

BAVIAANS

MUNICIPALITY



DRAFT BUDGET 2013/2014 AND

MTREF

Table of Contents

PART ONE: ANNUAL BUDGET

Chapter 1	Mayor’s Report	2
Chapter 2	Resolutions.....	11
Chapter 3	Executive Summary.....	13
Chapter 4	Annual Budget Tables	19

PART TWO: SUPPORTING DOCUMENTATION

Chapter 5	Annual Budget process	24
Chapter 6	Alignment of Annual Budget with IDP	26
Chapter 7	Measurable Performance Objectives and Indicators.....	27
Chapter 8	Budget related policies.....	28
Chapter 9	Budget assumptions.....	30
Chapter 10	Budget Funding.....	31
Chapter 11	Allocations and Grants made by the municipality.....	35
Chapter 12	Annual Budget and SDBIP – Departments.....	36
Chapter 13	Capital Expenditure Details.....	37
Chapter 14	Contracts having future budgetary implications.....	38
Chapter 15	Legislative compliance.....	39
Chapter 16	Details of Budgets per departments.....	40

PART THREE: ANNEXURES

- ANNEXURE A: TARIFF LIST
- ANNEXURE B: BUDGET SUPPORTING TABLES
- ANNEXURE C: PERSONNEL BUDGET
- ANNEXURE D: OPERATIONAL BUDGET – SERVICES
- ANNEXURE E: SUMMARY LINE ITEM

CHAPTER 1

BURGERMEESTER TOESPRAAK

Raadslede, Munisipale Bestuurder, Departementshoofde, Gaste, Dames en Here. Goeie môre almal.

Die Baviaans Munisipaliteit word in die komende begrotingsjaar steeds die taak gestel om volhoubare en ekonomies lewensvatbare plaaslike bestuursfunksies te verrig.

Ons is in 'n fase van ekonomiese herstel en die volhoubaarheid en bekostigbaarheid van dienslewering bly hoog op die agenda ten einde die gemeenskappe van bekostigbare en goeie gehalte dienste te voorsien. Ons bevind onself in 'n posisie waar ons voortdurend ons strategieë moet aanpas om in te pas by heersende ekonomiese toestande aangesien ons nie die munisipaliteit van die wêreld ekonomie kan isoleer nie.

Die Nasionale tesourie se vooruitskating van 'n groei in die BBP word op 2.7% gereken vir 2013. Die provinsiale ekonomie sal na verwagting ook teen 'n koers van 2.7% groei in die volgende jaar met 'n verwagte verbetering na 3.8% in 2015.

Die gemiddelde verbruikersinflasie vir die afgelope jaar het 5.6% beloop en inflasie vooruitskattings vir die komende boekjaar behoort ook naby die boonste perk van die reserwebank se teiken van tussen 3% en 6% te realiseer.

Met die voorafgaande syfers in ag genome word daar in die 2013/2014 begroting siklus steeds klem gelê op waarde vir geld in al ons spandering, die aanmoediging van besparings en ontginning van alle inkomste bronne ten einde die ekonomiese vooruitgang van die munisipaliteit te verseker.

Die Baviaans Munisipaliteit moet teen die agtergrond van 'n baie moeilike finansiële jaar sy begroting laat klop. Die addisionele toekenning wat deur die Nasionale Fiskus vir die toegevoegde DMA gebied aan die Baviaans Munisipaliteit beskikbaar gestel is, skiet ver te kort en die Munisipaliteit is dus aangewese op besparings en kritiese besnoeiings om sy inkomste en uitgawes te maak klop!

Die begroting wat ek hier ter tafel lê, is opgestel in terme van die bepalings van die Munisipale Finansiële Bestuurswet (Wet 56 van 2003) en voldoen aan die algemeen aanvaarde rekeningkundige praktyk soos van toepassing op plaaslike bestuur.

Die begroting is opgestel binne die riglyne van Makro Ekonomiese groei en spreek ook van die Nasionale Beleidsraamwerk en Provinsiale prioriteite aan wat onder andere die volgende insluit:

- Die versterking van fiskale disipline
- Toenemende kanalisering van fondse om infrastruktuur te ontwikkel, armoede te verlig en werkskepping te versnel.
- Deelname aan die uitgebreide openbare werke programme en arbeid intensiewe projekte.
- Bou van kapasiteit vir langtermyn groei deur middel van investering in infrastruktuur.
- Handhawing van volhoubare skuldvlakke deur middel van debiteure bestuur en maksimering van bronne van inkomste.
- Fokus op kern dienslewering aktiwiteite van plaaslike bestuur.
- Die versekering van die “gesondheid” van die munisipale bates deur maksimale allokering van fondse vir onderhoud

Die volgende onderliggende faktore is ook in aanmerking geneem met die opstel van die 2013/2014 begroting:

- Die huidige sosio-ekonomiese en maatskaplike omstandighede van ons gemeenskappe en veral die hoë werkloosheidsyfer in die munisipale gebied.
- Eksterne faktore wat ‘n direkte invloed op die begroting het soos die voorgestelde Eskom prysverhoging van 8%, verbruikersinflasie, die loonooreenkoms wat met georganiseerde arbeid ooreengekom is asook ander faktore wat die koste van dienslewering kan beïnvloed.

FOKUS VAN DIE 2013/2014 BEGROTING

- In die 2013/2014 begroting word klem gelê op kern dienslewering verpligtinge wat grondwetlik aan die munisipaliteit opgedra is.
- Die instandhouding van bestaande infrastruktuur geniet weereens voorkeur en daar word fokus geplaas op voorkomende en geskeduleerde onderhoud wat deur behoorlike beplanning voorafgegaan is.
- Verskaffing van basiese dienste, die verbetering van die gehalte van behuising en infrastruktuur asook ekonomies volhoubare dienslewering.

KAPITAALBEGROTING

Die Kapitaalbegroting is ‘n uitvloeisel van die GOP en bevat inligting verkry vanaf die onderskeie gemeenskappe deur middel van openbare vergaderinge en wykskomitee prosesse. Die kapitaalbegroting vir die 2013/2014 boekjaar beloop R 21.569 Miljoen met die hoof fokus op die volgende:

Waterskaffing Willowmore	R 4.99 Miljoen
Waterskaffing Steytleville	R 10 Miljoen

Lewensvatbaarheid Studies:

Begraafplase	R .2 Miljoen
Vodeling Water	R .15 Miljoen
Stortings Terreine	R .15 Miljoen
Wanhoo water	R .25 Miljoen
Sportfields	R .5 Miljoen
Paaie en Stormwater	R 5.18 Miljoen
Meubels & toerusting	R0.140 Miljoen

Kapitaalprojekte word hoofsaaklik deur middel van toekennings en skenkings ten bedrae van R21.43 Miljoen en interne fondse ten bedrae van R0.140 Miljoen befonds.

BEDRYFSBEGROTING

Die bedryfsbegroting vir die 2013/2014 boekjaar beloop R51.843 Miljoen wat 'n verhoging van 5.81% op die 2012/2013 begroting meebring. Die onderhoudsbegroting vir die komende begrotingsjaar beloop R 1.07 Miljoen wat 2.1% van die totale bedryfsuitgawes verteenwoordig.

Daar word voorlopig vir 'n algemene salarisaanpassing van 6.85% begroot aangesien daar 'n ooreenkoms met georganiseerde arbeid gesluit is vir die volgende 3 jaar.

Die totale salaris begroting, inklusief van die vergoeding van openbare ampsdraers, vir die komende boekjaar beloop R21.388 Miljoen wat 41.26% van die totale bedryfsbegroting verteenwoordig.

Die hoof bronne van inkomste sien soos volg daarna uit:

Verkoop van Elektrisiteit	R 10.56 Miljoen
Eiendomsbelasting	R 3.73 Miljoen
Verkoop van Water	R 3.48 Miljoen
Rioolgelde	R 2.05 Miljoen
Vullisverwyderingsgelde	R 2.40 Miljoen
Subsidies en Toekennings	R 23.33 Miljoen

DEERNISHULP

Daar word in die bedryfsbegroting voorsien vir deernis hulp ten bedrae van R157.30 per kwalifiserende huishouding per maand wat 50 eenhede Elektrisiteit, 6 Kiloliter water asook subsidie vir riolering en vullisverwydering en eiendomsbelasting insluit. Die deernis beleid

maak voorsiening dat alle huishoudings waarvan die inkomste minder is as 2 maal die regerings se ouderdoms-pensioen per maand vir subsidie kwalifiseer.

Daar word begroot vir deernis hulp ten bedrae van R 5.65 Miljoen vir die 2013/2014 boekjaar.

Daar word ook 'n bedrag van R32 055 opsy gesit vir die herstel van waterlekkasies in deernis huishoudings.

TARIEWE

Dit is noodsaaklik om die finansiële volhoubaarheid en lewensvatbaarheid van die Raad te verseker en daar is dus met die bepaling van die tariewe, ook van hierdie beginsels gebruik gemaak. Dit word as doelwit gestel om te verseker dat die handels- en ekonomiese dienste van die Raad, elk onafhanklik en volhoubaar bedryf kan word.

Ek vind dit noodsaaklik om aan u voor te hou dat die tariewe wat tans gehef word nie voldoende is om die lewensvatbaarheid van die dienste en die munisipaliteit te verseker nie, en daar in die komende begrotingsjare daadwerlik aandag geskenk sal moet word aan die instelling van tariewe wat die werklike koste van dienslewering verteenwoordig.

Die gemiddelde persentasie tariefverhogings vir die hoof bronne van inkomste uit verbruikers-dienste is soos volg:

Eiendomsbelasting	- 10%
Riool	- 10%
Vullisverwydering	- 10%
Water	- 10%
Elektrisiteit	- 16%

SDBIP (DIENSLEWERING EN BEGROTING IMPLEMENTERINGSPLAN)

Die konsep hoëvlak SDBIP word hierby aangeheg en is 'n aanduiding van die diensleweringsteikens wat vir die 2013/2014 boekjaar gestel word, klem word gelê op die handhawing en verbetering van diensleweringvlakke en ook uitbreiding van dienslewering aan al ons gemeenskappe.

TEN SLOTTE

Die meegaande begroting wat ek hier ter tafel lê moet nie as 'n finale dokument beskou word nie en sal gevolglik aan openbare deelname prosesse onderwerp word ten einde die insette van alle rolspelers te verkry wat in ag geneem sal word met die opstel van die finale begroting.

Ek wil u uitnoui om deur u insette 'n bydrae tot die proses te lewer ten einde maksimum deelname en deursigtigheid te verseker.

EK DANK U

**E. LOOCK
BURGEMEESTER**

MAYORAL SPEECH

Councillors, municipal manager, head of departments, guests, ladies and gentlemen, good morning to all.

Speaker, the Baviaans Municipality is again in the 2013/2014 budget year set the task to provide sustainable and economically viable local governance to our communities. We find ourselves in a phase of economic recovery and the provision of affordable and sustainable, quality services to all our communities, remain high on the agenda. We find ourselves in a position where we have to continuously adapt our strategies to suit prevailing economic circumstances as we cannot isolate ourselves from the global economy.

The National treasury estimates a growth in the GDP to be 2.7% for 2013 and it is expected that the Provincial economy will also grow by 2.7% during 2013, with forecasts of 3,8% in 2015.

The average inflation rate for 2012 was 5.6% and it is estimated that it will remain close to the upper limit of target set by the reserve bank of between 3% and 6% for the remainder of 2013.

It is with the aforementioned figures in mind that we still place strong emphasis on value for money in all our procurement processes, and that we continue to encourage savings and strive to maximize all possible revenue sources for the 2013/2014 financial year in our strive to secure the economic progression of the municipality.

The Baviaans Municipality must, against the background of a very difficult financial year, balance its books. The additional allocation through the equitable share that was made available for the administration of the added DMA area is far too little for the proper administration and service delivery in the area, and the municipality therefore needs to rely on savings and critical cut-backs to ensure a balanced budget.

The budget I am tabling here today was prepared in accordance with the prescripts of the Municipal Finance Management Act, (Act 56 of 2003) and complies with Generally Recognized Accounting Practice as applicable to Local Government.

The budget was compiled, taking into account the Macro-economic growth parameters and also addresses the following National Policy frameworks and Provincial priorities including the following:

- Strengthening of fiscal discipline
- Incremental channeling of funds towards infrastructure development, poverty alleviation and job creation.
- Participation in expanded public works programs and labour intensive projects.
- Building of capacity for long term growth through investment in infrastructure

- Maintaining of debt levels through debtor management as well as maximizing sources of revenue.
- Focus on core service delivery activities of local government
- Securing the health of the municipal asset base by maximizing spending on repairs and maintenance.

The following underlying factors were also taken into consideration with the compilation of the 2013/2014 budget:

- The current socio economic circumstances of our communities and especially the high rate of unemployment
- External factors having a direct impact on the budget such as the Eskom tariff increase of 8%, consumer inflation, the wage agreement concluded with organized labour as well as other cost factors influencing service delivery.

FOCUS OF THE 2013/2014 BUDGET

- With the 2013/2014 budget, emphasis is placed on the core service delivery obligations assigned to the municipality in the constitution.
- Maintenance of existing infrastructure enjoys preference once again and we are focusing on preventative and scheduled maintenance preceded by proper planning processes.
- Provision of basic services, improvement of the quality of housing, infrastructure as well as sustainable service delivery.

CAPITAL BUDGET

The capital budget flows from the IDP process and contains information obtained from relevant stakeholders and communities through a public participation process as well as ward committee processes where applicable. The capital budget for the 2013/2014 financial year amounts to R21.569 Million with the main focus on the following:

Provision of water: Willowmore	R 4.99 Million
Provision of water: Steytlerville	R 10 Million
<u>Feasibility Studies:</u>	
Cemetries	R .2 Million
Vodeling Water	R .15 Million
Landfill sites	R .15 Million
Wanhoop Water	R .25 Million
Sport Fields	R .5 Million
Roads and stormwater	R 5.18 Million
Furniture & Equipment	R0.140 Million

Capital projects for the 2013/2014 financial year are funded from grants receivable from the National and Provincial Government amounting to R 21.43 Million and own internal revenue of R0.140 Million.

OPERATING BUDGET

The operating budget for the 2013/2014 financial year amounts to R51.843 Million which represents an increase of 0.3% over the adjustment budget for the 2012/2013 financial year. The maintenance budget for the coming financial year amounts to R 1.07 Million which represents 2.1% of the total operating expenditure.

A provisional 6.85% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years..

The total salary expenditure amounts to R21.321 Million and represents 41.13% of the total budgeted expenditure. This amount also includes the remuneration applicable to public office bearers.

The major sources of revenue can be summarized as follows:

Sale of Electricity	R 10.57 Million
Assessment Rates	R 3.74 Million
Sale of Water	R 3.48 Million
Sewer fees	R 2.06 Million
Refuse fees	R 2.41 Million
Grants and Subsidies	R 23.33 Million

INDIGENT SUBSIDIES

Provision is made in the operating budget for the subsidizing of the indigent in the amount of R157.30 per qualifying household per month. The subsidy includes 6000 liters of water, 50 units of electricity as well as a 100% subsidy on the refuse, 100% on assessment rates as well as the sewer tariff applicable to a household. The indigent policy provides for assistance to be given to households with a monthly income of less twice the government pension.

The total budget for Indigent subsidies amounts to R 5.65 Million for the 2012/2013 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R32 055 for the 2013/2014 financial year.

TARIFFS

It is of essence that the financial viability and sustainability of the municipality is secured and therefore the principle of economic viability and sustainability was applied in the tariff determination for the 2013/2014 financial year. The aim of the tariff determinations are to ensure that all services can be run as a going concern on an independent and sustainable manner.

I find it necessary to point out that the current tariffs are not sufficient to ensure the sustainability of services and we would need to emphasize the implementation of cost reflective tariffs, essential for the economic viability of the municipality in the concurrent financial years.

The proposed average increase in the main tariff categories for the 2013/2014 financial year is as follows:

Assessment rates	- 10%
Sewerage	- 10%
Refuse removal	- 10%
Water	- 10%
Electricity	- 16%

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

The top level service delivery and budget implementation plan is attached herewith and is an indication of service delivery targets that is set for the 2013/2014 financial year. Emphasis is placed on sustaining and improving service delivery levels and extending services to all our communities.

IN CONCLUSION

The budget submitted here today must not be construed as a final document and will be taken through a process of public participation to obtain input from all role players. Input obtained will be considered before the final budget is submitted to Council for approval.

I would therefore like to invite you to participate in the budgeting process to ensure an inclusive budget, transparency and accountability.

I THANK U

**E LOOCK
MAYOR**

CHAPTER 2

COUNCIL RESOLUTION

1. That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the Draft Annual budget of the Baviaans Municipality for the financial year 2013/14; and indicative allocations for the two projected outer years 2014/15 and 2015/16; and the multi-year and single year capital appropriations are approved as set-out in the following tables:
 - 1.1. Budgeted Financial Performance (revenue and expenditure by standard classification);
 - 1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - 1.3. Budgeted Financial Performance (revenue by source and expenditure by type); and
 - 1.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:
 - 2.1. Budgeted Financial Position;
 - 2.2 Budgeted Cash Flows;
 - 2.3 Cash backed reserves and accumulated surplus reconciliation;
 - 2.4 Asset management; and
 - 2.5 Basic service delivery measurement.
3. That in terms of section 24(2)(c)(i) and (ii) of the Municipal Finance Management Act 56 of 2003 and sections 74 and 75A of the Local Government: Municipal Systems Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out in annexure A, that were used to prepare the estimates of revenue by source, are approved with effect from 1 July 2013.
4. That in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the tariffs for other services, as set out in Annexures A, that were used in compiling the draft budget, are approved with effect from 1 July 2013
5. That in terms of section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.
6. That free basic services be provided to all registered indigent consumers **only** as follows:
 - The first 50 units of electricity free of charge
 - The first 6 kiloliters of water free of charge
 - Refuse removal - full subsidy of single residential monthly levy and town cleaning levy
 - Sewerage – full subsidy of single residential monthly usage and basic service charges
 - Property rates 100% subsidy

7. That interest be charged on all debtors accounts outstanding for a period of more than 60 days at the prevailing prime interest rate plus 2% charged by the Municipality's Banker.
8. That in terms of the provisions of **Section 75A** of the Municipal Systems Act, 32 of 2000, the notice of the tariff amendments be displayed on notice boards at all municipal offices, libraries, and be advertised in Die Burger and The Herald newspapers.
9. That in terms of the provisions of the Municipal Property Rates Act, (Act 6 of 2004) the remissions be granted to property owners in terms of the provisions of the municipal rates policy subject to the conditions contained in said policy
10. That the amount due in respect of annual assessment rates for the 2013/2014 be due and payable on or before 30 September 2013.
11. That the amount due in respect of monthly Assessment rates and other service, basic and consumption charges, fees and penalties be due and payable on or before the following dates: 15 July 2013, 15 August 2013, 13 September 2013, 15 October 2013, 15 November 2013, 13 December 2013, 15 January 2014, 14 February 2014, 14 March 2014, 15 April 2014, 15 May 2014, 13 June 2014.
12. That in terms of section 5 of the Municipal Property Rates Act, 6 of 2004, the amendments to the rates policy as indicated are approved with effect 1 July 2013
13. That in terms of section 62(1)(f) and section 111 of the Municipal Finance Management Act, 56 of 2003, the amended supply chain management policy be approved with effect 1 July 2013
14. That in terms of section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the final IDP for 2013/14 – 2017/18 as contained in **Annexure B** to the report be approved

CHAPTER 3

EXECUTIVE SUMMARY

PREFACE

Baviaans Municipality is a category B Municipality and together with 9 other B municipalities form the Cacadu District Municipal area.

Baviaans Municipality covers an area of 7727.01 square kilometers with three urban nodes, namely Willowmore and Steytlerville and Rietbron. Willowmore is the nodal point of the municipality as determined in terms of the Section 12 notice published in terms of the provisions of the municipal structures Act and also serves as administrative hub for the municipality, the district offices of Provincial as well as National Government Departments.

The area is scarcely populated with between 1 and 100 people per km². The Local municipality is situated between 23 and 25 degree longitude and 33 and 34 degree of Southern Latitude and is approximately 1500 meters above sea level.

The well known Baviaanskloof Nature Reserve is situated in the southern portion of the jurisdictional area and also covers approximately 60% of the municipal area.

Agriculture, tourism and service industries form the basis of the area's economy.

The budget tabled here today is the MTREF (Medium Term Revenue and Expenditure Framework) for the 2013/2014, 2014/2015 and 2015/2016 financial years as legislatively prescribed.

CAPITAL BUDGET

The drafting of the IDP runs concurrent with the 2013/2014 budget process in order to update the Medium Term Expenditure Framework (MTEF). The IDP budget link is summarized in the supporting tables attached hereto.

The Medium Term Expenditure Framework should guide the municipality with regards to its funding requirements in the medium term (3 years). Confirmed capital grant funding for the 2013/2014 financial year amounts to R21.43 Million.

Capital investment for the 2014/2015 financial year amounts to R 29.55 Million and the 2015/2016 financial year amounts to R 32.48 Million. A total of R62.03 Million is thus needed to finance the Medium Term Expenditure Framework. The aforementioned capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

From the MTEF it is clear that the council is once again relying on grants and subsidies for the funding of its capital requirements, the main source being MIG and Bulk infrastructure grants.

Main contributing factors to the capital budget for the 2013/2014 financial year are:

Provision of water	R 15 Million
Feasibility Studies	R .75 Million
Roads and stormwater	R 5.18 Million

OPERATING BUDGET

The increase in the operating budget amounts to R142 000 for the 2013/2014 financial year and represents an increase of 0.3% over the 2012/2013 budget. Increase in budget can be ascribed to the following:

- Increase in salary expenditure due to the 6.85% across the board increase as Nationally agreed with organized labour. This represents an increase of R 1.234 Million over the amount budgeted for 2012/2013.
- An increase of 6.66% in maintenance expenditure is budgeted, this can mainly be ascribed to financial constraints and affordability issues, it should however be noted that maintenance through the EPWP will amount to R1 045 000 for the 2013/2014 financial year.
- An increase of 16% in the purchase price of electricity from Eskom.
- Contributions to provisions and reserves also required in terms of the applicable GRAP standards have not been made due to financial constraints.

A summary of the operating budget is attached herewith and includes all operating expenditure necessary for operating the municipality for the 2013/2014 financial year.

The operating budget for the 2014/2015 and 2015/2016 financial years are based on a growth of 5.9% and 5.3% per annum respectively. Where other factors impacting on the budget are known, it has been calculated as such and is included in the budget figures.

EXPENDITURE

The operating expenditure budget for 2013/2014 is R R51.843 Million which represents an increase of 0.3% over the budget for the 2012/2013 financial year.

Salary and related expenditure, excluding remuneration of public office bearers, amounts to R 20.183 Million or 38.93% of the total expenditure.

An increase of 6.66% (R67 251) in maintenance expenditure is budgeted, this can mainly be ascribed to financial constraints and affordability issues, it should however be noted that maintenance through the EPWP will amount to R1045 000 for the 2013/2014 financial year.

REVENUE

The budgeted revenue (excluding capital grant revenue) for the 2013/2014 financial year amounts to R52.346 Million whilst a surplus of R503 000 is budgeted for the 2013/2014 financial year.

The revenue budget is compiled taking into account a 100% collection rate on debtors, if for any reason this rate is not attained, expenditure would need to be cut back in order to ensure that the municipality does not operate in a deficit.

PROVISION FOR IRRECOVERABLE DEBT

No provision is made of irrecoverable debts in the 2013/2014 budget.

REVENUE PER SOURCE

An analysis of the revenue per source for the 2013/2014 financial year is reflected in the attached budget schedules and the main sources are summarized in brief as follows:

Sale of Electricity	R 10.57 Million
Assessment Rates	R 3.74 Million
Sale of Water	R 3.48 Million
Sewer fees	R 2.06 Million
Refuse fees	R 2.41 Million
Grants and Subsidies	R 23.33 Million

TARRIFS

It is important to ensure the financial sustainability and economic viability of the municipality and these principles were therefore applied in the determination of the tariffs for the 2013/2014 financial year. The aim of the tariff determinations are also to ensure that all services can be run independently as a going concern.

In terms of a National treasury guideline, municipalities are eluded to the fact that tariffs should be cost reflective and it should be noted that this principle would need to be applied in this and future budgets. Current tariffs are not cost reflective and serious consideration would need to be given to substantial tariff increases in the subsequent financial years.

ASSESSMENT RATES

In order to enable the municipality to fulfill its constitutional mandate with regards to the rendering of municipal services and the management of its municipal area, an across the board increase of 10% in respect of assessment rate tariffs are proposed.

The rebates on assessment rates are contained in municipal rates policy and are applicable once again to the 2013/2014 financial year to qualifying ratepayers subject to the conditions as determined by Council.

SEWERAGE

It is proposed that the sewerage tariffs be increased by 10% for both households and businesses. This is necessary to ensure that current service levels are maintained and to prevent infrastructure falling into disrepair.

ELECTRICITY

The Municipality finds itself in the unfortunate position that it has no option but to filter down the proposed Eskom increase to its consumers, the Eskom increase to the municipality amounts to 7%. It should be noted that due to much needed infrastructure cost and maintenance cost the municipality unfortunately has to increase prices with 16%.

50 units of free basic electricity are provided to indigent consumers only in the 2013/2014 financial year.

Maintenance expenditure in respect of the electricity amounts to R 120 000 for the 2013/2014 financial year, representing 1.13% of annual electricity sales as per the NERSA directive.

WATER

In terms of National treasury guidelines the water tariffs must be cost reflective and the provision of potable water should carry the highest priority.

In order to comply with this instruction, the water tariffs applicable to the 2013/2014 financial year is said to increase by 10%.

The tariff increase is necessary to ensure the economic viability and sustainability of the water service and to secure the quality of water provision to all communities.

REFUSE REMOVAL

It is proposed that the refuse tariff increase by 10% for the 2013/2014 financial year. The municipality must in terms of the requirements of GRAP contribute to a provision for the rehabilitation of refuse sites, this contribution has not been included in the draft budget for 2013/2014 figures due to financial constraints.

INDIGENT SUBSIDY

The municipality will once again in the 2013/2014 financial year strive towards sufficient subsidization of indigent households. Provision is made as follows in the operating budget for the subsidizing of the indigent:

Electricity	50 Units
Water	6 Kiloliter
Sewerage	Full subsidy of the single household tariff
Refuse removal	Full subsidy of the single household tariff
Assessment rates	100% Subsidy
Total	R 157 per household per month

Provision is made on the budget to subsidize households at a total cost of R5 651 935 for the 2013/2014 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R32 055 for the 2013/2014 financial year.

FINANCIAL VIABILITY AND SUSTAINABILITY

The Municipality must ensure the financial sustainability of its operations and ensure that it operates as a going concern. The draft budget currently does not support this principle and a serious effort would be necessary to ensure the reaching of to these goals.

The Municipality is currently still struggling to meet all of its current and long term commitments. Current liabilities are exceeding current assets with R 28 Million as at 30 June 2012.

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

A draft top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2013/2014 financial year. Emphasis is placed on the sustaining of current services and further enhancement of service delivery to all communities.

J.Z.A VUMAZONKE

MUNICIPAL MANAGER

CHAPTER 4

ANNUAL BUDGET TABLES

Operating budget (Schedules A1, A2, A3 &A4)

The operating revenue budget of Baviaans Municipality amounts to R52.346 Million for 2013/2014 financial year. This represents an increase of R1.538 Million (3.03%). The increase is mainly a result of:

- increased tariffs
- Increase in equitable share

To ensure a credible and funded budget Baviaans Municipality had to increase tariffs in general by 10%. Consideration was given to the fact that Baviaans Municipality has been increasing tariffs marginally for a number of years in the past which resulted in tariffs not being cost effective. A total review of the tariff structure is needed and this process will start in the 2013/14 financial year. The increase of 10% in all tariffs will lead Baviaans municipality in having a more sustainable budget and ensuring that we will be able to render all services.

NERSA approved a 7% tariff increase for municipalities.

Please refer to budget assumptions for more detail. (Chapter 9)

Baviaans Municipality's budgeted expenditure for the 2013/2014 MTREF amounts to R51.843 Million. This represents an increase of R142 000 (0.3%)

This increase is mainly a result of increase in:

- Salaries
- Increase in bulk purchases

A provisional 6.85% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years.

Bulk purchases increased by R696 000 which is a result of the increase in bulk electricity which amounted to 8%.

It is worth mentioning that the EPWP grant has been reduced nationally for all municipalities. No EPWP grant will be received as from 14/15 financial year. A meeting was held with department of Public Works under the EPWP programme where we requested explanations as to why the EPWP grant will be reduced. Indication was given that this was happening nationally and no further explanation given.

Capital budget (Schedule A5)

The capital budget of the municipality amounts to R21.569 Million. This indicates a decrease of R3.873 Million (15.22%) which is mainly a result of:

- Decrease in MIG funded projects (R1.873 million)
- Increase in RBIG funded projects (R3 million)
- Decrease in Housing funded projects (R4.94 million)

The main projects that are funded in the capital budget are:

- Streets & Stormwater Willowmore – R2 100 000
- Streets & Stormwater Steytlerville – R2 100 000
- Feasibility study cemeteries – R200 000
- Feasibility study Vondeling Water – R150 000
- Wanhoop bulk water supply feasibility – R250 000
- Upgrading of Rietbron streets – R980 350
- Willowmore water supply Wilgerkloof – R4 998 650
- Upgrading of Sportsfields – R500 000
- Feasibility study landfill sites – R150 000
- Steytlerville water Erasmuskloof – R10 000 000

These projects are funded by the Municipal Infrastructure Grant and Regional bulk infrastructure grants.

Budgeted Financial position (Schedule A6)

Current assets are assets that can be converted in cash within 12 months and mainly consist of cash in the bank, investments and debtors.

It is anticipated that no additional contribution to provision for bad debt is required as the budget is based on 100% collection rate.

Non-current Assets are assets that has a lifespan of longer than 12 months and mainly consist of fixed assets e.g. infrastructure and moveable assets.

The municipality has not budgeted for depreciation as Baviaans Municipality has still not implemented GRAP 17 due to financial constraints.

Non-current provisions consist of provision for rehabilitation of landfill sites to the value of R325 000, post retirement benefits to the value of R3.3 million and long service award provisions for R500 000.

Current provisions consist of provision for bonuses to the value of R1.290 million.

Cash Flow (Schedule A7)

It is anticipated that the cash balance will end on a positive R4 million at the end of the financial year.

Cash out flows with regards to Capital additions will amount to R21.569 Million, whilst payments to suppliers will amount to R46.44 million.

Payments from debtors for services rendered will amount to R29.017 million. As can be seen from the cash flow, the municipality is heavily reliant on grant funding. Cash from grant funding will amount to R44.759 Million for 2013/14 financial year.

Cash receipts are based on 100% collection rate.

Asset management (table A9)

Capital expenditure is anticipated to decrease with R3.873 Million in 2013/14 financial year. This indicates a decrease of 15.22%. The decrease in capital acquisition is due to the decrease in MIG and housing funds.

An amount of R1 077 251 has been allocated to repairs and maintenance. Repairs and maintenance will be spent according to the following categories of assets:

• Infrastructure – Road & transport	-	R160 275
• Infrastructure – Electricity	-	R173 425
• Infrastructure – Water	-	R90 000
• Infrastructure – Sanitation	-	RNil
• Infrastructure – Other	-	RNil
• Community & other assets	-	R37 055
• Other assets	-	R616 496

CHAPTER 5

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The entire budget process is prescribed by the Municipal Finance Management Act.

Section 21(1) (b) of the MFMA requires the mayor to table not later than 10 months before the start of the budget year a time schedule outlining the key deadlines and processes for the preparation, tabling and approval of the Annual Budget, the review of the IDP and budget related policies and any consultation process which would be part of the process.

The time schedule was tabled to the Council on 27 September 2012.

The consultation process involves presenting and eliciting comments from the public by Ward and by placing an advert in the local press requesting budget input.

The following stakeholders are identified:

- 1 community
- 2 senior management
- 3 the work force
- 4 trade unions
- 5 rate payers association

- 6 general public and interested parties
- 7 district municipality
- 8 national and provincial sector departments

Prescribed forms have been developed for both operating and capital inputs.

A Draft Budget is prepared, based on budget assumption where after the eagerly awaited Division of Revenue is received during February and published the grant and subsidy allocation in terms of which budget parameters are set or adjusted. Information from other sources, District Councils and Provincial Authorities are confirmed. Any surplus capacity is consumed.

During this time the IDP process has started with steering committee meetings as well as public consultation to primary confirm and re-affirm priorities as well as to disclose any new development. Critical to this process is capital project funding in terms of MIG. The IDP and Budget, as policy documents are reflected against each for purpose of IDP preparation and budget finalization.

The draft budget is then tabled to Council and then council authorizes that the budget is made public for comment. Once this period closes the comments received are once again considered and adjustments are brought about to produce a final budget for adoption by Council.

Political oversight of the process

The schedule of key deadlines was submitted to management meeting to monitor the progress of the process by officials against the schedule tabled by the Mayor. The Mayor was regularly informed on the progress.

Consultations & advertisements

Advertisements will be placed in the local newspapers circulating in the area of jurisdiction and district informing the community of the budget, indicating where they can view a copy and how to lodge comments.

A formal process for consultation will be conducted after the draft budget & IDP are approved by Council.

This will be done by the following methods:

- The budget will be made public by making them available at Bavians Municipality's offices and website
- Notices will be published in local newspapers in the area inviting members of the public to submit representations on the budget.
- Community meetings in all wards

Community hearings will be conducted at all areas.

Stakeholders

The following stakeholders to be consulted include, but are not limited to:

- National Treasury
- Provincial Treasury
- Provincial sector departments
- District municipality
- Providers of bulk resources for water & electricity
- Community

CHAPTER 6

ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

AMENDMENT AND ADJUSTMENT TO THE 2012/2013 IDP

The review process focussed on:

- ❖ Improving the **strategic nature** of the document, thereby ensuring effective use of available data, careful consideration of available resources, as well as exploring locally appropriate solutions to complex development issues.
- ❖ Increasing the usefulness of the document during **implementation** and monitoring.

The process was influenced by:

- ❖ Project progress information as provided by Heads of Departments
- ❖ An extensive data search to update the analysis chapter.
- ❖ Inputs from community based planning initiatives

The alignment of the IDP with the budget is illustrated in schedules SA4, SA5, SA6. The schedules are attached.

These allocations are to link up with the Service Delivery and Budget Implementation plan. A draft Service Delivery and Budget Implementation Plan has been developed and will be tabled with the budget to Council. The final SDBIP needs to be approved within 28 days after the adoption of the budget. KPA's and KPI's have been developed and strategic alignment between IDP, Budget and SDBIP is ascertain.

CHAPTER 7

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The SDBIP will be tabled after final budget.

CHAPTER 8

BUDGET RELATED POLICIES

The prioritization of service delivery and the management of council functions is the key to the budget. Baviaans municipality's budget process is guided and governed by legislation regulations and budget related policies.

Baviaans Municipality will embarked on a process of reviewing all financial and budget related policies during 2013/14 financial year.

These policies need to be enacted into by-laws thereby enabling council to undertake its revenue collection effort to court and further securing income generation.

Tariff Policy

The Municipal Systems Act requires a municipality to have a tariff policy. One of the challenges in setting tariffs is ensuring affordable tariffs whilst maintaining financial stability.

The tariff policy tries to address this issue and creates a foundation for the principles that address social, economic and financial imperatives that the process of tariff setting should take into account.

Changes proposed: The policy needs to be updated with the latest property rates tariffs and rebates.

Rates policy

Baviaans Municipality has adopted a rates policy which is line with legislative requirements. The policy became effective 01 July 2009.

The policy provides that properties be rated based on their market value. The valuation roll is still valid for one year after extension was granted by the MEC on the validity period. Baviaans Municipality will embark on a new valuation process during the 2013/14 financial year.

Changes proposed: The policy will have to be reviewed with regards to rebates given, if necessary

Indigent Policy

This policy was reviewed during the 2010/2011 financial year.

Baviaans municipality is committed to ensure that all households have access to its services. Due to the fact that Baviaan Municipality has a high level of unemployment the municipality decided to adopt an indigent policy. This policy will ensure that poor households have at least access to basic services.

Changes proposed: As tabled to Council

Supply Chain Management Policy

Municipalities are required in terms of section 111 of MFMA to have a supply chain management policy. Baviaans Municipality has a policy within the framework of the legislation. The policy adheres to the following principles:

- Procurement system which is fair, equitable, transparent, competitive and cost effective in terms of section 217 of the Constitution
- Best practice within supply chain management
- Uniformity in supply chain management systems between organs of state in all spheres

Changes proposed: The policy needs to be reviewed in its entirety to be in line with the new model policy of national Treasury.

Credit control and debt management policy

The credit control policy of Baviaans Municipality was reviewed during 2011/2012. This policy provides the procedures and mechanisms for credit control and collection of debts. The primary objective is to ensure that all monies due to the municipality are collected efficiently and promptly.

Changes proposed: none

Banking and Investment policy

As custodians of public funds, the Council has an obligation to see to it that cash resources are managed as effectively as possible. Council has a responsibility to invest public funds with great care and are liable to the community in that regard.

The investment policy should be aimed at gaining the highest possible return without undue risk during those periods when funds are not needed. To bring this about, it is essential to have an effective cashflow management program.

Changes proposed: None

Asset management policy

The Asset Management Policy provides direction for the management, accounting and control of Property, Plant & Equipment (Fixed Assets) owned or controlled by municipality.

Changes proposed: None

CHAPTER 9

BUDGET ASSUMPTIONS

The draft budget for the 2013/2014 financial year was drawn up with the following assumptions and principles taken into account:

- The budget is prepared in terms of the provisions of the Generally Recognised Accounting Practice framework to comply with the provisions of the MFMA GAMAP/GRAP implementation dates.
- Revenue figures are based on realistic estimates of revenue to be collected.
- Actual revenue collected for the current year and realistic revenue projections were taken into account in determining the revenue for the coming year.
- The principals of economic viability and sustainability is applied in all services and where possible no cross subsidization is done between services.
- National growth parameters were used as far as possible for the determination of outer year budget amounts.
- A growth in indigent households is anticipated for the 2013/2014 financial year increasing the number from a current 2800 to total of budgeted total of 3000 for the new financial year.
- Increase in Electricity purchases are budgeted at 16% subject to NERSA approval of the application.
- A general salary increase of 6.85 % is used for the determination of the salaries of staff and the Public office bearers alike.
- The Municipality still relies heavily on grants and subsidies for funding of the capital requirements for the 2013/2014 financial year and does not possess the financial capacity to raise capital from own revenue sources.
- Only funded capital projects are included in the capital estimates for the 2013/2014 financial year.
- Both the capital and operating budgets are informed by the IDP process done through a public participation process.

CHAPTER 10

BUDGET FUNDING

FUNDING OF OPERATING EXPENDITURE

Operating expenditure to the amount of R51.843 Million is funded through the following sources:

• Property rates	- R3.737 million
• Revenue raised through tariffs and fees and penalties	- R18.510 million
• Government Grants and Subsidies	- R23.330 million
• Licences and permits	- R2.976 million
• Rental of facilities and equipment	- R120 000
• Interest earned	- R230 000
• Agency services	- R3.104 million
• Other revenue	- R339 000
Total revenue	- R52.346 million
Revenue	- R52.346 million
Total Expenditure	- R51.843 million
Net Budgeted Surplus	- R503 000

Operating revenue raised is budgeted bearing in mind a 100% debtors payment percentage, should actual payment rates be lower, a downward adjustment of the expenditure needs to be done through a budget control process.

FUNDING OF CAPITAL EXPENDITURE

Capital expenditure for the 2013/2014 financial year amounts to R 21.569 million and is funded as follows:

• Grants and subsidies received	- R 21 429 000
• Own funding	- R140 000

FISCAL SUSTAINABILITY OF THE MUNICIPALITY

The budget is compiled with the assumption of a 100% debtors payment rate, the current debtors payment rate is approximately 93%.

Budget control is exercised in order to ensure that operating expenditure does not exceed actual operating revenue received. The current revenue levels are sufficient to ensure the sustainable rendering of services and the execution of the constitutional mandate in the short and medium term. The municipality is currently struggling to service all of its current commitments and continue as a going concern.

The credit control policy will be strictly enforced in the 2013/2014 financial year to ensure that all monies due to the municipality is collected in further contribution to the sustainable rendering of services. Incentives are available to consumers/ratepayers in arrears should accounts be settled or arrangements for the settlement of long outstanding debt be concluded.

FINANCIAL CHALLENGES AND CONSTRAINTS

Baviaans Municipality faces the following financial challenges:

- 1) Achieving financial stability in the medium term and long term
- 2) Dependence on grant funding
- 3) Acceptable level of tariff increases – trying to balance financial sustainability and affordability
- 4) Managing cost
- 5) Exploring alternative revenue sources
- 6) Poor/slow indigent registration

In order to address the first challenge, the municipality had approach Provincial Treasury for assistance. Provincial Treasury assisted with drafting a recovery plan which is implemented and constantly monitored. All tariffs needs a review and a process of investigating tariffs and ensuring all cost associated with providing the service has been taken into account, will be conducted during 2013/14 financial year.

FINANCIAL RISKS

Financial risks include:

- Changes in inflation rate and other variables
- Unemployment trends
- Global financial instability

FUNDING COMPLIANCE IN TERMS OF SECTION 18 OF THE MFMA

In compliance with the requirements of Section 18 of the MFMA, the revenue budget was based on the following principles:

- Realistically anticipated revenue to be collected.
- Borrowed funds only for capital expenditure.
- Projected revenue for the current year is based on collection levels to date.
- Actual revenue of previous years was taken into account.
- Capital projects were only included if funding confirmation was received, either by means of the DORA allocations as promulgated or by means of commitment from funding institutions.

PARTICULARS OF PLANNED SAVINGS OVER THE MEDIUM TERM

The principle of value adding in all aspects of the administration and service rendering is applied and no expenditure is incurred unless value is added to the municipal administration or services. Care is taken in administrative and supply chain processes to ensure that real economic benefit flows to the municipality as a result of funds being spent.

The following expenditure items are closely monitored:

- Travelling and subsistence
- Telephone expenses.
- Overtime and standby allowances
- Workshops and conferences.
- Fuel and maintenance expenditure in respect of service delivery vehicles

CONTRIBUTIONS OR DONATIONS IN CASH OR IN-KIND

No donations are budgeted for the 2013/2014 financial year..

PARTICULARS OF THE MUNICIPALITY'S INVESTMENTS

None

PARTICULARS OF BANK OVERDRAFTS AND CREDIT FACILITIES

The municipality currently operates a bank overdraft to finance operational requirements in the short term, and it is envisaged that the municipality may once again be required to make use of an overdraft facility in the 2013/2014 financial year in the amount of R 3 Million.

PARTICULARS OF NEW AND EXISTING BORROWINGS

No new borrowings are envisaged for the 2013/2014 financial year.

PARTICULARS OF GRANTS AND SUBSIDIES RECEIVED (See Schedule SA18)

The budgeted grants to be received for the 2013/2014 financial year are as follows:

Operating Grants

Finance Management Grant	R 1 400 000
Municipal System Improvement Grant	R 890 000
EPWP	R 1 045 000
Equitable Share	R 18 694 000

PMU	R 601 500
CDM Subsidies	R 479 073
DSRAC – Libraries	R 220 000
TOTAL	R 23 329 573

Capital Grants

Municipal Infrastructure Grant	R 11 429 000
RBIG	R 10 000 000
TOTAL	R 21 429 000

It must be mentioned that grant funding to the value of R18 million was approved by DTI for bulk water in Steytlerville during 2012/13 financial year. In terms of the conditions of the grant the municipality must spend this grant within 2 years from date of application. Guidance will be obtained from National Treasury as how this needs to be catered for in the budget of the next 2 financial years as this grant was not gazetted in the Division of Revenue Act.

PARTICULARS OF PROPERTY VALUATIONS RATES TARIFFS AND CHARGES

Property rates are levied in terms of the provisions of the Municipal Property Rates Act, 6 of 2004. The current valuation roll was implemented with effect from 1 July 2009 and the second interim valuation roll has been completed. The current valuation roll is valid until 30 June 2013 and provision needs to be made in the 2013/2014 financial year for expenditure relating to the compilation of the next general valuation roll.

The total valuation upon which assessment rates are levied amounts to R 1,597 Billion. Total revenue raised from assessment rates amount to R3 737 Million, representing an increase of 10% over the rate applicable to the 2012/2013 financial.

Categories Ratio in relation to residential property

Residential property 1:1
Agricultural property 1:0.25
Public service infrastructure property 1:0.25
Public benefit organization property 1:0.25

Proposed increase in tariffs as follows:

Water	–	10% with an additional interval added for high water consumers
Electricity	–	16%
Refuse	–	10%
Assessment rates	–	10%
Sewerage fees	–	10%

CHAPTER 11

ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

No allocations will be made to any other municipality, any organ of state or any organization or bodies outside any sphere of government as referred to in section 67(1) of the Act.

The only non-cash grants that will be given is the subsidies for free basic services to the value of R5.652 million during 2013/14. Please refer to schedule SA21.

CHAPTER 12

ANNUAL BUDGET AND SDBIP – DEPARTMENTS

A draft top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2013/14 financial year. Emphasis is placed on the sustaining of current services and further enhancement if service delivery to all communities.

CHAPTER 13

CAPITAL EXPENDITURE DETAILS

Total capital expenditure for 2013/2014 will amount to R21.569 million. These acquisitions will be funded as follows:

- R21.429 – funded by government grant
- R140 000 – funded by own revenue

Please refer to Schedules:

- SA34a – Capital expenditure on new assets per class
- SA34b – Capital expenditure on the renewal of existing assets
- SA34c – Repairs and maintenance schedule by class of asset
- SA34d - Consolidated depreciation per asset class
- SA36 – Detailed capital budget
- SA37 – projects delayed from previous year

CHAPTER 14

CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The municipality has lease contracts which will have future budgetary implications beyond the 3 years budgeted for.

Please refer to Schedule SA33

CHAPTER 15

LEGISLATIVE COMPLIANCE

The Municipal Finance Management Act brought about uniformity, accountability and control measures to local government in terms of financial reporting and budgeting. The Act required a high level of transformation financial disciplines and planning.

New budget regulations were published in Gazette nr. 32141 on 17 April 2009. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process. The 2013/2014 budgets for all municipalities needs to comply with these regulations.

Challenges experienced:

Although the financial system has the capabilities of generating the budget schedules, problems were experienced with regards to the accuracy of the information generated. Not all staff in the BTO has been trained on the reporting module of the financial system.

The MFMA regulates monthly and quarterly reports to be submitted to National Treasury. A significant improvement was noted during the 2012/13 financial year with regards to the submission of S71 reports.

Achievements:

The municipality is receiving assistance from National Treasury within the MFIP programme. A National Treasury Advisor has been allocated to the municipality to assist the municipality and address key issues identified and stipulated in an activity plan. The advisor assisted greatly in ensuring compliance with regards to reporting.

CHAPTER 16

BUDGET – DETAILS PER DEPARTMENT

Please refer to schedule SA2 for details

ANNEXURES

- Annexure A – Tariff listing
- Annexure B – Budget Schedules
- Annexure C – Personnel Budget
- Annexure D – Operational budget - Services
- Annexure E - Summary Line items