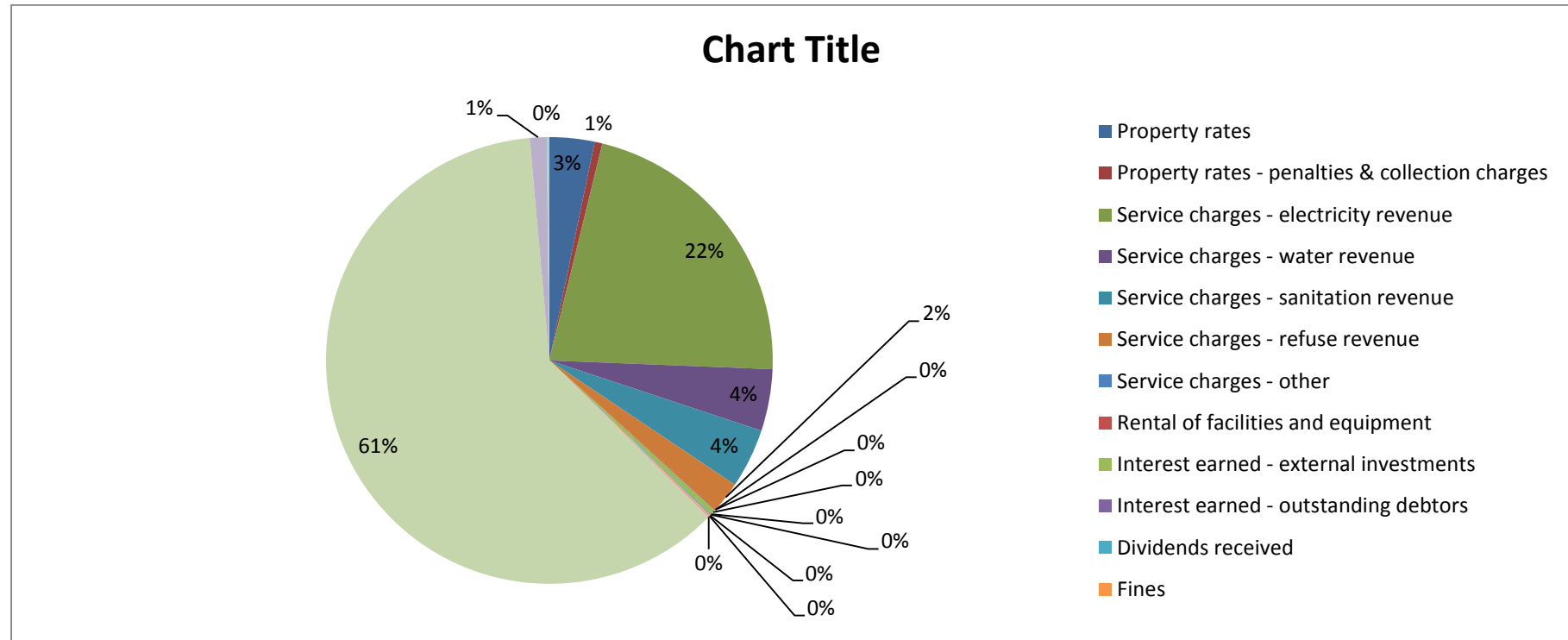
The table in the next page summarises the 2015/2016 revenue by source:

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Property rates - penalties & collection charges		–	1	600	600	750	750	750	750	750	750
Service charges - electricity revenue	2	15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	2	5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue	2	4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	2	2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		390	883	290	688	688	688	688	385	335	340
Interest earned - external investments		816	419	1,465	760	760	760	760	510	550	570
Interest earned - outstanding debtors		265	104	691	–	–	–	–	–	–	–
Dividends received		69	259	51	100	100	100	100	100	100	100
Fines		96	259	299	375	375	375	375	328	275	275
Licences and permits		1	1	6	0	0	0	0	–	–	–
Agency services		–	195	91	–	–	–	–	–	–	–
Transfers recognised - operational		58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other revenue	2	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,010	9,196	12,340
Gains on disposal of PPE		–	159	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		95,679	108,765	117,274	112,143	122,382	122,382	122,382	130,768	132,596	133,549

As it can be seen from the above table, the revenue of the Municipality will increase in the Medium term, the main contributor is revenue from Electricity tariff and Grants and subsidies.

The chart below depicts this scenario:

Chart 1: Operating Revenue



From the above, it can be seen that 61% of operating revenue is from Grant and Subsidies, 22% is from Electricity Sales, and the remaining 17% is shared among other services.

The table below shows the breakdown of Grant and Subsidies:

Table 3: Grants

Description	2010/2011	2011/2012	212/2013	2013/2014	2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Current Year	Budget Year 2015/16	Budget Year 2016/2014	Budget Year 2017/2018
RECEIPTS:							
-							
<u>Operating Transfers and Grants</u>							
National Government:	50,772	58,156	65,358	66,028	66,373	61,640	57,874
Local Government Equitable Share	48,822	55,330	62,058	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,223	1,073	0	0
Finance Management	1,200	1,450	1,500	1,800	1,800	1,825	1,900
Municipal Systems Improvement	750	840	800	934	930	957	1,033
District Municipality:	0	0	50	50	50	50	50
<i>Lejweleputswa District Municipality</i>	0	0	50	50	50	50	50
Total Operating Transfers and Grants	50,772	58,156	65,408	66,078	66,423	61,690	57,924

Total grants decrease in the mid-term, particularly equitable shares.

Different components of operating revenue will be discussed in the following pages.

3.1.1. Electricity

Tswelopele Local Municipality comprises of 2 townships (Phahameng and Tikwana) and 2 towns (Bultfontein and Hoopstad), and according to the latest census 2011 result, the municipality has 11992, out of this 11992 households, the Municipality only sells electricity to 1350 households and the rest are serviced by Eskom. The Municipality buys bulk electricity from Eskom to sell to this households and business in Bultfontein and Hoopstad respectively.

National Energy regulator of South Africa (NERSA) approved an increase to Eskom of 12.2%; this increase will be effective from 1 July 2015 to Municipality.

Tswelopele Local Municipality applied for an increase of 16%.

Tswelopele Local Municipality target indigent households as per the approved indigent register for free basic electricity, all indigent households receive 50Kwh on a monthly basis.

3.1.2. Water

Currently there are no water meters in Tikwana, and as a result the townships are billed at a flat rate, the result of this is that the municipality incurs unaccounted water losses, for 2013/2014 the total water unaccounted for water losses were 23% of the total water purchased and pumped. This effectively means that the municipality is losing money because of this situation. The application has been made to Department of Water Affairs (DWA) to help with funding for the installation of water meters.

The Municipality proposed an increase of 10% for water tariff.

There is currently no inclining block tariff structure implemented for water services, and for future, the Municipality will like to have this tariff structure in place. In terms of the free basic services policy of the Municipality, all households receive the free 6kl per month of water.

3.1.3. Sanitation (Sewerage)

A tariff increase of 10% is for sanitation from 1 July 2015 is proposed.

The following factors contributed to the proposed tariff:

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption

3.1.4. Waste Removal

The proposed tariff increase for waste removal is 10%; the reason for a slightly higher percentage increase for waste removal is due to the fact that this will only be the second financial year that these tariffs are increased. The following factors were considered for the proposed tariff increase:

- Waste removal charges are charged at a flat rate, irrespective of litres of waste removed

- The increment will also cover the wear and tear off all the trucks and vehicles used to provide this service
- Waste removal is provided for free to all the households who are indigent
- All 11992 households waste are removed once a week

3.1.5. Property rates

Property rates is a statutory tax charged on all property owners within the jurisdiction of the Municipality, it is imposed in accordance to section 229 of the Constitution of South Africa and Municipal Property rates act, act 6 of 2004 (MPRA).

In terms of MPRA the municipality must prepare a valuation roll after every 4 financial year, Tswelopele Local Municipality first implemented the valuation roll in accordance with MPRA prescripts on the 1st July 2009, and according to this act a new valuation roll should be implemented on the 1st July 2013. The new valuation roll was implemented on the 1 July 2013

The municipality is proposing an increase of the tariffs on Property rates by 8%,

3.2. Operating Expenditure Framework

The municipality budgeted for an expenditure budget of R 152 561 000 (including depreciation and provision for bad debts) and it was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries
- Average CPI from 1 February 2014 to 31 January 2015

The table below w show the total budgeted expenditure:

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
<u>Expenditure By Type</u>	-										
Employee related costs	2	32,664	38,525	40,128	45,881	49,656	49,656	49,656	50,557	53,477	56,686
Remuneration of councillors		3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,331	5,651	5,990
Debt impairment	3	6,260	4,113	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	19,753	19,331	-	-	-	-	-	19,669	19,624	19,099
Finance charges		1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,008	2,008	2,008
Bulk purchases	2	24,839	28,338	25,919	22,100	24,849	22,174	22,174	26,750	30,625	35,068
Other materials	8	-	-	5,812	5,870	5,869	5,870	5,870	7,635	8,398	9,238
Contracted services		-	-	727	-	-	-	-	1,500	-	-
Transfers and grants		-	-	-	-	-	-	-	2,820	4,500	4,680
Other expenditure	4, 5	25,130	27,689	35,365	30,295	34,881	37,555	34,881	33,790	27,635	22,264
Loss on disposal of PPE		-	67	12	-	-	-	-	-	-	-
Total Expenditure		114,316	125,674	118,997	113,522	124,631	124,631	121,957	152,561	154,420	157,533

3.3. Analysis of Capital Budget

Tswelopele Local Municipality capital budget is funded through Municipal Infrastructure Grant

The following are the major capital projects budgeted for:

- Construction of sewerage network
- Upgrading of Sportsfields
- Upgrading of Roads
- Electricity projects

The detailed Capital budget is on SA 36.

4. Annual budget tables

The following tables will show the all ten (10) main annual budget tables and the analysis thereof:

FS183 Tswelopele - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
<u>Financial Performance</u>										
Property rates	6,571	7,478	11,860	4,958	10,608	10,608	10,608	11,101	11,250	11,450
Service charges	27,755	32,202	33,424	38,171	41,671	41,671	41,671	47,961	49,250	50,600
Investment revenue	816	419	1,465	760	760	760	760	510	550	570
Transfers recognised - operational	58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other own revenue	2,344	2,925	5,075	2,226	3,315	3,315	3,315	4,824	9,906	13,055
Total Revenue (excluding capital transfers and contributions)	95,679	108,765	117,274	112,143	122,382	122,382	122,382	130,768	132,596	133,549
Employee costs	32,664	38,525	40,128	45,881	49,656	49,656	49,656	50,557	53,477	56,686
Remuneration of councillors	3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,331	5,651	5,990
Depreciation & asset impairment	19,753	19,331	—	—	—	—	—	19,669	19,624	19,099
Finance charges	1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,008	2,008	2,008
Materials and bulk purchases	24,839	28,338	31,732	27,970	30,719	28,044	28,044	34,385	39,023	44,305
Transfers and grants	—	—	—	—	—	—	—	2,820	4,500	4,680
Other expenditure	31,390	31,868	38,604	32,795	37,381	40,055	37,381	37,791	30,136	24,764
Total Expenditure	114,316	125,674	118,997	113,522	124,631	124,631	121,957	152,561	154,420	157,533
Surplus/(Deficit)	(18,637)	(16,909)	(1,724)	(1,379)	(2,249)	(2,249)	425	(21,793)	(21,824)	(23,984)
Transfers recognised - capital	39,504	32,673	28,809	23,703	23,703	23,703	23,703	20,571	16,549	17,265
Contributions recognised - capital & contributed a	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
<u>Capital expenditure & funds sources</u>										
Capital expenditure	40,095	30,284	29,400	24,803	24,668	24,668	24,668	20,571	16,549	17,265
Transfers recognised - capital	39,504	29,877	28,916	23,703	23,703	23,703	23,703	20,571	16,549	17,265
Public contributions & donations	—	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	590	408	485	1,100	965	965	965	—	—	—
Total sources of capital funds	40,095	30,284	29,400	24,803	24,668	24,668	24,668	20,571	16,549	17,265

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		86,158	50,514	25,381	17,277	23,834	23,834	26,369	23,370	24,115
Executive and council		527	3,342	3,121	4,568	5,569	5,569	6,971	3,250	3,660
Budget and treasury office		69,039	38,147	21,336	7,036	7,326	7,326	6,942	7,200	7,300
Corporate services		16,591	9,025	924	5,673	10,939	10,939	12,457	12,920	13,155
<i>Community and public safety</i>		20,693	6,918	7,543	7,994	7,998	7,998	7,024	7,175	7,327
Community and social services		14,772	4,755	5,688	2,455	2,459	2,459	2,490	2,565	2,615
Sport and recreation		5,921	583	73	3,504	3,504	3,504	2,630	2,700	2,750
Public safety		—	1,580	1,782	2,035	2,035	2,035	1,905	1,910	1,962
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		30	14	26,716	46	100	100	7,914	9,300	9,122
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		30	14	26,716	46	100	100	7,914	9,300	9,122
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		28,300	83,993	86,358	110,529	114,153	114,153	110,031	109,300	110,250
Electricity		16,738	36,403	38,305	41,837	44,471	44,471	53,128	51,200	52,000
Water		4,631	18,783	18,325	19,224	20,214	20,214	21,011	22,000	22,250
Waste water management		4,491	17,663	17,846	38,115	38,115	38,115	24,225	24,100	23,500
Waste management		2,440	11,143	11,883	11,353	11,352	11,352	11,667	12,000	12,500
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	135,181	141,439	145,997	135,846	146,085	146,085	151,339	149,145	150,814
Expenditure - Standard										
<i>Governance and administration</i>		49,812	54,609	72,386	42,078	46,505	46,505	54,243	55,314	56,732
Executive and council		27,539	30,620	33,210	15,916	18,729	18,729	24,044	24,414	24,732
Budget and treasury office		13,142	14,327	16,608	17,236	18,363	18,363	19,979	20,000	21,000
Corporate services		9,131	9,663	22,568	8,926	9,413	9,413	10,220	10,900	11,000
<i>Community and public safety</i>		11,791	12,976	14,111	12,868	14,709	14,709	14,679	15,030	15,211
Community and social services		10,083	10,232	11,718	10,708	12,490	12,490	12,315	12,660	12,786
Sport and recreation		934	1,362	694	125	116	116	—	—	—
Public safety		774	1,382	1,699	2,035	2,104	2,104	2,364	2,370	2,425
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		10,016	10,839	10,874	9,913	12,627	12,627	16,600	16,750	16,800
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		10,016	10,839	10,874	9,913	12,627	12,627	16,600	16,750	16,800
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		42,696	47,250	51,240	48,663	50,789	50,789	67,038	67,326	68,790
Electricity		22,402	25,373	25,626	23,511	24,011	24,011	29,687	30,000	31,500
Water		6,759	8,129	8,957	9,338	9,838	9,838	16,174	16,200	16,700
Waste water management		6,489	8,281	9,921	8,691	9,691	9,691	13,878	13,766	13,180
Waste management		7,047	5,469	6,736	7,123	7,249	7,249	7,299	7,360	7,410
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard	3	114,316	125,674	148,610	113,522	124,631	124,631	152,561	154,420	157,533
Surplus/(Deficit) for the year		20,865	15,764	(2,613)	22,324	21,454	21,454	(1,222)	(5,275)	(6,719)

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		527	3,342	3,121	4,568	5,569	5,569	6,971	3,250	3,660
Vote 2 - Budget and Treasury Office		69,039	38,147	21,336	7,036	7,326	7,326	6,942	7,200	7,300
Vote 3 - Community and Social Services		14,772	4,755	5,688	2,455	2,459	2,459	2,490	2,565	2,615
Vote 4 - Public Safety		—	1,580	1,782	2,035	2,035	2,035	1,905	1,910	1,962
Vote 5 - Sport and Recreation		5,921	583	73	3,504	3,504	3,504	2,630	2,700	2,750
Vote 6 - Waste Management		2,442	11,143	11,883	11,353	11,353	11,353	11,667	12,000	12,500
Vote 7 - Waste Water Management		4,491	17,618	17,846	38,115	38,115	38,115	24,225	24,100	23,500
Vote 8 - Road Transport		30	18	26,716	46	100	100	7,914	9,300	9,122
Vote 9 - Water		4,631	18,783	18,325	19,224	20,214	20,214	21,011	22,000	22,250
Vote 10 - Electricity		17,055	36,403	38,305	41,837	44,471	44,471	53,128	51,200	52,000
Vote 11 - Corporate Services		16,591	9,025	924	5,673	10,939	10,939	12,457	12,920	13,155
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	135,500	141,397	145,997	135,846	146,085	146,085	151,339	149,145	150,814
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		27,539	30,619	33,210	15,916	18,729	18,729	24,044	24,414	24,732
Vote 2 - Budget and Treasury Office		13,142	14,327	16,608	17,236	18,363	18,363	19,979	20,000	21,000
Vote 3 - Community and Social Services		10,083	10,232	11,718	10,708	12,490	12,490	12,315	12,660	12,786
Vote 4 - Public Safety		774	1,382	1,699	2,035	2,104	2,104	2,364	2,370	2,425
Vote 5 - Sport and Recreation		934	1,362	694	125	116	116	—	—	—
Vote 6 - Waste Management		7,047	5,427	6,736	7,123	7,249	7,249	7,299	7,360	7,410
Vote 7 - Waste Water Management		6,489	8,281	9,921	8,691	9,691	9,691	13,878	13,766	13,180
Vote 8 - Road Transport		10,016	10,839	10,874	9,913	12,627	12,627	16,600	16,750	16,800
Vote 9 - Water		6,759	8,129	8,957	9,338	9,838	9,838	16,174	16,200	16,700
Vote 10 - Electricity		22,718	25,373	25,626	23,511	24,011	24,011	29,687	30,000	31,500
Vote 11 - Corporate Services		9,131	9,663	22,568	8,926	9,413	9,413	10,220	10,900	11,000
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	114,632	125,632	148,610	113,522	124,631	124,631	152,561	154,420	157,533
Surplus/(Deficit) for the year	2	20,867	15,764	(2,613)	22,324	21,455	21,455	(1,222)	(5,275)	(6,719)

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

City of Tswelopele - Table A: Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Property rates - penalties & collection charges			1	600	600	750	750	750	750	750	750
Service charges - electricity revenue	2	15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	2	5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue	2	4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	2	2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Service charges - other						-	-	-			
Rental of facilities and equipment		390	883	290	688	688	688	688	385	335	340
Interest earned - external investments		816	419	1,465	760	760	760	760	510	550	570
Interest earned - outstanding debtors		265	104	691	-	-	-	-	-	-	-
Dividends received		69	259	51	100	100	100	100	100	100	100
Fines		96	259	299	375	375	375	375	328	275	275
Licences and permits		1	1	6	0	0	0	0	-	-	-
Agency services			195	91		-	-	-	-	-	-
Transfers recognised - operational		58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other revenue	2	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,010	9,196	12,340
Gains on disposal of PPE			159								
Total Revenue (excluding capital transfers and contributions)		95,679	108,765	117,274	112,143	122,382	122,382	122,382	130,768	132,596	133,549
Expenditure By Type											
Employee related costs	2	32,664	38,525	40,128	45,881	49,656	49,656	49,656	50,557	53,477	56,686
Remuneration of councillors		3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,331	5,651	5,990
Debt impairment	3	6,260	4,113	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	19,753	19,331	-	-	-	-	-	19,669	19,624	19,099
Finance charges		1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,008	2,008	2,008
Bulk purchases	2	24,839	28,338	25,919	22,100	24,849	22,174	22,174	26,750	30,625	35,068
Other materials	8			5,812	5,870	5,869	5,870	5,870	7,635	8,398	9,238
Contracted services		-	-	727	-	-	-	-	1,500	-	-
Transfers and grants		-	-	-	-	-	-	-	2,820	4,500	4,680
Other expenditure	4, 5	25,130	27,689	35,365	30,295	34,881	37,555	34,881	33,790	27,635	22,264
Loss on disposal of PPE			67	12							
Total Expenditure		114,316	125,674	118,997	113,522	124,631	124,631	121,957	152,561	154,420	157,533
Surplus/(Deficit)		(18,637)	(16,909)	(1,724)	(1,379)	(2,249)	(2,249)	425	(21,793)	(21,824)	(23,984)
Transfers recognised - capital		39,504	32,673	28,809	23,703	23,703	23,703	23,703	20,571	16,549	17,265
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Taxation											
Surplus/(Deficit) after taxation		20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)

FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		—	—	485	—	—	—	—	—	—	—
Vote 2 - Budget and Treasury Office		—	—	—	—	—	—	—	—	—	—
Vote 3 - Community and Social Services		154	—	—	—	—	—	—	—	—	—
Vote 4 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 5 - Sport and Recreation		5,921	963	—	3,504	3,504	3,504	3,504	—	—	—
Vote 6 - Waste Management		—	—	—	—	—	—	—	—	—	—
Vote 7 - Waste Water Management		25,015	28,914	19,160	20,199	20,199	20,199	20,199	5,661	5,749	6,015
Vote 8 - Road Transport		535	—	4,946	—	—	—	—	—	—	—
Vote 9 - Water		—	—	—	—	—	—	—	—	—	—
Vote 10 - Electricity		—	—	—	—	—	—	—	—	—	—
Vote 11 - Corporate Services		8,415	—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—
Capital multi-year expenditure sub-total	7	40,040	29,877	24,591	23,703	23,703	23,703	23,703	5,661	5,749	6,015
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		—	—	—	1,100	965	965	965	—	—	—
Vote 2 - Budget and Treasury Office		55	153	—	—	—	—	—	—	—	—
Vote 3 - Community and Social Services		—	255	—	—	—	—	—	—	—	—
Vote 4 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 5 - Sport and Recreation		—	—	4,809	—	—	—	—	2,610	2,700	2,750
Vote 6 - Waste Management		—	—	—	—	—	—	—	—	—	—
Vote 7 - Waste Water Management		—	—	—	—	—	—	—	—	—	—
Vote 8 - Road Transport		—	—	—	—	—	—	—	7,800	8,100	8,500
Vote 9 - Water		—	—	—	—	—	—	—	—	—	—
Vote 10 - Electricity		—	—	—	—	—	—	—	4,500	—	—
Vote 11 - Corporate Services		—	—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—	—
Capital single-year expenditure sub-total		55	408	4,809	1,100	965	965	965	14,910	10,800	11,250
Total Capital Expenditure - Vote		40,095	30,284	29,400	24,803	24,668	24,668	24,668	20,571	16,549	17,265

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		15,220	14,111	4,478	5,000	5,000	5,000	5,000	6,500	7,000	8,000
Call investment deposits	1	—	—	8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Consumer debtors	1	7,097	7,681	1,746	7,050	7,050	7,050	7,050	7,000	6,500	8,400
Other debtors		5,871	3,652	1,871	2,694	2,694	2,694	2,694	1,500	1,750	1,800
Current portion of long-term receivables						—					
Inventory	2	166	220	370	50	50			50	65	70
Total current assets		28,354	25,664	16,834	16,293	16,293	16,243	16,243	16,550	16,965	20,020
Non current assets											
Long-term receivables						—	—	—	—	—	—
Investments					212	212	212	212	212	212	212
Investment property		23,876	23,876	23,876	13,066	13,066	13,066	13,066	13,066	13,066	13,066
Investment in Associate					—	—	—	—	—	—	—
Property , plant and equipment	3	316,933	358,208	366,117	383,404	383,404	383,404	383,404	403,975	420,524	437,789
Agricultural											
Biological		817	1,131	1,185	990				990	1,050	1,100
Intangible		12	19		12				12	13	15
Other non-current assets		823	897	917	823				823	823	823
Total non current assets		342,461	384,132	392,095	398,508	396,682	396,682	396,682	419,078	435,688	453,005
TOTAL ASSETS		370,815	409,795	408,929	414,801	412,976	412,926	412,926	435,628	452,653	473,025
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	—	1,694	615	550	550	550	550	550	550	550
Consumer deposits		479	538	572	250	—					
Trade and other payables	4	27,278	17,585	18,194	10,500	10,500	10,500	10,500	11,000	11,500	12,000
Provisions		867	490								
Total current liabilities		28,624	20,307	19,381	11,300	11,050	11,050	11,050	11,550	12,050	12,550
Non current liabilities											
Borrowing		13,394	12,209	23,748	13,182	13,182	13,182	13,182	13,182	13,182	13,182
Provisions		8,284	18,684	21,817	3,617	3,617	3,617	3,617	4,200	4,450	4,600
Total non current liabilities		21,678	30,893	45,566	16,799	16,799	16,799	16,799	17,382	17,632	17,782
TOTAL LIABILITIES		50,302	51,201	64,947	28,099	27,849	27,849	27,849	28,932	29,682	30,332
NET ASSETS	5	320,514	358,595	343,982	386,702	385,127	385,077	385,077	406,696	422,971	442,693
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		320,514	358,595	343,982	386,702	385,127	385,077	385,077	406,696	422,971	442,693
Reserves	4	—	—	—	—	—	—	—	—	—	—
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	320,514	358,595	343,982	386,702	385,127	385,077	385,077	406,696	422,971	442,693

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		45,253	38,786	8,157	4,958	10,608	10,608	10,608	11,101	11,250	11,450
Service charges		96,762	95,868	21,359	38,171	41,671	41,671	41,671	47,961	49,250	50,600
Other revenue				5,783	–	3,975	3,975	3,975	4,724	9,806	12,955
Government - operating	1	816	419	102,259	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Government - capital	1	69	146		24,803	24,803	24,803	24,803	20,571	16,549	17,265
Interest				1,465	760	760	760	760	510	550	570
Dividends				51	100	100	100	100	100	100	100
Payments											
Suppliers and employees		(92,392)	(102,351)	(104,498)	(108,939)	(124,279)	(124,279)	(124,279)	(119,863)	(129,254)	(139,594)
Finance charges		(1,604)	(3,292)	(3,906)	(2,082)	(2,082)	(2,082)	(2,082)	(2,501)	(2,501)	(2,501)
Transfers and Grants	1								(4,200)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,903	29,576	30,671	23,799	21,584	21,584	21,584	24,775	17,391	8,719
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		103	155	18					–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receiv ables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(40,228)	(30,414)	(29,400)	(24,803)	(24,668)	(24,668)	(24,668)	(20,571)	(16,549)	(17,265)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,125)	(30,259)	(29,382)	(24,803)	(24,668)	(24,668)	(24,668)	(20,571)	(16,549)	(17,265)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repay ment of borrowing		(1,357)	(428)	(2,409)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,357)	(428)	(2,409)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET INCREASE/ (DECREASE) IN CASH HELD		7,422	(1,110)	(1,120)	(1,507)	(3,587)	(3,587)	(3,587)	3,701	339	(9,049)
Cash/cash equivalents at the year begin:	2	7,798	15,220	14,111	8,709	8,709	8,709	8,709	5,122	8,823	9,162
Cash/cash equivalents at the year end:	2	15,220	14,110	12,991	7,202	5,122	5,122	5,122	8,823	9,162	114

FS183 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	15,220	14,110	12,991	7,202	5,122	5,122	5,122	8,823	9,162	114
Other current investments > 90 days		0	1	(143)	(702)	1,378	1,378	1,378	(823)	(512)	9,636
Non current assets - Investments	1	–	–	–	212	212	212	212	212	212	212
Cash and investments available:		15,220	14,111	12,848	6,712	6,712	6,712	6,712	8,212	8,862	9,962
<u>Application of cash and investments</u>											
Unspent conditional transfers		2,546	–	1,680	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	(25,584)	(18,589)	13,723	1,214	623	623	623	2,500	3,250	1,800
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(23,038)	(18,589)	15,403	1,214	623	623	623	2,500	3,250	1,800
Surplus(shortfall)		38,258	32,700	(2,555)	5,498	6,089	6,089	6,089	5,712	5,612	8,162

FS183 Tswelopele - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	39,560	29,322	24,591	—	—	—	5,661	5,749	6,015
Infrastructure - Road transport		—	—	4,946	—	—	—	—	—	—
Infrastructure - Electricity		—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		34,462	28,914	19,160	—	—	—	5,661	5,749	6,015
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		34,462	28,914	24,106	—	—	—	5,661	5,749	6,015
Community		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		5,000	—	—	—	—	—	—	—	—
Other assets	6	97	408	485	—	—	—	—	—	—
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Total Renewal of Existing Assets	2	535	963	4,809	24,803	24,668	24,668	14,910	10,800	11,250
Infrastructure - Road transport		—	—	—	—	—	—	7,800	8,100	8,500
Infrastructure - Electricity		—	—	—	—	—	—	4,500	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		—	—	—	20,199	20,199	20,199	—	—	—
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		—	—	—	20,199	20,199	20,199	12,300	8,100	8,500
Community		535	963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6	—	—	—	1,100	965	965	—	—	—
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Total Capital Expenditure	4									
Infrastructure - Road transport		—	—	4,946	—	—	—	7,800	8,100	8,500
Infrastructure - Electricity		—	—	—	—	—	—	4,500	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		34,462	28,914	19,160	20,199	20,199	20,199	5,661	5,749	6,015
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		34,462	28,914	24,106	20,199	20,199	20,199	17,961	13,849	14,515
Community		535	963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		5,000	—	—	—	—	—	—	—	—
Other assets		97	408	485	1,100	965	965	—	—	—
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - Asset class	2	40,095	30,284	29,400	24,803	24,668	24,668	20,571	16,549	17,265

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		1,702	1,702	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Piped water inside yard (but not in dwelling)		10,830	10,830	7,519	7,519	7,519	7,519	7,519	7,519	7,519
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12,128	12,128	11,884	11,884	11,884	11,884	11,884	11,884	11,884
Flush toilet (with septic tank)		404	404	108	108	108	108	108	108	108
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Energy:										
Electricity (at least min.service level)		1,375	1,375	1,458	1,458	1,458	1,458	1,458	1,458	1,458
Electricity - prepaid (min.service level)		11,157	11,157	10,534	10,534	10,534	10,534	10,534	10,534	10,534
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Refuse:										
Removed at least once a week		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992

5. Explanatory notes to budget

Table A1 is a summary of the budget of Tswelopele Local Municipality that gives an overview of the of the budget, it includes, the following key aspects

Financial Performance: This is a summary of income statement of the Municipality

Capital Expenditure and funding sources: This gives a brief overview of the capital expenditure and its funding sources

Financial Position: This is the balance sheet of Tswelopele Local Municipality

Cash Flow: This gives a brief overview of the Cash flow of the Municipality

Asset Management: This is the overview of the total assets of the Municipality

Free Services: This section gives the total amount of free basic services as provided by the municipality.

This is the most important as it gives users of the budget a “snapshot” of what is going to follow in the next nine (9) main table

Explanatory Notes to Table A2

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4 as Table A4 exclude capital transfers

Explanatory Note to Table A3

1. Table A3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. From the above it can be seen that all trading services are making surpluses, and this is attributable to the following
 - a. Council proposes a 16% on electricity tariffs
 - b. An increase of 10% on refuse, 10% on sewerage and 10% on water tariffs
 - c. 8% Increase for Property rates
 - d. Cut on non-priority spending
3. Profits made on this services are used to subsidise non-trading services

Explanatory note on table A4

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Tswelopele Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs, which accounts for 42% of the total expenditure
4. Transfers recognised – capital is decreasing over the mid-term and this is due to the decrease in the population of the community of Tswelopele Local Municipality according to Census 2011 data.

Explanatory note on Table A5

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

Explanatory Notes to Table A6

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

Explanation to Table A7

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Explanatory note to table A8

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. Considering the requirements of section 18 of the MFMA, it can be concluded that the Final budget for 2015/16 MTREF is funded because Municipality anticipates making a profit over the MTREF.

Explanatory Note for Table A9

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Explanatory notes to Table A10

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for 4900 households to be registered as indigent in 2015/16, and therefore entitled to receiving Free Basic Services.

PART 2

1. Municipal budget process

Municipal Financial Management Act (MFMA) mentions six (6) steps (i.e. Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible. The planning and strategizing processes started with the preparation of budget timelines as required by MFMA and IDP review process plan. Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the annual budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

For Tswelopele Local Municipality, due to the size of the municipality, the functions of the Budget Steering Committee are performed by the Finance Committee. Much still needs to be done to ensure that the committee is effective throughout the financial year and exercises oversight not only on the budget but the overall financial management at the municipality and advice / recommend to Council accordingly. Furthermore, there is a need for resuscitation of the MSA section 79 committee to assist Council in playing its oversight role on the administration matters of the municipality.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget timeline schedule in line with the applicable legislation. The IDP process plan and budget timeline schedule were tabled to Council during August 2014. However, adherence to these plans was not achieved as the processes were not undertaken exactly at the dates that were indicated in the plans.

As per the budget timelines all the department heads were asked to give their inputs on the annual budget. They were given until the end of November 2014, in order to allow the Budget & Treasury Office to undertake the technical compilation of the annual budget. The Budget & Treasury Office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to Council at the end of March 2015 as stipulated in the MFMA.

Municipality embarked on the public participation process after the tabling of the budget. Annual budget and IDP of the municipality were placed at municipal offices and libraries and communities and relevant stakeholders were requested to provide inputs on the tabled budget.

The public participation processes is used as an arena for co-management in which the community and the municipality decide together where and how the resources will be allocated. Furthermore, it is the objective of the municipality to move away from informing the community about what it plans to do, but rather to allow the community to influence development and resource allocation.

2. Overview of the alignment of annual budget with integrated development plan

The annual review of the Integrated Development Plan is a legislative requirement in terms of section 34 of the Municipal Systems Act. It stipulates that a Municipal Council must review its integrated plan annually in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its integrated development plan in accordance with a prescribed process.

The Annual Budget and the IDP are inextricably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act in 2004.

In compliance with the Municipal Structures Act and Municipal Finance Management Act the municipality's budget must be informed by and aligned to the IDP objectives. The budgetary allocations for both capital and operating expenditure need to be undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also leads to the municipality's vision being realized. This ensures that the IDP directs the development and implementation of projects.

Over the years, Auditor General has been raising exceptions that the Integrated Development Plan and Annual Budget are not aligned to each other. Furthermore, the Key Performance Indicators were not measurable and with no target dates. The performance management system is also not effective at the municipality as there is no dedicated unit or official entrusted with performance management. This in essence affected the audit opinion of the Auditor General on the predetermined objectives (although this was not necessarily expressed / reported in the audit report).

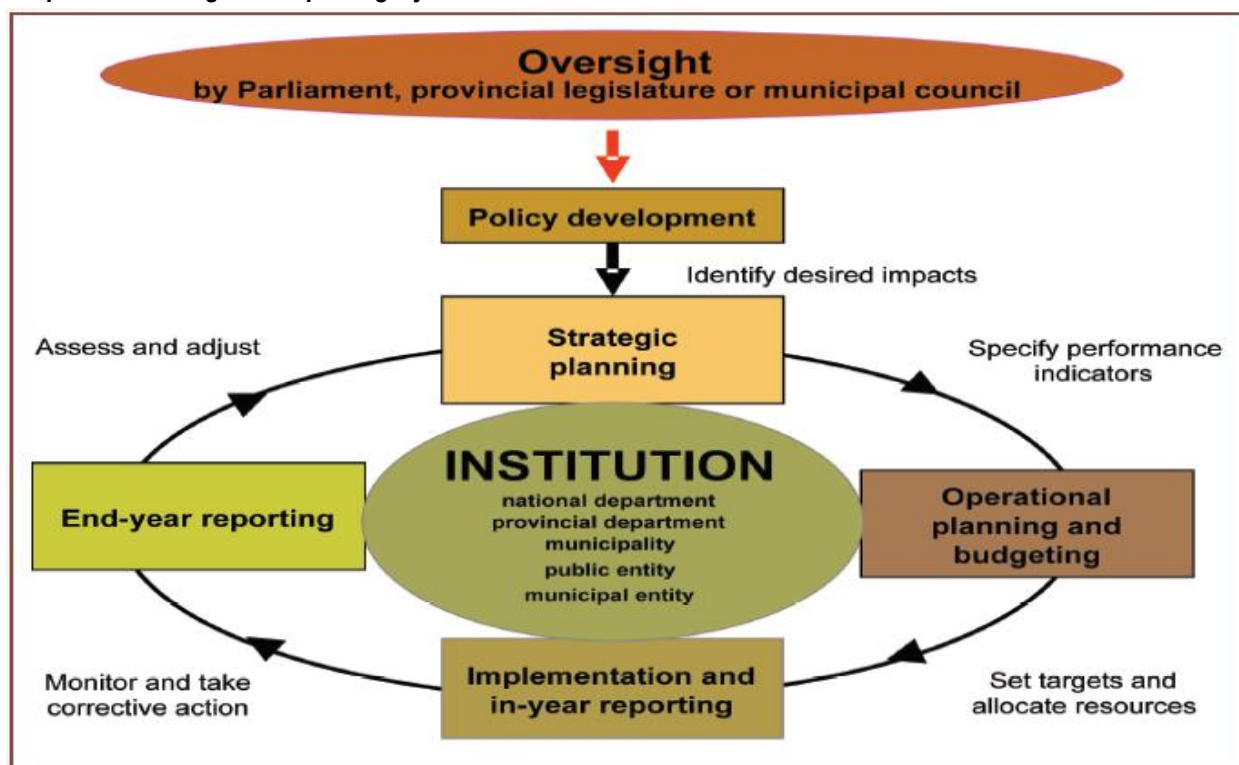
For the 2015/16 financial year, quite substantial effort has been devoted towards ensuring that the Integrated Development Plan and Annual Budget are aligned as required by the MFMA. The process of reconciling financial plan to its Integrated Development Plan created a whole new method of budgeting at the municipality. Council will in the future ensure that priorities within the budget are focused towards its strategies and objectives.

Plans have been put in place for implementation during the 2015/16 financial year, to improve linkage between the IDP and Annual Budget. Furthermore, financial resources have been allocated to operationalize performance management at the municipality. The municipality view the public participation and performance management as one of the important factors for 2015/2016 financial, as such the municipality included in its budget and IDP the improvement in ward consultation and the total project value is R120 000 and the funding is entirely from Municipal Systems Improvement Grant (MSIG).

3. Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the predetermined strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has reviewed and will operationalize its performance management framework. The following diagram further explains the process of planning, budgeting and reporting in Municipal environment:

Graph 8 - Planning and Reporting Cycle



National Treasury framework on performance illustrates the process of PMS as follows:

Graph 8 – PMS Process

A concentrated effort was made during the IDP review to ensure that it contains measurable performance objectives. From the measurable performance objectives, key performance indicators will be deduced to be included in the service delivery and budget implementation plan when it is submitted to the Mayor for approval (subsequent to the approval of the IDP and MTREF by Council).

In line with section 69(3) (a) of the Municipal Finance Management Act, which requires the Accounting Officer to submit a Service Delivery and Budget Implementation Plan (SDBIP) to the Mayor no later than 14 days after the approval of the budget and drafts of the performance agreement as required in terms of section 57 (1) (b) of the Municipal Systems Act, plans are in place to ensure compliance with this prescript.

The Service Delivery and Budget Implementation Plan will provide a vital link between the Mayor, Council (executive) and the Administration, and facilitates the process for holding management accountable for its performance. It is the intention of Management to properly formulate the SDBIP to ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. The table below shows the performance indicators of the Municipality.

3.1. Performance indicators and Benchmarking

The following ratios are the analysis of performance of the Municipality for 2015/2016

- **Current Ratio**

The current ratio measures the ability of the municipality to pay off its short term liability, the ratio should be 2:1, to assets, however, the ratio of Tswelopele Local Municipality is almost 1.5:1, and this is not a good sign and the municipality may in future struggle to settle its liability

- **Gearing**

Gearing measures to what extend are the operation of the Municipality financed form Borrowings, and the gearing of the Municipality is zero (R 0), and this is a good sign, because it shows that the Municipality is not relying on borrowings

- **Creditors Management**

The municipality anticipates that it will be in a position to pay off its 100% creditors by the due date; this is in terms of section 65 of the Municipal Finance Management Act

The anticipated performance of the municipality is on an acceptable level.

4. Overview of budget related policies

Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. The following budget related policies:

4.1. Review of credit control and debt collection policies

The collection rate of the municipality is currently between 75%, and it is because of this that the policy was reviewed for 2015/2016 Financial Year. The Municipality aims to increase the collection rate to 85% by the end of 2015/2016 Financial Year

Despite a credible policy that has been adopted by Municipal Council for the 2014/15 financial year, there has been a great challenge in terms of its effective implementation. Failure to adhere to the policy and ineffective procedures has led increase in debtors. Robust credit control will come handy for the municipality to collect the budgeted revenue and the current outstanding debtors.

One of the deliverables for the Chief Financial Officer is the development of a revenue enhancement strategy with view of increasing revenue collection. However, the culture of non-payment for services has inculcated into the community. As such political will, support and buy-in will be essential to change the mind-set of the communities.

4.2. Asset Management Policy

The Municipality fully implemented generally recognised accounting principle (GRAP 17) and a policy on asset management was approved by council during 2011/2012 financial year. The Municipality does not plan to review this policy for 2015/2016 financial year.

The Asset Management policy is considered as a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

4.3. Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council during 2007 and has been reviewed on an annual basis since then. The policy was further supplemented by the adoption of the Procurement Policy. For 2013/14 financial year, a recommendation has been made to Council to repeal the Procurement Policy as the policy was in contravention of the MFMA. The policy gave the political office bearers powers to participate in the procurement process. Clauses of the Procurement Policy, which are within the prescripts of the law, have been incorporated into the Supply Chain Management policy.

No review was done to the policy that was approved in 2015/2016 financial year.

4.4. Budget and Virement Policy

A submission has been made to Council for approval of both the budget policy and virement policy distinct from each other. These policies are aimed at guiding the municipality in terms of compiling a credible and funded budget as required by the MFMA and also to guide the municipality in terms of shifting of funds during the financial year. In addition to these policies, the mid-year budget assessment is used to guide and inform the mid-year performance review and adjustment budget process.

The Municipality doesn't have an adjustment budget policy as the adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities.

4.5. Investment Policy

The cash management and investment policy was amended by Council for implementation during 2015/16 financial year. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves and conditional grants that needs to be cash-backed. There are no significant changes effected to the policy.

4.6. Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration that all proposed tariffs reflect the cost of providing such services. Over the years, the increase in tariffs was not always commensurate with the inflation rate. There were financial years where, certain tariffs were not increased at all.

This is currently having negative impact on the budget as the current tariffs are not cost-reflective. The need has aroused to increase the tariff with rate higher than the inflation to catch up with the years where increases were not implemented. Furthermore, to ensure financial sustainability, Council has to seriously review the blanket approach towards provision of free basic services (especially water and electricity). The Municipal Manager has made a recommendation that free basic services on electricity be given to indigent household (instant of all household within the municipality).

4.7. Property Rates Policy

Tswelopele Local Municipality's property rates policy provides a framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery, the policy is directly informed by section 229 of the Constitution of the Republic of South Africa and the Municipal Property Rates Act, act 6 of 2004.

4.8. Indigent Policy

The aim of the policy is to guide the municipality on the process of how to identify and register the indigent households in the Municipality. The indigent support policy was last reviewed during 2014/15 financial year and this policy prescribes the threshold for indigent consumers as well as the free basic service component.

4.9. Bad debt write off policy

The policy guides how and when the municipality should write off its debtors, the current debtor's book is over R53million, and it is in the light of the above that the policy was reviewed.

All these policies are available in all offices of the municipality.

Soft copies of the policies may be downloaded from Tswelopele local Municipality website: www.tswelopele.gov.za

5. Overview of budget assumptions

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased; Sewerage 10%, Refuse 10%, water 10%, Electricity 16% and property rates 8%. Salaries are budgeted for an increase of 6.4%, no final communication has been received from SALGBC on the final agreement. Council collective agreement on salaries. National Treasury MFMA circulars were used for other assumptions of the budget and the following are some of the assumptions made:

1. Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities with the vicinity;
2. Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations;
3. No allocations as per the 2015 annual Division of Revenue Act will be withheld / offset by the National Treasury or paid back to the National Revenue Fund due to non-spending/non-compliance to conditions of the grants;
4. Operational costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;
5. Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

6. Overview of the funding of the budget

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2).

Tswelopele local municipality operating budget totals R 130 793 000 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 20.5 million, and is funded from:

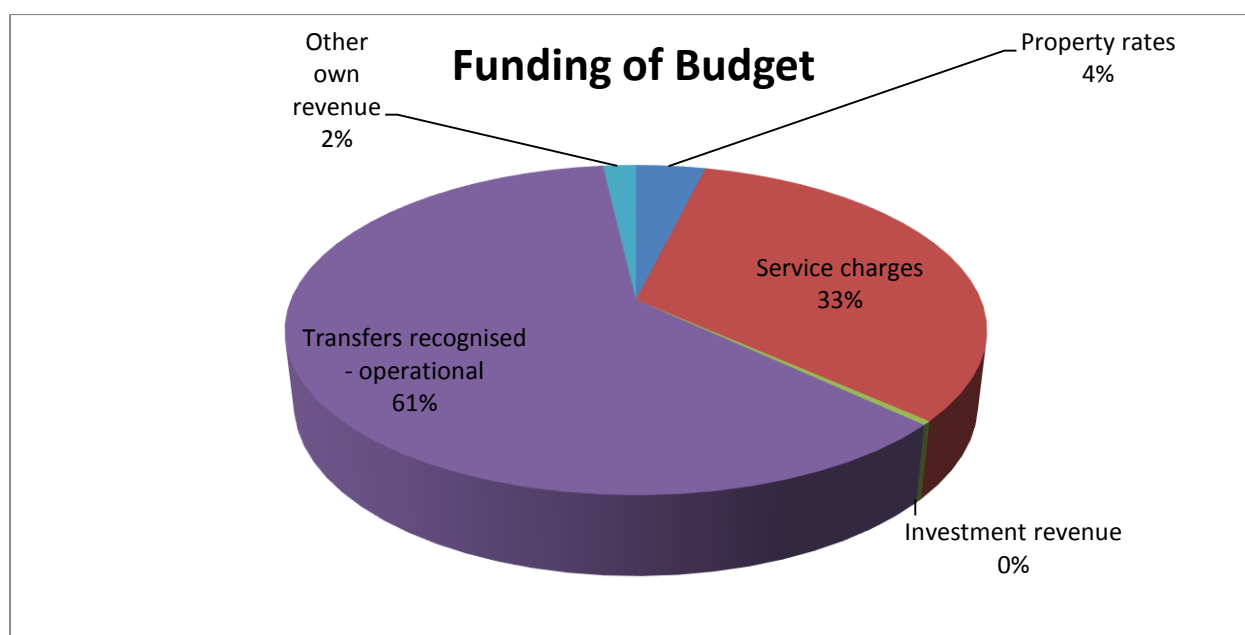
- Municipal Infrastructure Grant
- INEP
- EEDMS

The municipality collection rate is standing between 75% and included in the revenue enhancement strategy is to increase the collection rate from current rate to atleast 85% by December 2015,

Currently the municipality has two types of investments, ABSA money market investments where it earns interest and Senwes Shares.

The municipality equitable share is R 62 570 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 800 000, municipal systems improvement grant (MSIG) – R 930 000, EPWP Grant – R 1 073 000 and Municipal Infrastructure Grant – R 16071 000, Total allocation are clearly distinguished in supporting table SA 20.

Graphical explanation of the Funding of the operating budget:



7. Expenditure on Allocations and Grant Programmes

Total Grants Allocated to Tswelopele Local Municipality are disclosed on table SA18

- **Financial Management Grant**

Total allocation to Tswelopele Local Municipality is R 1 800 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 600 000, the grant is used for training of the municipal budget and treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- **Municipal Systems Improvement Grant**

Total allocation is R 930 000, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation

The budget for the above conditions is as follows

▪ Improve ward Participation	R 120 000
▪ SCOA	R 810 000

- **Municipal infrastructure grant**

The total allocation is R 16 071 000 and this amount will be spent on the following projects:

- Construction of sewerage network – Tikwana
- Upgrading of Sports fields – Tikwana
- Upgrading of Sports fields - Hoopstad

- **Expanded Public Works Grant**

As per the division of Revenue Act, the Municipality will receive R 1 0 73 000 for EPWP projects

- **INEP AND EEDMS grants**

The total for this grants is R 4.5 million, and it is going to be used for electricity network projects

8. Allocations made by the municipality

Tswelopele Local Municipality uses equitable share to subsidise indigent households, the following table depicts this situation:

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		12 532	12 532	12 532	12 532	12 532	12 532	12 532	12 532	12 532
Sanitation (free minimum level service)		2 900	2 875	2 875	2 875	2 875	2 875	2 875	2 875	2 875
Electricity /other energy (50kwh per household per month)		12 532	12 532	12 532	12 532	2 875	2 875	2 875	2 875	2 875
Refuse (removed at least once a week)		2 900	2 875	2 875	2 875	2 875	2 875	2 875	2 875	2 875
<u>Cost of Free Basic Services provided (R'000)</u>	8									
Water (6 kilolitres per household per month)		263	263	263	266	266	266	266	266	266
Sanitation (free sanitation service)		105	104	104	142	142	142	142	142	142
Electricity /other energy (50kwh per household per month)		398	505	505	603	603	603	603	603	603
Refuse (removed once a week)		70	69	69	98	98	98	98	98	98
Total cost of FBS provided (minimum social package)		836	942	942	1 109	1 109	1 109	1 109	1 109	1 109
<u>Highest level of free service provided</u>										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		36	36	36	36	36	36	36	36	36
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
<u>Revenue cost of free services provided (R'000)</u>	9									
Property rates (R15 000 threshold rebate)		129	129	129	129	129	129	129	129	129
Property rates (other exemptions, reductions and rebates)		2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570
Water		3 158	3 158	3 158	3 195	3 195	3 195	3 195	3 195	3 195
Sanitation		1 263	1 252	1 252	1 699	1 699	1 699	1 699	1 699	1 699
Electricity /other energy		4 770	6 058	6 058	7 237	7 237	7 237	7 237	7 237	7 237
Refuse		840	833	833	1 179	1 179	1 179	1 179	1 179	1 179
Total revenue cost of free services provided (total social package)		12 732	14 002	14 002	16 009	16 009	16 009	16 009	16 009	16 009

Every household is entitled to receive 6 kl of water and indigent households receive 50 kwh of electricity, all the households that are 100% indigent also receive free sanitation and free removal of refuse, the total subsidy as per the above table is R 16 009 000

9. Councillor and board members allowance and employee benefits

The increase on Councillor's Allowance has been budgeted at 8% for the 2015/16 financial year. The actual increase will be determined when the Government Gazette on the Upper Limits of Councillors is issued and the necessary processes as per the gazette will be followed prior to implementation.

The Municipal System Act requires the Municipal Manager to develop a staff establishment for the municipality within a policy framework determined by the municipal council and subject to any applicable legislation. The Municipal Manager must submit the staff establishment to Council for consideration and approval. The Municipal System Act further requires the Municipal Manager to provide a job description for each post on the staff establishment and to attach to those posts the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation.

The increase on employee benefit was according to the South African Local Bargaining Council collective agreement.

In terms of the collective agreement, the municipality must fill all critical positions.

10. Contracts having future budgetary implications

In terms of regulation to the Municipal Finance Management Act, long term contracts are contracts that are more than 3 years and as such, the municipality do not have such contracts and further does not intend to enter into contracts that have future budgetary implications. In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Budget and Treasury Office.

11. Capital Expenditure Details

The total allocation for the 2015/16 financial year is R 20.5 million and this amount will be spent on the following major projects:

- Construction of sewerage network: Tikwana
- Upgrading of Sports fields: Tikwana
- Upgrading of Sports fields: Hoopstad
- Upgrading of Roads
- Upgrading of Electricity infrastructure

The balance of the total MIG allocation will be spent on operational cost for the Project Management Unit. Due to low revenue raising ability, the municipality is currently unable to contribute a substantial amount from its own internal funds towards capital. This is as result of the collection rates that are decreasing in an alarming rate.

12. Legislation Compliance

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis.

2. Internship programme

Tswelopele Local Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is on a draft stage

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. Integrated Development Plan

The IDP of the Municipality will tabled on the 31st March 2015 together with the Budget of the municipality

8. Approval of the annual budget

The Annual budget of the Municipality was tabled on the 31st March 2015.

9. Policies and bylaws

The municipality has compiled the various policies as required by various legislations as well as the Municipal Budget and Reporting regulations. The challenge has been on implementation and adherence to such policies subsequent to their approval by Council. Bylaws are yet to be promulgated, currently at draft / compilation stage.

13. Quality Certificate



TSWELOPELE
LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

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9670

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MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Tshemedi Lucas Mkhwane**, the Municipal Manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the Annual 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 annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name: _____

Signature: _____

Date: _____

14. Supporting Tables

The following pages shows the supporting tables as per the requirements of Municipal Budget and Reporting Regulations. Table SA1 – SA36 are displayed.

15. SA 1

FS183 Tswelopele - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
less Revenue Foregone											
Net Property Rates		6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
less Revenue Foregone											
Net Service charges - electricity revenue		15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	6										
Total Service charges - water revenue		5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
less Revenue Foregone											
Net Service charges - water revenue		5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
less Revenue Foregone											
Net Service charges - sanitation revenue		4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	6										
Total refuse removal revenue		2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Other Revenue by source											
PROCEED FROM SALE OF ASSET									3,000		
COMMISSION: GROUP INSURANC									120		
SETA;									178		
BUILDING PLAN FEES;									20		
GRAVE FEES;									200		
SALES: GRAVEL;									88		
CONNECTION FEES;									70		
SUNDRY INCOME;									80		
Othe Revenueue		1,522	1,065	3,647	1,063	2,152	2,152	2,152	255	9,196	12,340
	3										
Total 'Other' Revenue	1	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,010	9,196	12,340

16. SA 2

FS183 Tswelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Community and Social Services	Vote 4 - Public Safety	Vote 5 - Sport and Recreation	Vote 6 - Waste Management	Vote 7 - Waste Water Management	Vote 8 - Road Transport	Vote 9 - Water	Vote 10 - Electricity	Vote 11 - Corporate Services	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		-	10,351	-	-	-	-	-	-	-	-	-					10,351
Property rates - penalties & collection charges		-	750	-	-	-	-	-	-	-	-	-					750
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	31,109	-					31,109
Service charges - water revenue		-	-	-	-	-	-	-	-	7,413	-	-					7,413
Service charges - sanitation revenue		-	-	-	-	-	-	6,028	-	-	-	-					6,028
Service charges - refuse revenue		-	-	-	-	-	3,410	-	-	-	-	-					3,410
Service charges - other		-	-	-	-	-	-	-	-	-	-	-					-
Rental of facilities and equipment		-	-	120	-	20	-	-	25	-	-	220					385
Interest earned - external investments		-	510	-	-	-	-	-	-	-	-	-					510
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-					-
Dividends received		-	100	-	-	-	-	-	-	-	-	-					100
Fines		-	-	-	120	-	-	-	-	18	190	-					328
Licences and permits		-	-	-	-	-	-	-	-	-	-	-					-
Agency services		-	-	-	-	-	-	-	-	-	-	-					-
Other revenue		3,001	161	236	-	-	1	1	89	34	159	330					4,010
Transfers recognised - operational		3,970	6,536	2,134	1,785	-	8,257	12,435	-	13,564	17,693	-					66,373
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-					-
Total Revenue (excluding capital transfers and contributions)		6,971	18,407	2,490	1,905	20	11,667	18,464	114	21,029	49,151	550	-	-	-	-	130,768
Expenditure By Type																	
Employee related costs		4,895	7,641	10,142	1,812	-	5,309	4,125	7,512	2,532	1,117	5,472					50,557
Remuneration of councillors		5,331	-	-	-	-	-	-	-	-	-	-					5,331
Debt impairment		-	700	-	-	-	330	750	-	660	61	-					2,501
Depreciation & asset impairment		6,609	-	-	-	-	10	3,550	4,500	4,200	800	-					19,669
Finance charges		-	-	-	-	-	-	2,008	-	-	-	-					2,008
Bulk purchases		-	-	-	-	-	-	-	-	2,750	24,000	-					26,750
Other materials		106	50	328	203	110	300	1,200	2,650	550	1,500	638					7,635
Contracted services		-	800	-	-	-	-	-	-	-	-	700					1,500
Transfers and grants		-	-	-	-	-	-	-	-	-	2,820	-					2,820
Other expenditure		6,046	11,188	3,023	537	26	2,150	1,825	1,738	5,482	189	1,586					33,790
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-					-
Total Expenditure		22,987	20,379	13,494	2,552	136	8,099	13,458	16,400	16,174	30,487	8,395	-	-	-	-	152,561
Surplus/(Deficit)		(16,016)	(1,972)	(11,004)	(647)	(116)	3,568	5,006	(16,286)	4,855	18,664	(7,845)	-	-	-	-	(21,793)
Transfers recognised - capital						2,610		5,661	7,800	-	4,500						20,571
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(16,016)	(1,972)	(11,004)	(647)	2,494	3,568	10,667	(8,486)	4,855	23,164	(7,845)	-	-	-	-	(1,222)

17. SA 3

FS 183 Tswelopele - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days				8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Other current investments > 90 days											
Total Call investment deposits	2	—	—	8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Consumer debtors											
Consumer debtors		31,707	32,569	43,021	42,000	42,000	42,000	42,000	42,000	43,000	44,000
Less: Provision for debt impairment		(24,610)	(24,888)	(41,276)	(34,951)	(34,951)	(34,951)	(34,951)	(35,000)	(36,500)	(35,600)
Total Consumer debtors	2	7,097	7,681	1,746	7,050	7,050	7,050	7,050	7,000	6,500	8,400
Debt impairment provision											
Balance at the beginning of the year		22,398		30,000	33,000	33,000	33,000	33,000	34,951	36,451	37,452
Contributions to the provision		6,260		2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Bad debts written off		(3,380)		(1,335)	(550)	(550)	(550)	(550)	(1,000)	(1,500)	(2,000)
Balance at end of year		25,279	—	31,166	34,951	34,951	34,951	34,951	36,451	37,452	37,952
Property, plant and equipment (PPE)											
PPE at cost/valuation (ex cl. finance leases)		336,426	489,426	366,117	383,404	383,404	383,404	383,404	403,975	420,524	437,789
Leases recognised as PPE	3										
Less: Accumulated depreciation		19,493	131,218								
Total Property, plant and equipment (PPE)	2	316,933	358,208	366,117	383,404	383,404	383,404	383,404	403,975	420,524	437,789
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities			1,694	615	550	550	550	550	550	550	550
Total Current liabilities - Borrowing		—	1,694	615	550	550	550	550	550	550	550
Trade and other payables											
Trade and other creditors		24,732	17,585	16,261	10,500	10,500	10,500	10,500	11,000	11,500	12,000
Unspent conditional transfers		2,546	—	1,680							
VAT				253							
Total Trade and other payables	2	27,278	17,585	18,194	10,500	10,500	10,500	10,500	11,000	11,500	12,000
Non current liabilities - Borrowing											
Borrowing		12,485	11,848	12,499	11,949	11,949	11,949	11,949	11,949	11,949	11,949
Finance leases (including PPP asset element)	4	909	361	11,250	1,233	1,233	1,233	1,233	1,233	1,233	1,233
Total Non current liabilities - Borrowing		13,394	12,209	23,748	13,182	13,182	13,182	13,182	13,182	13,182	13,182
Provisions - non-current											
Retirement benefits		7,900	5,106	9,777	3,500	3,500	3,500	3,500	4,000	4,200	4,300
List other major provision items											
Refuse landfill site rehabilitation		384	10,259	117	117	117	117	117	200	250	300
Other			3,319	11,923							
Total Provisions - non-current		8,284	18,684	21,817	3,617	3,617	3,617	3,617	4,200	4,450	4,600
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		299,647	342,831	346,596	364,378	363,673	0	360,948	376,536	392,007	412,597
GRAP adjustments											
Restated balance		299,647	342,831	346,596	364,378	363,673	0	360,948	376,536	392,007	412,597
Surplus/(Deficit)		20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	320,514	358,595	373,681	386,702	385,127	21,454	385,077	375,314	386,732	405,878
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	320,514	358,595	373,681	386,702	385,127	21,454	385,077	375,314	386,732	405,878

18. SA 4

FS183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

City of Tswelopele - Supporting Table 04A Reconciliation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
Provide Basic Services	Provision of Water, Refuse, Electricity and Sewerage			106,157	28,619	121,465	110,529	114,153	114,153	110,031	109,300	110,250	
Promote Sound Governance, Financial Stability and Institutional Transformation	Optimise Revenue Collection, Review of Organogram, update Municipal Website,			24,738	85,631	11,573	12,709	18,266	18,266	19,399	20,120	20,455	
Economic Growth and Job Creation	Use labour intensive methods in delivering of services			(138)	30	642	46	100	100	7,914	9,300	9,122	
Foster Public Participation	Ensure that councillors are easily accessible			769	527	3,428	4,568	5,569	5,569	6,971	3,250	3,660	
Sports and Recreation	Encourage youth to participate in sports by making available sporting facilities which are well maintained			-	5,921	4,809	3,504	3,504	3,504	2,630	2,700	2,750	
Public Safety	Ensure that proper by-law are implemented			1,479	-	1,882	2,035	2,035	2,035	1,905	1,910	1,962	
Community and Social Services are accessible to all community members	Ensure that all Community and social services are accessible to all community members irrespective of race, gender or colour			2,178	20,711	2,285	2,455	2,459	2,459	2,490	2,565	2,615	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	135,183	141,438	146,083	135,846	146,085	146,085	151,339	149,145	150,814

19. SA 5

FS183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Provide Basic Services	Provide Basic services in terms of section 152 of the Constitution			43,013	45,699	50,923	48,663	50,789	50,789	67,038	67,326	68,790
Promote Sound Governance, Financial Stability and Institutional Transformation	Update the website in terms of section 75 of MFMA, SCM process must be transparent,			22,273	26,490	24,998	26,162	27,776	27,776	30,199	30,900	32,000
Economic Growth and Job Creation	Use labour intensive methods for service delivery			10,016	11,568	9,874	9,913	12,627	12,627	16,600	16,750	16,800
Foster Public Participation	Ensure that councillors are accessible to all community member, appoint ward com's			27,539	29,599	50,924	15,916	18,729	18,729	24,044	24,414	24,732
Sports and Recreation	Fight crime through sports and recreation, maintain and repair all sports facilities			934	1,052	117	125	116	116	–	–	–
Public Safety	Adopt and Implement relevant by-law s, manage disaster related issues			774	9,855	1,882	2,035	2,104	2,104	2,364	2,370	2,425
Community and Social Services are accessible to all community members	Ensure that all community services such as libraries and halls are maintained and			9,767	1,413	9,979	10,708	12,490	12,490	12,315	12,660	12,786

20. SA 6

FS183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Provide quality basic Serives	Use labour intensive methods for provision of services	A		25,015	28,914	19,160	20,199	20,199	20,199	17,961	13,849	14,515
Sports and Recreation	Promote Sports	B		5,921	963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Economic Growth	Use labour intensive methods for provision of services	C		535		–	–	–	–			
Promote sound Governance, financial sustainability and institutional arrangements	Revenue collection improvements, update website, review organogram	D		8,470	408	485	–	–	–			
Community Participation	Improve community participation, appoint ward communitites	E		–		–	1,100	965	965			
Community and Social Services	Maintain all community services, and make accessbile social services	F		154		–	–	–	–			
Public Safety	adopt and implement all relevant by -law s, ensure that all citizens abide by traffic act	G		–		–	–	–	–			
Road Transport	Pave kilometres of road in Phahameng and Tikwana	H				4,946	–	–	–			

21. SA 7

FS183 Tswelopele - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Waste Water Management										
Sewerage										
Sewerage Network										
Construction of Sewerage Network	Completion stages	75.0%	100.0%	25.0%	50.0%	50.0%	50.0%	95.0%	99.0%	100.0%
Sewerage										
Maintanance of Infrastructure	% Maintained and Rep	25.0%	25.0%	12.5%	10.0%	10.0%	10.0%	15.0%	15.0%	15.0%
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Road Transport										
Roads										
Paving of Roads	Kilometres paved	0.0%	0.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Paving of Roads										
Maintanance of Roads										
Maintain all roads	Number of Roads Maint	15.0%	15.0%	18.0%	20.0%	20.0%	20.0%	25.0%	30.0%	35.0%
Sub-function 3 - (name)										

22. SA 8

FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.9%	3.2%	5.4%	2.3%	2.1%	2.1%	2.1%	1.6%	1.6%	1.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.0%	9.3%	12.5%	5.6%	4.6%	4.6%	4.6%	3.9%	3.5%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.0	1.3	0.9	1.4	1.5	1.5	1.5	1.4	1.4	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.3	0.9	1.4	1.5	1.5	1.5	(0.7)	(0.9)	(0.7)
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.8
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		413.7%	339.3%	65.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		413.7%	339.3%	65.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.6%	10.4%	3.1%	8.7%	8.0%	8.0%	8.0%	6.5%	6.2%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	97.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	99.0%	100.0%	100.0%
Creditors to Cash and Investments		162.5%	124.6%	125.2%	145.8%	205.0%	205.0%	205.0%	124.7%	125.5%	10542.6%

23. SA 9

FS183 Tswelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census 2001 and 2011, Community Survey 2007	53711	40613		53711	53711	53711	53711	53711	53711	53711
Females aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5077	4873		5077	5077	5077	5077	5077	5077	5077
Males aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5147	4302		5147	5147	5147	5147	5147	5147	5147
Females aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8352	6552		8352	8352	8352	8352	8352	8352	8352
Males aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8166	7025		8166	8166	8166	8166	8166	8166	8166
Unemployment		Census 2001 and 2011, Community Survey 2007		7395		7395	7395	7395	7395	7395	7395	7395
Monthly household income (no. of households)	1, 12											
No income		Census 2001 and 2011, Community Survey 2007	19520	13174		19520	19520	19520	19520	19520	19520	19520
R1 - R1 600		Census 2001 and 2011, Community Survey 2007	13391	7609		13391	13391	13391	13391	13391	13391	13391
R1 601 - R3 200		Census 2001 and 2011, Community Survey 2007	762	893		762	762	762	762	762	762	762
R3 201 - R6 400		Census 2001 and 2011, Community Survey 2007	568	954		568	568	568	568	568	568	568
R6 401 - R12 800		Census 2001 and 2011, Community Survey 2007	177	642		177	177	177	177	177	177	177
R12 801 - R25 600		Census 2001 and 2011, Community Survey 2007	47	365		47	47	47	47	47	47	47
R25 601 - R51 200		Census 2001 and 2011, Community Survey 2007	27	25		27	27	27	27	27	27	27
R52 201 - R102 400		Census 2001 and 2011, Community Survey 2007	19	32		19	19	19	19	19	19	19
R102 401 - R204 800		Census 2001 and 2011, Community Survey 2007	16			16	16	16	16	16	16	16
R204 801 - R409 600		Census 2001 and 2011, Community Survey 2007	15			15	15	15	15	15	15	15
R409 601 - R819 200		Census 2001 and 2011, Community Survey 2007										
> R819 200		Census 2001 and 2011, Community Survey 2007										
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Census 2001 and 2011, Community Survey 2007	10856	6992		6992	6992	6992	6992	6992	6992	6992
<3000.00 per month	2	Tswelopele Local Municipality Indigent Policy										

24. SA 10

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	15,220	14,110	12,991	7,202	5,122	5,122	5,122	8,823	9,162	114
Cash + investments at the yr end less applications - R'000	18(1)b	2	38,258	32,700	(2,555)	5,498	6,089	6,089	6,089	5,712	5,612	8,162
Cash year end/monthly employee/supplier payments	18(1)b	3	2.3	1.9	1.7	0.9	0.6	0.6	0.6	1.0	1.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20,867	15,764	27,085	22,324	21,454	21,454	24,128	(1,222)	(5,275)	(6,719)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	9.6%	8.1%	(10.8%)	15.2%	(6.0%)	(6.0%)	7.0%	(3.6%)	(3.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	388.0%	319.2%	70.2%	95.3%	101.4%	101.4%	101.4%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	18.2%	10.4%	5.5%	5.8%	4.8%	4.8%	4.8%	4.2%	4.1%	4.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.3%	100.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(12.6%)	(68.1%)	169.4%	0.0%	0.0%	0.0%	(12.8%)	(2.9%)	23.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.7%	1.9%	1.6%	1.5%	2.0%	2.0%	2.0%	1.9%	2.0%	2.1%
Asset renewal % of capital budget	20(1)(vi)	14	1.3%	3.2%	16.4%	100.0%	100.0%	100.0%	0.0%	72.5%	65.3%	65.2%

25. SA 11

FS183 Tswelopele - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:		2009/07/01	2009/07/01							
Financial year valuation used		2009	2009		2013			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes			Yes		
Municipal partnership s38 used? (Y/N)		no	no		no			no	no	no
No. of assistant valuers (FTE)	3	1	1		1	1	1	1	1	1
No. of data collectors (FTE)	3	4	4		4	4	4	4	4	4
No. of internal valuers (FTE)	3	-	-		-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1		1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-		-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes		Yes			Yes		
Implementation time of new valuation roll (mths)		-	-		-					
No. of properties	5	12,310	12,310		12,310	12,310	12,310	12,310	12,310	12,310
No. of sectional title values	5	-	-		-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-		-	-	-	-	-	-
No. of supplementary valuations		1	1		1	1	1	1	1	1
No. of valuation roll amendments		-	-		-	-	-	-	-	-
No. of objections by rate payers		-	-		6	6	6	5	5	5
No. of appeals by rate payers		-	-		-	-	-	-	-	-
No. of successful objections	8	-	-		6	6	6	5	5	5
No. of successful objections > 10%	8	-	-		-	-	-	-	-	-
Supplementary valuation		4	4		4	4	4	1	1	1
Public service infrastructure value (Rm)	5	-	-		-	-	-	-	-	-
Municipality owned property value (Rm)		117	117		117	117	117	120	120	120
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		1	1							
Valuation reductions-nature reserves/park (Rm)		-	-							
Valuation reductions-mineral rights (Rm)		-	-							
Valuation reductions-R15,000 threshold (Rm)		29	29	29	29	29	29	29	29	29
Valuation reductions-public worship (Rm)		12	12	12	12	12	12	12	12	12
Valuation reductions-other (Rm)		80	80	80	80	80	80	80	80	80
Total valuation reductions:		122	122	121	121	121	121	121	121	121
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347

26. SA 12

FS183 Tswelopele - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties		4,209	6	239	2,134	49	5,191	6	453	-	-	-	-	-	-	4	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	443	14	151	3,525	20	117	4	-	-	-	-	-	-	-	5	-

27. SA 13

FS183 Tswelopele - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Exemptions, reductions and rebates (Rands)</u>									
Domestic - First R 15 000 not ratable									
PSI - First 30% of the Market Value is exempted									
Farms - 10% rebate if services are provided									
State Owned			R 0.0120	R 0.0120	R 0.0132	R 0.0132	R 0.01518	R 0.01718	R 0.01918
Residential Properties			R 0.0046	R 0.0120	R 0.00506	R 0.00506	R 0.00582	R 0.00600	R 0.006200
Business			R 0.0060	R 0.0120	R 0.0066	R 0.0066	R 0.00759	R 0.0080	R 0.0090
Agriculture			R 0.00115	R 0.0120	R 0.001265	R 0.001265	R 0.000733	R 0.00083	R 0.00093
PSI			R 0.0060	R 0.0120	R 0.001265	R 0.001265	R 0.000733	R 0.00083	R 0.00093
<u>Water tariffs</u>									
Location (Phahameng and Tikwana)		(fill in thresholds)							
Towns (Bultfontein and Hoopstad)		(fill in thresholds)							
Domestic (No water Meter)		(fill in thresholds)	21.4/month	21.4/month	22.50/month	22.50/month	27.72/month	30/month	32/month
Domestic (water Meter)		(fill in thresholds)	3.5/kl	3.5/kl	3.70/kl	3.70/kl	4.56/kl	4.70/KL	4.90/Kl
Businesses		(fill in thresholds)	3.5/kl	3.5/kl	3.7kl	3.7kl	4.56/kl	4.70/KL	4.90/Kl
Schools Without water Meters		(fill in thresholds)	2246/month	2246/month	2358.30/m	2358.30/m	2905.43/mon	3100/m	3200/m
Sports Bodies/ Old Age Homes		(fill in thresholds)	2.75/kl	2.75/kl	2.90/kl	2.90/kl	3.57/kl	3.80/kl	4.00/kl
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<u>Waste water tariffs</u>									
Townships and Towns		(fill in structure)							
		(fill in structure)							
Septic Tanks (Urban)		(fill in structure)	22/suction	22/suction	22/suction	22/suction	23.85/suction	25/suction	27/suction
Septic Tanks (Rural)		(fill in structure)	200/suction	200/suction	200/suction	200/suction	200/suction	200/suction	200/suction
Households		(fill in structure)	36.30/month	36.30/month	42.10/month	42.10/month	50.94/month	55/month	59/month
Business		(fill in structure)	67.31/month	67.31/month	77.80/month	77.80/month	94.14/month	98/month	102/month
Hotel		(fill in structure)	363/month	363/month	420.85/month	420.85/month	509.23/month	515/month	518/month
Flats		(fill in structure)	242/month	242/month	280.55/month	280.55/month	339.97/month	350/month	360/month
Schools without the waterborne sewer		(fill in structure)	2420/month	2420/month	2805.75/m	2805.75/m	3394.96/m	3450/m	3500/m
<u>Electricity tariffs</u>									
Only Towns (Bultfontein and Hoopstad #N/A		(fill in thresholds)			-				
		(fill in thresholds)	0.7877/kw h	0.7877/kw h	0.9358/kw h	1.07kw h	1.25 kw h	1.36/kw h	1.50/kw h
Business (Consumption)		(fill in thresholds)	0.76680/kw h	0.76680/kw h	0.9110/kw h	0.9110/kw h	1.21/kw h	122/kw h	125/kw h
Business (Levy)		(fill in thresholds)	176.11/month	176.11/month	209.20/month	209.20/month	279		
Bulk Consumption (Levy)		(fill in thresholds)	531.18/month	531.18/month	631.05/month	631.05/month	691.28/m	720/m	730/m
Bulk Consumption (kwh Consumption)		(fill in thresholds)	0.5046/kw h	0.5046/kw h	0.5995kw h	0.5995kw h	0.629/kw h	0.700/kw h	0.800/kw h
Bulk Consumption (KVA Levy)		(fill in thresholds)	100.29/kv a	100.29/kv a	119.15/kv a	119.15/kv a	158.75/kv a	160/kv a	175/kv a

28. SA 14

FS183 Tswelopele - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		254.92	254.92	280.41	322.53	322.53	322.53	8.0%	348.33	383.16	421.48
Electricity : Basic levy				–				16.0%	–	–	–
Electricity : Consumption		748.32	748.32	889.01	1,076.17	1,076.17	1,076.17	16.0%	1,248.36	1,373.19	1,510.51
Water: Basic levy				–				12.0%	–	–	–
Water: Consumption		84.00	84.00	88.80	122.10	122.10	122.10	12.0%	134.31	147.74	162.52
Sanitation		36.40	36.40	42.09	46.31	46.31	46.31	10.0%	50.94	56.04	61.64
Refuse removal		24.15	24.15	29.15	32.18	32.18	32.18	10.0%	35.40	38.94	42.83
Other											
sub-total		1,147.78	1,147.78	1,329.45	1,599.29	1,599.29	1,599.29	13.6%	1,817.33	1,999.07	2,198.97
VAT on Services		125.00	125.00	146.87	178.75	178.75	178.75		205.66	226.23	248.85
Total large household bill:		1,272.78	1,272.78	1,476.32	1,778.03	1,778.03	1,778.03	13.8%	2,022.99	2,225.29	2,447.82
% increase/-decrease			–	16.0%	20.4%	–	–		13.8%	10.0%	10.0%

29. SA 15

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank		-	-	8,370	1,500	1,500	1,500	1,500	1,500	1,650
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)				-	212	212	212	212	362	312
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	8,370	1,712	1,712	1,712	1,712	1,862	1,962
Entities										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	8,370	1,712	1,712	1,712	1,712	1,862	1,962

30. SA 16

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA Bank		Monthly	Money Market	No	Yes	0.41666667	0	0	Notice	1,400	100	-	-	1,500
Senwes		Yearly	Shares	No	0					212	-	-	-	212
														-
														-
														-
														-
Municipality sub-total										1,612		-	-	1,712
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									1,612		-	-	1,712

31. SA 17

FS183 Tswelopele - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
<u>Parent municipality</u>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		13,394	12,209	13,732	13,182	13,182	13,182	12,282	11,382	10,482
Local registered stock										
Instalment Credit				10,016				900	1,800	2,700
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	13,394	12,209	23,748	13,182	13,182	13,182	13,182	13,182	13,182

32. SA 18

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		58,156	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Local Government Equitable Share		55,330	62,058	61,909	62,071	62,071	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,000	1,223	1,223	1,223	1,073	—	—
Finance Management		1,450	1,500	1,650	1,800	1,800	1,800	1,800	1,825	1,900
Municipal Systems Improvement		840	800	890	934	934	934	930	957	1,033
INEP								—		
Provincial Government:		—	—	—	—	—	—	—	—	—
INEP										
District Municipality:		—	—	50	50	50	50	50	50	50
<i>[insert description]</i>				50	50	50	50	50	50	50
Other grant providers:		—	—	—	—	—	—	—	—	—
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	58,156	65,358	65,499	66,078	66,078	66,078	66,423	61,690	57,924
Capital Transfers and Grants										
National Government:		25,015	30,344	28,809	23,703	23,703	23,703	17,571	16,549	17,265
Municipal Infrastructure Grant (MIG)		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
INEP								1,500		
Provincial Government:		—	—	—	—	—	—	3,000	—	—
Electricity distribution grant								3,000		
District Municipality:		—	—	—	—	—	—	—	—	—
<i>[insert description]</i>										
Other grant providers:		—	—	—	—	—	—	—	—	—
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	25,015	30,344	28,809	23,703	23,703	23,703	20,571	16,549	17,265
TOTAL RECEIPTS OF TRANSFERS & GRANTS		83,171	95,702	94,308	89,781	89,781	89,781	86,994	78,239	75,189

33. SA 19

FS183 Tswelopele - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		58,156	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Local Government Equitable Share		55,330	62,058	61,909	62,071	62,071	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,000	1,223	1,223	1,223	1,073	—	—
Finance Management		1,450	1,500	1,650	1,800	1,800	1,800	1,800	1,825	1,900
Municipal Systems Improvement		840	800	890	934	934	934	930	957	1,033
								—	—	—
INEP								—	—	—
Provincial Government:		—	—	—	—	—	—	—	—	—
INEP										
District Municipality:		—	—	50	50	50	50	50	50	50
Lejweleputswa District Municipality				50	50	50	50	50	50	50
Other grant providers:		—	—	—	—	—	—	—	—	—
[insert description]										
Total operating expenditure of Transfers and Grants		58,156	65,358	65,499	66,078	66,078	66,078	66,423	61,690	57,924
Capital expenditure of Transfers and Grants										
National Government:		25,015	30,344	28,809	23,703	23,703	23,703	17,571	16,549	17,265
Municipal Infrastructure Grant (MIG)		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
INEP								1,500		
Provincial Government:		—	—	—	—	—	—	3,000	—	—
Elctricity distribution grant								3,000		
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]										
Other grant providers:		—	—	—	—	—	—	—	—	—
[insert description]										
Total capital expenditure of Transfers and Grants		25,015	30,344	28,809	23,703	23,703	23,703	20,571	16,549	17,265
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		83,171	95,702	94,308	89,781	89,781	89,781	86,994	78,239	75,189

34. SA 20

FS183 Tswelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		58,193	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Conditions met - transferred to revenue		58,193	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		8,568								
Conditions met - transferred to revenue		8,568								
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		5,921								
Conditions met - transferred to revenue		5,921								
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		72,682	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		25,015	30,344	28,809	23,703	23,703	23,703	17,571	16,549	17,265
Conditions met - transferred to revenue		25,015	30,344	28,809	23,703	23,703	23,703	17,571	16,549	17,265
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								3,000		
Conditions met - transferred to revenue								3,000		
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		25,015	30,344	28,809	23,703	23,703	23,703	20,571	16,549	17,265
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		97,697	95,702	94,258	89,731	89,731	89,731	86,944	78,189	75,139
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

35. SA 21

FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities											
<i>n/a</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>n/a</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>ESKOM</i>	3								2,820		
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	2,820	-	-

36. SA 22

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		2,104	3,167	3,414	3,320	3,320	3,320	3,585	3,836	4,105
Pension and UIF Contributions		316	413	512	498	498	498	538	575	616
Medical Aid Contributions		632	224	615	603	603	603	651	697	746
Motor Vehicle Allowance		802	976		—	—	—	—	—	—
Cellphone Allowance		163		217	313	313	313	338	362	387
Housing Allowances					—	—	—	—	—	—
Other benefits and allowances		800	206	100	70	70	70	76	81	87
Sub Total - Councillors		4,817	4,985	4,859	4,804	4,804	4,804	5,188	5,551	5,940
% increase	4		3.5%	(2.5%)	(1.1%)	—	—	8.0%	7.0%	7.0%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		2,382	2,599	3,574	3,688	3,688	3,688	3,924	4,175	4,442
Pension and UIF Contributions		986	1,030	630	550	550	550	585	622	662
Medical Aid Contributions				127	144	144	144	153	163	173
Overtime					—	—	—	—	—	—
Performance Bonus					—	—	—	—	—	—
Motor Vehicle Allowance	3	543	660	577	513	513	513	546	581	618
Cellphone Allowance	3				—	—	—	—	—	—
Housing Allowances	3				—	—	—	—	—	—
Other benefits and allowances	3	104	110	110	322	322	322	343	365	388
Payments in lieu of leave					—	—	—	—	—	—
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		4,015	4,399	5,018	5,216	5,216	5,216	5,549	5,905	6,283
% increase	4		9.6%	14.1%	3.9%	—	—	6.4%	6.4%	6.4%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		16,878	18,570	26,917	28,745	29,000	29,000	29,488	31,018	32,623
Pension and UIF Contributions		3,266	4,527	5,780	6,172	7,560	7,560	7,965	8,522	9,119
Medical Aid Contributions		1,766	2,160	2,218	2,368	3,200	3,200	3,414	3,653	3,909
Overtime		1,093	2,357	435	465	650	650	694	742	794
Performance Bonus					—	—	—	—	—	—
Motor Vehicle Allowance	3	829	1,057	2,022	2,159	3,500	3,500	3,735	3,996	4,276
Cellphone Allowance	3			91	98	98	98	105	112	120
Housing Allowances	3	84	96	77	83	83	83	89	95	101
Other benefits and allowances	3	909	4,400	957	566	340	340	363	388	415
Payments in lieu of leave								—	—	—
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		24,825	33,167	38,498	40,655	44,431	44,431	45,851	48,527	51,357
% increase	4		33.6%	16.1%	5.6%	9.3%	—	3.2%	5.8%	5.8%
Total Parent Municipality		33,657	42,551	48,374	50,675	54,450	54,450	56,589	59,982	63,580

37. SA 25

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates		250	1,257	5,986	366	896	126	266	366	266	126	237	210	10,351	10,500	10,700
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—	—	750	750	750	750
Service charges - electricity revenue		2,659	2,366	2,259	2,396	2,329	3,266	2,956	2,026	2,660	2,900	2,695	2,598	31,109	32,000	33,000
Service charges - water revenue		357	240	237	126	327	1,260	1,369	1,327	570	457	460	686	7,413	7,500	7,550
Service charges - sanitation revenue		460	570	270	698	460	460	460	460	460	460	460	812	6,028	6,250	6,500
Service charges - refuse revenue		259	345	345	126	345	126	345	345	345	345	345	139	3,410	3,500	3,550
Service charges - other													—	—	—	—
Rental of facilities and equipment			126	15			89		59	10	15	71	385	335	340	
Interest earned - external investments			57				126		270			58	510	550	570	
Interest earned - outstanding debtors												—	—	—	—	—
Dividends received					50							50	100	100	100	
Fines												328	328	275	275	
Licences and permits												—	—	—	—	—
Agency services												—	—	—	—	—
Transfers recognised - operational		27,100	930			19,661			18,682			—	66,373	61,640	57,874	
Other revenue					3,000			200	126	179		506	4,010	9,196	12,340	
Gains on disposal of PPE												—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		31,085	5,890	9,112	6,761	24,017	5,453	5,596	4,524	23,436	4,476	4,211	6,207	130,768	132,596	133,549
Expenditure By Type																
Employee related costs		4,698	4,552	4,327	3,986	3,978	3,270	3,260	4,890	4,896	4,896	4,895	2,910	50,557	53,477	56,686
Remuneration of councillors		454	454	454	454	454	454	454	454	454	454	454	337	5,331	5,651	5,990
Debt impairment													2,501	2,501	2,501	2,501
Depreciation & asset impairment													19,669	19,669	19,624	19,099
Finance charges						1,004							1,004	2,008	2,008	2,008
Bulk purchases		3,596	1,250	1,257	1,256	2,699	2,370	1,260	1,299	2,370	2,659	3,270	3,467	26,750	30,625	35,068
Other materials		1,260	2,370	237	80	50	25	89	1,260	300	266	126	1,573	7,635	8,398	9,238
Contracted services													1,500	1,500	—	—
Transfers and grants		327	326	329	324	327	326	326	126	127	126	85	72	2,820	4,500	4,680
Other expenditure		1,259	1,590	1,300	2,370	4,896	3,270	2,660	5,986	3,270	2,599	4,589	3	33,790	27,635	22,264
Loss on disposal of PPE													—	—	—	—
Total Expenditure		11,594	10,542	7,904	8,470	13,407	9,714	8,048	14,014	11,416	10,999	13,418	33,035	152,561	154,420	157,533
Surplus/(Deficit)																
Transfers recognised - capital		19,491	(4,652)	1,208	(1,709)	10,610	(4,261)	(2,453)	(9,490)	12,021	(6,523)	(9,207)	(26,828)	(21,793)	(21,824)	(23,984)
Contributions recognised - capital		10,986	—	1,500	—	5,357	—	—	—	2,728	—	—	—	20,571	16,549	17,265
Contributed assets													—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		30,477	(4,652)	2,708	(1,709)	15,967	(4,261)	(2,453)	(9,490)	14,749	(6,523)	(9,207)	(26,828)	(1,222)	(5,275)	(6,719)
Taxation													—	—	—	—
Attributable to minorities													—	—	—	—
Share of surplus/ (deficit) of associate													—	—	—	—
Surplus/(Deficit)	1	30,477	(4,652)	2,708	(1,709)	15,967	(4,261)	(2,453)	(9,490)	14,749	(6,523)	(9,207)	(26,828)	(1,222)	(5,275)	(6,719)

38. SA 28

FS183 Tswelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council														-	-	-
Vote 2 - Budget and Treasury Office														-	-	-
Vote 3 - Community and Social Services														-	-	-
Vote 4 - Public Safety														-	-	-
Vote 5 - Sport and Recreation														-	-	-
Vote 6 - Waste Management														-	-	-
Vote 7 - Waste Water Management		366	237	237	124	327	289	1,260	570	599	579	360	715	5,661	5,749	6,015
Vote 8 - Road Transport														-	-	-
Vote 9 - Water														-	-	-
Vote 10 - Electricity														-	-	-
Vote 11 - Corporate Services														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital multi-year expenditure sub-total	2	366	237	237	124	327	289	1,260	570	599	579	360	715	5,661	5,749	6,015
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council														-	-	-
Vote 2 - Budget and Treasury Office														-	-	-
Vote 3 - Community and Social Services														-	-	-
Vote 4 - Public Safety														-	-	-
Vote 5 - Sport and Recreation		126	570	327	237	1,270	81							2,610	2,700	2,750
Vote 6 - Waste Management														-	-	-
Vote 7 - Waste Water Management														-	-	-
Vote 8 - Road Transport		1,599	1,259	1,559	1,270	1,260	854							7,800	8,100	8,500
Vote 9 - Water														-	-	-
Vote 10 - Electricity		1,500	500	500	500	500	500	500						4,500	-	-
Vote 11 - Corporate Services														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	3,224	2,329	2,386	2,007	3,030	1,435	500	-	-	-	-	-	14,910	10,800	11,250
Total Capital Expenditure	2	3,590	2,565	2,622	2,130	3,357	1,724	1,760	570	599	579	360	715	20,571	16,549	17,265

39. SA 34

FS183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	Ref 1	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		34,462	28,914	24,106	—	—	—	5,661	5,749	6,015
Infrastructure - Road transport		—	—	4,946	—	—	—	—	—	—
Roads, Pavements & Bridges		—	—	4,946	—	—	—	—	—	—
Storm water		—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		—	—	—	—	—	—	—	—	—
Generation		—	—	—	—	—	—	—	—	—
Transmission & Reticulation		—	—	—	—	—	—	—	—	—
Street Lighting		—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	—	—	—	—	—	—	—	—
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		34,462	28,914	19,160	—	—	—	5,661	5,749	6,015
Reticulation		—	—	—	—	—	—	—	—	—
Sewerage purification		34,462	28,914	19,160	—	—	—	5,661	5,749	6,015
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Waste Management		—	—	—	—	—	—	—	—	—
Transportation	2	—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other	3	—	—	—	—	—	—	—	—	—
Community		—	—	—	—	—	—	—	—	—
Parks & gardens		—	—	—	—	—	—	—	—	—
Sportsfields & stadia		—	—	—	—	—	—	—	—	—
Swimming pools		—	—	—	—	—	—	—	—	—
Community halls		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—
Security and policing	7	—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—
Cemeteries		—	—	—	—	—	—	—	—	—
Social rental housing	8	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—
Other	9	—	—	—	—	—	—	—	—	—
Investment properties		5,000	—	—	—	—	—	—	—	—
Housing development		—	—	—	—	—	—	—	—	—
Other		5,000	—	—	—	—	—	—	—	—
Other assets		97	408	485	—	—	—	—	—	—
General vehicles		—	—	—	—	—	—	—	—	—
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		—	—	—	—	—	—	—	—	—
Computers - hardware/equipment		56	—	—	—	—	—	—	—	—
Furniture and other office equipment		29	—	485	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Civic Land and Buildings		—	—	—	—	—	—	—	—	—
Other Buildings		—	—	—	—	—	—	—	—	—
Other Land		—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—
Other		13	408	—	—	—	—	—	—	—
Agricultural assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Computers - software & programming		—	—	—	—	—	—	—	—	—
Other (list sub-class)		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	39,560	29,322	24,591	—	—	—	5,661	5,749	6,015

40. SA 36

FS183 Tswelopele - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Administration		Equipment			Yes	Other Assets	Plant & equipment									
Sewerage		Construction of Sewerage Netw ork			Yes	Infrastructure - Sanitation	Transmission & Reticulation			23,400	19,399	5,661	5,749	6,015	7	new
Sports Grounds		Construction of Sports Grounds			Yes	Community	Sportsfields & stadia			4,809	3,504	2,610	2,700	2,750	385	Renewal
PMU		Furniture and Fittings			Yes	Community	Furniture and other office equipment			600	800	-	-	-		
Public Works		Paving of Roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			2,500	-	7,800	8,100	8,500		renewal
Public Works		Vehicles			Yes	Other Assets	Plant & equipment									
Electricity		Network			Yes	Infrastructure - Electricity	Transmission & Reticulation					4,500	-	-		
Electricity		Network			Yes	Infrastructure - Water	Transmission & Reticulation									
Electricity		Vehicles			Yes	Other Assets	General vehicles									
Cemetries		Equipment			Yes	Other Assets	Plant & equipment									
Council General		Motor Vehicles (Speaker and Mayor)			Yes	Other Assets	General vehicles			-	1,100					

41. TARIFF LIST 2015/2016

1. ASSESSMENT RATES [VAT at zero rate]

- 1.1 On the rateable **value of property**, monthly instalments, in default of which interest will be charged on all rates not paid within 30 days after the due date:

Residential Properties	: 0.0062856 cent in the Rand
Business/ Industrial/ Commercial	: 0.0081972 cent in the Rand
Agriculture	: 0.00073332 cent in the Rand
State Owned	: 0.0163944 cent in the Rand
Public Service Infrastructure	: 0.0015714 cent in the Rand
Newly rateable State Owned	: 0.0163944 cent in the Rand

The last instalment to be paid on the last day of June every year.

2. GENERAL EXPENSES OF COUNCIL

0200 / 1727 / 0000	2.1	<u>Assessment Certificate</u>	: R 30-00 / certificate VAT at zero rate
0200 / 1727 / 0000	2.2	<u>Clearance Certificate</u>	: R 67-70 / certificate VAT at zero rate
0400 / 1705 / 0000	2.3	<u>Building Clause [Certificate]</u>	: R 69-40 / certificate plus VAT
0400 / 1705 / 0000	2.4	<u>Zoning Certificate</u>	: R 69-40 / certificate plus VAT
0220 / 1721 / 0000	2.5	<u>Objection Fees [Valuation]</u>	: R 100-00 / objection VAT at zero rate
0400 / 1705 / 0000	2.6	<u>Building Plans -</u>	
	2.6.1	New Buildings	: R 180-00 / plan plus VAT
	2.6.2	Extensions	: R 110- 00 / plan plus VAT

0200 / 4511 / 0000	2.7	<u>Faxes</u>	:	
	2.7.1	Sending [National]	:	R 5-00 / page plus VAT
	2.7.2	Receiving	:	R 3-00 / page plus VAT
	2.7.3	Sending [International]	:	R 15-00 / page plus VAT
0410 / 1725 / 0000	2.8	<u>Photocopies (Colour at double tariff)</u>		
	2.8.1	A 3	:	R 2-00 / page plus VAT
	2.8.2	A 4	:	R 1-00 / page plus VAT
	2.8.3	ID Documents	:	R 1-00 / page plus VAT
	2.8.4	B 4	:	R 2-00 / page plus VAT
	2.8.5	School Projects	:	100% of applicable tariff plus VAT
0101 / 1741 / 0000	2.9	<u>Poster Deposit</u>		
		Poster deposit	:	R 198.00 / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]
	2.9.2	Poster Fee	:	R 420-00 plus VAT per 100 / event
	2.9.3	Billboards	:	R 620-00 plus VAT (maximum 3)
	2.9.4	Temporary Advertising Boards	:	R 20-00 plus VAT /board / month (maximum 20)
0400 / 1737 / 0000	2.10	<u>Town Maps</u>		
	2.10.1	A ₀ [Large]	:	R 264-00 plus VAT
	2.10.2	A ₁ [Small]	:	R 165-00 plus VAT
6101 / 6101 /6101	2.11	<u>Business Erven</u>		
	2.11.1	Hoopstad & Bultfontein	:	Auction Price plus VAT/ Council Resolution
	2.11.2	Tikwana & Phahameng	:	R 4-00 / m ² + VAT / erf
6101 / 6101 / 6101	2.13	<u>Church Erven</u> Phahameng & Tikwana	:	R 3-00 - m ² + VAT

NB: Once-off payment (ECM25-16/02/05)

[max R 1 800-00 + VAT]

6100 / 6101 / 6101	2.14	<u>Residential Erven</u>	
	2.14.1	Bultfontein	: Tender Price or Auction
	2.14.2	Hoopstad	
	2.14.3	Phahameng & Tikwana	: R 1 000-00 VAT inclusive /site
0420 / 1741 / 0000	2.14.4	Transfer fee (Informal)	: R 50-00 + VAT / site
	2.14.5	RDP Houses – Prov. Government	: R 1 500-00 VAT inclusive / site
0101 / 1741 / 0000	2.15	<u>Rent of Loud Hailer</u>	: R 300-00 + VAT / hour or part thereof
0200 / 4409 / 0000	2.16	<u>Administration [Cheques]</u>	
		As per Bank statement with minimum R 80-00	: R 80-00 / cheque
0101 / 1741 / 0000	2.17	<u>Levy of containers [+ 10% escalation price]</u>	: R 380-00 + VAT / container
0101 / 1741 / 0000	2.18	<u>*Request Fees</u>	
		As meant in section 22(1) of the Information Act)	
			: R 35-00 + VAT
0101 / 1741 / 0000	2.19	<u>*Reproduction Fees</u>	
		For records meant is section 15 of the Information Act	
	2.19.1	A4 photocopy or part thereof	: R 0-60 + VAT
	2.19.2	Printed copy A4 or part thereof held on computer or in electronic or machine readable form	
			: R 0-40 + VAT
	2.19.3	A copy on a computer-readable form on :	
	2.17.1.1	Stiffy Disc	: R 5-00 + VAT
	2.17.1.2	Compact Disc	: R 40-00 + VAT

- 2.19.4 A transcription of visual images on:
- 2.17.4.1 A4 page or part thereof : R 22-00 + VAT
- 2.17.4.2 A copy of visual images : R 60-00 + VAT
- 2.19.5 For a transcription of an audio record:
- 2.17.5.1 A4 page or part thereof : R 12-00 + VAT
- 2.17.5.2 for a copy of an audio record : R 17-00 + VAT

0101 / 1741 / 0000 2.20 *Access Fees

For records meant in section 22 of the Information Act

- 2.20.1 Photocopy of A4 page or part thereof : R 0-60 + VAT
- 2.20.2 Printed copy A4 or part thereof held on computer or in electronic or machine readable form : R 0-40 + VAT
- 2.20.3 A copy in a computer readable form on:
- 2.20.3.1 Stiffy Disc : R 5-00 + VAT
- 2.20.3.2 Compact Disc : R 40-00 + VAT
- 2.20.4 A transcription of visual images for an:
- 2.20.4.1 A4 page or part thereof : R 22-00 + VAT
- 2.20.4.2 A copy of visual images : R 60-00 + VAT
- 2.20.5 A transcription of an audio record:
- 2.20.5.1 A4 page or part thereof : R 12-00 + VAT
- 2.20.5.2 A copy of an audio record : R 17-00 + VAT

0101 / 1741 / 0000 2.21 *Search Fees

As meant in section 22(2) of the Information Act

- 2.21.1 To search for the record, for each hour or part of an hour : R 15-00 + VAT

0101 / 1741 / 0000 2.22 *Deposit

A deposit is required if it is expected that the search will exceed six hours. One-third of the access fee, calculated in accordance with 2.21, is payable by the requester as a deposit.

0101 / 1741 / 0000 2.23 *Postage

Postage is payable by the requester when a copy of the record must be posted to the requester.

0101 / 1741 / 0000 2.24 *Appeal Fees

Appeal fees of **R 50-00 + VAT** is payable when an internal appeal is lodged.

* See also **ANNEXURE C** in Access to Information Manual. [2.18-2.24]

3. LIBRARIES

0410 / 1719 / 0000 3.1 Fines and Reminders

Tariff charged per item per week or part thereof to a maximum period of three months after which the tariff for a lost item will be charged : **R 2-00 / item / week or part thereof**

0410 / 1719 / 0000 3.2 Lost / Damaged Library Material

: **Purchase price + VAT + 25% or**
R 100-00 + VAT if price is unknown

0410 / 1719 / 0000 3.3 Inter Library Loans

Book to be paid by user / requester : **R 35-00 + VAT**

Unit of 15 pages of copies to be paid by user / requester : **R 35-00 + VAT**

0410 / 1719 / 0000 3.4 Rental Auditoriums

A full day	:	R 250-00 + VAT
Part of a day	:	R 150-00 + VAT

4. BUSINESS LICENCES

0400 / 1401 / 0000	4.1	<u>Hawkers' Licences</u>	
	4.1.1	Residents	: R 100-00 / annum
	4.1.2	Non-Residents	: R 200-00 / day
0400 / 1401 / 0000	4.2	Certificate of acceptability	: First Certificate free of charge thereafter R 100-00 / certificate
0400 / 1401 / 0000	4.3	Business Licences	: R 100-00
0400 / 1401 / 0000	4.4	Duplicate Licences [Business / Hawkers / Tuck / Spas a shops]	: R 150-00

5. PUBLIC WORKS

0540 / 1741 / 0000	5.1	<u>Entrance Ways</u>	
	5.1.1	Repair of Entrance Ways	: Cost of material + VAT & labour + 20% admin + VAT
	5.1.2	New Entrance Ways	: Cost of material + VAT & labour + 20% admin + VAT
0540 / 1733 / 0000	5.2	<u>Provision of Gravel</u> [If available]	
	5.2.1	<u>Residents</u>	
	5.2.1.1	Delivered by Municipality with a minimum of 6 m ³	: R 70-00 + VAT / m³

	5.2.1.2	Loaded by Buyer	: R 60-00 + VAT / m ³
	5.2.2	<u>Contractors</u>	
	5.2.2.1	Delivered by Municipality	: R 80-00 + VAT / m ³
	5.2.2.2	Loaded by Buyer	: R 70-00 + VAT / m ³
0540 / 1733 / 0000	5.3	<u>Provisioning of Garden Soil [If available]</u>	
	5.3.1	<u>Residents</u>	
	5.3.1.1	Delivered by Municipality	: R 70-00 + VAT / m ³
	5.3.1.2	Loaded by Buyer	: R 60-00 + VAT / m ³
	5.3.2	<u>Contractors</u>	
	5.3.2.1	Delivered by Municipality	: R 80-00 + VAT / m ³
	5.3.2.2	Loaded by Buyer	: R 70-00 + VAT / m ³
0540 / 0717 / 0000	5.4	<u>Renting Out: Implements & Equipment</u>	
	5.4.1	Tractor & Trailer	: R 200-00 + VAT / hour
	5.4.2	Tractor	: R 150-00 + VAT / hour
	5.4.3	Grader	: R 500-00 + VAT / hour
	5.4.4	Front-End Loader	: R 500-00 + VAT / hour
	5.4.5	Concrete Mixer	: R 100-00 + VAT / hour [or part thereof]
	5.4.6	Tractor & Slasher [Bossiekapper]	: R 300-00 + VAT / hour
	5.4.7	Truck	: R 300-00 + VAT / hour
	5.4.8	Back-Actor	: R 500-00 + VAT / hour
	5.4.9	Water Tanker	: R 100-00 + VAT / hour
	5.4.10	Bo-Mac [Roller]	: R 100-00 + VAT / hour
	5.4.11	Kudu	: R 100-00 + VAT / hour
	5.4.12	Bush cutter [Lyn snyer]	: R 100-00 + VAT / hour

6. CEMETERIES

NB: Only 2 grave plots per family (CMM 12.9-28.02.07>Exco: 14.02.07)

0430 / 1713 / 0000	6.1	<u>Grave Plots: Bultfontein & Hoopstad</u>	
	6.1.1	Not Masoned [Residents]	: R 800-00 + VAT / plot
	6.1.2	Not Masoned [Non-Residents]	: R 1 000-00 + VAT / plot
0430 / 1713 / 0000	6.2	<u>Grave Plots: Phahameng & Tikwana</u>	
	6.2.1	Not Masoned [Residents]	: R 450-00 + VAT / plot
	6.2.2	Not Masoned [Non-Residents]	: R 600-00 + VAT / plot
	6.2.3	Not Masoned [Residents]	: R 400-00 + VAT / plot [Grave to be dug by family themselves]
0430 / 1713 / 0000	6.3	<u>Grave Plots: Children / Still Born Babies</u>	
	6.3.1	[Grave dug by family themselves]	: R 100-00 + VAT / plot
	6.3.2	[Grave dug by municipality]	: R 350-00 + VAT / plot
0430 / 1713 / 0000	6.4	<u>Pauper Graves</u>	: Grave FREE OF CHARGE
0430 / 1713 / 0000	6.5	<u>Double Burials in Single Grave</u>	
	6.5.1	<u>Bultfontein & Hoopstad</u>	
	6.5.1.1	Residents	: R 2 000-00 + VAT
	6.5.1.2	Non-Residents	: R 3 000-00 + VAT
	6.5.2	<u>Phahameng & Tikwana</u>	
	6.5.2.1	Residents	: R 500-00 + VAT
	6.5.2.2	Non-Residents	: R 800-00 + VAT

7. CIRCUS & MERRY-GO-ROUNDS

0101 / 1741 / 0000	7.1	<u>Circus</u>	
	7.1.1	Standing & Sanitation Fee	: R 1 500-00 + VAT / day
	7.2	<u>Merry-Go-Round</u>	
	7.2.1	Standing & Sanitation Fee	: R 750-00 + VAT / day

8. WATER

0560 / 0433 / 0000	8.1	<u>Domestic & Churches</u>	
	8.1.1	Metered Tariff	: R 4-56/ kℓ + VAT
	8.1.2	Levy	: Nil
	8.1.3	Unmetered Minimum	: R 27-72 + VAT / month
0560 / 0433 / 0000	8.2	<u>Businesses / Hotels / Hospitals / Prison / Schools / Government Bodies / Hostels</u>	
	8.2.1	Metered Tariff	: R 4-56 / kℓ + VAT
	8.2.2	Levy	: R 97-03 + VAT / month
0560 / 0433 / 0000	8.3	<u>Levy: Schools Without Water Meters</u>	
		<u>[Phahameng / Tikwana]</u>	: R 2905-43+ VAT
0560 / 0433 / 0000	8.4	<u>Departmental Levy</u>	: R 1-60 / kℓ
0560 / 0433 / 0000	8.5	<u>Sport Bodies / Old Age Homes</u>	: R 3-57 / kℓ + VAT
0560 / 0433 / 0000	8.6	<u>Vacant Erven Levy (Sec. 145(3)(ii) Ord. 8/62)</u>	: R 20-15 + VAT
0560 / 0433 / 0000	8.7	<u>Old Luzern Camp [Bultfontein]</u>	: R 3-57 / kℓ + VAT
0560 / 1729 / 0000	8.8	<u>Recon</u>	: R 147-00 + VAT
	8.9	<u>Consumers' Deposits</u>	
7201 / 7202 / 7201	[B]	8.9.1 Domestic	: R 504-50
		8.9.2 Flats	: -
7201 / 7202 / 7202	[H]	8.9.3 Businesses	: R 672-67
		8.9.4 Café's	: R 877-06
	1.	From July 2005 no deposit will be refundable except in the case where person moves out of town.	
	2.	All consumers [owners as well as lessees] will be liable to pay the applicable deposit as per Council resolution.	
	3.	The status quo will apply to owners registered before the above-mentioned date.	
	8.10	<u>Water Connections</u>	: Cost of material + VAT and labour + 20% + VAT Admin fee

7330 / 7334 / 7301	[B]	
7330 / 7334 / 7301	[H]	

0560 / 1741 / 0000	8.11	<u>Testing of Water Meters</u>	: R 336-34+ VAT / meter / test
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9. ELECTRICITY

0550 / 0413 / 0000	9.1	<u>Domestic</u>	
	9.1.1	Levy	: Nil
	9.1.2	Pre-paid	R 23-20 minimum
	9.1.3	Metered Consumption	: R 1-2483572/ kWh + VAT
0550 / 0413 / 0000	9.2	<u>Businesses / Government / Schools [Consumption under 60 kVA]</u>	
	9.2.1	Levy	: R 279-07+ VAT / month
	9.2.2	kWh Consumption	: R 1-21533/ kWh + VAT
0550 / 0413 / 0000	9.3	<u>Bulk Consumption [60 and Above + kVA]</u>	
	9.3.1	Levy	: R 691-28+ VAT / month
	9.3.2	kWh Consumption	: R 0-62976/ kWh + VAT
	9.3.3	Minimum bulk Consumption of 60 kVA	: R 13016-67+ VAT
	9.3.4	kVA Levy	: R 158-75/ kVA + VAT
	9.3.5.	Silos minimum consumption of 294 kVA	R 50 221-72 + VAT
0550 / 0413 / 0000	9.4	<u>Levy: Vacant Erven (Sec. 128(1)(c)(i) Ord.8/62)</u>	: R 52-63 + VAT / month
0550 / 0413 / 0000	9.5	<u>Departmental Levy</u>	: R 0.74611 / kWh + VAT
0550 / 0413 / 0000	9.6	<u>Sport Bodies / Old Age Homes</u>	

	9.6.1	Levy	:	R 138-02 + VAT / month
	9.6.2	kWh Consumption	:	R 0.82104 / kWh + VAT
	9.7	<u>Consumer's Deposits</u>		
7201 / 7201 / 7201	[B]	9.7.1 Domestic (Normal Meter)	:	R 1 294-56
7201 / 7201 / 7202	[H]	9.7.2 Flats	:	R 1 294-56
		9.7.3 Businesses	:	R 2 408-91
		9.7.4 Café's	:	R 2 892-29
0550 / 1741 / 0000	9.8	<u>Call-Out Fee</u>	:	R 104-91 + VAT
0550 / 1729 / 0000	9.9	<u>Non / Late-Payment Penalty</u>	:	R 237-72
0550 / 1729 / 0000	9.10	<u>Reconnection (new residents) see 9.7.1 above</u>	:	R 237-72+ VAT
0550 / 1739 / 0000	9.11	<u>Final Readings</u>	:	R 105-26 + VAT
0550 / 1739 / 0000	9.12	<u>Testing of Meters</u>	:	R 364.52 + VAT / meter / test
	9.13	<u>Connection Fee</u>	:	Actual cost of material + VAT + labour + 20% admin fee + VAT
7330 / 7333 / 7301	[B]	<u>[Single & Three Phase Connection</u>		
7330 / 7333 / 7301	[H]			

10. SEWERAGE

0570 / 0453 / 0000	10.1	<u>Septic Tanks 1 suction max: B =7000 ft</u>		
	10.1.1	Urban area H = 4500 ft	:	R 98-20 + VAT / suction
	10.1.2	Rural area:	:	R 23-84 + VAT / km + Suction
0570 / 0453 / 0000	10.2	<u>Domestic / Churches / Church Hall / Sport Clubs - Levy</u>	:	R 50-94 + VAT / month

0570 / 0453 / 0000	10.3	<u>Business – Levy</u>	: R 94.14 + VAT / month
0570 / 0453 / 0000	10.4	<u>Garage – Levy</u>	: R 135-82 + VAT / month
0570 / 0453 / 0000	10.5	<u>Hotel – Levy</u>	: R 509.-23 + VAT / month
0570 / 0453 / 0000	10.6	<u>Flats - Levy</u> [Per Block]	: R 339-47 + VAT / month
0570 / 0453 / 0000	10.7	<u>Suidwes - [Hoopstad]</u>	
	10.7.1	Grain silo	: R 135-81 + VAT / month
	10.7.2	Workshop	: R 229-97 + VAT / month
0570 / 0453 / 0000	10.8	<u>Senwes - [Bultfontein]</u>	
	10.8.1	Grain silo	: R 135.82 + VAT / month
	10.8.2	Dealer Workshop	: R 229.97 + VAT / month
0570 / 0453 / 0000	10.9	<u>Old Age Home</u>	
		<u>[Bultfontein / Hoopstad]</u>	: R 526-23 + VAT / month
0570 / 0453 / 0000	10.10	<u>Vacant Erven (Sec. 138(2) Ord.8/62)</u>	: R 17-01 + VAT / month
0570 / 0453 / 0000	10.11	<u>Other State / Provincial Buildings</u>	
	10.11.1	Testing Grounds Levy	: R 254-65 + VAT / month
0570 / 0453 / 0000	10.12	<u>Magistrate's Office / Police Station - Levy</u>	: R 424-35 + VAT / month
0570 / 0453 / 0000	10.13	<u>Telkom / Post Office - Levy</u>	: R 254-65+ VAT / month
0570 / 0453 / 0000	10.14	<u>Schools without Waterborne Sewerage</u>	
		<u>[Phahameng / Tikwana] - Levy</u>	: R 3 394-96 + VAT / month

0570 / 0453 / 0000	10.15	<u>Schools with Waterborne Sewerage</u>	: R 1 018-46 + VAT / month
0570 / 0453 / 0000	10.16	<u>New Connection</u>	: Cost of material + VAT & labour + 20% admin + VAT

11. REFUSE REMOVAL

0580 / 0473 / 0000	11.1	<u>Domestic / Churches</u>	: R 35-40 + VAT / month
0580 / 0473 / 0000	11.2	<u>Business</u>	: R 70.73 + VAT / month
0580 / 0473 / 0000	11.3	<u>Schools / Prisons / Hospitals / Other Provincial & Government Buildings</u>	: R 175-69 + VAT / month
0580 / 0473 / 0000	11.4	<u>Departmental</u>	: R 35-40 + VAT / month
0580 / 1741 / 0000	11.5	<u>Refuse Removal</u>	
	11.5.1	Cleaning of Erven	: Actual costs + 20% + VAT / site
	11.5.2	Garden Refuse	: R 292.82 + VAT / load
	11.5.3	Building Rubble	: R 439-23 + VAT / load

12. POUND FEES

0420 / 1741 / 0000	12.1	<u>Cattle</u>	
	12.1.1	Pound Fees	: R 16-50 + VAT / head / day
	12.1.2	Herding Fees	: R 22-00 + VAT / head / day
Total			: R 38-50 + VAT / head / day

0420 / 1741 / 0000	12.2	<u>Horses / Donkeys</u>	
	12.2.1	Pound Fees	: R 22-00 + VAT / head / day
	12.2.2	Herding Fees	: R 49-50 + VAT / head / day
		Total	: R 71-50 + VAT / head / day
0420 / 1741 / 0000	12.3	<u>Sheep / Goats</u>	
	12.3.1	Pound Fees	: R 11-00 + VAT / head / day
	12.3.2	Herding Fees	: R 5-50 + VAT / head / day
		Total	: R 16-50 + VAT / head / day
0420 / 1741 / 0000	12.4	<u>Pigs</u>	
	12.4.1	Pound Fees	: R 22-00 + VAT / head / day
	12.4.2	Herding Fees	: R 11-00 + VAT / head / day
		Total	: R 33-00 + VAT / head / day

13. RENTAL OF HALLS

		<u>Municipal Related (All Council Halls)</u>	: Free of Charge
	13.1	<u>Bultfontein - Louis Botha Hall</u>	
		<u>Conferences, Meetings, Courses</u>	
7300 / 7303 / 7301	13.1.1	Deposit	: R 1 000-00
0423 / 0735 / 0000	13.1.2	Rental	: R 1 200-00 + VAT
	13.2	<u>Dinners, Parties, Receptions, Wedding</u>	
7300 / 7303 / 7301	13.2.1	Deposit	: R 1 000-00
0423 / 0735 / 0000	13.2.2	Rental	: R 3 200-00 + VAT

0423 / 0735 / 0000	13.4	<u>Pre Occupation Fee per Day</u>	: R 150-00 + VAT / day
	13.5	<u>Table Cloths</u>	
7300 / 7303 / 7301	13.5.1	Deposit	: R 110-00
0423 / 0735 / 0000	13.5.2	Rental	: R 10-00 + VAT / cloth
	13.6	<u>Phahameng Community Hall</u>	
7300 / 7315 / 7301	13.61	Deposit	: R 600-00
0423 / 0737 / 0000	13.62	Rental	: R 1 000-00 + VAT
	13.7	<u>Bultfontein Town Hall: Non-Profitable Organisations</u>	
		<u>VLU, Ecclesiastical gatherings and Services Management Meetings, Agricultural Study, Groups, Political Parties, District Agricultural Union, All Educational Lectures - [Crockery Included]</u>	
0423 / 0737 / 0000	13.7.1	Rental	: R 1 000-00 + VAT / day
7300 / 7301 / 7301	13.7.2	Deposit	: R 1 000-00
0423 / 0737 / 0000	13.7.3	Pre Occupation Fee per Day	: R 125-00 + VAT / day
	13.8	<u>Dances, Concerts, Bioscope, Parties, Weddings, Dinners, Auctions, (Church Bazaars must be part of 13.7) - [Crockery Included]</u>	
0423 / 0737 / 0000	13.8.1	Rental	: R 1 200-00 + VAT / day
7300 / 7301 / 7301	13.8.2	Deposit	: R 1 000-00
0423 / 0737 / 0000	13.8.3	Pre Occupation Fee per Day	: R 125-00 + VAT / day
	13.9	<u>Table Cloths</u>	
7300 / 7301 / 7301	13.9.1	Deposit	: R 110-00
0423 / 0737 / 0000	13.9.2	Rental	: R 10-00 + VAT / cloth
	13.9.3	Chair Covers	: R 5-00 +VAT/ Chair cover

13.9.4 Chair Tie : R 2-50 +Vat / Chair Tie

13.10 Hoopstad Civic Centre

School functions, Local Concerts, Public meetings [none Political], Displays, Kitchen/Stork tea, Lectures/Conference, Folk-dances - [Crocery included] (only in cases of non-professional actors)

0423 / 0737 / 0000	13.10.1	Rental: Main hall	: R 1 000-00 + VAT / day
0423 / 0737 / 0000	13.10.2	Rental: Side hall	: R 550-00 + VAT / day
0423 / 0737 / 0000	13.10.3	Rental: Kitchen & bar	: R 420-00 + VAT / day

13.11 Professional Concerts, Political Meetings, Social functions, Bazaars, Bioscope [mobile], Tea party - [Crocery included]

0423 / 0737 / 0000	13.11.1	Rental: Main hall	: R 1 000-00 + VAT / day
0423 / 0737 / 0000	13.11.2	Rental: Side hall	: R 550-00 + VAT / day
0423 / 0737 / 0000	13.11.3	Rental: Kitchen & bar	: R 420-00 + VAT / day

13.12 Weddings, Receptions, Dinner party [without dancing] - [Crocery included]

0423 / 0737 / 0000	13.12.1	Rental: Main hall	: R 1 000-00 + VAT / day
0423 / 0737 / 0000	13.12.2	Rental: Side hall	: R 550-00 + VAT / day
0423 / 0737 / 0000	13.12.3	Rental: Kitchen & bar	: R 420-00 + VAT / day

13.13 Pre occupation fee -

0423 / 0737 / 0000	13.13.1	Rental: Main hall	: R 125-00 + VAT / day
0723 / 0737 / 0000	13.13.2	Rental: Side hall	: R 100-00 + VAT / day
0723 / 0737 / 0000	13.13.3	Rental: Kitchen & bar	: R 100-00 + VAT / day

50% of the above mentioned tariffs will be applicable in cases were the property are used before 17:00

0723 / 0737 / 0000	13.14	<u>Use of grand piano</u>	: R 100-00 + VAT / occasion
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13.15 Piano

0723 / 0737 / 0000	13.15.1	During the day	: R 20-00 + VAT / occasion
0723 / 0737 / 0000	13.15.2	During the evening	: R 50-00 + VAT / occasion
	13.16	<u>Cleaning of crockery</u> – [Cleaning remains the duty of the user]	
0723 / 0737 / 0000	13.16.1	Done by Council	: R 300-00 + VAT
	13.17	<u>Cleaning of kitchen</u> – [Cleaning remains the duty of the user.	
0723 / 0737 / 0000	13.17.1	Done by Council	: R 400-00 + VAT
	13.18	<u>Rental of table cloths:</u>	
0723 / 0737 / 0000	13.18.1	Crimpelene	: R 10-00 + VAT / cloth
0723 / 0737 / 0000	13.18.2	Damask	: R 10-00 + VAT / cloth
7300 / 7302 / 7301	13.18.3	Deposit	: R 110-00
	13.19	<u>Booking of Main hall and Side hall on the same date by two different lessees</u> – <i>In a case were the second application cannot be accommodated, one of the applicants will be entitled to rent the Main hall at the same tariff that as applicable on the Side hall</i>	
	13.20	<u>Ballet & Modern dancing</u>	: R 25-00 + VAT /occasion
	13.21	<u>Use of Court yard by displayers</u> – <i>An undertaking will be signed by the lessee that all damages (if any) will be for the account of the lessee</i>	
	13.22	<u>Braai in Court yard/any other place on the property</u> – <i>This will not be allowed without pre permission of the Manager. In the case of any damage all cost will be for the account of the lessee.</i>	
	13.23	<u>Damage Deposit</u> – <i>Will be payable by all lessees</i>	
7300 / 7316 / 7301	13.22.1	Damage Deposit	: R 1 000-00

13.24 Tikwana Community Hall – Will be payable by all lessees

7300 / 7316 / 7301	13.23.1	Damage Deposit	:	R 600-00
0423 / 0707 / 0000	13.23.2	Rent	:	R 850-00 + VAT / occasion

13.25 Amanda Coetzer Lapa [Game Reserve]

0423 / 0735 / 0000	13.25.1	Rental: Local Meetings & Training Courses	:	R 1 000-00 + VAT
0423 / 0735 / 0000	13.25.2	Rental: Parties / Weddings	:	R 1 2000-00 + VAT
7300 / 7305 / 7301	13.25.3	Deposit	:	R 1 000-00

14. RENTAL OF SPORTING FACILITIES

Phahameng and Tikwana Stadiums (Tournaments)

7300 / 7306 / 0000	Deposit	:	R 500-00
0520 / 0741 / 0000	Rental	:	R 350/ day + VAT

Bultfontein and Hoopstad Stadiums (Tournaments)

7300 / 7306 / 0000	Deposit	:	R 500-00
0520 / 0741 / 0000	Rental	:	R 380/ day + VAT

Phahameng and Tikwana Stadiums (Concerts and Social
Events)

7300 / 7306 / 0000	Deposit	:	R 500-00
0520 / 0741 / 0000	Rental	:	R 550/ day + VAT

Bultfontein and Hoopstad Stadiums (Concerts and social
events)

7300 / 7306 / 0000	Deposit	:	R 550-00
0520 / 0741 / 0000	Rental	:	R 550/ day + VAT

TOWN PLANNING TARIFFS

PROPOSED TARIFF STRUCTURE

CATEGORY 1 Applications

Application type	Application fee
Township establishment per erf: 0 - 500	R 4 000.00
501 – 1 000	R 6 000.00
1001 and more	R 7 500.00
Rezoning	R 2 000.00
Removal, amendment or suspension of restrictive title conditions	R 1 200.00
Amendment of general plan	R 2 000.00
Permanent closure of public place	R 2 000.00
Consent use	R 1 000.00
Sub-division	R 1 000.00
- <i>Per additional portion after 5th</i>	R 100.00
Consolidation	R 1 000.00
- <i>Per additional portion after 5th</i>	R 100.00

CATEGORY 2 Applications

Application type	Application fee
Sub-division	R 1 000.00
- <i>Per additional portion after 5th</i>	R 100.00
Consolidation	R1 000.00
- <i>Per additional portion after 5th</i>	R 100.00
Removal, amendment or suspension of restrictive title conditions	R 1 200.00

GENERAL

Application type	Application fee
Appeal on decision	R 3 000.00
Zoning certificate	R 80.00
E-lodgement Fee	R 0.00