

MBRR SA15 – Detail Investment Information

EC136 Emalaheni (Ec) - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		876	25 897	6 066	37 885	-	-	35 000	30 000	25 000
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	876	25 897	6 066	37 885	-	-	35 000	30 000	25 000
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:		876	25 897	6 066	37 885	-	-	35 000	30 000	25 000

MBRR SA16 – Investment particulars by maturity

EC136 Emalahleni (Ec) - Supporting Table SA16 Investment particulars by maturity

Name of institution & investment ID	Ref	Investments by Maturity		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Period of Investment	Yrs/Months									
Parent municipality												
1. ABSA Bank		Months		Notice Deposit		Variable	5.0%-5.55%			32 DAYS	5 000	278
2. STD Bank		Months		Call Account		Variable	5.0%-5.55%				5 000	275
3. STD Bank		Months		Notice Deposit		Variable	5.0%-5.55%			32 DAYS	10 000	555
4. Investec Bank		Months		Notice deposit		Variable	5.0%-5.55%			32 DAYS	15 000	833
Municipality sub-total												
											35 000	1 940
Entities												
Entities sub-total												
											-	-
TOTAL INVESTMENTS AND INTEREST											35 000	1 940

1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

MBRR Table A7 - Budget cash flow statement

EC136 Emalahleni (Ec) - Table A7 Budgeted Cash Flows																	
R thousand	Description	Ref	2008/9		2009/10		2010/11		Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework					
			Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15		
	CASH FLOW FROM OPERATING ACTIVITIES																
	Receipts																
	Ratepayers and other		3 944		13 205		(2 279)		21 919	26 294	26 294	26 294	37 533	28 127		30 606	
1	Government - operating		41 159	43 065	84 468		84 468	90 435	90 435	69 814	69 814	69 814	75 541	87 875		98 757	
1	Government - capital		8 016	26 470				31 217	4 480	4 480	4 480	4 480	26 145	30 361		29 712	
	Interest		3 910	2 752	4 114		4 114	2 592	6 287	6 287	6 287	6 287	2 508	1 524		1 630	
	Dividends		10														
	Payments																
	Suppliers and employees		(37 939)	31 460	(73 317)		(73 317)	(27 019)	(108 388)	(108 388)	(108 388)	(108 388)	(114 197)	(117 178)		(128 167)	
	Finance charges		(1 477)	(47)	(21)		(21)		(26)	(26)	(26)	(26)	(133)	(138)		(148)	
1	Transfers and Grants							(121 652)									
	NET CASH FROM/(USED) OPERATING ACTIVITIES		17 623	116 905	12 966		12 966	(2 508)	(1 539)	(1 539)	(1 539)	(1 539)	27 397	30 570		32 391	
	CASH FLOWS FROM INVESTING ACTIVITIES																
	Receipts																
	Proceeds on disposal of PPE		45					(64)						68		72	
	Decrease (increase) in non-current debtors																
	Decrease (increase) other non-current receivab		(85)														
	Decrease (increase) in non-current investments																
	Payments																
	Capital assets		(10 662)	(126 803)	(34 157)		(34 157)			(1 521)	(1 521)	(1 521)	(23 950)	(24 836)		(26 057)	
	NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 701)	(126 803)	(34 157)		(34 157)	(64)	(1 521)	(1 521)	(1 521)	(1 521)	(23 883)	(24 765)		(25 981)	
	CASH FLOWS FROM FINANCING ACTIVITIES																
	Receipts																
	Short term loans																
	Borrowing long term/re financing																
	Increase (decrease) in consumer deposits									3	3	3	2	3		3	
	Payments																
	Repayment of borrowing		(84)	(75)	(104)		(104)			(96)	(96)	(96)					
	NET CASH FROM/(USED) FINANCING ACTIVITIES		(84)	(75)	(104)		(104)			(93)	(93)	(93)	2	3		3	
	NET INCREASE/ (DECREASE) IN CASH HELD		6 838	(9 973)	(21 295)		(21 295)	(2 572)	(3 153)	(3 153)	(3 153)	(3 153)	3 517	5 808		6 414	
	Cash/cash equivalents at the year begin:	2	42 879	49 718	39 745		39 745	40 457	18 450	18 450	18 450	18 450	15 297	18 814		24 622	
	Cash/cash equivalents at the year end:	2	49 718	39 745	18 450		18 450	37 885	15 297	15 297	15 297	15 297	18 814	24 622		31 037	

EC136 Emalahleni (Ec) - Table A7 Budgeted Cash Flows		Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework					
Description	Ref	2008/9	2009/10	2010/11	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		Audited Outcome	Audited Outcome	Audited Outcome							
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		3 944	13 205	(2 279)	21 919	26 294	26 294	26 294	37 533	28 127	30 606
Government - operating	1	41 159	43 065	84 468	90 435	69 814	69 814	69 814	75 541	87 875	98 757
Government - capital	1	8 016	26 470	-	31 217	4 480	4 480	4 480	26 145	30 361	29 712
Interest		3 910	2 752	4 114	2 592	6 287	6 287	6 287	2 508	1 524	1 630
Dividends		10	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(37 939)	31 460	(73 317)	(27 019)	(108 388)	(108 388)	(108 388)	(114 197)	(117 178)	(128 167)
Finance charges		(1 477)	(47)	(21)	-	(26)	(26)	(26)	(133)	(138)	(148)
Transfers and Grants	1		-	-	(121 652)	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		17 623	116 905	12 966	(2 508)	(1 539)	(1 539)	(1 539)	27 397	30 570	32 391
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		45	-	-	(64)	-	-	-	68	72	77
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(85)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(10 662)	(126 803)	(34 157)	-	(1 521)	(1 521)	(1 521)	(23 950)	(24 836)	(26 057)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 701)	(126 803)	(34 157)	(64)	(1 521)	(1 521)	(1 521)	(23 883)	(24 765)	(25 981)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	3	3	3	2	3	3
Payments											
Repayment of borrowing		(84)	(75)	(104)	-	(96)	(96)	(96)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(84)	(75)	(104)	-	(93)	(93)	(93)	2	3	3
NET INCREASE/ (DECREASE) IN CASH HELD		6 838	(9 973)	(21 295)	(2 572)	(3 153)	(3 153)	(3 153)	3 517	5 808	6 414
Cash/cash equivalents at the year begin:	2	42 879	49 718	39 745	40 457	18 450	18 450	18 450	15 297	18 814	24 622
Cash/cash equivalents at the year end:	2	49 718	39 745	18 450	37 885	15 297	15 297	15 297	18 814	24 622	31 037

1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

EC136 Emalahleni (Ec) - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash and Investments available											
Cash/cash equivalents at the year end	1	49 718	39 745	18 450	37 885	15 297	15 297	15 297	18 814	24 622	31 037
Other current investments > 90 days		0	0	0	-	-	-	-	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		49 718	39 745	18 450	37 885	15 297	15 297	15 297	18 814	24 622	31 037
Application of cash and Investments											
Unspent conditional transfers		20 498	17 098	14 292	-	9 000	9 000	9 000	10 920	9 579	8 229
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	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		20 498	17 098	14 292	-	9 000	9 000	9 000	10 920	9 579	8 229
Surplus(shortfall)		29 219	22 647	4 159	37 885	6 297	6 297	6 297	7 894	15 044	22 807

From the above table it can be seen that the cash and investments available total R18.8 million in the 2012/13 financial year and progressively increase to R31 million by 2014/15, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will have a greater requirement for working capital, resulting in cash flow challenges. Any underperformance in relation to collections could place upward pressure on the ability of the Municipality to meet its creditor obligations.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy. These include the Capital Replacement Reserve, Employee Benefits Reserves and the Rehabilitation of landfill sites and quarries.

1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

EC136 Emalahleni (Ec) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	49 718	39 745	18 450	37 885	15 297	15 297	15 297	18 814	24 622	31 037
Cash + Investments at the yr end less applications - R'000	18(1)b	2	41 230	50 979	(10 999)	37 885	43 855	43 855	43 855	52 370	52 558	59 954
Cash year end/monthly employee/supplier payments	18(1)b	3	18.4	14.7	3.7	5.4	2.5	2.5	2.5	2.8	3.5	4.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	17 787	49 103	24 701	(4 470)	12 429	12 429	12 429	26 150	33 789	35 636
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	19.0%	(6.5%)	103.0%	(8.6%)	(6.0%)	(6.0%)	(24.8%)	(5.6%)	2.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	42.7%	86.2%	(18.7%)	46.7%	72.9%	72.9%	72.9%	83.6%	73.9%	73.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(37.1%)	134.6%	83.6%	35.4%	4.3%	4.3%	4.3%	25.0%	29.7%	29.3%
Capital payments % of capital expenditure	18(1);19	8	60.7%	468.3%	0.0%	0.0%	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.	(1.8%)	64.5%	(100.0%)	0.0%	0.0%	0.0%	7.5%	12.2%	11.8%
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)(v)i	13	2.3%	0.7%	1.1%	0.0%	2.1%	4.9%	4.5%	4.5%	2.7%	2.7%
Asset renewal % of capital budget	20(1)(v)j	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

1.13.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

1.13.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in the previous page. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.13.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

1.13.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2012/13 MTREF and outer years the municipality has a small surpluses.

It needs to be noted that a surplus or deficit does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

1.13.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 per cent). The result is intended to be an approximation of the real increase in revenue. From the table above it can be seen that the percentage growth is higher than forecasted CPIX for the respective financial year of the 2012/13 MTREF which is mainly due to higher electricity tariff increase. However, the outcome is lower than it might be due to the slowdown in the economy and a reduction in consumption patterns. This trend will have to be carefully monitored and managed with the implementation of the budget.

1.13.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 86 per cent for 2012/13 and 73 percent for the outer financial years. Given that the assumed collection rate was based on a 15 per cent performance target, the cash flow statement has been conservatively determined. However, the percentage in the above table includes direct receipts for services being paid in cash such as agency services and permits. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

1.13.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 25 per cent over the MTREF.

1.13.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

1.13.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

1.13.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

1.13.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

1.14 Expenditure on grants and reconciliations of unspent funds

MBRR SA19 - Expenditure on transfers and grant programmes

EC136 Emalahleni (Ec) - Supporting Table SA19 Expenditure on transfers and grant programmes										
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		31 271	42 184	59 535	64 910	64 910	64 910	72 097	77 960	85 545
Local Government Equitable Share		30 036	40 449	57 535	61 620	61 620	61 620	69 797	75 590	81 744
Finance Management		500	1 000	1 250	1 500	1 500	1 500	1 500	1 500	1 550
Municipal Systems Improvement		735	735	750	790	790	790	800	870	950
MIG Operating										1 301
NDPG					1 000	1 000	1 000			
Provincial Government:		16	82	-	-	3 917	3 917	4 408	2 950	1 445
Town Revitalisation						2 292	2 292	3 050	2 950	1 445
EPWP						1 625	1 625	1 358		
LG SETA		16	82							
District Municipality:		-	-	19 878	-	1 583	1 583	2 313	2 385	803
Sanitation				6 206						
Library Grant				495						
SPU						1 160	1 160	2 015	2 385	
Other						423	423	298		803
Water				13 177						
Other grant providers:		31 872	13 243	-	-	3 255	3 255	1 816	475	1 257
Other aid		20 256	12 683			1 265	1 265	758	200	214
LED		10 888				603	603			
HIV		21				200	200	259	275	294
IEC						105	105			
Coal Mining		161				1 010	1 010	800		
Pre-Schools		547	560			72	72			
SMME										749
Total operating expenditure of Transfers and Grants		63 160	55 509	79 412	64 910	73 665	73 665	80 634	83 770	89 049
Capital expenditure of Transfers and Grants										
National Government:		9 818	14 317	22 217	26 135	4 480	4 480	26 145	33 361	36 774
Municipal Infrastructure Grant (MIG)		9 818	13 817	15 978	19 217	-	-	22 145	23 361	24 712
Integrated National Electrification Programme				5 000	4 480	4 480	4 480	4 000	7 000	5 000
EPWP			500	1 239	2 438	-	-			
NDPG									3 000	7 062
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		1 242	1 711	3 243	5 082	-	-	-	2 350	-
Sanitation				1 497	2 282					
Water		1 242	1 711	1 747	2 800				2 350	
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		11 060	16 028	25 460	31 217	4 480	4 480	26 145	35 711	36 774
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		74 220	71 536	104 872	96 127	78 145	78 145	106 779	119 481	125 823

MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

EC136 Emalaheni (Ec) - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds							
Description	Ref	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand							
Operating transfers and grants:	1,3						
National Government:							
Balance unspent at beginning of the year			2 000	2 000		-	-
Current year receipts		64 910	63 910	63 910	72 497	79 460	87 245
Conditions met - transferred to revenue		64 910	64 910	64 910	72 097	77 960	85 545
Conditions still to be met - transferred to liabilities			1 000	1 000	-	-	1 700
Provincial Government:							
Balance unspent at beginning of the year			4 500	4 500	3 058	3 058	3 058
Current year receipts		-	2 475	2 475	1 358	-	-
Conditions met - transferred to revenue		-	3 917	3 917	4 408	2 950	1 445
Conditions still to be met - transferred to liabilities			3 058	3 058	3 058	3 058	1 613
District Municipality:							
Balance unspent at beginning of the year		-	1 762	1 762	3 608	3 608	3 608
Current year receipts		19 256	3 429	3 429	520	535	
Conditions met - transferred to revenue		19 256	1 583	1 583	2 313	2 385	803
Conditions still to be met - transferred to liabilities		-	3 608	3 608	3 608	3 608	2 806
Other grant providers:							
Balance unspent at beginning of the year		-	2 151	2 151	-	-	475
Current year receipts		-	-	-	-	-	-
Conditions met - transferred to revenue		-	3 255	3 255	(1 816)	(475)	803
Conditions still to be met - transferred to liabilities		-	(1 104)	(1 104)	1 816	475	(328)
Total operating transfers and grants revenue		84 166	73 666	73 666	77 002	82 820	88 594
Total operating transfers and grants - CTBM	2	-	6 562	6 562	8 482	7 141	5 791
Capital transfers and grants:	1,3						
National Government:							
Balance unspent at beginning of the year			-	-	2 438	2 438	2 438
Current year receipts		26 135	6 918	6 918	26 145	33 361	36 774
Conditions met - transferred to revenue		26 135	4 480	4 480	26 145	33 361	36 774
Conditions still to be met - transferred to liabilities			2 438	2 438	2 438	2 438	2 438
Provincial Government:							
Balance unspent at beginning of the year		-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-
District Municipality:							
Balance unspent at beginning of the year		-	-	-	-	-	-
Current year receipts		5 082	5 082	5 082	-	-	-
Conditions met - transferred to revenue		5 082	5 082	5 082	-	-	-
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		31 217	9 562	9 562	26 145	33 361	36 774
Total capital transfers and grants - CTBM	2	-	2 438	2 438	2 438	2 438	2 438
TOTAL TRANSFERS AND GRANTS REVENUE		115 383	83 228	83 228	103 147	116 181	125 369
TOTAL TRANSFERS AND GRANTS - CTBM		-	9 000	9 000	10 920	9 579	8 229

1.15 Councillor and employee benefits

MBRR SA22 - Summary of councillor and staff benefits

EC136 Emalahleni (Ec) - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 589	4 261	4 821	5 087	4 944	4 944	5 364	5 706	6 007
Pension and UIF Contributions		582	703	631	824	873	873	867	915	979
Medical Aid Contributions		1 077	691	-	622	-	-	655	691	739
Motor Vehicle Allowance		1 176	1 562	963	1 830	1 939	1 939	1 927	2 033	2 176
Cellphone Allowance		327	397	316	417	385	385	439	463	495
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		43	44	46	-	49	49	5	5	5
Sub Total - Councillors		6 794	7 658	6 776	8 780	8 191	8 191	9 257	9 813	10 401
% Increase	4		12.7%	(11.5%)	29.6%	(6.7%)	-	13.0%	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 177	3 110	-	3 070	2 991	2 991	3 817	3 319	3 651
Pension and UIF Contributions		293	560	-	819	741	741	859	841	925
Medical Aid Contributions		78	102	-	127	114	114	108	119	131
Overtime		-	-	-	-	-	-	-	-	-
Annual Bonus		253	578	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	678	634	-	726	580	580	597	657	722
Cellphone Allowance	3	72	88	-	97	92	92	93	102	113
Housing Allowances	3	-	74	-	543	424	424	432	475	522
Other benefits and allowances	3	61	127	-	715	22	22	24	27	29
Payments in lieu of leave		-	-	-	-	241	241	173	191	210
Long service awards		-	-	-	-	1	1	1	1	1
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 612	5 273	-	6 096	5 205	5 205	6 105	5 732	6 306
% Increase	4		46.0%	(100.0%)	-	(14.6%)	-	17.3%	(6.1%)	10.0%
Other Municipal Staff										
Basic Salaries and Wages		7 708	(6 462)	17 758	23 197	15 931	15 931	15 426	17 848	19 633
Pension and UIF Contributions		1 165	1 367	2 974	4 291	2 934	2 934	3 115	3 531	3 884
Medical Aid Contributions		419	531	835	1 613	904	904	930	1 024	1 126
Overtime		490	858	824	10 077	958	958	1 872	2 059	2 265
Annual Bonus		437	91	1 444	0	1 501	1 501	1 501	1 651	1 816
Motor Vehicle Allowance	3	(1)	(1)	734	194	(65)	(65)	108	119	130
Cellphone Allowance	3	45	48	147	103	51	51	61	67	73
Housing Allowances	3	154	234	452	110	(82)	(82)	62	68	75
Other benefits and allowances	3	591	724	1 205	1 614	240	240	1 752	1 927	2 120
Payments in lieu of leave		162	531	1 128	-	-	-	640	704	774
Long service awards		-	-	-	-	-	-	(1)	(1)	(1)
Post-retirement benefit obligations	6	1 077	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		12 247	(2 079)	27 500	41 200	22 374	22 374	25 466	28 996	31 895
% Increase	4		(117.0%)	(1 422.8%)	49.8%	(45.7%)	-	13.8%	13.9%	10.0%
Total Parent Municipality		22 653	10 852	34 276	56 076	35 770	35 770	40 828	44 541	48 602
			(52.1%)	215.9%	63.6%	(36.2%)	-	14.1%	9.1%	9.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		22 653	10 852	34 276	56 076	35 770	35 770	40 828	44 541	48 602
% Increase	4		(52.1%)	215.9%	63.6%	(36.2%)	-	14.1%	9.1%	9.1%
TOTAL MANAGERS AND STAFF	5	15 859	3 194	27 500	47 296	27 579	27 579	31 571	34 728	38 201

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

EC136 Emalahleni (Ec) - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		648 609		5 642 911			6 291 520
Chief Whip								-
Executive Mayor			648 609		19 970			668 579
Deputy Executive Mayor								-
Executive Committee			1 945 825		79 882			2 025 707
Total for all other councillors			5 642 911		361 134			6 004 045
Total Councillors	8	-	8 885 954	-	6 103 897			14 989 850
Senior Managers of the Municipality	5							
Municipal Manager (MM)			631 195	-	350 320	-		981 514
Chief Finance Officer			799 099	-	94 341	-		893 440
Strategic manager			475 900	-	362 835	-		838 735
IP&ED			475 900		334 725			810 625
Technical services manager			475 900	-	366 067	-		841 967
Community services manager			475 900	-	419 756	-		895 655
Corporate & Human Resources			475 900	-	366 797	-		842 697
<i>List of each official with packages >= senior manager</i>								-
								-
								-
Total Senior Managers of the Municipality	8	-	3 809 793	-	2 294 841	-		6 104 634
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		-	12 695 746	-	8 398 738	-		21 094 484

MBRR SA24 – Summary of personnel numbers

Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		31	-	31	34	-	34	34	-	34
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	55	44	11	44	34	10	52	41	11
Municipal Manager and Senior Managers	3	7	-	7	7	-	7	7	-	7
Other Managers	7	6	2	4	3	2	1	4	2	2
Professionals		32	32	-	22	27	7	27	26	7
Finance		6	6	-	6	6	-	7	7	-
Spatial/town planning		1	1	-	3	2	1	3	2	1
Information Technology		1	1	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	1	-	1	1	-	1	1	-
Water		1	1	-	2	2	-	3	3	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		3	3	-	-	-	-	-	-	-
Other		19	20	-	13	13	-	13	13	-
Technicians		4	4	-	2	2	-	4	4	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	2	2	-
Information Technology		-	-	-	1	1	-	1	1	-
Roads		1	1	-	1	1	-	1	1	-
Electricity		1	1	-	-	-	-	-	-	-
Water		2	2	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		16	16	-	28	25	3	33	30	3
Service and sales workers		7	7	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		2	2	-	6	6	-	6	6	-
Plant and Machine Operators		25	25	-	17	17	-	22	22	-
Elementary Occupations		66	66	-	84	84	-	89	89	-
TOTAL PERSONNEL NUMBERS		196	157	42	206	160	46	278	220	58
% increase		100.0%	100.0%	100.0%	51.2%	50.5%	52.3%	35.0%	37.5%	26.1%

1.16 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure																	
R thousand	Description	Budget Year 2012/13															
		Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	Revenue By Source																
	Property rates		223	223	223	223	223	223	223	223	223	223	223	223	2 680	2 660	3 060
	Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - electricity revenue		393	-	-	-	-	-	-	-	-	-	-	5 241	5 634	7 268	
	Service charges - water revenue		235	235	235	235	235	235	235	235	235	235	235	2 818	1 563	1 672	
	Service charges - sanitation revenue		36	36	36	36	36	36	36	36	36	36	36	431	459	491	
	Service charges - refuse revenue		230	230	230	230	230	230	230	230	230	230	230	2 764	2 941	3 147	
	Service charges - other		0	0	0	0	0	0	0	0	0	0	0	5	6	6	
	Rental of facilities and equipment		189	61	61	61	61	61	61	61	61	61	61	856	905	968	
	Interest earned - external investments		1	1	1	1	1	1	1	1	1	1	1	14	14	15	
	Interest earned - outstanding debtors		208	206	206	206	206	206	206	206	206	206	206	2 495	1 509	1 615	
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines		0	0	0	0	0	0	0	0	0	0	0	0	0	13	14
	Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Agency services		2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	26 859	20 275	22 124	
	Transfers recognised - operating		23 950	359	370	382	24 109	404	415	410	23 243	382	365	1 152	75 541	87 875	98 757
	Other revenue		28	29	30	30	28	28	28	28	28	28	28	344	981	1 049	
	Gains on disposal of PPE		6	6	6	6	6	6	6	6	6	6	6	68	72	77	
	Total Revenue (excluding capital transfers and con		27 738	3 624	3 636	3 647	27 375	3 669	3 679	26 507	3 645	3 628	9 685	120 508	126 030	140 263	
	Expenditure By Type																
	Employee related cost		2 736	2 459	2 463	2 493	2 594	2 448	2 448	2 508	2 448	2 503	4 024	31 571	34 728	38 201	
	Remuneration of councillors		771	771	771	771	771	771	771	771	771	771	771	9 257	9 813	10 401	
	Debt impairment		317	317	317	317	317	317	317	317	317	317	317	3 801	4 549	4 867	
	Depreciation & asset impairment		303	282	282	282	282	282	282	282	282	282	522	3 642	5 971	6 671	
	Finance charges		11	11	11	11	11	11	11	11	11	11	11	133	138	148	
	Bulk purchases		948	845	845	845	845	845	845	845	845	845	1 983	11 381	13 237	15 769	
	Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure		5 384	4 794	4 793	4 790	5 204	4 787	4 789	4 995	4 792	4 794	6 800	60 720	54 167	58 283	
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Expenditure		10 480	9 479	9 482	9 509	10 024	9 461	9 462	9 729	9 465	9 623	14 428	120 504	122 602	134 340	
	Surplus/(Deficit)		17 258	(5 855)	(5 846)	(5 861)	17 351	(5 791)	(5 783)	16 778	(5 820)	(5 895)	(4 743)	4	3 428	5 923	
	Transfers recognised - capital		7 382	1 845	1 845	1 845	7 382	5 845	1 845	7 382	1 845	1 845	(12 918)	26 145	30 361	29 712	
	Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) after capital transfers & contributions		24 640	(4 009)	(4 000)	(4 016)	24 733	54	(3 938)	24 160	(3 974)	(4 049)	(17 661)	26 150	33 789	35 636	
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit)		24 640	(4 009)	(4 000)	(4 016)	24 733	54	(3 938)	24 160	(3 974)	(4 049)	(17 661)	26 150	33 789	35 636	

MBR SA30 - Budgeted monthly cash flow
EC136 Emalahleni (Ec) - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source															
Property rates	206	206	206	206	206	206	206	206	206	206	206	206	2 473	2 680	2 960
Service charges - electricity revenue	423	423	423	423	423	423	423	423	423	423	423	423	5 076	5 634	6 559
Service charges - water revenue	249	249	249	249	249	249	249	249	249	249	249	249	2 989	2 818	1 563
Service charges - sanitation revenue	366	366	366	366	366	366	366	366	366	366	366	366	4 395	431	459
Service charges - refuse revenue	224	224	224	224	224	224	224	224	224	224	224	224	2 690	2 764	2 941
Service charges - other															
Rental of facilities and equipment	67	67	67	67	67	67	67	67	67	67	67	67	803	856	905
Interest earned - external investments	105	105	105	105	105	105	105	105	105	105	105	105	1 255	14	14
Interest earned - outstanding debtors												5 022	5 022	2 495	1 509
Dividends received															
Fines															
Licences and permits															
Agency services	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	14 917	26 659	20 275
Transfer receipts - operational	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	69 814	75 541	87 875
Other revenue	14	14	14	14	14	14	14	14	14	14	14	14	171	344	2 378
Cash Receipts by Source	8 716	8 716	8 716	8 716	8 716	8 716	8 716	8 716	8 716	8 716	8 716	13 737	109 614	120 441	127 356
Other Cash Flows by Source															
Transfer receipts - capital															
Contributions recognised - capital & contributed a	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	28 513	31 571	34 728
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/re-financing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	16 114	138 128	152 012	162 084
Cash Payments by Type															
Employee related costs	9 126	9 126	9 126	9 126	9 126	9 126	9 126	9 126	9 126	9 126	9 126	9 126	109 513	120 504	123 999
Remuneration of councillors															
Finance charges	8	8	8	8	8	8	8	8	8	8	8	8	101	4	3 428
Bulk purchases - Electricity	373	373	373	373	373	373	373	373	373	373	373	373	4 480	26 145	30 361
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	382	382	382	382	382	382	382	382	382	382	382	382	4 591	26 150	33 789
Transfers and grants - other municipalities															
Transfers and grants - other	382	382	382	382	382	382	382	382	382	382	382	382	4 591	26 150	33 789
Other expenditure															
Cash Payments by Type	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 272	123 257	198 953	225 968
Other Cash Flows/Payments by Type															
Capital assets															
Repayment of borrowing															
Other Cash Flows/Payments															
Total Cash Payments by Type	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 271	10 272	123 257	198 953	225 368
NET INCREASE/(DECREASE) IN CASH HELD	821	821	821	821	821	821	821	821	821	821	821	842	14 871	(46 942)	(63 284)
Cash/cash equivalents at the monthly year begin.	821	1 642	2 462	3 283	4 104	4 925	5 746	6 567	7 387	8 208	9 029	9 850	11 621	13 492	15 413
Cash/cash equivalents at the monthly year end.															

Contracts having 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 Financial Management Division of the Treasury Department.

1.16 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

1.17 Legislation compliance status

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. Section 71 reporting to the Mayor (within 10 working days) has progressively improved.
2. Internship programme
The 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. Of the five interns three has been appointed permanently.
Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
3. Audit Committee
An Audit Committee has been established and is fully functional.
4. Service Delivery and Implementation Plan
The detail SDBIP document is at final stage and will be approved with the 2012/13 MTREF in May 2012.
5. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. MFMA Training
The MFMA training module in electronic format is presented at the Municipality's internal centre and training is ongoing.
8. Policies
An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

BRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

EC136 Emalahleni (Ec) - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)		Vote 1 - Council	Vote 2 - Executive	Vote 3 - Corporate Services	Vote 4 - Budget and Treasury	Vote 5 - IPED	Vote 6 - Community Services	Vote 7 - Water And Sanitation	Vote 8 - Refuse	Vote 9 - Roads Transport	Vote 10 - Electricity	Vote 11 - Housing Services	Total
Description	Ref												
R thousand	1												
Revenue By Source													
Property rates					2 680								2 680
Property rates - penalties & collection charges													
Service charges - electricity revenue											5 634		5 634
Service charges - water revenue							2 818						2 818
Service charges - sanitation revenue							431						431
Service charges - refuse revenue									2 764				2 764
Service charges - other							5						5
Rental of facilities and equipment							516			339			856
Interest earned - external investments					14								14
Interest earned - outstanding debtors					500			1 679	289		27		2 495
Dividends received													
Fines							0						0
Licences and permits													
Agency services					2 563			24 296					26 859
Other revenue				12	22	3	304				5		344
Transfers recognised - operating		2 528			69 569	400	520			2 524			75 541
Gains on disposal of PPE					68								68
Total Revenue (excluding capital transfers and contributions)		2 528		12	75 415	403	1 340	29 229	3 054	2 863	5 665		120 508
Expenditure By Type													
Employee related cost		326	4 082	5 737	3 690	2 134	3 697	4 831	2 433	2 963	399	1 278	31 571
Remuneration of councillors		9 257											9 257
Debt impairment					630			3 171					3 801
Depreciation & asset impairment					400		206	1 341	330	1 102	262		3 642
Finance charges					52								133
Bulk purchases											11 381		11 381
Other materials													
Contracted services													
Transfers and grants													
Other expenditure		7 452	2 103	5 442	7 441	6 107	4 926	19 522	526	5 403	1 616	181	60 720
Loss on disposal of PPE													
Total Expenditure		17 034	6 185	11 261	12 213	8 241	8 830	28 865	3 289	9 469	13 658	1 459	120 504
Surplus/(Deficit)		(14 506)	(6 185)	(11 249)	63 202	(7 838)	(7 490)	365	(236)	(6 606)	(7 993)	(1 459)	4
Transfers recognised - capital										22 145	4 000		26 145
Contributions recognised - capital													
Contributed assets													
Surplus/(Deficit) after capital transfers & contributions		(14 506)	(6 185)	(11 249)	63 202	(7 838)	(7 490)	365	(236)	15 539	(3 993)	(1 459)	26 150

MBRR Table SA3 – Supporting detail to Statement of Financial Position

EC136 Emalahleni (Ec) - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		876	25 897	6 066	37 885	-	-	-	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	876	25 897	6 066	37 885	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		30 639	20 697	23 471	-	24 297	24 297	24 297	29 138	35 376	42 016
Less: Provision for debt impairment		(22 200)	(18 411)	(22 578)	-	(23 377)	(23 377)	(23 377)	(27 178)	(31 727)	(36 594)
Total Consumer debtors	2	8 439	2 286	892	-	920	920	920	1 960	3 649	5 422
Debt impairment provision											
Balance at the beginning of the year		24 986	22 200	18 411	-	22 578	22 578	22 578	23 377	27 178	31 727
Contributions to the provision		(2 785)	(3 789)	4 167	-	799	799	799	3 801	4 549	4 867
Bad debts written off		-	-	-	-	-	-	-	-	-	-
Balance at end of year		22 200	18 411	22 578	-	23 377	23 377	23 377	27 178	31 727	36 594
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		108 125	202 810	224 783	-	226 304	226 304	226 304	250 254	275 091	301 148
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		31 661	-	-	-	4 200	4 200	4 200	7 842	13 813	20 483
Total Property, plant and equipment (PPE)	2	76 464	202 810	224 783	-	222 104	222 104	222 104	242 413	261 278	280 665
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		75	104	96	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		75	104	96	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		3 519	2 446	4 200	-	4 200	4 200	4 200	4 620	5 082	5 590
Unspent conditional transfers		20 498	17 098	14 292	-	9 000	9 000	9 000	10 920	9 579	8 229
VAT		2 088	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	26 105	19 544	18 492	-	13 200	13 200	13 200	15 540	14 661	13 819
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		199	96	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		199	96	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		16 536	1 219	1 219	-	1 106	1 106	1 106	1 106	1 106	1 106
<i>List other major provision items</i>		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		16 536	1 219	1 219	-	1 106	1 106	1 106	1 106	1 106	1 106
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		17 843	110 182	248 435	-	273 131	273 131	273 131	272 407	294 915	322 733
GRAP adjustments		-	89 149	-	-	-	-	-	-	-	-
Restated balance		17 843	199 331	248 435	-	273 131	273 131	273 131	272 407	294 915	322 733
Surplus/(Deficit)		17 787	49 104	24 701	(4 470)	4 581	12 429	12 429	26 150	33 789	35 636
Appropriations to Reserves		-	-	-	-	(5 306)	(5 306)	(5 306)	(3 642)	(5 971)	(6 671)
Transfers from Reserves		68 024	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		5 528	-	(5)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	110 182	248 435	273 131	(4 470)	272 407	280 254	280 254	294 915	322 733	351 698
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	4 200	4 200	4 200	7 842	13 813	20 483
Self-insurance		-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve		-	-	-	-	1 106	1 106	1 106	1 106	1 106	1 106
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	5 306	5 306	5 306	8 948	14 919	21 589
TOTAL COMMUNITY WEALTH/EQUITY	2	110 182	248 435	273 131	(4 470)	277 713	285 560	285 560	303 862	337 652	373 287

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	1995 Census		2001 Census		2007 Survey		2009		2009/10		2010/11		Current Year 2011/12		2012/13 Medium Term Revenue & Expenditure Framework	
			Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions
Demographics																		
Population			71	71	71	71	71	71	71	71	71	71	71	71	71	71	71	71
Females aged 5 - 14			18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Males aged 5 - 14			18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Females aged 15 - 34			18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Males aged 15 - 34			17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Unemployment			6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Monthly household income (no. of households)	1, 12																	
No income			31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919	31 919
R1 - R1 600			2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413
R1 601 - R2 300			320	320	320	320	320	320	320	320	320	320	320	320	320	320	320	320
R2 301 - R3 400			256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256
R3 401 - R4 600			42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42
R4 601 - R5 600			6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
R5 601 - R51 200			6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
R52 201 - R102 400			15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
R102 401 - R204 800			3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
R204 801 - R409 600			3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
R409 601 - R819 200			3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
> R819 200																		
Poverty profiles (no. of households)																		
< R2 600 per household per month	13																	
Insert description	2																	
Household demographics (000)																		
Number of people in municipal area																		
Number of poor people in municipal area																		
Number of households in municipal area																		
Number of poor households in municipal area																		
Definition of poor households (R per month)																		
Housing statistics	3																	
Formal																		
Informal																		
Total number of households																		
Dwellings provided by municipality	4																	
Dwellings provided by provinces																		
Dwellings provided by private sector	5																	
Total new housing dwellings																		
Economic	6																	
Inflation/outlook (CPI)																		
Investment outlook (CPI)																		
Investment rate - borrowing																		
Investment rate - investment																		
Remuneration increases																		
Consumption growth (electricity)																		
Consumption growth (water)																		
Collection rates	7																	
Property and services charges																		
Rental of facilities & equipment																		
Invest - external investments																		
Invest - debtors																		
Revenue from agency services																		



1.18 Municipal Manager's quality certificate

I **Nkosinathi Kwepile**, Municipal Manager of Emalahleni Municipality, 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: Nkosinathi Kwepile

Municipal Manager of Emalahleni Municipality

Signature: 

Date 28 May 2012

1.19 Annexure 1

TARIFF SCHEDULE 2012-2013 AND THREE OUTER YEARS							
ASSESSMENT RATES							
Ratios							
Undeveloped land	1.0						
Institutional	1.5						
Land and Buildings	1.0						
Business	1.5						
Government	1.5						
Agricultural	0.25						
Public service infrastructure	0.25						
Public benefit organisation	0.25						
		1.050	1.048	1.054	1.054	1.054	
FINANCIAL YEARS		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
LADY FRERE		0.0059	0.0062	0.0065	0.0068	0.0072	0.0076
DORDRECHT		0.0059	0.0062	0.0065	0.0068	0.0072	0.0076
INDWE		0.0059	0.0062	0.0065	0.0068	0.0072	0.0076
Interest will be charged on all late payments. Property rates for registered indigent customers will be subsidized as per the Indigent policy.							
ELECTRICITY							
All The Tariffs are VAT <u>exclusive</u>							
Fees <u>exclude</u> cables, trenching and circuit breaker.							
FINANCIAL YEARS		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Domestic Consumers: (Pre-paid)							
Single Phase (per KWh consumed)			1.2	1.2238	BLOCK 3	BLOCK 3	BLOCK 3
DORDRECHT	1.01	0.76	0.92	1.12	1.0247	1.09	1.09
INDWE	1.01	0.76	0.92	1.12	1.0247	1.09	1.09
Domestic Three Phase (per KWh consumed/Energy Charge)							
DORDRECHT	Leave as is	1.26	0.86	1.03	1.26	1.09	1.09
Domestic Consumers: (Metered)							
Basic/Availability Charge per month (Single Phase)							
DORDRECHT		48.60	58.32	71.37	81.00	1.09	1.09
INDWE		48.60	58.32	71.37	81.00	1.09	1.09
Basic/Availability Charge per month (Three Phase)							
DORDRECHT		104.31	125.17	153.18	172.90	1.09	1.09
Per KWh consumed							
DORDRECHT		0.61	0.73	0.89	1.00	1.09	1.09
INDWE		0.61	0.73	0.89	1.00	1.09	1.09
COMMERCIAL TARIFFS							
Commercial Consumers: (Metered)							
Basic/Availability Charge per month (Single Phase)							
DORDRECHT		170.00	204.00	249.66	278.00	1.35	1.35
INDWE		170.00	204.00	249.66	278.00	1.35	1.35
Basic/Availability Charge per month (Three Phase)							
DORDRECHT		346.27	415.52	508.52	568.60	1.35	1.35
Per Kwh consumed/Energy Charge.							
DORDRECHT		0.61	0.73	0.89	1.00	1.35	1.35
INDWE		0.61	0.73	0.89	1.00	1.35	1.35
Small Commercial Consumers: (Pre-paid meters)							
Single Phase (per KWh consumed)							
DORDRECHT	1.22 was approved	0.86	1.03	1.22	1.33	1.35	1.35
INDWE		0.86	1.03	1.22	1.33	1.35	1.35
Three Phase (per consumed)/Energy.							
DORDRECHT	1.24 was approved	0.86	1.04	1.24	1.35	1.35	1.35
INDWE		0.86	1.04	1.24	1.35	1.35	1.35
Large Commercial Consumers: (Metered)							
Basic/Availability Charge per month (Single Phase).							
DORDRECHT		333.75	400.50	490.13	572.00	1.35	1.35
INDWE	skip for now	433.79	520.54	637.04	637.04	1.35	1.35

Emalahleni Municipality

Per KWh consumed/energy Charge.							
DORDRECHT		0.33	0.40	0.49	0.56	1.35	1.35
INDWE		0.30	1.50	1.84	1.84	1.35	1.35
Demand Charge.							
DORDRECHT		108.31	129.97	159.06	172.98	1.35	1.35
INDWE		108.31	129.97	159.06	159.06	1.35	1.35
Indigent Households							
50 Kw free electricity					Block 1	Block 1	Block 1
Per KVA consumed							
DORDRECHT	0.84 was appl	0.58	0.69	0.84	0.84	0.66	0.66
INDWE		0.58	0.69	0.84	0.84	0.66	0.66
Percentage of increase							
					1.1103	1.1103	1.1103
Re-connection fee:			183.00	223.96	248.66	276.08	306.54
Tampering with meters			2,200.60	2,693.09	2,990.14	3,319.96	3,686.15
New connections:							
Single phase:- Residential			512.00	626.59	695.70	772.43	857.63
Business			963.04	1,178.57	1,308.56	1,452.90	1,613.15
Three phase:- Business Commercial(50KVA)			2,900.00	3,549.02	3,940.48	4,375.11	4,857.69
Business/Commercial (100KVA)			7,400.00	9,056.12	10,055.01	11,164.08	12,395.48
WATER							
FINANCIAL YEARS							
		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Tarrifs exclude VAT							
Domestic Consumers : (Metered)							
Basic/Availability Charge per month (6kl free water included)			1.06	1.048	1.06	1.06	1.06
DORDRECHT		29.66	31.44	32.95	34.93	37.02	39.24
INDWE		29.66	31.44	32.95	34.93	37.02	39.24
Per KL consumed							
DORDRECHT		3.33	3.53	3.70	3.92	4.16	4.41
INDWE		3.33	3.53	3.70	3.92	4.16	4.41
Domestic Consumers: (Unmetered)							
Basic/Availability Charge per month (Unmetered on site)							
LADY FRERE		43.15	45.74	47.93	50.81	53.86	57.09
DORDRECHT		43.15	45.74	47.93	50.81	53.86	57.09
INDWE		43.15	45.74	47.93	50.81	53.86	57.09
Basic/Availability Charge per month (Standpipes)							
LADY FRERE		43.15	45.74	47.93	50.81	53.86	57.09
Commercial Consumers: (Metered)							
Basic/Availability Charge per month							
DORDRECHT		43.15	45.74	47.93	50.81	53.86	57.09
INDWE		43.15	45.74	47.93	50.81	53.86	57.09
Per KL consumed							
DORDRECHT		3.33	3.53	3.70	3.92	4.16	4.41
INDWE		3.33	3.53	3.70	3.92	4.16	4.41
LADY FRERE (FLAT RATE)					27.00	28.62	30.34
DORDRECHT (UPCOMING STRUCTURES)					42.00	44.52	47.19
INDWE (UPCOMING STUCTRES)					42.00	44.52	47.19
Government Consumers: (Metered)							
Basic/Availability Charge per month							
DORDRECHT		179.69	190.47	199.61	211.59	224.29	237.74
Per KL consumed							
DORDRECHT		3.33	3.53	3.70	3.92	4.16	4.41
Indigents							
LADY FRERE		0	0.00	0.00	0.00	0.00	0.00
DORDRECHT		0	0.00	0.00	0.00	0.00	0.00
INDWE		0	0.00	0.00	0.00	0.00	0.00
6 kl free plus 2 kl for HIV/AIDS possitive, usage exceding 6 kl standard tariff will apply							
New connection fees							
Residential			625.00	655.00	694.30	735.96	780.12
Business			1,590.00	1,666.32	1,766.30	1,872.28	1984.61

SANITATION/SEWERAGE							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT							
Domestic Consumers: (Water-borne system)							
Basic/Availability Charge per month		1.06	1.048	1.054	1.054	1.06	
LADY FRERE	55.71	59.05	61.89	65.23	68.75	72.88	
DORDRECHT	55.71	59.05	61.89	65.23	68.75	72.88	
Domestic Consumers: (Bucket System)							
Basic/Availability Charge per month							
LADY FRERE	55.71	59.05	61.89	65.23	68.75	72.88	
DORDRECHT	55.71	59.05	61.89	65.23	68.75	72.88	
INDWE	55.71	59.05	61.89	65.23	68.75	72.88	
Domestic Consumers: (Septic Tanks)							
Charge per removal							
LADY FRERE	55.71	59.05	61.89	65.23	68.75	72.88	
DORDRECHT	55.71	59.05	61.89	65.23	68.75	72.88	
INDWE	55.71	59.05	61.89	65.23	68.75	72.88	
Small Commercial Consumers: (Water-borne system)							
Basic/Availability Charge per month							
DORDRECHT	71.76	76.07	79.72	84.02	88.56	93.87	
Small Commercial Consumers: (Septic Tanks)							
Charge per removal							
LADY FRERE	71.76	76.07	79.72	84.02	88.56	93.87	
Large Commercial Consumers: (Water-borne system)							
Basic/Availability Charge per month							
DORDRECHT	805.66	854.00	894.99	943.32	994.26	1053.92	
Government Consumers: (Water-borne system)							
Basic/Availability Charge per month							
DORDRECHT	1,209.13	1,281.68	1,343.20	1,415.73	1,492.18	1581.71	
Government Consumers: (Septic-Tanks)							
Charge per removal							
LADY FRERE	88.63	93.95	98.46	103.77	109.38	115.94	
Indigents							
Basic/Availability Charge per month							
LADY FRERE	0	0.00	0.00	0.00	0.00	0.00	
DORDRECHT	0	0.00	0.00	0.00	0.00	0.00	
INDWE	0	0.00	0.00	0.00	0.00	0.00	
REFUSE REMOVAL							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT							
Domestic Consumers:							
Basic/Availability Charge per month		1.057	1.048	1.054	1.054	1.054	
LADY FRERE	50.83	53.73	56.31	59.35	62.55	65.93	
DORDRECHT	50.83	53.73	56.31	59.35	62.55	65.93	
INDWE	50.83	53.73	56.31	59.35	62.55	65.93	
Commercial Consumers:							
Basic/Availability Charge per month							
LADY FRERE	101.65	107.44	112.60	118.68	125.09	131.85	
DORDRECHT	101.65	107.44	112.60	118.68	125.09	131.85	
INDWE	101.65	107.44	112.60	118.68	125.09	131.85	
Government Consumers:							
Basic/Availability Charge per month							
LADY FRERE	253.90	268.37	281.25	296.44	312.45	329.32	
DORDRECHT	253.90	268.37	281.25	296.44	312.45	329.32	
INDWE	253.90	268.37	281.25	296.44	312.45	329.32	

Indigents:							
Basic/Availability Charge per month							
LADY FRERE	-	-	-	-	-	-	-
DORDRECHT	-	-	-	-	-	-	-
INDWE	-	-	-	-	-	-	-
Special Refuse collection	185.93	196.53	205.96	217.08	228.81	241.16	
Collection of Garden Refuse	185.93	196.53	205.96	217.08	228.81	241.16	
Special Refuse collection - Government and Commercial	220.95	233.54	244.75	257.97	271.90	286.58	
Tree- cutting Inside yard :	2,100.00	2,219.70	2,326.25	2,451.86	2,584.26	2,723.81	
Rubble per load/building remains	-	-	238.14	251.00	264.55	278.84	
HALL RENTALS							
FINANCIAL YEARS							
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT							
Category 1: events organised with the purpose of making profit by: businesses, corporate bodies and functions such as disco's, beauty contests, concerts and films.			1.08 1.048	1.054	1.054	1.054	
Town halls	360.00	390.00	408.72	430.79	454.05	478.57	
Village halls	90.00	97.50	102.18	107.70	113.51	119.64	
Category 2: fundraising events such as: bazaars, concerts, dances, high teas run by: Churches or Religious bodies, Cultural Organisations, Schools, Sports clubs and includes graduations, parties and weddings.							
Town halls	-	-	359.67	379.09	399.56	421.14	
Village halls	-	-	89.92	94.78	99.89	105.29	
Category 3: events such as Church services, Funerals, Meetings and prize giving run by: Churches or religious bodies, cultural organisations, schools, service clubs and sports clubs.							
Town halls	-	-	258.29	272.24	286.94	302.43	
Village halls	-	-	63.84	67.29	70.92	74.75	
NOTES							
1. A refundable fee is R500.00 for town halls if no damages to property.							
2. A refundable fee is R 220.00 for Village halls if no damage to property.							
3. Sundays & public holidays - daily rate *2							
POUND FEES							
				1.054	1.054	1.054	
FINANCIAL YEARS							
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT							
(i) Rates of Mileage			1.048	1.054	1.054	1.054	
For all animals going to the Pound whether one or more per KM or portion of a KM.	5.50	6.00	6.29	6.64	6.99	7.36	
For animals transported by vehicle - per kilometer or portion of a kilometer	7.00	7.50	7.86	8.28	8.73	9.20	
(ii) Trespassing Fees							
Horses, Cattle, Ostriches, Donkeys and Pigs per head	55.00	60.00	62.88	66.28	69.85	73.63	
Sheep and Goats per head	40.00	45.00	47.16	49.71	52.39	55.22	
(iii) Pound Fees							
Horses, Cattle, Ostriches, Donkeys and Pigs per head	40.00	45.00	47.16	49.71	52.39	55.22	
Sheep and Goats per head	30.00	35.00	36.68	38.66	40.75	42.95	
(iv) Sustenance Fees							
Horses, Cattle, Ostriches, Donkeys and Pigs per head	65.00	70.00	73.36	77.32	81.50	85.90	
Sheep and Goats per head	40.00	45.00	47.16	49.71	52.39	55.22	
(v) Fees for Animals							
To be separately herded:							
For every stallion, horse, mule, bull per day	55.00	60.00	62.88	66.28	69.85	73.63	
For every boar, ram, goat, or other separated animals per day	45.00	50.00	52.40	55.23	58.21	61.36	
(vi) Call Outs							
18.00 to 06:00 and over weekends per call out to impound animals. (to be paid by the owner of animals).	260.00	280.00	293.44	309.29	325.99	343.59	
CEMETERY CHARGES							
				1.054	1.054	1.054	
FINANCIAL YEARS							
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT			1.048	1.054	1.054	1.054	
INDWE							
Site only	80.00	85.00	89.08	93.89	98.96	104.30	
Digging	380.00	390.00	408.72	430.79	454.05	478.57	
DORDRECHT							
Site only	80.00	85.00	89.08	93.89	98.96	104.30	
Digging	380.00	390.00	408.72	430.79	454.05	478.57	
LADY FRERE							
Site only	85.00	90.00	94.32	99.41	104.78	110.44	
Digging	380.00	390.00	408.72	430.79	454.05	478.57	
Exhumation	750.00	800.00	838.40	883.67	931.39	981.69	
Reburial	280.00	285.00	298.68	314.81	331.81	349.73	

ACCOMODATION: INDWE RESORT							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Rates exclude VAT			1.048	1.054	1.054	1.054	
RONDABELS - CHALETS	190.00	200.00	209.60	220.92	232.85	245.42	
IGLOO	85.00	85.00	89.08	93.89	98.96	104.30	
STADIUM	250.00	300.00	314.40	331.38	349.27	368.13	
RENTAL OF MUNICIPAL BUILDINGS							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT			1.048	1.054	1.054	1.054	
House Tenants (residential purposes)	700.00	770.00	806.96	850.54	896.46	944.87	
NGO's, Service Providers & Companies	1,500.00	1,650.00	1,729.20	1,822.58	1,921.00	2,024.73	
Government Departments	2,000.00	2,200.00	2,305.60	2,430.10	2,561.33	2,699.64	
BUILDING PLANS							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
Tariffs exclude VAT			1.048	1.054	1.054	1.054	
Area to be built in M2-Residential 0.85% by			3,500.00	3,689.00	3,888.21	4,098.17	
Area to be built in M2-Business 0.85% by			4,500.00	4,743.00	4,999.12	5,269.07	
PROPERTY CLEARANCE CERTIFICATE		50.00	52.40	55.23	58.21	61.36	
Encroachment fees: per m2 Residential	-	-	250.00	263.50	277.73	292.73	
Encroachment fees: per m2 Business	-	-	300.00	315.20	333.27	351.27	
ADMINISTRATIVE CHARGES							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
			1.048	1.054	1.054	1.054	
PHOTOCOPIES AND FAXES							
Photocopies							
A4(per sheet)		1.20	1.26	1.33	1.40	1.47	
A3(per sheet)		1.80	1.89	1.99	2.10	2.21	
Faxes							
Local		5.00	5.24	5.52	5.82	6.14	
National		-	7.00	7.38	7.78	8.20	
International		-	7.00	7.38	7.78	8.20	
Tender Documents		100.00	104.80	110.46	116.42	122.71	
Note : that Tender documents will depend on the number of pages.							
OTHER TARIFFS							
FINANCIAL YEARS	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	
			1.048	1.054	1.054	1.054	
LIVESTOCK BRANDING							
Cattle	10.00	12.00	12.58	13.26	13.97	14.73	
Sheep	5.00	7.00	7.34	7.73	8.15	8.59	
PLANT HIRE							
TIPPER TRUCK	390.00	420.00	440.16	463.93	488.98	515.39	
GRADER	700.00	750.00	786.00	828.44	873.18	920.33	
BACKACTOR	280.00	300.00	314.40	331.38	349.27	368.13	
SMOOTH DRUM ROLLER	390.00	420.00	440.16	463.93	488.98	515.39	
WATERCART	410.00	440.00	461.12	486.02	512.27	539.93	
NOTES							
1. The plant rates are hourly rates.							
SAND							
Per load							
Bakkie		153.27	160.62	169.30	178.44	188.07	
4 ton truck		698.89	732.44	771.99	813.67	857.61	
6 ton truck		1,048.33	1,098.65	1,157.98	1,220.51	1,286.42	
8 ton truck		1,397.78	1,464.87	1,543.97	1,627.35	1,715.22	
Deposit for new applications							
Residential		-	100.00	111.03	123.28	136.87	
Business		-	1,500.00	1,665.45	1,849.15	2,053.11	
Business licenses. (Hawkers)				30.00	31.62	33.33	
ADVERTISING							
Towers	1,375.00	1,375.00	1,441.00	1,518.81	1,600.83	1,687.27	
Bill boards: big size	-	-	1,200.00	1,264.80	1,333.10	1,405.09	
Bill boards: medium size	-	-	900.00	948.60	999.82	1,053.81	
Bill boards: small size	-	-	600.00	632.40	666.55	702.54	