



# **KOUKAMMA MUNICIPALITY**

## **BUDGET 2010/2011, 2011/2012, 2012/2013**



EC109 Koukamma - Table A1 Budget Summary

Description	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure		
	R thousands Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Financial Performance</b>								
Property rates	4,840	4,983	7,883	7,883	7,883	8,592	9,365	10,208
Service charges	12,357	13,645	12,234	14,084	14,084	16,039	17,681	19,507
Investment revenue	575	1,546	758	1,575	1,575	76	80	86
Transfers recognised - operational	30,197	39,849	98,564	225,097	225,097	146,474	41,818	47,220
Other own revenue	7,272	1,553	13,954	22,871	22,871	6,073	6,767	7,607
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>55,241</b>	<b>61,576</b>	<b>133,393</b>	<b>271,509</b>	<b>271,509</b>	<b>177,254</b>	<b>75,711</b>	<b>84,627</b>
Employee costs	16,282	21,761	23,074	26,536	26,536	25,575	27,365	29,418
Remuneration of councillors	1,632	2,021	2,021	2,342	2,342	2,370	2,512	2,688
Depreciation & asset impairment	-	281	-	-	-	-	-	-
Finance charges	102	133	8	90	90	94	102	110
Materials and bulk purchases	2,006	3,117	3,132	2,910	2,910	4,515	5,257	5,738
Transfers and grants	8,600	8,465	15,482	195,491	195,491	15,470	17,975	20,487
Other expenditure	14,471	26,661	88,883	43,976	43,976	139,981	28,251	26,863
<b>Total Expenditure</b>	<b>43,093</b>	<b>62,440</b>	<b>132,601</b>	<b>271,345</b>	<b>271,345</b>	<b>188,005</b>	<b>61,462</b>	<b>85,305</b>
<b>Surplus/(Deficit)</b>	<b>12,148</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	1,145	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
<b>Capital expenditure &amp; funds sources</b>								
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>								
Total current assets	27,137	29,278	65,230	59,809	59,809	51,627	53,307	55,004
Total non current assets	60,011	73,753	79,806	80,342	80,342	87,235	95,079	103,628
Total current liabilities	31,988	43,545	38,279	38,279	38,279	23,868	21,281	19,734
Total non current liabilities	-	-	-	-	-	-	-	-
Community wealth/Equity	46,704	60,241	65,604	65,604	65,604	71,450	77,822	84,767
<b>Cash flows</b>								
Net cash from (used) operating	13,294	(94)	11,469	192,621	192,621	1,800	9,024	16,939
Net cash from (used) investing	(13,559)	(13,536)	(10,076)	(191,857)	(191,743)	(837)	(8,054)	(15,887)
Net cash from (used) financing	-	-	-	-	-	40	40	40
<b>Cash/cash equivalents at the year end</b>	<b>1,734</b>	<b>(11,897)</b>	<b>3,393</b>	<b>2,764</b>	<b>2,878</b>	<b>3,003</b>	<b>4,013</b>	<b>5,105</b>
<b>Cash backing/surplus reconciliation</b>								
Cash and investments available	9,751	12,550	13,680	13,680	13,680	25,911	20,911	15,911
Application of cash and investments	42,673	50,918	34,954	34,522	34,522	28,276	(196)	(7,859)
<b>Balance - surplus (shortfall)</b>	<b>(32,922)</b>	<b>(38,368)</b>	<b>(21,275)</b>	<b>(20,843)</b>	<b>(20,843)</b>	<b>(2,365)</b>	<b>21,106</b>	<b>23,770</b>

**EC109 Koukamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote</b>	1							
Vote1 - MUNICIPAL MANAGER		1,176	4,509	4,464	4,464	5,056	4,773	4,722
Vote2 - FINANCE MANAGER		7,523	20,120	38,435	38,435	21,892	22,969	25,898
Vote3 - CORPORATE SERVICES		1,633	1,766	1,871	1,871	1,463	1,579	1,705
Vote4 - COMMUNITY SERVICES		10,867	9,369	7,019	7,019	11,327	12,302	13,388
Vote5 - TECHNICAL SERVICES		18,061	88,861	30,463	30,463	127,415	21,925	24,108
<b>Total Revenue by Vote</b>	2	<b>39,260</b>	<b>124,626</b>	<b>82,251</b>	<b>82,251</b>	<b>167,154</b>	<b>63,548</b>	<b>69,820</b>
<b>Expenditure by Vote to be appropriated</b>	1							
Vote1 - MUNICIPAL MANAGER		10,056	6,487	6,996	6,996	6,416	6,217	6,361
Vote2 - FINANCE MANAGER		3,717	13,983	20,880	20,880	13,285	11,244	11,590
Vote3 - CORPORATE SERVICES		3,301	5,966	7,927	7,927	9,207	9,190	9,897
Vote4 - COMMUNITY SERVICES		9,123	9,551	10,686	10,686	12,479	13,466	14,466
Vote5 - TECHNICAL SERVICES		10,462	85,937	32,403	32,403	134,066	26,571	25,374
<b>Total Expenditure by Vote</b>	2	<b>36,658</b>	<b>121,924</b>	<b>78,892</b>	<b>78,892</b>	<b>175,454</b>	<b>66,687</b>	<b>67,688</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>2,601</b>	<b>2,701</b>	<b>3,360</b>	<b>3,360</b>	<b>(8,300)</b>	<b>(3,140)</b>	<b>2,132</b>

EC109 Koukamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote</b>	<b>1</b>							
<b>Vote1 - MUNICIPAL MANAGER</b>		<b>1,176</b>	<b>4,509</b>	<b>4,464</b>	<b>4,464</b>	<b>5,056</b>	<b>4,773</b>	<b>4,722</b>
COUNCIL GENERAL EXPENDITURE		912	1,000	1,114	1,114	2,114	2,281	2,505
OFFICE OF THE MUNICIPAL MANAGER		123	1,420	1,420	1,420	1,320	1,412	1,050
INTEGRATED DEVELOPMENT PLAN		61	620	620	620	500	540	583
LOCAL ECONOMIC DEVELOPMENT		79	1,468	1,310	1,310	1,122	540	583
<b>Vote2 - FINANCE MANAGER</b>		<b>7,523</b>	<b>20,120</b>	<b>38,435</b>	<b>38,435</b>	<b>21,892</b>	<b>22,969</b>	<b>25,898</b>
MANAGER: FINANCIAL SERVICES		1,003	12,237	24,766	24,766	13,299	13,602	15,688
BUDGET & TREASURY OFFICE		626	-	5,785	5,785	-	-	-
REVENUE & DEBT MANAGEMENT		912	-	1	1	1	1	1
PROPERTY RATES		4,982	7,883	7,883	7,883	8,592	9,365	10,208
<b>Vote3 - CORPORATE SERVICES</b>		<b>1,633</b>	<b>1,766</b>	<b>1,871</b>	<b>1,871</b>	<b>1,463</b>	<b>1,579</b>	<b>1,705</b>
ADMIN & SECRETARIAL SERVICES		827	-	105	105	-	-	-
HUMAN RESOURCE MANAGEMENT		268	765	765	765	662	714	770
INFORMATION TECHNOLOGY		378	1,000	1,000	1,000	-	-	-
ADMINISTRATION - OTHER		-	1	-	-	1	1	1
MANAGER: CORPORATE SERVICES		159	0	1	1	800	864	934
<b>Vote4 - COMMUNITY SERVICES</b>		<b>10,867</b>	<b>9,369</b>	<b>7,019</b>	<b>7,019</b>	<b>11,327</b>	<b>12,302</b>	<b>13,388</b>
ENVIRONMENTAL HEALTH SERVICES		225	67	67	67	-	-	-
MANAGER: COMMUNITY SERVICES		84	800	800	800	800	864	933
LIBRARY SERVICES		120	189	334	334	1,451	1,538	1,632
COMMUNITY HALLS		60	50	30	30	32	34	36
CEMETARIES		39	47	22	22	24	25	27
FIRE AND RESCUE & DISASTER MANAGEMENT		14	1,078	1,430	1,430	1,403	1,515	1,637
PARKS & OPEN SPACES		6	-	-	-	1,000	1,080	1,166
REFUSE REM & WASTE MANAGEMENT		3,542	4,184	2,463	2,463	3,003	3,304	3,638
VEHICLE LICENCING & TEST NATIS		3,725	1,578	1,145	1,145	2,328	2,502	2,677
TRAFFIC SERVICES		3,053	1,378	728	728	1,286	1,440	1,642

<b>Vote5 - TECHNICAL SERVICES</b>		<b>18,061</b>	<b>88,861</b>	<b>30,463</b>	<b>30,463</b>	<b>127,415</b>	<b>21,925</b>	<b>24,108</b>
HOUSING SERVICE		45	11,502	121	121	107,878	480	519
SEWERAGE & SANITATION SERVICE		7,729	7,940	7,454	7,454	6,184	6,676	7,208
WATER DISTRIBUTION SERVICE		7,793	14,782	19,218	19,218	9,059	9,925	10,888
WATER SERVICE AUTHORITY		4	-	-	-	-	-	-
ROADS		620	49,236	84	84	892	956	1,030
MANAGER TECHNICAL SERVICES		91	-	419	419	538	647	786
ELECTRICITY SERVICE		1,536	5,183	2,999	2,999	2,684	3,048	3,471
TOWN PLANNING		215	218	165	165	178	188	202
BUILDING INSPECTORATE		28	-	3	3	3	3	4
<b>Total Revenue by Vote</b>	<b>2</b>	<b>39,260</b>	<b>124,626</b>	<b>82,251</b>	<b>82,251</b>	<b>167,154</b>	<b>63,548</b>	<b>69,820</b>
<b>Expenditure by Vote</b>	<b>1</b>							
<b>Vote1 - MUNICIPAL MANAGER</b>		<b>10,056</b>	<b>6,487</b>	<b>6,996</b>	<b>6,996</b>	<b>6,416</b>	<b>6,217</b>	<b>6,361</b>
COUNCIL GENERAL EXPENDITURE		8,456	2,613	3,465	3,465	3,355	3,600	3,895
OFFICE OF THE MUNICIPAL MANAGER		1,160	2,323	3,164	3,164	1,497	1,609	1,382
INTEGRATED DEVELOPMENT PLAN		351	519	8	8	466	499	537
LOCAL ECONOMIC DEVELOPMENT		90	1,033	359	359	1,098	509	548
<b>Vote2 - FINANCE MANAGER</b>		<b>3,717</b>	<b>13,983</b>	<b>20,880</b>	<b>20,880</b>	<b>13,285</b>	<b>11,244</b>	<b>11,590</b>
MANAGER FINANCIAL SERVICES		991	7,388	9,781	9,781	8,976	8,888	10,043
BUDGET & TREASURY OFFICE		882	-	4,900	4,900	0	0	0
REVENUE & DEBT MANAGEMENT		1,700	-	-	-	-	-	-
PROPERTY RATES		143	6,594	6,199	6,199	4,309	2,355	1,546
0								
0								
0								
0								
<b>Vote3 - CORPORATE SERVICES</b>		<b>3,301</b>	<b>5,966</b>	<b>7,927</b>	<b>7,927</b>	<b>9,207</b>	<b>9,190</b>	<b>9,897</b>
ADMIN & SECRETARIAL SERVICES		1,199	8	10	10	167	179	192
HUMAN RESOURCE MANAGEMENT		536	807	1,098	1,098	1,844	1,583	1,705
INFORMATION TECHNOLOGY		568	1,127	932	932	1,285	1,047	1,118
ADMINISTRATION - OTHER		417	4,022	5,599	5,599	5,140	5,556	5,994
MANAGER CORPORATE SERVICES		580	2	287	287	772	826	888
<b>Vote4 - COMMUNITY SERVICES</b>		<b>9,123</b>	<b>9,551</b>	<b>10,686</b>	<b>10,686</b>	<b>12,479</b>	<b>13,466</b>	<b>14,466</b>
ENVIRONMENTAL HEALTH SERVICES		168	198	13	13	14	15	16

MANAGER: COMMUNITY SERVICES		678	790	1,189	1,189	1,270	1,392	1,474
LIBRARY SERVICES		188	238	296	296	756	797	843
COMMUNITY HALLS		193	135	530	530	588	644	695
CEMETARIES		47	5	101	101	90	99	107
FIRE AND RESCUE & DISASTER MANAGEMENT		556	1,134	1,292	1,292	1,586	1,713	1,847
PARKS & OPEN SPACES		40	32	75	75	646	693	746
REFUSE REM & WASTE MANAGEMENT		2,922	4,399	3,938	3,938	4,206	4,545	4,900
VEHICLE LICENCING & TEST NATIS		1,801	872	1,011	1,011	1,036	1,109	1,193
TRAFFIC SERVICES		2,530	1,746	2,241	2,241	2,288	2,458	2,646
<b>Vote5 - TECHNICAL SERVICES</b>		<b>10,462</b>	<b>85,937</b>	<b>32,403</b>	<b>32,403</b>	<b>134,066</b>	<b>26,571</b>	<b>25,374</b>
HOUSING SERVICE		212	11,413	216	218	107,675	236	253
SEWERAGE & SANITATION SERVICE		3,265	7,297	6,581	6,581	6,642	6,545	6,152
WATER DISRTIBUTION SERVICE		3,569	10,440	17,902	17,902	11,915	11,050	10,060
WATER SERVICE AUTHORITY		358	418	1,476	1,476	1,565	1,690	1,825
ROADS		1,283	51,856	3,199	3,199	3,205	3,517	3,783
MANAGER: TECHNICAL SERVICES		550	-	17	17	15	16	17
ELECTRICITY SERVICE		1,066	4,319	2,972	2,972	2,852	3,307	3,058
TOWN PLANNING		27	-	37	37	195	209	224
BUILDING INSPECTORATE		132	195	1	1	1	1	1
<b>Total Expenditure by Vote</b>	2	<b>36,658</b>	<b>121,924</b>	<b>78,892</b>	<b>78,892</b>	<b>175,454</b>	<b>66,687</b>	<b>67,688</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>2,601</b>	<b>2,701</b>	<b>3,360</b>	<b>3,360</b>	<b>(8,300)</b>	<b>(3,140)</b>	<b>2,132</b>



EC109 Koukamma - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue By Source</b>									
Property rates	2	4,840	4,983	7,883	7,883	7,883	8,592	9,365	10,208
Property rates - penalties & collection charges		-	-						
Service charges - electricity revenue	2	713	1,129	2,236	1,683	1,683	1,798	1,870	2,441
Service charges - water revenue	2	5,479	6,184	7,084	7,084	7,084	7,324	8,056	8,862
Service charges - sanitation revenue	2	4,111	4,242	885	4,203	4,203	4,539	4,902	5,294
Service charges - refuse revenue	2	2,053	2,090	1,737	907	907	2,156	2,393	2,656
Service charges - other				291	207	207	223	490	253
Rental of facilities and equipment		234	282	218	187	187	233	250	269
Interest earned - external investments		575	1,546	758	1,575	1,575	76	80	85
Interest earned - outstanding debtors		75	-	782	100	100	656	695	744
Dividends received		-	-						
Fines		3,216	236	1,378	728	728	1,286	1,440	1,642
Licences and permits	3		17	203	101	101	201	247	264
Agency services		3,402	788	1,378	1,045	1,045	2,128	2,256	2,414
Transfers recognised - operational		30,197	39,849	98,564	225,097	225,097	146,474	41,818	47,220
Other revenue	2	342	230	9,995	20,711	20,711	1,568	1,877	2,273
Gains on disposal of PPE		-	-						
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>55,241</b>	<b>61,576</b>	<b>133,393</b>	<b>271,509</b>	<b>271,509</b>	<b>177,254</b>	<b>75,711</b>	<b>84,627</b>
<b>Expenditure By Type</b>									
Employee related costs	2	16,282	21,761	23,074	26,536	26,536	25,575	27,365	29,418
Remuneration of councillors		1,632	2,021	2,021	2,342	2,342	2,370	2,512	2,588
Debt impairment	3	7,481	9,845	8,652	14,073	14,073	9,904	6,430	3,227
Depreciation & asset impairment	2	-	281	-	-	-	-	-	-
Finance charges		102	133	8	90	90	94	102	110
Bulk purchases	2	1,200	1,961	927	936	936	1,030	1,339	1,570
Other materials	8	807	1,156	2,205	1,974	1,974	3,485	3,919	4,168
Contracted services		2,853	5,110	1,996	1,904	1,904	2,503	2,744	2,963
Transfers and grants		8,600	8,465	15,482	195,491	195,491	15,470	17,975	20,487
Other expenditure	4, 5	4,137	11,218	78,235	27,999	27,999	127,574	19,077	20,673
Loss on disposal of PPE		-	488	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>43,093</b>	<b>62,440</b>	<b>132,601</b>	<b>271,345</b>	<b>271,345</b>	<b>188,005</b>	<b>81,462</b>	<b>85,305</b>
<b>Surplus/(Deficit)</b>									
Transfers recognised - capital		12,148	(864)	793	164	164	(10,751)	(5,751)	(677)
Contributions recognised - capital	6	670	-	-	-	-	-	-	-
Contributed assets		475	-						
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>		<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>		<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>
Share of surplus/ (deficit) of associate	7								
<b>Surplus/(Deficit) for the year</b>		<b>13,294</b>	<b>(864)</b>	<b>793</b>	<b>164</b>	<b>164</b>	<b>(10,751)</b>	<b>(5,751)</b>	<b>(677)</b>

EC109 Koukamma - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b>Property rates</b>									
Total Property Rates	6	4,840	4,983	9,405	9,405	9,405	10,265	11,138	12,105
less Revenue Foregone				1,522	1,522	1,522	1,673	1,773	1,897
<b>Net Property Rates</b>		<b>4,840</b>	<b>4,983</b>	<b>7,883</b>	<b>7,883</b>	<b>7,883</b>	<b>8,592</b>	<b>9,365</b>	<b>10,208</b>
<b>Service charges - electricity revenue</b>									
Total Service charges - electricity revenue	6	713	1,129	2,236	1,683	1,683	1,798	1,870	2,441
less Revenue Foregone									
<b>Net Service charges - electricity revenue</b>		<b>713</b>	<b>1,129</b>	<b>2,236</b>	<b>1,683</b>	<b>1,683</b>	<b>1,798</b>	<b>1,870</b>	<b>2,441</b>
<b>Service charges - water revenue</b>									
Total Service charges - water revenue	6	5,479	6,184	7,084	7,084	7,084	7,324	8,056	8,862
less Revenue Foregone									
<b>Net Service charges - water revenue</b>		<b>5,479</b>	<b>6,184</b>	<b>7,084</b>	<b>7,084</b>	<b>7,084</b>	<b>7,324</b>	<b>8,056</b>	<b>8,862</b>
<b>Service charges - sanitation revenue</b>									
Total Service charges - sanitation revenue	6	4,111	4,242	885	4,203	4,203	4,539	4,902	5,294
less Revenue Foregone									
<b>Net Service charges - sanitation revenue</b>		<b>4,111</b>	<b>4,242</b>	<b>885</b>	<b>4,203</b>	<b>4,203</b>	<b>4,539</b>	<b>4,902</b>	<b>5,294</b>
<b>Service charges - refuse revenue</b>									
Total refuse removal revenue	6	2,053	2,090	1,737	907	907	2,156	2,393	2,656
Total landfill revenue									
less Revenue Foregone									
<b>Net Service charges - refuse revenue</b>		<b>2,053</b>	<b>2,090</b>	<b>1,737</b>	<b>907</b>	<b>907</b>	<b>2,156</b>	<b>2,393</b>	<b>2,656</b>
<b>Other Revenue by source</b>									
Fuel levy									
Other revenue	3	342	230	9,995	20,711	20,711	1,568	1,877	2,273
<b>Total 'Other' Revenue</b>	1	<b>342</b>	<b>230</b>	<b>9,995</b>	<b>20,711</b>	<b>20,711</b>	<b>1,568</b>	<b>1,877</b>	<b>2,273</b>
<b>EXPENDITURE ITEMS:</b>									
<b>Employee related costs</b>									
Salaries and Wages	2	11,438	14,448	15,074	18,689	18,689	16,402	17,550	18,866
Contributions to UIF, pensions, medical aid		1,577	1,566	3,621	2,594	2,594	2,782	2,977	3,200
Travel, motor car, accom; & other allowances		1,864	3,279	3,128	3,875	3,875	4,043	4,326	4,651
Housing benefits and allowances		251	459	155	235	235	204	219	235
Overtime		944	1,409	995	1,123	1,123	1,408	1,507	1,620
Performance bonus		145					471	504	542
Long service awards				100	20	20	100	107	115
Payments in lieu of leave		63	600						
Post-retirement benefit obligations	4						164	176	189
<b>sub-total</b>	5	<b>16,202</b>	<b>21,761</b>	<b>23,074</b>	<b>26,536</b>	<b>26,536</b>	<b>25,575</b>	<b>27,365</b>	<b>29,418</b>
<b>Less: Employees costs capitalised to PPE</b>									
<b>Total Employee related costs</b>	1	<b>16,202</b>	<b>21,761</b>	<b>23,074</b>	<b>26,536</b>	<b>26,536</b>	<b>25,575</b>	<b>27,365</b>	<b>29,418</b>
<b>Contributions recognised - capital</b>									
Less contributions by contract		670							



<b>Total Contributions recognised - capital</b>		670	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>									
Depreciation of Property, Plant & Equipment				-	-	-	-	-	-
Lease amortisation				-	-	-	-	-	-
Capital asset impairment			281	-	-	-	-	-	-
<b>Total Depreciation &amp; asset Impairment</b>	1	-	281	-	-	-	-	-	-
<b>Bulk purchases</b>									
Electricity Bulk Purchases		1,190	1,912	837	837	837	921	1,219	1,439
Water Bulk Purchases		10	49	89	99	99	109	119	131
<b>Total bulk purchases</b>	1	1,200	1,961	927	936	936	1,030	1,339	1,570
<b>Contracted services</b>									
<i>List services provided by contract</i>		2,853	5,110	1,996	1,904	1,904	1,999	2,199	2,375
<b>sub-total</b>	1	2,853	5,110	1,996	1,904	1,904	1,999	2,199	2,375
<b>Allocations to organs of state:</b>									
Electricity				-	-	-	504	545	588
Water									
Sanitation									
Other									
<b>Total contracted services</b>		2,853	5,110	1,996	1,904	1,904	2,503	2,744	2,963
<b>Other Expenditure By Type</b>									
<b>Repairs and maintenance (to be deleted)</b>									
Collection costs			336	-	859	859	902	974	1,052
Contributions to 'other' provisions				600	600	600	600	600	600
Consultant fees		19	945	1,750	2,481	2,481	3,767	2,078	2,395
Audit fees		63	1,694	200	1,028	1,028	1,079	1,166	1,259
General expenses	3	4,055	8,243	75,685	23,031	23,031	121,226	14,259	15,368
<b>Total 'Other' Expenditure</b>	1	4,137	11,218	78,235	27,999	27,999	127,574	19,077	20,673

**EC109 Koukamma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and**

Description	Ref 1	Vote1 - MUNICIPAL MANAGER	Vote2 - FINANCE MANAGER	Vote3 - CORPORATE SERVICES	Vote4 - COMMUNITY SERVICES	Vote5 - TECHNICAL SERVICES
<b>Revenue By Source</b>						
Property rates		-	8,592			-
Property rates - penalties & collection charges						
Service charges - electricity revenue						1,798
Service charges - water revenue						7,324
Service charges - sanitation revenue						4,539
Service charges - refuse revenue					2,156	
Service charges - other		-	6	1	27	189
Rental of facilities and equipment		-	57	-	31	145
Interest earned - external investments		-	76	-	-	-
Interest earned - outstanding debtors		-	-	-	194	462
Dividends received						
Fines		-	-	-	1,286	-
Licences and permits		-	-	-	2,329	-
Agency services						
Other revenue		-	1,506	62	-	-
Transfers recognised - operational		4,942	11,655	1,400	5,303	123,173
Gains on disposal of PPE		114	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>5,056</b>	<b>21,892</b>	<b>1,463</b>	<b>11,327</b>	<b>137,630</b>
<b>Expenditure By Type</b>						
Employee related costs		2,411	4,457	3,858	6,693	8,155
Remuneration of councillors		2,370	-	-	-	-
Debt impairment		-	4,296	-	-	5,608
Depreciation & asset impairment		-	-	-	-	-
Finance charges		-	94	-	-	-
Bulk purchases		-	-	-	-	1,030
Other materials		8	-	82	1,633	1,762
Contracted services		-	-	750	710	539
Transfers and grants		190	53	63	1,052	14,112
Other expenditure		1,627	5,037	4,517	2,785	114,113
Loss on disposal of PPE		-	-	-	-	-
<b>Total Expenditure</b>		<b>6,606</b>	<b>13,938</b>	<b>9,270</b>	<b>12,873</b>	<b>145,317</b>
<b>Surplus/(Deficit)</b>		<b>(1,550)</b>	<b>7,954</b>	<b>(7,807)</b>	<b>(1,547)</b>	<b>(7,688)</b>
Transfers recognised - capital						
Contributions recognised - capital						
Contributed assets						
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1,550)</b>	<b>7,954</b>	<b>(7,807)</b>	<b>(1,547)</b>	<b>(7,688)</b>

EC109 Koukamma - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Call Investment deposits</b>									
Call deposits < 90 days		9,751	12,550	13,680	13,680	13,680	25,911	20,911	15,911
Other current investments > 90 days									
<b>Total Call investment deposits</b>	2	<b>9,751</b>	<b>12,550</b>	<b>13,680</b>	<b>13,680</b>	<b>13,680</b>	<b>25,911</b>	<b>20,911</b>	<b>15,911</b>
<b>Consumer debtors</b>									
Consumer debtors		38,156	50,169	60,202	60,202	60,202	35,620	38,826	42,321
Less: Provision for debt impairment		(24,759)	(36,073)	(8,652)	(14,073)	(14,073)	(9,904)	(6,430)	(3,227)
<b>Total Consumer debtors</b>	2	<b>13,397</b>	<b>15,096</b>	<b>51,550</b>	<b>46,129</b>	<b>46,129</b>	<b>25,717</b>	<b>32,396</b>	<b>39,094</b>
<b>Debt Impairment provision</b>									
Balance at the beginning of the year			27,699	37,544	37,544	37,544	36,617	36,521	41,950
Contributions to the provision		27,699	9,845	8,652	14,073	14,073	9,904	6,430	3,227
Bad debts written off						(15,000)	(10,000)	(1,000)	(1,000)
<b>Balance at end of year</b>		<b>27,699</b>	<b>37,544</b>	<b>46,196</b>	<b>51,617</b>	<b>36,617</b>	<b>36,521</b>	<b>41,950</b>	<b>44,178</b>
<b>Property, plant and equipment (PPE)</b>									
PPE at cost/valuation (excl. finance leases)		82,850	96,168	104,823	104,823	104,823	114,257	124,540	135,748
Leases recognised as PPE									
Less: Accumulated depreciation		23,378	22,951	25,017	25,017	25,017	27,268	29,722	32,397
<b>Total Property, plant and equipment (PPE)</b>	2	<b>59,472</b>	<b>73,216</b>	<b>79,806</b>	<b>79,806</b>	<b>79,806</b>	<b>86,988</b>	<b>94,817</b>	<b>103,351</b>
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)			2,000						
Current portion of long-term liabilities									
<b>Total Current liabilities - Borrowing</b>		<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Trade and other payables</b>									
Trade and other creditors		6,653	16,791	18,302	18,302	18,302	9,950	10,845	11,821
Unspent conditional transfers		21,577	19,903	15,922	15,922	15,922	9,553	5,732	3,439
VAT		2,632	3,169	3,455	3,455	3,455	3,766	4,104	4,474
<b>Total Trade and other payables</b>	2	<b>30,861</b>	<b>39,863</b>	<b>37,679</b>	<b>37,679</b>	<b>37,679</b>	<b>23,268</b>	<b>20,681</b>	<b>19,734</b>
<b>Non current liabilities - Borrowing</b>									
Borrowing									
Finance leases (including PPP asset element)									
<b>Total Non current liabilities - Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions - non-current</b>									
Retirement benefits									
List other major provision items									
Refuse landfill site rehabilitation									
Other									
<b>Total Provisions - non-current</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>									
Accumulated Surplus/(Deficit)									

Accumulated Surplus/(Deficit) - opening balance		58 611	57,798	57,798	57,798	62,999	68,669	74,850
GRAP adjustments								
Restated balance		-	58,611	57,798	57,798	62,999	68,669	74,850
Surplus/(Deficit)		13 294	(864)	793	164	164	(10,751)	(5,751)
Appropriations to Reserves			554	604	604	604	658	718
Transfers from Reserves								
Depreciation offsets								
Other adjustments		58 611	(504)					
<b>Accumulated Surplus/(Deficit)</b>	1	<b>71,905</b>	<b>57,798</b>	<b>59,194</b>	<b>58,566</b>	<b>58,566</b>	<b>52,907</b>	<b>63,636</b>
<b>Reserves</b>								
Housing Development Fund								
Capital replacement		45	48	52	52	57	62	68
Capitalisation								
Government grant		46,009	59,543	64,902	64,902	64,902	77,110	84,050
Donations and public contributions		650	650	650	650	650	650	650
Self-insurance								
Other reserves (net)								
Revaluation								
<b>Total Reserves</b>	2	<b>46,704</b>	<b>60,241</b>	<b>65,604</b>	<b>65,604</b>	<b>71,450</b>	<b>77,822</b>	<b>84,767</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>118,609</b>	<b>118,038</b>	<b>124,798</b>	<b>124,170</b>	<b>124,170</b>	<b>124,357</b>	<b>141,458</b>
								<b>159,722</b>

**EC109 Koukamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	Ref	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1							
<b>Single-year expenditure to be appropriated</b>	2							
Vote1 - MUNICIPAL MANAGER		-	58	190	190	190	209	230
Vote2 - FINANCE MANAGER		155	89	53	53	53	59	64
Vote3 - CORPORATE SERVICES		-	1,021	1,063	1,063	63	69	76
Vote4 - COMMUNITY SERVICES		-	91	342	342	394	433	477
Vote5 - TECHNICAL SERVICES		7	8,818	190,209	190,209	11,251	13,405	16,170
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
0		-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>163</b>	<b>10,076</b>	<b>191,857</b>	<b>191,857</b>	<b>11,951</b>	<b>14,175</b>	<b>17,016</b>
<b>Total Capital Expenditure - Vote</b>		<b>163</b>	<b>10,076</b>	<b>191,857</b>	<b>191,857</b>	<b>11,951</b>	<b>14,175</b>	<b>17,016</b>

**EC109 Koukamma - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description R thousand	Ref	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Capital expenditure - Municipal Vote</b>	1							
<b>Single-year expenditure appropriation</b>	2							
<b>Vote1 - MUNICIPAL MANAGER</b>		-	58	190	190	190	209	230
COUNCIL GENERAL EXPENDITURE		-	20	160	160	160	176	194
OFFICE OF THE MUNICIPAL MANAGER		-	30	30	30	30	33	36
INTEGRATED DEVELOPMENT PLAN		-	8	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-
<b>Vote2 - FINANCE MANAGER</b>		155	89	53	53	53	59	64
MANAGER: FINANCIAL SERVICES		155	89	53	53	53	59	64
BUDGET & TREASURY OFFICE		-	-	-	-	-	-	-
REVENUE & DEBT MANAGEMENT		-	-	-	-	-	-	-
PROPERTY RATES		-	-	-	-	-	-	-
0								
0								
0								
0								
<b>Vote3 - CORPORATE SERVICES</b>		-	1,021	1,063	1,063	63	69	76
ADMIN & SECRETARIAL SERVICES		-	-	-	-	-	-	-
HUMAN RESOURCE MANAGEMENT		-	21	21	21	21	23	25
INFORMATION TECHNOLOGY		-	1,000	1,000	1,000	-	-	-
ADMINISTRATION - OTHER		-	-	-	-	-	-	-
MANAGER: CORPORATE SERVICES		-	-	42	42	42	46	51
<b>Vote4 - COMMUNITY SERVICES</b>		-	91	342	342	394	433	477
ENVIRONMENTAL HEALTH SERVICES		-	-	-	-	-	-	-
MANAGER: COMMUNITY SERVICES		-	-	42	42	42	46	51
LIBRARY SERVICES		-	-	-	-	-	-	-
COMMUNITY HALLS		-	50	50	50	50	55	61
CEMETARIES		-	-	180	180	180	198	218
FIRE AND RESCUE & DISASTER MANAGEMENT		-	-	-	-	-	-	-
PARKS & OPEN SPACES		-	41	-	-	12	13	15
REFUSE REM & WASTE MANAGEMENT		-	-	70	70	70	77	85
VEHICLE LICENCING & TEST NATIS		-	-	-	-	-	-	-



TRAFFIC SERVICES	-	-	-	-	40	44	48
Vote5 - TECHNICAL SERVICES	7	8,818	190,209	190,209	11,251	13,405	16,170
HOUSING SERVICE	-	-	28,906	28,906	-	-	-
SEWERAGE & SANITATION SERVICE	-	3,873	19,821	19,821	4,720	5,677	6,903
WATER DISTRIBUTION SERVICE	7	4,138	8,829	8,829	5,585	6,708	8,145
WATER SERVICE AUTHORITY	-	-	-	-	-	-	-
ROADS	-	-	127,171	127,171	826	689	978
MANAGER: TECHNICAL SERVICES	0	-	-	-	-	-	-
ELECTRICITY SERVICE	-	807	5,482	5,482	119	131	144
TOWN PLANNING	-	-	-	-	-	-	-
BUILDING INSPECTORATE	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	163	10,076	191,857	191,857	11,951	14,175	17,016
Total Capital Expenditure	163	10,076	191,857	191,857	11,951	14,175	17,016

EC109 Koukamma - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>ASSETS</b>									
<b>Current assets</b>									
Cash									
Call investment deposits	1	9,751	12,550	13,680	13,680	13,680	25,911	20,911	15,911
Consumer debtors	1	13,397	15,096	51,550	46,129	46,129	25,717	32,396	39,094
Other debtors		3,977	1,619						
Current portion of long-term receivables		13	13						
Inventory	2								
<b>Total current assets</b>		<b>27,137</b>	<b>29,278</b>	<b>65,230</b>	<b>59,809</b>	<b>59,809</b>	<b>51,627</b>	<b>53,307</b>	<b>55,004</b>
<b>Non current assets</b>									
Long-term receivables		13	-						
Investments									
Investment property		290	290		290	290			
Investment in Associate									
Property, plant and equipment	3	59,472	73,216	79,806	79,806	79,806	66,988	94,817	103,351
Agricultural									
Biological									
Intangible		237	247		247	247	247	262	277
Other non-current assets									
<b>Total non current assets</b>		<b>60,011</b>	<b>73,753</b>	<b>79,806</b>	<b>80,342</b>	<b>80,342</b>	<b>87,235</b>	<b>95,079</b>	<b>103,828</b>
<b>TOTAL ASSETS</b>		<b>87,148</b>	<b>103,031</b>	<b>145,035</b>	<b>140,151</b>	<b>140,151</b>	<b>138,863</b>	<b>148,386</b>	<b>158,633</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	1								
Borrowing	4	-	2,000	-	-	-	-	-	-
Consumer deposits		105	105						
Trade and other payables	4	30,861	39,863	37,679	37,679	37,679	23,268	20,681	19,734
Provisions		1,023	1,577	600	600	600	600	600	-
<b>Total current liabilities</b>		<b>31,988</b>	<b>43,545</b>	<b>38,279</b>	<b>38,279</b>	<b>38,279</b>	<b>23,868</b>	<b>21,281</b>	<b>19,734</b>
<b>Non current liabilities</b>									
Borrowing		-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>31,988</b>	<b>43,545</b>	<b>38,279</b>	<b>38,279</b>	<b>38,279</b>	<b>23,868</b>	<b>21,281</b>	<b>19,734</b>
<b>NET ASSETS</b>	5	<b>55,160</b>	<b>59,486</b>	<b>106,756</b>	<b>101,872</b>	<b>101,872</b>	<b>114,994</b>	<b>127,105</b>	<b>138,899</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)									
Reserves	4	46,704	60,241	65,604	65,604	65,604	71,450	77,822	84,767
Minorities' interests									
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>46,704</b>	<b>60,241</b>	<b>65,604</b>	<b>65,604</b>	<b>65,604</b>	<b>71,450</b>	<b>77,822</b>	<b>84,767</b>

EC109 Koukamma - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ralepayers and other		18,058	10,337	24,637	30,664	30,664	20,145	26,688	33,351
Government - operating	1	11,322	13,674	88,796	34,575	34,575	136,109	29,384	32,133
Government - capital	1	18,875	26,175	9,768	190,522	190,522	10,364	12,434	15,087
Interest		651	1,546	1,540	1,675	1,675	732	776	830
Dividends				-					
<b>Payments</b>									
Suppliers and employees		(26,910)	(43,227)	(107,858)	(61,091)	(61,091)	(161,937)	(56,356)	(60,880)
Finance charges		(102)	(133)	(8)	(90)	(90)	(94)	(102)	(110)
Transfers and Grants	1	(8,600)	(8,465)	(5,406)	(3,634)	(3,634)	(3,519)	(3,800)	(3,471)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13,294</b>	<b>(94)</b>	<b>11,469</b>	<b>192,621</b>	<b>192,621</b>	<b>1,800</b>	<b>9,024</b>	<b>16,939</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-		114	114	121	129
Decrease (Increase) in non-current debtors				-		-	11,000	6,000	1,000
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
<b>Payments</b>									
Capital assets		(13,559)	(13,536)	(10,076)	(191,857)	(191,857)	(11,951)	(14,175)	(17,016)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(13,559)</b>	<b>(13,536)</b>	<b>(10,076)</b>	<b>(191,857)</b>	<b>(191,743)</b>	<b>(837)</b>	<b>(8,054)</b>	<b>(15,887)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits			-				40	40	40
<b>Payments</b>									
Repayment of borrowing									
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(266)</b>	<b>(13,631)</b>	<b>1,393</b>	<b>784</b>	<b>878</b>	<b>1,003</b>	<b>1,010</b>	<b>1,092</b>
Cash/cash equivalents at the year begin	2	2,000	1,734	2,000	2,000	2,000	2,000	3,003	4,013
Cash/cash equivalents at the year end	2	1,734	(11,897)	3,393	2,764	2,878	3,003	4,013	5,105

EC109 Koukamma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	1	2.000	1.734	(11.897)	3.393	2.764	2.878	3.003	4.013	5.105
Other current investments > 90 days		(2.000)	8.016	24.447	10.267	10.915	10.801	22.908	16.898	10.806
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		-	9,751	12,550	13,680	13,680	13,680	25,911	20,911	15,911
<b>Application of cash and Investments</b>										
Unspent conditional transfers		-	21,577	19,903	15,922	15,922	15,922	9,553	5,732	3,439
Unspent borrowing										
Statutory requirements	2									
Other working capital requirements	3	-	-	-	-	-	-	-	-	-
Other provisions										
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5									
<b>Total Application of cash and Investments:</b>		-	21,577	19,903	15,922	15,922	15,922	9,553	5,732	3,439
<b>Surplus(shortfall)</b>		-	(11,826)	(7,352)	(2,242)	(2,242)	(2,242)	16,358	15,179	12,472

TARIFF STRUCTURE FOR 2010/2011			
RATES	2009/2010	2010/2011	2010/2011
<b>Residential &amp; Domestic</b>			
Commercial	0.004900 Cent per rand	0.005341	0.005341
Industrial	0.004900	0.005341	Cent per rand
Agricultural	0.004900	0.005341	Cent per rand
Government	0.004900	0.005341	Cent per rand
Organs of state and other	0.004900	0.005341	Cent per rand
<b>RELIEF MEASURES</b>			
Indigent		Rebate	100%
Elderly & Poor		Further Rebate	based on valuation 50,000
<b>Building clause (value R40000)</b>			
Clearance certificate	196.00 Per year	171.93	196.00 Per year
Interest rate on arrears	54.00	51.75	59.00
Encroachment	16.00%		12.00%
	120.00		131.00 Per year
<b>WATER</b>			
<b>Availability Charge</b>			
Business	Annual 860.53	BASIC	2010/2011 R 0 Inclusive
Household	607.90	946.58	132.52 1079.10
Hospitals	6080.70	668.69	93.62 762.31
Abattoir & Butcheries	4876.32	6688.77	936.43 7625.20
Schools & Hostels	6080.70	2438.16	341.34 2779.50
Milk Industries	60810.53	6688.77	936.43 7625.20
Industries	30405.26	30405.27	4256.74 34662.01
Sports Grounds	3614.04	15202.63	2128.37 17331.00
Indigent	50.00	3975.44	556.56 4532.00
Houses < 75 m2	100.00	55.00	7.70 62.70
Houses > 75 m2	300.00	110.00	15.40 125.40
<b>Consumption</b>		330.00	46.20 376.20
Water	0 - 6 kl		
Water	0.00	3.28	0.46 3.70
Water	7 - 10 kl	2.98	0.46 3.70 per/kl
Water	11 - 20 kl	3.24	0.50 4.10 per/kl
Water	21 - 40 kl	4.04	0.62 5.10 per/kl
Water	>40	5.00	0.77 6.30 per/kl

TARIFF STRUCTURE FOR 2010/2011									
<b>Normal water scarcity (October to March)</b>									
Water	0 - 6 kl	0.00							50.00%
Water	7 - 10 kl	4.47	per/kl	4.92	0.69			5.60	
Water	11 - 20 kl	4.86	per/kl	4.92	0.69			5.60	
Water	21 - 40 kl	6.06	per/kl	5.34	0.75			6.10	
Water	>40	7.50	per/kl	6.66	0.93			7.60	
				8.25	1.16			9.40	
<b>Abnormal water scarcity (Period set by Council)</b>									
									100.00%
Water	0 - 6 kl	5.96		6.56	0.92			7.50	
Water	7 - 10 kl	5.96	per/kl	6.56	0.92			7.50	
Water	11 - 20 kl	6.48	per/kl	7.12	1.00			8.10	
Water	21 - 40 kl	8.08	per/kl	8.88	1.24			10.10	
Water	>40	10.00	per/kl	11.00	1.54			12.50	
<b>Irrigation Fees</b>									
		573.68	Per Year	631.05	88.35			719.40	Per Year
<b>Basic Out of Town area</b>									
		975.26		1072.79	150.19			1223.00	
<b>Consumption: Out of Town area</b>									
<b>Water Connection</b>									
Water (15mm)		2,629.39		2892.33	404.93			3297.30	
Water (20mm)		2,944.91		3239.40	453.52			3692.90	
Water (32mm)		3,470.79		3817.87	534.50			4352.40	
Water (50mm)		8,624.39		9486.83	1328.16			10815.00	
Water (75mm)		15,776.32		17353.95	2429.55			19783.50	
Water (>75mm)		Actual cost							
<b>Confirmation of Readings</b>									
Testing of meter (conditionally refundable)		62.19	per/meter	68.41	9.58			78.00	per/meter
Disconnection Fee		430.26	per/meter	473.29	66.26			539.60	per/meter
Reconnection Fees (incl con through non-pay)		105.17	per/meter	115.69	16.20			131.90	per/meter
		105.18	per/meter	115.70	16.20			131.90	per/meter
<b>Damaged/Tampered Meter/Supply Line</b>									
Willful tampering - 1st occurrence		1,291.23		1420.35	198.85			1619.20	
Willful tampering - 2nd occurrence		1,892.98		2082.28	291.52			2373.80	
Willful tampering - 3rd occurrence		4,207.02		4627.72	647.88			5275.60	
Thereafter		Legal Action							
Damage to supply line		Actual cost + 15%							



TARIFF STRUCTURE FOR 2010/2011									
		2009/2010		2010/2011	VAT		2010/2011		2010/2011
		Annual		BASIC	R	0	Inclusive		Inclusive
<b>CLEANSING</b>									
Business (2 removals per week)		726.32	3 bags p/w	806.22		112.87	919.10	3 bags p/load	
Business (optional)		3,633.33	1 ton p/w	4033.00		564.62	4597.60	1 ton p/w	
Household		363.16	1 bag p/w	403.11		56.44	459.60	1 bag p/w	
Household		243.86	Extra bag p/w	270.68		37.90	308.60	Extra Bag p/w	
Household (Beach/Resort)		497.37	Flat rate	552.08		77.29	629.40	Flat rate	
Out of town bussiness and farms		2,294.74	5 bags p/w	2547.16		356.60	2903.80	5 bags p/w	
Schools & Hostels		1,090.35	3 bags p/w	1210.29		169.44	1379.70	3 bags p/w	
Hospitals		4,015.79	10 bags p/w	4457.53		624.05	5081.60	10 bags p/w	
Garden Refuse		19.30	per/bag	21.42		3.00	24.40	per bag	
Garden Refuse		162.28	1 ton	180.13		25.22	205.40	1 ton	
Garden Refuse		382.46	8 ton	424.53		59.43	484.00	8 ton	
Dumping Site Fees									
Outside users – vehicles		66.67	<1 ton	74.00		10.36	84.40	< 1 ton	
Outside users – trucks		210.53		233.69		32.72	266.40	1to 4 ton	
Outside users – trucks		478.07	1 to 8 ton	530.66		74.29	605.00	5 to 8 ton	
Assegaibosch domestic bulk		350.00	1 to 8 ton	388.50		54.39	442.90	1 to 8 ton	
<b>SEWERAGE</b>									
Availability Charge		Annual		2010/2011	VAT		2010/2011		
Household (up to 3 toilets)		860.53		BASIC	R	0	Inclusive		
Business (up to 3 toilets)		860.53		929.37		130.11	1059.50		
Additional fee in excess of 3		917.54		929.37		130.11	1059.50		
Government Insitutions		286.84	per/toilet	990.94		138.73	1129.70		
Industrial outflow		286.84	per/toilet	309.79		43.37	353.20	per/toilet	
Dumping of sewerage sludge		458.77	Per/100 cub m	309.79		43.37	353.20	per/toilet	
Suction Tanker Service		66.67	Up to 5000t	495.47		69.37	564.80	Per/100 cub m	
				72.00		10.08	82.10	Up to 5000t	

TARIFF STRUCTURE FOR 2010/2011							
Town Area		210.53	up to 5000l	227.37	31.83	259.20	per/removal
Town Area		315.79	up to 10 000l	315.79	44.21	360.00	per/removal
Town Area		421.05	up to 15 000l	421.05	58.95	480.00	per/removal
Town Area After Hours		315.79	up to 5000l	341.05	47.75	388.80	per/removal
Town Area After Hours		473.68	up to 10 000l	473.68	66.32	540.00	per/removal
Town Area After Hours		631.58	up to 15 000l	631.58	88.42	720.00	per/removal
Rural Area		210.53	+ R14/km	227.37	31.83	259.20	+ R14/km
	5 000 liter	315.79		315.79	44.21	360.00	+ R14/km
	10 000 liter	421.05		421.05	58.95	480.00	+ R14/km
Rural Area After Hours		315.79	+ R14/km	341.05	47.75	388.80	+ R14/km
	10 000 liter	473.68		473.68	66.32	540.00	+ R14/km
	15 000 liter	631.58		631.58	88.42	720.00	+ R14/km
Bucket system		526.32	1 bucket p/w	568.43	79.58	648.00	1 bucket p/w
Sewerage connection		1,262.28	+cost	1363.26	190.86	1554.10	+cost
Sewerage blockage		210.53	per/hour	227.37	31.83	259.20	per/hour
Sewerage blockage	After hrs	421.05	Basic charge	454.73	63.66	518.40	Basic charge
Mobile Toilet rent p/m or part		171.93	+transport	185.68	26.00	211.70	+transport
Mobile Toilet Bucket removal		57.02		61.58	8.62	70.20	per removal
<b>CEMETERIES (note: digging only applicable when capacity is available)</b>							
All areas		2009/2010		2010/2011	V A T	2010/2011	
Residents single plot		239.47		258.63	36.21	294.80	
Residential double plot		478.07		516.32	72.28	588.60	
<b>Digging of graves</b>							
Single plot		813.16		878.21	122.95	1001.20	
Double plot		1,262.28		1363.26	190.86	1554.10	
Children under 12 yrs		239.47		258.63	36.21	294.80	
Additional depth		157.89	per 300mm	170.52	23.87	194.40	
<b>Open and closure of graves</b>							
Filled grave		372.81		402.63	56.37	459.00	
Fill grave with sand		526.32		568.43	79.58	648.00	
Widen grave		157.89		170.52	23.87	194.40	
Filling of grave after hours		315.79		341.05	47.75	388.80	
Cement slabs (extra deep)		860.53		929.37	130.11	1059.50	
Cementing of grave – resident		1,386.84		1497.79	209.69	1707.50	



TARIFF STRUCTURE FOR 2010/2011										
Photostat colour		10.53	p/page		11.00	1.54		12.50	p/page	
Faxes sent		10.53	1st page		11.00	1.54		12.50	1st page	
Faxes sent		3.68	Following pages		4.00	0.56		4.60	Following pages	
Faxes received		3.68	p/page		4.00	0.56		4.60	p/page	
Telephone										
Transport LDV			Actual cost						Actual cost	
Transport Truck		7.19	per/km		8.00	1.12		9.10	per/km	
Labour		14.39	per/km		16.00	2.24		18.20	per/km	
Administration			Actual cost						Actual cost	
Commission		15%						15%		
		4%						4%		
HUISKLIP PERMITS										
Monthly permit		78.95	p vehicle per/month		85.00	11.90		96.90	p vehicle per/month	
Yearly permit		236.84	per/year		256.00	35.84		291.80	per/year	
Day visitors: vehicle entrance		26.32	per/day		28.00	3.92		31.90	per/day	
		19.30	per/person		21.00	2.94		23.90	per/person	
POUND FEES										
Penalty per owner		76.32	per event		82.00	11.48		93.50		
Fees per animal		33.33	per day		36.00	5.04		41.00	per day	
Fees per calf		19.30	per day		21.00	2.94		23.90	per day	
EQUIPMENT (note: only with special permission from Municipal Manager)										
Front End Loader		286.84	p/h dry		310.00	43.40		353.40	p/h dry	
Concrete mixer		286.84	p/day		310.00	43.40		353.40	p/day	
Tractor & Trailer with driver		171.93	p/hour		186.00	26.04		212.00	p/hour	
BUILDING PLANS										
Domestic and Business			Applied		2010/2011	V A T		2010/2011		
Minimum fee		210.53	Incremental		BASIC	R	0	Inclusive		
Buildings first 200m <sup>2</sup>		210.53			227.00	31.78		258.80		
Buildings for next 200 m <sup>2</sup> up to 400 m <sup>2</sup>		10.53	p/m <sup>2</sup>		11.00	1.54		12.50	p/m <sup>2</sup>	
Buildings greater than 401m <sup>2</sup> (per each m <sup>2</sup> greater than 400m <sup>2</sup> )		21.05	p/m <sup>2</sup>		23.00	3.22		26.20	p/m <sup>2</sup> +R2400	
		42.11	p/m <sup>2</sup>		45.00	6.30		51.30	p/m <sup>2</sup> +R7200	
Industrial, Churches, and farm stores not qualifying in terms of above.										

TARIFF STRUCTURE FOR 2010/2011					
Minimum fee	210.53				
Buildings <200m <sup>2</sup>	10.53	p/m <sup>2</sup>	227.00	31.78	258.80
Buildings >201m <sup>2</sup>	5.26	p/m <sup>2</sup> + R2000	11.00	1.54	12.50
Car Ports & Veranda	5.26	p/m <sup>2</sup>	6.00	0.84	6.80
Informal Structure	51.03		6.00	0.84	6.80
			55.00	7.70	62.70
Structures on farms known as Farm Stores - exceeding 300m <sup>2</sup> (Milk sheds, Stores but not for packing etc of produce)	21.05		23.00	3.22	26.20
Structures In areas other than farms, similar method of construction as Farm Sheds - exceeding 300m <sup>2</sup> (Depots, warehousing etc)	21.05		25.30	3.54	28.80
COST - late submission in respect of any plan as set out above					4 times normal fee.
Revised Plan					20% of original fee
Re-inspection Fees	191.23		207.00	28.98	236.00
Plan Search Fees	105.26	p/h	114.00	15.96	130.00
Copy of plan					Multiple of A4 + search fee
<b>TOWN PLANNING</b>					
	2009/2010		2010/2011	V A T	2010/2011
Zoning Certificate	86.05		BASIC	R	0
SDF Full Document	717.11		93.00	13.02	Inclusive
SDF Colour Maps Document	516.32		774.00	108.36	106.00
SDF Colour Maps CD	478.07		558.00	78.12	882.40
Copy	5.70	Sect 8 Regulations/page	516.00	72.24	636.10
Building Ilne Relaxation Fees			6.00	0.84	6.80
Erf <400m <sup>2</sup>	315.79				Sect 8 Regulations/page
Erf >401m <sup>2</sup>	1,051.75		341.00	47.74	388.70
Land Use Application			1136.00	159.04	1295.00
Rezoning	2,868.42	incl advertisement	3098.00	433.72	3531.70
Departure: Sect 15(1)(a)(i)	2,868.42	incl advertisement	3098.00	433.72	3531.70

TARIFF STRUCTURE FOR 2010/2011									
Departure: Sect 15(1)(a)(ii)									
Consent use	2,868.42	incl advertisement		3098.00	433.72		3531.70	incl advertisement	
Encroachment	2,868.42	incl advertisement		3098.00	433.72		3531.70	incl advertisement	
Subdivision	2,868.42	incl advertisement		3098.00	433.72		3531.70	incl advertisement	
Up to 5 erven	2,868.42	incl advertisement		3098.00	433.72		3531.70	incl advertisement	
6 to 10 erven	3,537.72	incl advertisement		3821.00	534.94		4355.90	incl advertisement	
11 to 50 erven	5,258.77	incl advertisement		5679.00	795.06		6474.10	incl advertisement	
More than 50 erven	10,517.54	incl advertisement		11359.00	1590.26		12949.30	incl advertisement	
<b>AUGMENTATION CONTRIBUTIONS WHERE THE DEVELOPER DOES NOT PROVIDE ALL SERVICES INCLUDING BULK SERVICES AND THE HOME OWNERS ASSOCIATION DOES NOT MAINTAIN ALL SERVICES INCLUDING BULK SERVICES</b>									
Per Erf				2009/2010	VAT		2009/2010		
Water	9,649.12			BASIC	R	0	Inclusive		
Sewerage	9,649.12								
Roads	3,070.18								
Refuse	964.91								
				10132.00	1418.48		11550.50		
				10132.00	1418.48		11550.50		
				3224.00	451.36		3675.40		
				1013.00	141.82		1154.80		
<b>ELECTRICITY</b>									
Prepaid			2009/2010		VAT		2010/2011		
Connection	1,147.37	60A		1239.00	173.46		1412.50	60A	
Connection fees pre-paid (20A)	171.93	20A		186.00	26.04		212.00	20A	
Connection fee additional meter	717.54	Additional meter		775.00	108.50		883.50	Additional meter	
Testing of meter (conditional refundable)	394.74			426.00	59.64		485.60		
<b>Consumption</b>									
Pre-paid 60A	66.35	cent p/kwh		70.00	9.80		79.80	cent p/kwh	
Pre-paid 20A	66.35	cent p/kwh		70.00	9.80		79.80	cent p/kwh	





