

TSWELOPELE LOCAL MUNICIPALITY

FS 183

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MTREF

2014/2015–2016/2017

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA
CIRCULARS

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PART 1

1. Mayoral Report by Cllr. Mathibe

Honourable Speaker
Honourable Councillors
All stakeholders present
Municipal Manager, Directors and all officials
All protocol observed

Good Morning; Kgotsong, Molweni and Goeiemore

It gives me great pleasure and honour to present the budget for 2014/2015 financial year.

The presentation of this budget is special because this is the year the national and provincial elections will be taking place. It is also special because first democratic elections took place 20 years ago to end white minority rule, and provide an opportunity for South Africans to build on the democracy that anti-apartheid leader Nelson Mandela and others fought so hard to achieve.

Madam Speaker, I would like to take this opportunity to wish all the Political Parties all the best during this time as they are busy with their campaigns, all the citizens of the republic must know that their vote is their right.

Madam Speaker, in his budget speech for 2014/2015 financial year, Minister Pravin Gordhan quoted the then president of the African National Congress, Mr. Oliver Tambo, and Mr. Tambo said in 1987, "The bedrock of our perspective is our commitment to the establishment of democracy in a South Africa that belongs to all who live in it, black and white. In keeping with this commitment to our people, our policy positions enshrined in the Freedom Charter have been formulated with the fullest participation of our people."

Madam Speaker, no one in this Council can differ with the fact that the South Africa of today is different from the one that was inherited 20 years ago. South Africa is the economic hub of Africa and the South Africa of today is alive with possibilities, more people have access to basic services, our infrastructure today is one of the most advanced in the world. This is indeed a good story to tell. However, as a nation, we still face immense challenges and with this budget we hope to tackle some of these challenges. As a Municipality we are committed to work with community members, business sectors in order to speed up effective service delivery to the people of Tswelopele.

In his budget speech in 2013, Minister Pravin Gordhan mentioned a young man from Johannesburg, Benedict Mongalo, who said when giving the tips to the Minister "We all acknowledge that unemployment, poverty and inequality are the greatest challenge facing our country. We will not eradicate this problem overnight. This is like manually moving a mountain and the only way to do it, is to move one rock aside and the next generation, or next government, will do the same". Madam Speaker this is true. However, if we work together as a Team, a lot will be achieved.

Mr. Mkhwane, the Municipal Manager of the Municipality always uses the acronym T.E.A.M to define team work. He says that "Together Everyone Achieves More". It is through this principle Madam Speaker that the municipality builds its foundation; that if we work together we can achieve more indeed.

Madam Speaker, this budgeted is presented exactly a year when new administration was appointed. I mean, the head of administration, Mr. Mkhwane and Managers directly accountable to him, were appointed on the 1st April 2013.

Madam Speaker, I would like to put it to this house that, Municipal Manager and his team have continued hoisting our flag high, and a lot has been achieved during the short period of his administration. Tswelopele Local Municipality is a vibrant, effective and efficiently managed municipality. This is a good story to tell.

Madam Speaker, as we speak, lerwele le ya thunya Hoopstad, because of the current Administration. Construction of a 1.5 KM road in Nelson Mandela Drive has started. The funding for this project was secured by the new administration from Cogta to the value of R5 million. This is a good story to tell!

Madam Speaker, R45 million has been secured from Department of Environmental Affairs over a period of three years. During April 2014, Phase 1: Upgrading of Hoopstad Nature Reserve, worth R15 million is starting. Out of the R15 million, 35% will be utilised to create employment (that is the labour component) for 12 months. The New Administration e lwantsha bofuma le tlala. This is indeed a good story to tell.

Madam Speaker, let me assure you that all this funds will be managed in line with any conditions thereof. Having centralised Supply Chain Management, the cash flow of the Municipality has improved. Gone are the days when everyone was a Procurement Officer, leading to procurement of goods and services at a premium. The Municipality is in a better position to honour its financial obligations. This is a good story to tell as well.

Honourable Councillors, I am not here to talk about the achievements of the New Administration. A report will be available in my office in the near future to this effect. This was just a snap-shot of the achievements of the New Administration which impacts directly to the budget that I am tabling to this Council today.

Madam Speaker, the 2014/15 Medium Term Revenue and Expenditure Framework I am presenting here today, attempts to strike a balance between on-going service delivery imperatives and responding to the developmental challenges facing the community of Tswelopele. This Budget also provides us with an opportunity to assess our service delivery performance and challenges.

As such, there is need to strike a balance between the available financial resources and the needs of the community. Furthermore, when we consult the community during April and May, more inputs will come forth which have financial implications. As such Madam Speaker, we need to be prudent in terms of our spending and ensure compliance to National Treasury's directive pertaining to 'cost containment measures' as far as possible. The Administration must be afforded the opportunity to implement policies that have been approved by this Council.

Madam Speaker, the underlying principles of this annual budget are as follows:

- Ensuring that the Annual Budget is funded in line with the requirements of Section 18 of the Municipal Finance Management Act;
- Strengthening financial management and accountability in line with the prescripts and directives from the National Treasury;
- Achieving financial sustainability by ensuring that the budgeted expenditure is aligned to the available revenue.

Honourable Councillors, this Municipality exists to provide services to the community of Tswelopele. However, we cannot talk about service delivery in isolation from infrastructure development and maintenance. It is imperative to ensure that new capital investment is within the financial capacity of the Municipality; and that there is continuous investment on maintenance of the existing infrastructure.

There is a need for a collective effort between Councillors and Administration to ensure that the Municipality generates surpluses to build its cash reserves; thereby ensuring positive working capital. This will in-turn reduce the dependency on grant funding for infrastructure development.

It should be brought to the attention of the house that the greatest challenge of all times has been the depleting resources against rising needs of our communities. As we table this budget, certain decisions were made and the following are the proposed tariff increases for 2014/15 financial year: electricity will increase by 15%, refuse by 10%, sewerage by 10%, property rates taxes by 15% and water by 10%.

Every year the Municipality embarks on indigent registration, because as council we acknowledge the fact that most of the people in our community are poor. However, it should be noted that even though most of the households of Tswelopele Local Municipality are unemployed, should they fail to register for indigent it must be categorically stated that Tswelopele Local Municipality shall without fear and favour enforce the credit control policy without any exceptions.

Honourable Speaker, today we are tabling before this house a total operating budget of R111 million. The total capital budget of the Municipality is R 23,7 million. Details of the allocations are contained in the Schedules which are part of your agenda. Madam Speaker, there is budget related policies that are accompanying this annual budget to which we will also be doing community consultation.

Madam Speaker, the municipality will soon embark on a robust revenue enhancement and local economic development strategies; both these strategies will lure potential investors to come and invest in the Municipality, and thus increase the tax base of the Municipality.

In terms of MFMA circular 66 and 67, the priorities of local government must be job creation, and National Treasury encourages labour intensive methods, and as a result, the municipality will implement this strategy to create employment opportunities.

Madam Speaker, I stand here today grateful for the trust bestowed in us to lead this Municipality. We have a responsibility to ensure that the values and ideals that they stood for remain at the centre of our work. This year's budget is of course not one of those big budgets which afford this Municipality the opportunity to easily meet people's expectation, be that as it may, we will succeed in ensuring that the poor masses of our people receive services meant to improve their lives.

To the community of Tswelopele, as Councillors, would like to extend our sincere appreciation to all those residents and businesses who continue to sustain the Municipality by paying for their services. We encourage you to continue with this practice as responsible consumers. This will afford the Municipality the opportunity to provide services to you in a sustainable manner.

My sincere appreciation goes to Councillors and Management of Tswelopele Local Municipality for the continued support. Finally, I want to express my sincere gratitude to the workforce of the Municipality; without you none of this would have been possible.

Honourable Speaker, I table before this Council the budget of Tswelopele Local Municipality for 2014/2015.

Together Everyone Achieves More.

I thank you.

2. Budget resolution by Council

PURPOSE

This item is submitted to Council for consideration and approval of the draft budget for the 2014 / 2015 financial year and the two outer years [i.e. 2015 / 2016 and 2016 / 2017], as requested by the Municipal Finance Management Act.

BACKGROUND

In terms of the Finance Management Act, the Mayor of a municipality must for each financial year table a budget within 90 days of the start of the new financial year (i.e. 31 March 2014).

DISCUSSION

It is crucial that the Municipal Council approves the tabled draft budget within 90 days before the start of the new financial year in order to allow ample time for community and other stakeholders' consultations to enable the council to approve the budget at least 30 days before the start of the new financial year.

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

STAKEHOLDERS CONSULTED:

Municipal Manager	Mr. Lucas Mkhwane
Chief Financial Officer	Mr. Lefa Moletsane
Director: Corporate Services	Mr. Sabata Rabanye
Director: Community Services	Ms. Zingisa Tindleni
Director: Technical Services	Mr. Boitshoko Dikoko

LEGAL IMPLICATIONS

- Compliance to the Municipal Finance Management Act.
- Compliance to the Municipal Budget and Reporting Regulations.

FINANCIAL IMPLICATIONS

Approval of the item as submitted will constitute the draft operating revenue budget; draft operating expenditure budget; draft capital expenditure budget and funding sources for the annual capital expenditure budget for the 2014 / 15 financial year, this budget will undergo community consultation processes, the final budget will be approved by council on the latest 30 June 2014. The following are the summaries of both capital and operating budget.

Operating Budget

Operating Revenue : R 111 893 893.83

Operating Expenditure : R 111 796 860.30

Surplus : R 97 033.52

Capital Budget

Hoopstad (Upgrading of WWTW) : R 19 398 791.90

Tikwana (Upgrade - Sports Facilities – Phase 1) : R 120 546.40

Phahameng (Upgrade - Sports Facilities – Phase 2) : R 119 918.45

Tikwana (Upgrading of Sport Facilities – Phase 2) : R 2 334 948.00

Phahameng (Upgrade – Sports Facilities – Phase 3) : R 928 795.25

PMU Costs : R 800 000.00

Total : R 23 703 000

The following are the proposed tariff increases for 2014/2015 financial years:

- Property Rates : 15%
- Water : 10%
- Refuse : 10%
- Sanitation : 10%
- Electricity : 15%

The salaries were increased by 6.79% as per the guidelines from bargaining council wages and salaries agreement; all the other items were increased by average inflation rate for the period starting from 1 March 2013 to 28 February 2014 which is 5.79%

RISKS

1. Failure to approve the “draft” budget by municipal council may result in the deadline for the approval of the final budget not being met, and there results thereof will lead to all expenditure items having to be approved by the Member of the Executive Council responsible for local government in the province prior to being incurred.

2. The municipality maybe unable to render services to the community due to none availability of financial resources if the budget is not approved.

ANNEXURES

The annual budgeted as submitted to Council as submitted together with the following supporting documentation / annexures:

1. Supporting tables (SA1 – SA37) in terms of Municipal Budget & Reporting Regulations
2. Budget related policies
3. Annual tariffs
4. Quality certificate by the Municipal Manager

RECOMMENDATIONS

1. Council hereby resolved that the annual budget of the municipality for the financial year 2014/15 financial year; and indicative budget for the two outer years 2015/16 and 2016/17 be approved as set-out in:
 - 1.1. Table A1: Budgeted Summary;
 - 1.2. Table A2: Budget Financial Performance (revenue & expenditure by standard classification);
 - 1.3. Table A3: Budget Financial Performance (revenue & expenditure by municipal vote);
 - 1.4. Table A4: Budget Financial Performance (revenue & expenditure);
 - 1.5. Table A5: Budgeted Capital Expenditure by vote, standard classification and funding;
 - 1.6. Table A6: Budgeted Financial Position;
 - 1.7. Table A7: Budgeted Cash Flow;
 - 1.8. Table A8: Cash backed reserves / accumulated surplus reconciliation;
 - 1.9. Table A9: Asset Management;
 - 1.10. Table A10: Basic Service Delivery Measurement
2. Council hereby resolved that Operating Budget as set out in Table A1 – A4 and Capital Budget as set out in Table A5 be approved as
3. Council hereby resolved that the following budget related policies be approved as part of the draft budget.
 - 3.1. Budget policy
 - 3.2. Virement policy
 - 3.3. Funding and reserves policy
 - 3.4. Banking / cash and investment policy
 - 3.5. Credit control and debt collection policy
 - 3.6. Indigent support policy
 - 3.7. Bad debt write-off policy
 - 3.8. Property rates policy
 - 3.9. Tariffs policy
 - 3.10. Supply chain management policy

CERTIFIED AS A TRUE EXTRACT

NAME : SS RABANYE

DESIGNATION : DIRECTOR CORPORATE SERVICES

Date: _____

3. Executive summary

Tswelopele local municipality budget process started in August 2013, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 70% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality amount to R 66 028 000.

The municipality has 11 992 households (*Census 2011*) of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 40 million, and the municipality decided not to increase Property rates tariffs as this will impact negatively on the livelihoods of the community of the municipality.

National Treasury MFMA circulars were used to guide in the compilation of the 2014/2015 Medium Term revenue and expenditure framework,

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

- 2013/2014 MFMA Section 72 report – mid-term assessment report
- 2013/2014 Adjustment Budget
- Average CPI from 1 March 2013 to 28 Feb 2014.

In the view of the aforementioned, the operating budget of the municipality is summarised on the following table:

Table 1: Analysis of Revenue

Description	2012/2013 Budget	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
Total Operating Revenue	R 104 954 000	R 107 291 000	R 111 893 000	R 116 057 000
Total Operating Expenditure	R 104 953 000	R 107 122 000	R 111 797 000	R 115 739 000
Total Capital Budget	R 35 571 000	R 31 309 000	R 23 703 000	R 16 186 000

Total revenue is anticipated to grow in the mid-term, the grown is anticipated to be R 10 999 000 over the next three financial year, the municipality has budgeted for surpluses over the midterm.

The Capital expenditure is declining over the mid-term; this is due to the fact that Municipal Infrastructure grant will in 2014/2015 financial year, 2015/2016 and 2016/2014 financial years respectively.

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

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

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

- Sustainable employment – 2013/14 Fin year – over 400 jobs were created through MIG
- Provincial priority
 - Fighting Poverty
 - Provision is made in 2014/15 budget for poverty alleviation

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

- All households have access to water and sanitation
- All households are connected to public sewerage network
- 856 new Stands in Phahameng have Electricity and also 564 new Stands
- 1 401 New households with no access to sanitation [837 Phahameng, 499 Tikwana and 65 Hoopstad] (Application has been made to MIG to assist with funding)
- 3 500 Erven in Tikwana with no water meters (Application is made to MIG and DWA to address this)

3.1. Operating revenue overview

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

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

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

The table in the next page summarises the 2013/2014 revenue by source:

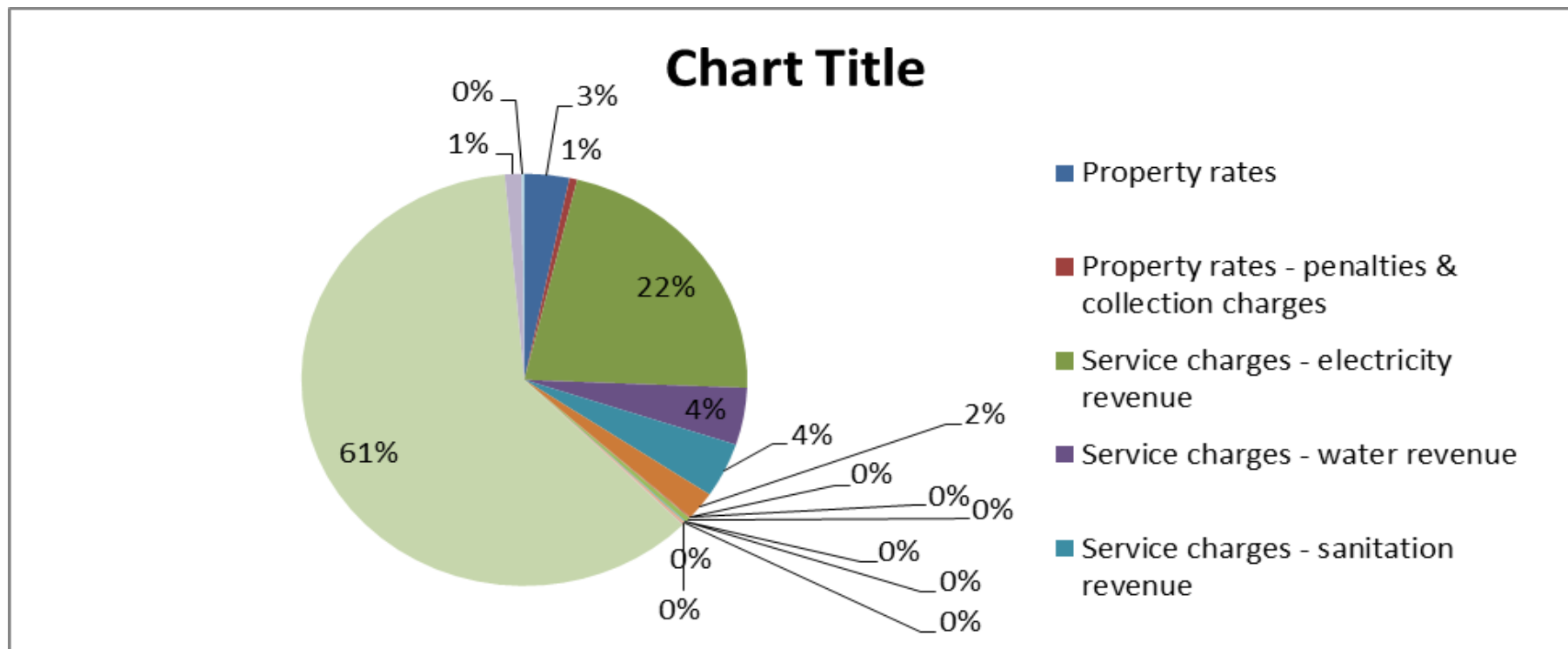
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FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	5 068	6 571	7 478	3 485	3 485	3 485	3 485	4 358	4 794	5 273
Property rates - penalties & collection charges				1	600	600	600	600	600	600	600
Service charges - electricity revenue	2	13 088	15 760	19 646	21 703	21 703	21 703	21 703	23 977	26 375	29 012
Service charges - water revenue	2	4 981	5 112	4 915	5 312	5 312	5 312	5 312	5 619	6 181	6 799
Service charges - sanitation revenue	2	4 443	4 441	4 926	4 893	4 893	4 893	4 893	5 480	6 028	6 631
Service charges - refuse revenue	2	2 385	2 442	2 715	2 763	2 763	2 763	2 763	3 095	3 405	3 745
Service charges - other											
Rental of facilities and equipment		440	390	883	625	316	316	316	688	694	111
Interest earned - external investments		738	816	419	420	730	730	730	760	811	862
Interest earned - outstanding debtors		341	265	104	-	-	-	-	-	-	-
Dividends received		-	69	259	100	100	100	100	100	100	100
Fines		133	96	259	195	90	90	90	375	386	419
Licences and permits		8	1	1	-	-	-	-	0	0	0
Agency services				195	-	-	-	-	-	-	-
Transfers recognised - operational		50 753	58 193	65 740	65 449	65 449	65 449	65 449	66 028	65 384	62 029
Other revenue	2	2 151	1 522	1 065	1 546	1 406	1 406	1 406	813	1 300	1 600
Gains on disposal of PPE				159	200						
Total Revenue (excluding capital transfers and contributions)		84 528	95 679	108 765	107 291	106 847	106 847	106 847	111 893	116 057	117 181
Expenditure By Type											
Employee related costs	2	31 250	32 664	38 525	43 516	40 128	40 128	40 128	45 881	47 257	48 164
Remuneration of councillors		3 723	3 670	-	4 859	4 859	4 859	4 859	4 794	5 101	5 427
Debt impairment	3	7 359	6 260	-	2 501	2 501	2 501	2 501	2 501	2 571	2 648
Depreciation & asset impairment	2	22 820	19 753	19 331	-	-	-	-	-	-	-
Finance charges		2 060	1 998	-	2 107	2 107	2 107	2 107	2 107	2 107	2 107
Bulk purchases	2	17 647	24 839	28 338	21 750	23 200	23 200	23 200	22 100	22 998	23 418
Other materials	8				5 782	5 812	5 812	5 812	5 870	6 777	6 958
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	4 600	-	-	-	-	-	-
Other expenditure	4, 5	21 686	25 130	39 414	22 009	30 799	30 799	30 799	31 046	31 429	31 695
Loss on disposal of PPE				67							
Total Expenditure		106 545	114 316	125 674	107 122	109 406	109 406	109 406	114 297	118 239	120 416
Surplus/(Deficit)		(22 017)	(18 637)	(16 909)	169	(2 559)	(2 559)	(2 559)	(2 404)	(2 182)	(3 235)
Transfers recognised - capital		14 323	39 504	32 673	28 809	28 809	28 809	28 809	23 703	16 186	16 726
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Taxation											
Surplus/(Deficit) after taxation		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491

As it can be seen from the above table, the revenue of the Municipality will increase in the Medium term, the main contributor is revenue from Electricity tariff and Grants and subsidies: The chart below depicts this scenario:

Chart 1: Operating Revenue



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

The table below shows the breakdown of Grant and Subsidies:

Table 3: Grants

Description R thousand	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:									
-									
Operating Transfers and Grants									
National Government:	39,825	50,772	58,156	65,358	65,358	65,358	66,028	65,384	62,080
Local Government Equitable Share	38,340	48,822	55,330	62,058	62,058	62,058	62,071	62,467	58,962
EPWP Incentive			536	1,000	1,000	1,000	1,223		
Finance Management	750	1,200	1,450	1,500	1,500	1,500	1,800	1,950	2,100
Municipal Systems Improvement	735	750	840	800	800	800	934	967	1,018
District Municipality:	-	-	-	50	50	50	50	50	50
<i>Lejweleputswa District Municipality</i>				50	50	50	50	50	50
Total Operating Transfers and Grants	39,825	50,772	58,156	65,408	65,408	65,408	66,028	65,384	62,080

The total Grants increase over the Medium term, however it should be noted that Local Government Equitable Share increased by 0.02% from 2013/2014 to 2014/2015 Financial year, this is due to the fact that the latest census 2011 results were used as a base to calculate the equitable shares, and on census 2011 result, the population of the municipality decreased by 12.8% to 47625 from census 2001 results, which was always the base for calculation, furthermore in terms of census 2011, the total households in the Municipality decreased from 12532 to 11992 which equates to 4.5% decrease, this means that more people are leaving the Municipality to go to other Municipalities to seek for employment and investments opportunities. This is bad for our Municipality, because the tax base is decreasing as more resources are leaving the municipality.

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

The main contributors of revenue from our own sources as per table 2 (Revenue by source) are the following:

• Electricity –	15%
• Water -	10%
• Sewerage -	10%
• Refuse –	10%
• Property Rates –	15%

All this components will be discussed separately:

3.1.1. Electricity

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

National Energy regulator of South Africa (NERSA) approved an increase to Eskom of 8%; this increase will be effective from 1 July 2014 to Municipality.

Tswelopele Local Municipality applied for an increase of 15%, the reason behind this is the fact the it is anticipated that the electricity department will make a loss of over R 3 million in the 2013/2014 Financial year, losses. The reason why the municipality continues to make losses in the electricity department is due to the fact that the Municipality didn't increase the tariffs for 2009/2010 financial year, and Eskom increase their tariffs in the same year by 15%.The Municipality is yet to implement the inclining block tariff as recommended by NERSA.

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

3.1.2. Water

Currently there are no water meters in Tikwana, and as a result the townships are billed at a flat rate, the result of this is that the municipality incurs unaccounted water losses, for 2012/2013 the total water unaccounted for water losses were 40% of the total water purchased and pumped. This effectively means that the municipality is losing money because of this situation. The application has been made to Department of Water Affairs (DWA) to help with funding for the installation of water meters.

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

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

3.1.3. Sanitation (Sewerage)

A tariff increase of 10% is for sanitation from 1 July 2014 is proposed.

The following factors contributed to the proposed tariff:

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed

- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption

3.1.4. Waste Removal

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

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

3.1.5. Property rates

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

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

The municipality increased the tariffs on Property rates by 10%, and below are the proposed rates for 2014/2015 financial year:

Table 4: Property Rates Tariffs

Category	Proposed Tariff
Residential Properties	R 0.00582
Business/ Commercial Properties	R 0,00759
Agriculture	R 0,00678
State Owned	R 0, 01518
Public Service Infrastructure	R 0,001455
Newly rateable State Owned	R 0, 0518

3.1.6. Overall impact of tariff increases on Households

The table on the next page shows the expected increase of the tariff increases on large and small households, as well as on indigent households:

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		254.92	254.92	254.92	280.41	280.41	280.41	15.0%	322.47	370.84	426.47
Electricity: Basic levy						-	-			-	-
Electricity: Consumption		589.19	748.32	748.32	889.01	889.01	889.01	15.0%	1 022.36	1 175.72	1 352.07
Water: Basic levy						-	-			-	-
Water: Consumption		84.00	84.00	84.00	88.80	88.80	88.80	10.0%	97.68	112.33	129.18
Sanitation		36.40	36.40	36.40	42.09	42.09	42.09	10.0%	46.29	53.24	61.22
Refuse removal		24.15	24.15	24.15	29.15	29.15	29.15	10.0%	32.07	36.87	42.41
Other											
sub-total		988.66	1 147.78	1 147.78	1 329.45	1 329.45	1 329.45	14.4%	1 520.87	1 749.00	2 011.35
VAT on Services		102.72	125.00	125.00	146.87	146.87	146.87		167.78	192.94	221.88
Total large household bill:		1 091.38	1 272.78	1 272.78	1 476.32	1 476.32	1 476.32	14.4%	1 688.65	1 941.94	2 233.24
% increase/-decrease			16.6%	-	16.0%	-	-	14.4%	14.4%	15.0%	15.0%

The large household average tariff increase is 14.4% for 2014/2015, 15% for 2015/2016 and 15% for 2016/2017 financial year. The table below shows the effect of tariff increases on medium range households:

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent								% incr.			
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		178.25	178.25	178.25	196.08	196.08	196.08	15.0%	225.49	259.31	298.21
Electricity: Basic levy											
Electricity: Consumption		279.09	354.47	354.47	421.11	421.11	421.11	15.0%	484.28	556.92	640.46
Water: Basic levy											
Water: Consumption		66.50	66.50	66.50	70.30	70.30	70.30	10.0%	77.33	85.06	93.57
Sanitation		36.40	36.40	36.40	42.09	42.09	42.09	10.0%	46.29	50.92	56.02
Refuse removal		24.15	24.15	24.15	29.15	29.15	29.15	10.0%	32.07	35.27	38.80
Other											
sub-total		584.39	659.77	659.77	758.72	758.72	758.72	14.1%	865.45	987.49	1 127.05
VAT on Services		56.86	67.41	67.41	78.77	78.77	78.77		89.60	101.94	116.04
Total small household bill:		641.25	727.18	727.18	837.49	837.49	837.49	14.0%	955.05	1 089.43	1 243.08
% increase/-decrease			13.4%	-	15.2%	-	-		14.0%	14.1%	14.1%

The medium income range average tariff increase is 14% for 2014/2015, 14.1% for 2015/2016 and 14.1% for 2016/2017 financial year. The table below shows the effect of tariff increases on indigent households:

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent								% incr.			
Monthly Account for Household - 'Indigent' Household receiving free basic services	2										
Rates and services charges:											
Property rates		101.58	101.58	101.58	111.74	111.74	111.74	15.0%	128.50	147.78	169.95
Electricity: Basic levy											
Electricity: Consumption		186.06	236.31	236.31	280.74	280.74	280.74	15.0%	322.85	371.28	426.97
Water: Basic levy											
Water: Consumption		49.00	49.00	49.00	51.80	51.80	51.80	10.0%	59.57	68.51	78.78
Sanitation								10.0%			
Refuse removal								10.0%			
Other											
sub-total		336.64	386.89	386.89	444.28	444.28	444.28	15.0%	510.92	587.56	675.70
VAT on Services		32.91	39.94		46.56	46.56	46.56				
Total small household bill:		369.55	426.84	386.89	490.84	490.84	490.84	4.1%	510.92	587.56	675.70
% increase/-decrease			15.5%	(9.4%)	26.9%	-	-		4.1%	15.0%	15.0%

The indigent households range average tariff increase is 4.1% for 2013/2014, 15% for 2014/2015 and 15% for 2015/2016 financial year.

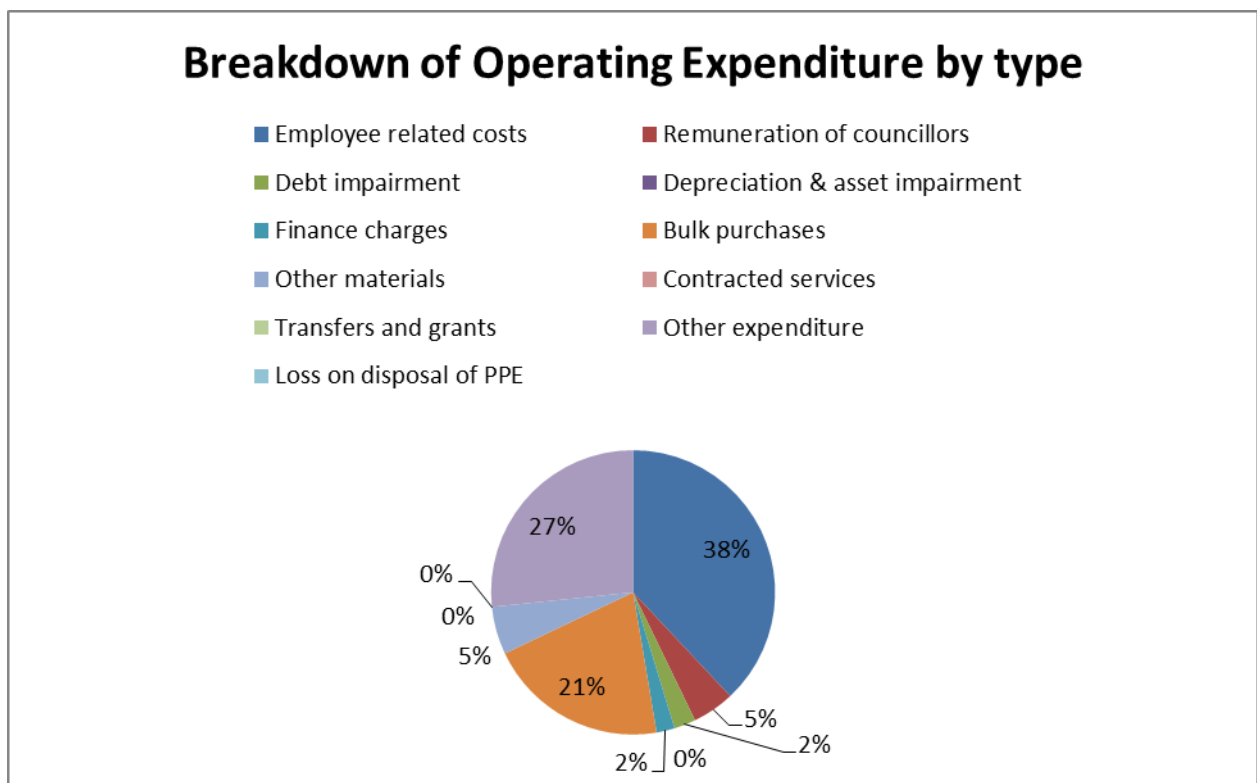
3.2. Operating Expenditure Framework

The municipality budgeted for an expenditure budget of R 114 000 000 including Provision of bad debts and it was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries
- Average CPI from 1 February 2013 to 31 January 2014

The following chart clearly explains the percentage cut of the total operating expenditure:

Chart 2 - Operating Expenditure by type



It can be seen from the above that the bigger portion of the expenditure goes to salaries, the total salaries were budgeted based on the 2012 – 2015 South African Bargaining Council Collective agreement on salaries, for 2014/2015 budget, in terms of this collective agreement, the municipality must increase the employees' salaries by a percentage equivalent to average consumer price index (CPI) for the period starting from 1 February 2013 until 31 January 2014 plus one comma five percent (1.5%), and the average CPI was calculated to be five comma three five percent (5.26%), this means that the across the board increase from the 1st July 2014 will be 6.79%, furthermore the minimum wage with effect from 1 July 2013 will be R 5621.00, The medical aid contribution by an employer will increase by 50% of the total salary increases, this means that the increase will be 3.395%.

All the other increases were kept at an average CPI of 5.26%; the table below further explains this:

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Employee related costs	2	-	-	-	-	-	-	-	-	-	-
Remuneration of councillors		31 250	32 664	38 525	43 516	40 128	40 128	40 128	45 881	47 257	48 164
Debt impairment	3	3 723	3 670	-	4 859	4 859	4 859	4 859	4 794	5 101	5 427
Depreciation & asset impairment	2	7 359	6 260	-	2 501	2 501	2 501	2 501	2 501	2 571	2 648
Finance charges		22 820	19 753	19 331	-	-	-	-	-	-	-
Bulk purchases	2	2 060	1 998	-	2 107	2 107	2 107	2 107	2 107	2 107	2 107
Other materials	8	17 647	24 839	28 338	21 750	23 200	23 200	23 200	22 100	22 998	23 418
Contracted services		-	-	-	5 782	5 812	5 812	5 812	5 870	6 777	6 958
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	4 600	-	-	-	-	-	-
Loss on disposal of PPE		21 686	25 130	39 414	22 009	30 799	30 799	30 799	31 046	31 429	31 695
Total Expenditure		106 545	114 316	125 607	107 122	109 406	109 406	109 406	114 297	118 239	120 416

In terms of the above, the bulk purchases are directly informed by the ESKOM and WATER tariff increases, the increases have been taken into account, the increases will be 8% for ESKOM and 5% for Water.

Finance Charges relates to two loans that the Municipality have with the Development Bank of Southern Africa (DBSA), the loan of R 718 000, will be redeemed during the 2014/2015 financial year, and the loan of R 15 000 000, which was taken in 2004, will be redeemed in 2024.

The budget for repairs is R 5,812,000 and this will increase over the medium term revenue and expenditure framework, this is not adequate as Tswelopele Local Municipality has infrastructure of over R 200 m, and this accounts for less than 1% of the total infrastructure, and it account for just over 5% of the total budget, the cause of the low budget for repairs and maintenance is due to financial constraints.

The table below shows the detailed repairs and maintenance budget over the medium term:

Table 7 - Repairs and Maintenance

FS183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 006	3 827	3 985	4 765	4 795	4 795	4 729	5 555	6 080
Infrastructure - Road transport		294	958	1 059	1 550	1 585	1 585	1 705	1 876	2 063
<i>Roads, Pavements & Bridges</i>		294	958	1 059	1 550	1 585	1 585	1 705	1 876	2 063
Infrastructure - Electricity		680	1 552	1 370	1 085	1 100	1 100	1 144	1 204	1 270
<i>Transmission & Reticulation</i>		680	1 552	1 370	1 085	1 100	1 100	1 144	1 204	1 270
Infrastructure - Water		488	454	570	280	290	290	380	422	468
<i>Reticulation</i>		488	454	570	280	290	290	380	422	468
Infrastructure - Sanitation		466	615	327	1 600	1 600	1 600	1 300	1 776	1 971
<i>Reticulation</i>		466	615	327						
<i>Sewerage purification</i>					1 600	1 600	1 600	1 300	1 776	1 971
Infrastructure - Other		77	248	660	250	220	220	200	278	308
<i>Waste Management</i>		77	248	660	250	220	220	200	278	308
Community		241	303	639	1 017	1 017	1 017	1 141	1 223	878
Parks & gardens		151	173	190	80	80	80	75	100	100
Sportsfields & stadia		22	56	58	109	62	62	120	121	133
Community halls		17	50	57	180	140	140	160	200	222
Fire, safety & emergency		51	24	66		-	-			
Security and policing				70	12	8	8	15	13	17
Cemeteries				199	80	80	80	75	78	97
Other					556	647	647	696	711	309
Other assets		883	1 404	2 054	-	-	-	-	-	-
Other		883	1 404	2 054						
Total Repairs and Maintenance Expenditure	1	3 129	5 534	6 678	5 782	5 812	5 812	5 870	6 777	6 958

3.3. Analysis of Capital Budget

Tswelopele Local Municipality capital budget is funded through Municipal Infrastructure Grant

The following are the major capital projects budgeted for:

- Construction of sewerage network
- Upgrading of Sportsfields
- Paving of Roads

The detailed Capital budget is on SA 36.

4. Annual budget tables

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

FS183 Tswelopele - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	5 068	6 571	7 478	4 085	4 085	4 085	4 085	4 958	5 394	5 873
Service charges	24 897	27 755	32 202	34 671	34 671	34 671	34 671	38 171	41 989	46 187
Investment revenue	738	816	419	420	730	730	730	760	811	862
Transfers recognised - operational	50 753	58 193	65 740	65 449	65 449	65 449	65 449	66 028	65 384	62 029
Other own revenue	3 072	2 344	2 925	2 666	1 912	1 912	1 912	1 976	2 480	2 230
Total Revenue (excluding capital transfers and contributions)	84 528	95 679	108 765	107 291	106 847	106 847	106 847	111 893	116 057	117 181
Employee costs	31 250	32 664	38 525	43 516	40 128	40 128	40 128	45 881	47 257	48 164
Remuneration of councillors	3 723	3 670	-	4 859	4 859	4 859	4 859	4 794	5 101	5 427
Depreciation & asset impairment	22 820	19 753	19 331	-	-	-	-	-	-	-
Finance charges	2 060	1 998	-	2 107	2 107	2 107	2 107	2 107	2 107	2 107
Materials and bulk purchases	17 647	24 839	28 338	27 532	29 012	29 012	29 012	27 970	29 775	30 376
Transfers and grants	-	-	-	4 600	-	-	-	-	-	-
Other expenditure	29 045	31 390	39 481	24 509	33 300	33 300	33 300	33 546	33 999	34 342
Total Expenditure	106 545	114 316	125 674	107 122	109 406	109 406	109 406	114 297	118 239	120 416
Surplus/(Deficit)	(22 017)	(18 637)	(16 909)	169	(2 559)	(2 559)	(2 559)	(2 404)	(2 182)	(3 235)
Transfers recognised - capital	14 323	39 504	32 673	28 809	28 809	28 809	28 809	23 703	16 186	16 726
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Capital expenditure & funds sources										
Capital expenditure	14 426	40 095	30 284	31 309	33 809	33 809	33 809	23 703	16 186	16 726
Transfers recognised - capital	14 323	39 504	29 877	28 809	33 809	33 809	33 809	23 703	16 186	16 726
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103	590	408	2 500	-	-	-	-	-	-
Total sources of capital funds	14 426	40 095	30 284	31 309	33 809	33 809	33 809	23 703	16 186	16 726

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

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		25 506	86 158	50 514	15 001	14 646	14 646	16 817	16 861	17 619
Executive and council		769	527	3 342	3 428	3 078	3 078	4 318	3 210	3 332
Budget and treasury office		18 083	69 039	38 147	6 727	7 047	7 047	6 826	7 527	8 410
Corporate services		6 655	16 591	9 025	4 846	4 521	4 521	5 673	6 125	5 878
<i>Community and public safety</i>		3 658	20 693	6 918	8 976	8 982	8 982	8 204	7 584	8 572
Community and social services		2 179	14 772	4 755	2 285	2 291	2 291	2 655	2 871	2 900
Sport and recreation		–	5 921	583	4 809	4 809	4 809	3 504	2 561	3 357
Public safety		1 479	–	1 580	1 882	1 882	1 882	2 045	2 152	2 314
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		(138)	30	14	642	621	621	46	7 935	12 579
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		(138)	30	14	642	621	621	46	7 935	12 579
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		69 825	28 302	83 947	111 482	111 480	111 408	110 529	99 863	95 138
Electricity		29 219	16 738	36 403	39 782	39 734	39 734	41 839	45 732	45 755
Water		16 394	4 631	18 783	19 101	19 098	19 098	19 224	19 021	18 125
Waste water management		14 881	4 491	17 618	41 458	41 507	41 507	38 114	23 409	19 717
Waste management		9 330	2 442	11 143	11 141	11 141	11 068	11 353	11 702	11 541
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	98 851	135 183	141 393	136 100	135 729	135 656	135 596	132 243	133 907
Expenditure - Standard										
<i>Governance and administration</i>		54 406	49 812	54 609	36 671	38 238	38 238	42 268	43 924	37 591
Executive and council		32 522	27 539	30 620	11 673	13 564	13 564	15 916	15 427	16 619
Budget and treasury office		13 481	13 142	14 327	16 839	17 565	17 565	17 426	18 904	19 915
Corporate services		8 403	9 131	9 663	8 160	7 109	7 109	8 926	9 593	1 057
<i>Community and public safety</i>		10 865	11 791	12 976	11 938	12 624	12 624	13 128	13 825	14 865
Community and social services		10 130	10 083	10 232	9 940	10 891	10 891	10 958	11 544	12 412
Sport and recreation		86	934	1 362	117	67	67	125	129	139
Public safety		649	774	1 382	1 882	1 665	1 665	2 045	2 152	2 314
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		7 404	10 016	10 839	9 874	8 132	8 132	10 063	10 778	11 580
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		7 404	10 016	10 839	9 874	8 132	8 132	10 063	10 778	11 580
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		33 869	42 696	47 208	48 639	50 412	50 412	48 839	49 711	56 380
Electricity		19 342	22 402	25 373	23 098	25 458	25 458	23 511	21 596	26 205
Water		4 468	6 759	8 129	9 192	10 096	10 096	9 288	10 105	11 002
Waste water management		5 560	6 489	8 281	9 203	9 241	9 241	8 916	9 988	10 558
Waste management		4 500	7 047	5 427	7 146	5 617	5 617	7 124	8 022	8 615
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	106 545	114 316	125 632	107 122	109 406	109 406	114 297	118 239	120 416
Surplus/(Deficit) for the year		(7 693)	20 867	15 761	28 978	26 323	26 251	21 299	14 004	13 491

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

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Executive and Council		769	527	3 342	3 428	3 078	3 078	4 318	3 210	3 332
Vote 2 - Budget and Treasury Office		18 083	69 039	38 147	6 727	7 047	7 047	6 826	7 527	8 410
Vote 3 - Community and Social Services		2 179	14 772	4 755	2 285	2 291	2 291	2 655	2 871	2 900
Vote 4 - Public Safety		1 479	-	1 580	1 882	1 882	1 882	2 045	2 152	2 314
Vote 5 - Sport and Recreation		-	5 921	583	4 809	4 809	4 809	3 504	2 561	3 357
Vote 6 - Waste Management		9 330	2 442	11 143	11 141	11 068	11 068	11 353	11 702	11 541
Vote 7 - Waste Water Management		14 881	4 491	17 618	41 458	41 507	41 507	38 114	23 409	19 717
Vote 8 - Road Transport		(138)	30	18	642	621	621	46	7 935	12 579
Vote 9 - Water		16 394	4 631	18 783	19 101	19 098	19 098	19 224	19 021	18 125
Vote 10 - Electricity		29 219	17 055	36 403	39 782	39 734	39 734	41 839	45 732	45 755
Vote 11 - Corporate Services		6 655	16 591	9 025	4 846	4 521	4 521	5 673	6 125	5 878
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	98 851	135 500	141 397	136 100	135 656	135 656	135 596	132 243	133 907
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		32 522	27 539	30 619	11 673	13 564	13 564	15 916	15 427	16 619
Vote 2 - Budget and Treasury Office		13 481	13 142	14 327	16 839	17 565	17 565	17 426	18 904	19 915
Vote 3 - Community and Social Services		10 130	10 083	10 232	9 940	10 891	10 891	10 958	11 544	12 412
Vote 4 - Public Safety		649	774	1 382	1 882	1 665	1 665	2 045	2 152	2 314
Vote 5 - Sport and Recreation		86	934	1 362	117	67	67	125	129	139
Vote 6 - Waste Management		4 500	7 047	5 427	7 146	5 617	5 617	7 124	8 022	8 615
Vote 7 - Waste Water Management		5 560	6 489	8 281	9 203	9 241	9 241	8 916	9 988	10 558
Vote 8 - Road Transport		7 404	10 016	10 839	9 874	8 132	8 132	10 063	10 778	11 580
Vote 9 - Water		4 468	6 759	8 129	9 192	10 096	10 096	9 288	10 105	11 002
Vote 10 - Electricity		19 326	22 718	25 373	23 098	25 458	25 458	23 511	21 596	26 205
Vote 11 - Corporate Services		8 419	9 131	9 663	8 160	7 109	7 109	8 926	9 593	1 057
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	106 545	114 632	125 632	107 122	109 406	109 406	114 297	118 239	120 416
Surplus/(Deficit) for the year	2	(7 693)	20 867	15 764	28 978	26 251	26 251	21 299	14 004	13 491

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	5 068	6 571	7 478	3 485	3 485	3 485	3 485	4 358	4 794	5 273
Property rates - penalties & collection charges				1	600	600	600	600	600	600	600
Service charges - electricity revenue	2	13 088	15 760	19 646	21 703	21 703	21 703	21 703	23 977	26 375	29 012
Service charges - water revenue	2	4 981	5 112	4 915	5 312	5 312	5 312	5 312	5 619	6 181	6 799
Service charges - sanitation revenue	2	4 443	4 441	4 926	4 893	4 893	4 893	4 893	5 480	6 028	6 631
Service charges - refuse revenue	2	2 385	2 442	2 715	2 763	2 763	2 763	2 763	3 095	3 405	3 745
Service charges - other											
Rental of facilities and equipment		440	390	883	625	316	316	316	688	694	111
Interest earned - external investments		738	816	419	420	730	730	730	760	811	862
Interest earned - outstanding debtors		341	265	104	-	-	-	-	-	-	-
Dividends received		-	69	259	100	100	100	100	100	100	100
Fines		133	96	259	195	90	90	90	375	386	419
Licences and permits		8	1	1	-	-	-	-	0	0	0
Agency services				195	-	-	-	-	-	-	-
Transfers recognised - operational		50 753	58 193	65 740	65 449	65 449	65 449	65 449	66 028	65 384	62 029
Other revenue	2	2 151	1 522	1 065	1 546	1 406	1 406	1 406	813	1 300	1 600
Gains on disposal of PPE				159	200						
Total Revenue (excluding capital transfers and contributions)		84 528	95 679	108 765	107 291	106 847	106 847	106 847	111 893	116 057	117 181
Expenditure By Type											
Employee related costs	2	31 250	32 664	38 525	43 516	40 128	40 128	40 128	45 881	47 257	48 164
Remuneration of councillors		3 723	3 670	-	4 859	4 859	4 859	4 859	4 794	5 101	5 427
Debt impairment	3	7 359	6 260	-	2 501	2 501	2 501	2 501	2 501	2 571	2 648
Depreciation & asset impairment	2	22 820	19 753	19 331	-	-	-	-	-	-	-
Finance charges		2 060	1 998	-	2 107	2 107	2 107	2 107	2 107	2 107	2 107
Bulk purchases	2	17 647	24 839	28 338	21 750	23 200	23 200	23 200	22 100	22 998	23 418
Other materials	8				5 782	5 812	5 812	5 812	5 870	6 777	6 958
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	4 600	-	-	-	-	-	-
Other expenditure	4, 5	21 686	25 130	39 414	22 009	30 799	30 799	30 799	31 046	31 429	31 695
Loss on disposal of PPE				67							
Total Expenditure		106 545	114 316	125 674	107 122	109 406	109 406	109 406	114 297	118 239	120 416
Surplus/(Deficit)		(22 017)	(18 637)	(16 909)	169	(2 559)	(2 559)	(2 559)	(2 404)	(2 182)	(3 235)
Transfers recognised - capital		14 323	39 504	32 673	28 809	28 809	28 809	28 809	23 703	16 186	16 726
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Taxation											
Surplus/(Deficit) after taxation		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491

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

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	154	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	5 921	963	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		14 323	25 015	28 914	24 000	24 000	24 000	24 000	20 199	5 736	900
Vote 8 - Road Transport		-	535	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	8 415	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	14 323	40 040	29 877	24 000	24 000	24 000	24 000	20 199	5 736	900
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		37	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	55	153	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	4 809	4 809	4 809	4 809	3 504	2 561	3 357
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	2 500	5 000	5 000	5 000	-	7 889	12 469
Vote 9 - Water		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		66	-	255	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		103	55	408	7 309	9 809	9 809	9 809	3 504	10 450	15 826
Total Capital Expenditure - Vote		14 426	40 095	30 284	31 309	33 809	33 809	33 809	23 703	16 186	16 726

FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		7 797	15 220	14 111	7 079	7 079	7 079	7 079	5 000	6 500	7 956
Call investment deposits	1	–	–	–	2 425	2 425	2 425	2 425	1 500	1 500	1 500
Consumer debtors	1	7 433	7 097	7 681	4 835	4 835	4 835	4 835	7 049	4 049	1 049
Other debtors		4 588	5 871	3 652	3 500	3 500	3 500	3 500	2 694	3 956	4 126
Current portion of long-term receivables						–					
Inventory	2	89	166	220	75	75	75	75	50	65	55
Total current assets		19 907	28 354	25 664	17 914	17 914	17 914	17 914	16 293	16 070	14 686
Non current assets											
Long-term receivables											
Investments					212	212	212	212	212	212	212
Investment property		18 249	23 876	23 876	13 066	13 066	13 066	13 066	13 066	13 066	13 066
Investment in Associate											
Property, plant and equipment	3	301 555	316 933	358 208	334 101	358 601	358 601	358 601	382 304	398 490	415 216
Agricultural											
Biological		1 067	817	1 131	990	990	990	990	990	990	990
Intangible		50	12	19	12	12	12	12	12	12	12
Other non-current assets		835	823	897	823	823	823	823	823	823	823
Total non current assets		321 756	342 461	384 132	349 205	373 705	373 705	373 705	397 408	413 594	430 320
TOTAL ASSETS		341 663	370 815	409 795	367 118	391 619	391 619	391 619	413 700	429 664	445 005
LIABILITIES											
Current liabilities											
Bank overdraft	1			–							
Borrowing	4	977	–	1 694	550	550	550	550	550	550	550
Consumer deposits		452	479	538	375	375	375	375	250	265	280
Trade and other payables	4	18 000	27 278	17 585	13 137	12 500	12 500	12 500	10 500	10 500	10 500
Provisions		798	867	490							
Total current liabilities		20 227	28 624	20 307	14 062	13 425	13 425	13 425	11 300	11 315	11 330
Non current liabilities											
Borrowing		14 546	13 394	12 209	13 732	13 732	13 732	13 732	13 182	13 127	12 577
Provisions		7 243	8 284	18 684	3 501	3 501	3 501	3 501	3 617	3 617	3 617
Total non current liabilities		21 790	21 678	30 893	17 233	17 233	17 233	17 233	16 799	16 744	16 194
TOTAL LIABILITIES		42 016	50 302	51 201	31 295	30 658	30 658	30 658	28 099	28 059	27 524
NET ASSETS	5	299 647	320 514	358 595	335 823	360 960	360 960	360 960	385 602	401 605	417 482
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		299 647	320 514	358 595	336 460	360 960	360 960	360 960	385 602	401 605	417 482
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	299 647	320 514	358 595	336 460	360 960	360 960	360 960	385 602	401 605	417 482

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		32 343	45 253	38 786	41 222	39 419	39 419	39 419	43 129	47 382	52 060
Government - operating	1	65 077	96 762	95 868	65 449	65 449	65 449	65 449	66 028	65 384	62 029
Government - capital	1				28 809	28 809	28 809	28 809	23 703	16 186	16 726
Interest		738	816	419	420	730	730	730	760	811	862
Dividends		15	69	146		100	100	100	100	100	100
Payments											
Suppliers and employees		(82 333)	(92 392)	(102 351)	(97 914)	(104 799)	(104 799)	(104 799)	(109 690)	(113 562)	(115 662)
Finance charges		(2 072)	(1 604)	(3 292)	(2 107)	(2 107)	(2 107)	(2 107)	(2 107)	(2 107)	(2 107)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 768	48 903	29 576	35 879	27 601	27 601	27 601	21 923	14 195	14 009
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		300	103	155	200	200	200	200	-	-	-
Decrease (Increase) in non-current debtors		(119)									
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(14 366)	(40 228)	(30 414)	(31 309)	(33 809)	(33 809)	(33 809)	(23 703)	(16 186)	(16 726)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 185)	(40 125)	(30 259)	(31 109)	(33 609)	(33 609)	(33 609)	(23 703)	(16 186)	(16 726)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		182									
Increase (decrease) in consumer deposits		154									
Payments											
Repayment of borrowing		(1 226)	(1 357)	(428)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(890)	(1 357)	(428)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET INCREASE/ (DECREASE) IN CASH HELD		(1 306)	7 422	(1 110)	4 267	(6 511)	(6 511)	(6 511)	(2 283)	(2 495)	(3 221)
Cash/cash equivalents at the year begin:	2	9 105	7 798	15 220	15 220	15 220	15 220	15 220	8 709	6 426	3 931
Cash/cash equivalents at the year end:	2	7 798	15 220	14 110	19 487	8 709	8 709	8 709	6 426	3 931	711

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	7 798	15 220	14 110	19 487	8 709	8 709	8 709	6 426	3 931	711
Other current investments > 90 days		(2)	0	1	(9 982)	795	795	795	74	4 069	8 745
Non-current assets - Investments	1	-	-	-	212	212	212	212	212	212	212
Cash and investments available:		7 797	15 220	14 111	9 716	9 716	9 716	9 716	6 712	8 212	9 668
Application of cash and investments											
Unspent conditional transfers		2 320	2 546	-	637	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	3 910	8 699	7 165	4 145	4 402	4 402	4 402	1 163	2 878	5 529
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		6 231	11 245	7 165	4 782	4 402	4 402	4 402	1 163	2 878	5 529
Surplus(shortfall)		1 566	3 975	6 946	4 934	5 314	5 314	5 314	5 549	5 334	4 139

References

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	14 426	40 095	29 322	26 500	29 000	29 000	20 199	5 736	900
Infrastructure - Road transport		-	-	-	2 500	5 000	5 000	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		14 120	34 462	28 914	24 000	24 000	24 000	20 199	5 736	900
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		14 120	34 462	28 914	26 500	29 000	29 000	20 199	5 736	900
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	5 000	-	-	-	-	-	-	-
Other assets	6	306	632	408	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	963	4 809	4 809	4 809	3 504	10 450	15 826
Infrastructure - Road transport		-	-	-	-	-	-	-	7 889	12 469
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	7 889	12 469
Community		-	-	963	4 809	4 809	4 809	3 504	2 561	3 357
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	2 500	5 000	5 000	-	7 889	12 469
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		14 120	34 462	28 914	24 000	24 000	24 000	20 199	5 736	900
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		14 120	34 462	28 914	26 500	29 000	29 000	20 199	13 625	13 369
Community		-	-	963	4 809	4 809	4 809	3 504	2 561	3 357
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	5 000	-	-	-	-	-	-	-
Other assets		306	632	408	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	14 426	40 095	30 284	31 309	33 809	33 809	23 703	16 186	16 726

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets										
Water:										
Piped water inside dwelling	1	1 702	1 702	1 702	4 473	4 473	4 473	4 473	4 473	4 473
Piped water inside yard (but not in dwelling)	2	10 830	10 830	10 830	7 519	7 519	7 519	7 519	7 519	7 519
Using public tap (at least min.service level)	4									
Other water supply (at least min.service level)	2									
<i>Minimum Service Level and Above sub-total</i>		12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12 128	12 128	12 128	11 884	11 884	11 884	11 884	11 884	11 884
Flush toilet (with septic tank)		404	404	404	108	108	108	108	108	108
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Energy:										
Electricity (at least min.service level)		1 375	1 375	1 375	1 458	1 458	1 458	1 458	1 458	1 458
Electricity - prepaid (min.service level)		11 157	11 157	11 157	10 534	10 534	10 534	10 534	10 534	10 534
<i>Minimum Service Level and Above sub-total</i>		12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Electricity (< min.service level)										
Electricity - prepaid (< min.service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Refuse:										
Removed at least once a week		12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
<i>Minimum Service Level and Above sub-total</i>		12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	12 532	12 532	12 532	11 992	11 992	11 992	11 992	11 992	11 992
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	12 532	12 532	12 532	12 532	12 532	12 532	12 532	12 532	12 532
Sanitation (free minimum level service)		2 900	2 875	2 875	2 875	2 875	2 875	2 875	2 875	2 875
Electricity/other energy (50kwh per household per month)		12 532	12 532	12 532	12 532	2 875	2 875	2 875	2 875	2 875
Refuse (removed at least once a week)		2 900	2 875	2 875	2 875	2 875	2 875	2 875	2 875	2 875
Cost of Free Basic Services provided (R'000)										
Water (6 kilolitres per household per month)	8	263	263	263	266	266	266	266	266	266
Sanitation (free sanitation service)		105	104	104	142	142	142	142	142	142
Electricity/other energy (50kwh per household per month)		398	505	505	603	603	603	603	603	603
Refuse (removed once a week)		70	69	69	98	98	98	98	98	98
Total cost of FBS provided (minimum social package)		836	942	942	1 109	1 109	1 109	1 109	1 109	1 109
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		36	36	36	36	36	36	36	36	36
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)										
Property rates (R15 000 threshold rebate)	9	129	129	129	129	129	129	129	129	129
Property rates (other exemptions, reductions and rebates)		2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570
Water		3 158	3 158	3 158	3 195	3 195	3 195	3 195	3 195	3 195
Sanitation		1 263	1 252	1 252	1 699	1 699	1 699	1 699	1 699	1 699
Electricity/other energy		4 770	6 058	6 058	7 237	7 237	7 237	7 237	7 237	7 237
Refuse		840	833	833	1 179	1 179	1 179	1 179	1 179	1 179
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		12 732	14 002	14 002	16 009	16 009	16 009	16 009	16 009	16 009

5. Explanatory notes to budget

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

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

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

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

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

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

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

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

Explanatory Notes to Table A2

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

Explanatory Note to Table A3

1. Table A3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. From the above it can be seen that all trading services are making surpluses, and this is attributable to the following
 - a. Council proposes a 15% on electricity tariffs
 - b. An increase of 10% on refuse rates, 10% on sewerage and 10% on water
 - c. 15% Increase for Property rates
 - d. Cut on non-priority spending
3. Profits made on this services are used to subsidise non-trading services

4. The anticipated revenue expected from Property rates has decreased and this is due to the fact that municipality didn't collect as much as it anticipated.

Explanatory note on table A4

1. Total revenue is R 111 000 000 for 2014/2015, and it increases over the medium
2. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Tswelopele Local Municipality
3. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
4. Major component of expenditure relates to employee costs, which accounts for 38% of the total expenditure
5. Transfers recognised – capital is decreasing over the mid-term and this is due to the decrease in the population of the community of Tswelopele Local Municipality according to Census 2011 data.

Explanatory note on Table A5

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

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

Explanatory Notes to Table A6

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

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

Explanation to Table A8

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

Explanatory note to table A8

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. Considering the requirements of section 18 of the MFMA, it can be concluded that the Final budget for 2013/14 MTREF is funded because Municipality anticipates making a profit over the MTREF.

Explanatory Note for Table A9

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

Explanatory notes to Table A10

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for 3700 households to be registered as indigent in 2013/14, and therefore entitled to receiving Free Basic Services.

PART 2

1. Municipal budget process

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

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

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget timeline schedule in line with the applicable legislation. The IDP process plan and budget timeline schedule were tabled to Council during August 2013. However, adherence to these plans was not achieved as the processes were not undertaken exactly at the dates that were indicated in the plans.

As per the budget timelines all the department heads were asked to give their inputs on the annual budget. They were given until the end of November 2013, in order to allow the Budget & Treasury Office to undertake the technical compilation of the annual budget. The Budget & Treasury Office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to Council at the end of March 2014 as stipulated in the MFMA.

Council having approved the draft budget, the municipality embarked on the public participation process. Annual budget and IDP of the municipality were placed at municipal offices and libraries and communities and relevant stakeholders were requested to provide inputs on the tabled budget. The Mayor, assisted by Councillors and Municipal Officials embarked on the community consultations at various wards within the municipality.

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

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

The annual review of the Integrated Development Plan is a legislative requirement in terms of section 34 of the Municipal Systems Act. It stipulates that a Municipal Council must review its integrated plan annually in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its integrated development plan in accordance with a prescribed process. The Annual Budget and the IDP are inextricably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act in 2004.

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

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

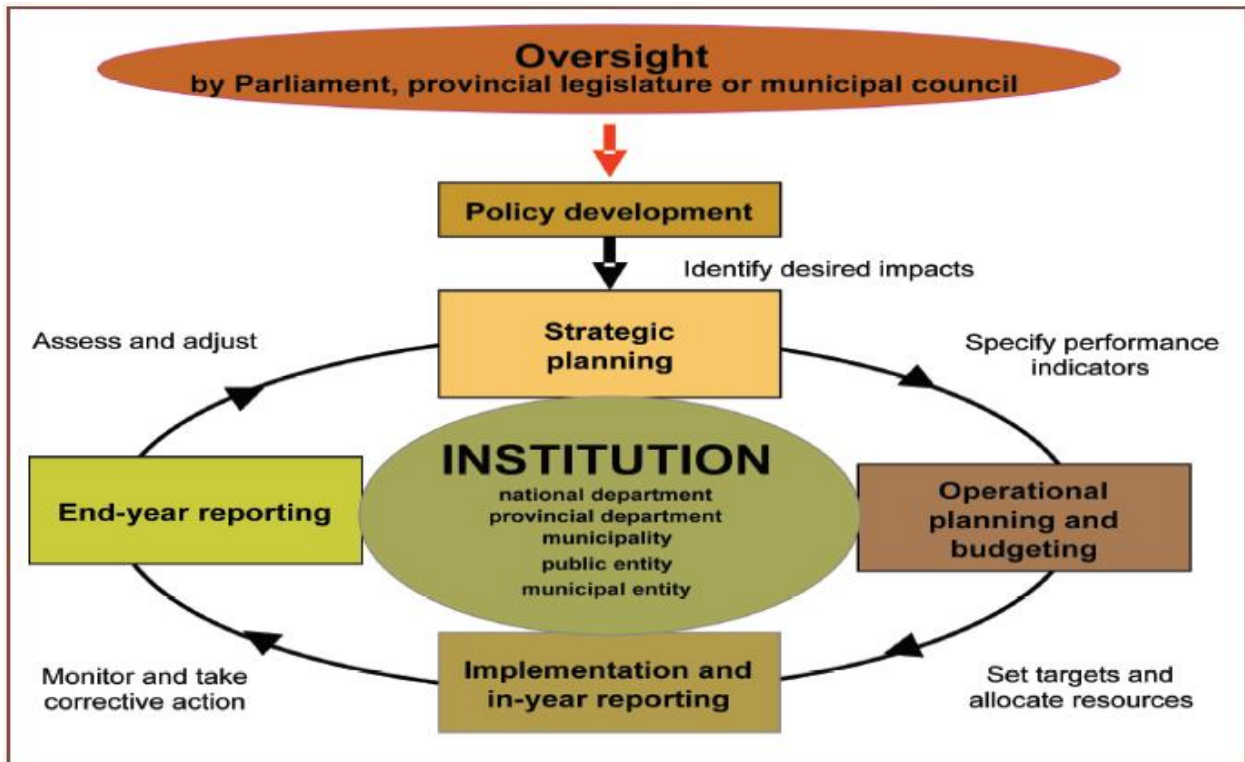
For the 2014/15 financial year, quite substantial effort has been devoted towards ensuring that the Integrated Development Plan and Annual Budget are aligned as required by the MFMA. The process of reconciling financial plan to its Integrated Development Plan created a whole new method of budgeting at the municipality. Council will in the future ensure that priorities within the budget are focused towards its strategies and objectives.

Plans have been put in place for implementation during the 2014/15 financial year, to improve linkage between the IDP and Annual Budget. Furthermore, financial resources have been allocated to operationalize performance management at the municipality. The municipality view the public participation and performance management is one of the important factors during 2014/15 financial. As such the municipality included in its budget and IDP the improvement in ward consultation and the total project value is R120 000 and the funding is entirely from Municipal Systems Improvement Grant (MSIG).

3. Measurable performance objectives and indicators

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

Graph 8 - Planning and Reporting Cycle



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

Graph 8 – PMS Process



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

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

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

Table SA 8

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.4%	3.1%	2.9%	2.6%	2.6%	2.6%	2.6%	2.4%	2.4%	2.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	9.9%	9.0%	8.0%	7.2%	7.2%	7.3%	6.2%	5.8%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.8	1.0	1.0	1.4	3.1	3.1	1.4	1.4	1.5	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	1.0	1.0	1.4	3.1	3.1	1.4	1.4	1.5	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.4	0.5	0.8	0.7	0.8	0.8	0.7	0.8	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		101.9%	102.1%	122.1%	100.6%	92.0%	92.0%	92.2%	100.2%	100.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			98.0%	102.1%	122.1%	100.6%	92.0%	92.0%	92.2%	100.2%	100.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.5%	14.3%	13.6%	8.8%	40.5%	40.5%	8.6%	7.8%	8.6%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	92.0%	95.0%	97.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		221.6%	212.6%	161.6%	116.9%	321.4%	321.4%	286.4%	131.5%	114.1%	107.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.7%	37.2%	34.3%	34.7%	33.1%	33.1%	33.6%	40.6%	41.4%	42.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.9%	41.1%	35.3%	37.5%	36.4%	36.4%		45.1%	46.7%	47.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.7%	3.7%	5.8%	7.6%	7.4%	7.4%		5.4%	5.9%	5.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.7%	29.6%	22.8%	2.2%	2.2%	2.2%	2.2%	2.0%	1.9%	1.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19.9	15.3	32.0	32.2	32.2	32.2	42.2	43.0	43.9	48.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36.5%	40.2%	38.1%	27.1%	117.2%	117.2%	24.8%	21.2%	21.7%	27.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	1.4	2.3	1.9	0.8	0.8	0.8	1.3	1.6	1.8

3.1. Performance indicators and Benchmarking

The following ratios are the analysis of performance of the Municipality for 2014/2015

- **Current Ratio**

The current ratio measures the ability of the municipality to pay off its short term liability, the ratio should be 2:1, to assets, however, the ratio of Tswelopele Local Municipality is almost 1:4, and this is not a good sign and the municipality may in future struggle to settle its liability

- **Gearing**

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

- **Creditors Management**

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

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

4. Overview of budget related policies

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

4.1. Review of credit control and debt collection policies

The collection rate of the municipality is currently between 65% - 75%, and it is because of this that the policy will be reviewed for 2014/2015 Financial Year. The Municipality aims to increase the collection rate to 85% by the end of 2014/2015 Financial Year

Despite a credible policy that has been adopted by Municipal Council for the 2013/14 financial year, there has been a great challenge in terms of its effective implementation. Failure to adhere to the policy and ineffective procedures has led increase in debtors. Robust credit control will come handy for the municipality to collect the budgeted revenue and the current outstanding debtors.

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

4.2. Asset Management Policy

The Municipality fully implemented generally recognised accounting principle (GRAP 17) and a policy on asset management was approved by council during 2011/2012 financial year. The Municipality does not plan to review this policy for 2014/2015 financial year.

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

4.3. Supply Chain Management Policy

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

No review was done to the policy that was approved in 2013/2014 financial year.

4.4. Budget and Virement Policy

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

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

4.5. Investment Policy

The cash management and investment policy was amended by Council for implementation during 2013/14 financial year. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves and conditional grants that needs to be cash-backed. There are no significant changes effected to the policy.

4.6. Tariff Policies

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

This is currently having negative impact on the budget as the current tariffs are not cost-reflective. The need has aroused to increase the tariff with rate higher than the inflation to catch up with the years where increases were not

implemented. Furthermore, to ensure financial sustainability, Council has to seriously review the blanket approach towards provision of free basic services (especially water and electricity). The Municipal Manager has made a recommendation that free basic services on electricity be given to indigent household (instant of all household within the municipality).

4.7. Property Rates Policy

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

Indigent Policy

The aim of the policy is to guide the municipality on the process of how to identify and register the indigent households in the Municipality. The indigent support policy was last reviewed during 2013/14 financial year and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water. There are no major changes to the policy other than the move to say, that only indigent household be provided with free basic electricity. There is a need for the development of free basic services policy and possible promulgation of the by-law. The policy is currently being reviewed, because the threshold for indigent households will be increased from the current R 2800.00 to R 3000.00.

4.8. Bad debt write off policy

The policy guides how and when the municipality should write off its debtors, the current debtor's book is over R36 million, and it is in the light of the above that the policy was reviewed. The reviewed policy was approved in May 2013. All this policies are available in all offices of the municipality. The policy will not be reviewed this financial year.

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

5. Overview of budget assumptions

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased; Sewerage 10%, Refuse 10%, water 10%, Electricity 15% and property rates 15%. Salaries are budgeted for an increase of 6.79%, this is informed by South African Local Bargaining Council collective agreement on salaries, the agreement was concluded in 2012, and it is effective until 2015. National Treasury MFMA circulars were used for other assumptions of the budget and the following are some of the assumptions made:

1. Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities with the vicinity;
2. That the revenue collection will not increase / improve by more than 12% from the 2013/14
3. Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations;
4. No allocations as per the 2014 annual Division of Revenue Act will be withheld / offset by the National Treasury or paid back to the National Revenue Fund due to non-spending/non-compliance to conditions of the grants;

5. Operational costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;
6. Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

6. Overview of the funding of the budget

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

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

Tswelopele local municipality operating budget totals R 111 000 000 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 23 703 000, and is funded from:

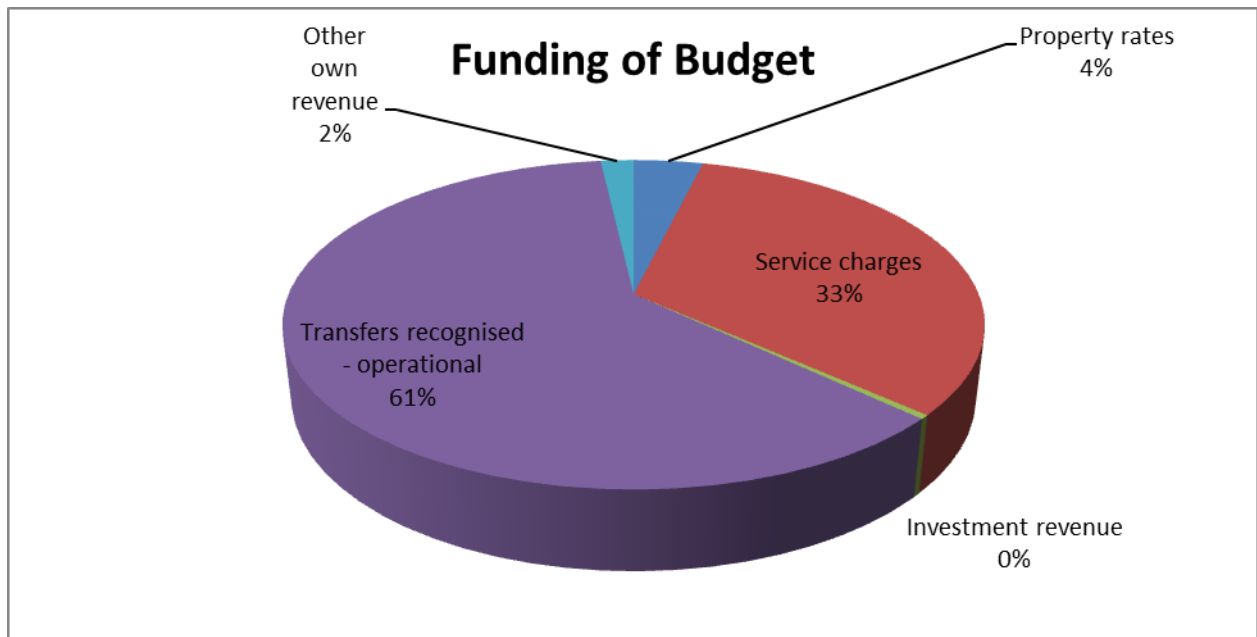
- Municipal Infrastructure Grant

The municipality collection rate is standing at between 65 - 75% and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 85% by December 2014,

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

The municipality equitable share is R 62 071 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 800 000, municipal systems improvement grant (MSIG) – R 934 000, EPWP Grant – R 1 223 000 and Municipal Infrastructure Grant – R 23 703 000, Total allocation are clearly distinguished in supporting table SA 20.

Graphical explanation of the Funding of the operating budget:



7. Expenditure on Allocations and Grant Programmes

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

- **Financial Management Grant**

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

- **Municipal Systems Improvement Grant**

Total allocation is R 934 000, the condition of the grant are the following:

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

The budget for the above conditions is as follows

- Improve ward Participation – R 120 000
- Master Plans – R 814 000

- **Municipal infrastructure grant**

The total allocation is R 23 703 000 and this amount will be spent on the following projects:

- Construction of sewerage network – Tikwana

- Upgrading of Sportsfields – Tikwana
- Upgrading of Sportsfields - Hoopstad

- **Expanded Public Works Grant**

As per the division of Revenue Act, the Municipality will receive R 1 223 000 for EPWP projects

8. Allocations made by the municipality

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

FS183 Tswelopele - Table A10 Basic service delivery measurement

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

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

9. Councillor and board members allowance and employee benefits

The increase on Councillor's Allowance has been budgeted at 6.79% for the 2014/15 financial year. The actual increase will be determined when the Government Gazette on the Upper Limits of Councillors is issued and the necessary processes as per the gazette will be followed prior to implementation.

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

The increase on councillor's allowance and employee benefit was according to the South African Local Bargaining Council collective agreement for period 2012 – 2015. An across the board increase of 6.79% was budgeted for, and increase on medical aid is budgeted at 50% of the total increase. The table below shows the detailed Employee costs:

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 967	2 104	3 167	3 414	3 414	3 414	3 320	3 532	3 758
Pension and UIF Contributions		287	316	413	512	512	512	498	530	564
Medical Aid Contributions		484	632	224	615	615	615	603	642	683
Motor Vehicle Allowance			802	976						
Cellphone Allowance			163		217	217	217	313	333	354
Housing Allowances										
Other benefits and allowances			800	206	100	100	100	70	74	79
Sub Total - Councillors		3 738	4 817	4 985	4 859	4 859	4 859	4 804	5 111	5 438
% increase	4		28.9%	3.5%	(2.5%)	-	-	(1.1%)	6.4%	6.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 270	2 382	2 599	3 574	3 574	3 574	3 688	3 924	4 175
Pension and UIF Contributions		489	986	1 030	630	630	630	550	585	622
Medical Aid Contributions					127	127	127	144	153	163
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	853	543	660	577	577	577	513	546	581
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	93	104	110	110	110	110	322	343	365
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 706	4 015	4 399	5 018	5 018	5 018	5 216	5 549	5 905
% increase	4		8.4%	9.6%	14.1%	-	-	3.9%	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		17 445	16 878	18 570	26 917	26 917	26 917	28 745	30 585	32 661
Pension and UIF Contributions		3 114	3 266	4 527	5 780	5 780	5 780	6 172	6 567	7 013
Medical Aid Contributions		2 810	1 766	2 160	2 218	2 218	2 218	2 368	2 520	2 691
Overtime		1 392	1 093	2 357	435	435	435	465	494	528
Performance Bonus										
Motor Vehicle Allowance	3	733	829	1 057	2 022	2 022	2 022	2 159	2 297	2 453
Cellphone Allowance	3				91	91	91	98	104	111
Housing Allowances	3	20	84	96	77	77	77	83	88	94
Other benefits and allowances	3	1 564	909	4 400	957	957	957	566	602	643
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		27 078	24 825	33 167	38 498	38 498	38 498	40 655	43 257	46 194
% increase	4		(8.3%)	33.6%	16.1%	-	-	5.6%	6.4%	6.8%
Total Parent Municipality		34 522	33 657	42 551	48 374	48 374	48 374	50 675	53 918	57 537
			(2.5%)	26.4%	13.7%	-	-	4.8%	6.4%	6.7%

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

10. Monthly target for revenue, expenditure and cash flow

The table below shows the targeted monthly revenue of the municipality, expenditure and cashflow:

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		363	363	363	363	363	363	363	363	363	363	363	365	4 358	4 794	5 273
Property rates - penalties & collection charges													600	600	600	600
Service charges - electricity revenue		1 370	1 290	1 170	1 099	1 160	1 366	1 270	1 399	1 999	3 699	3 599	4 560	23 977	26 375	29 012
Service charges - water revenue		399	370	230	597	699	498	498	599	660	370	308	393	5 619	6 181	6 799
Service charges - sanitation revenue		457	687	988	670	270	560	126	270	396	266	399	394	5 480	6 028	6 631
Service charges - refuse revenue		258	126	270	237	127	430	265	240	199	327	269	348	3 095	3 405	3 745
Service charges - other													-	-	-	
Rental of facilities and equipment		57	51	50	26	24	26	58	60	66	159	60	53	688	694	111
Interest earned - external investments		106	50	60	43	99	24	43	28	190	59	48	12	760	811	862
Interest earned - outstanding debtors													-	-	-	
Dividends received							50						50	100	100	100
Fines		27	15	24	13	37	87	3	25	66	13	46	21	375	386	419
Licences and permits													0	0	0	0
Agency services													-	-	-	-
Transfers recognised - operational		33 053	-	-	-	20 690	-	-	-	12 284	-	-	0	66 028	65 384	62 029
Other revenue		266	51	3	27	76	27	12	13	127	12	16	185	813	1 300	1 600
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contributions)		36 355	3 001	3 156	3 073	23 543	3 429	2 637	2 995	16 348	5 267	5 107	6 981	111 893	116 057	117 181
Expenditure By Type																
Employee related costs		3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 827	45 881	47 257	48 164
Remuneration of councillors		400	400	400	400	400	400	400	400	400	400	400	399	4 794	5 101	5 427
Debt impairment													2 501	2 501	2 571	2 648
Depreciation & asset impairment													-	-	-	-
Finance charges							1 054						1 053	2 107	2 107	2 107
Bulk purchases		2 360	2 137	1 760	1 107	1 266	1 327	1 160	1 017	1 026	2 370	3 237	3 336	22 100	22 998	23 418
Other materials		233	13	214	215	214	13	1 260	2 360	50	160	600	540	5 870	6 777	6 958
Contracted services													-	-	-	-
Transfers and grants													-	-	-	-
Other expenditure		3 598	2 155	1 327	1 257	3 266	1 260	3 660	2 155	3 660	2 699	3 127	2 884	31 046	31 429	31 695
Loss on disposal of PPE													-	-	-	-
Total Expenditure		10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416
Surplus/(Deficit)		25 942	(5 525)	(4 366)	(3 728)	14 575	(4 446)	(7 665)	(6 758)	7 390	(4 184)	(6 079)	(7 559)	(2 404)	(2 182)	(3 235)
Transfers recognised - capital		1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	2 032	2 473	2 168	2 208	23 703	16 186	16 726
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27 289	(3 863)	(2 256)	(1 595)	16 823	(2 799)	(6 203)	(4 546)	9 422	(1 711)	(3 911)	(5 351)	21 299	14 004	13 491
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	27 289	(3 863)	(2 256)	(1 595)	16 823	(2 799)	(6 203)	(4 546)	9 422	(1 711)	(3 911)	(5 351)	21 299	14 004	13 491

In July, November and March, the municipality expects to received huge revenue, this is due to the fact the equitable shares are transferred in July, November and in March, during the other months the revenue is more or less the same, the budgeted total revenue is R 111, 000,000 and this revenue increases over the medium term.

The increase in revenue is due to electricity, water, refuse and sewerage charges tariff increases.

The total budgeted expenditure is R 111 000 000, this means that the municipality anticipates making a surplus of R97 000. The increase of the expenditure was due to the increase of salaries by 6.79%, the increase of bulk- purchases by an average of 8% and the increases as informed by the average Consumer Price index (CPI) of 5.25% for the period starting form 1 January 2013 to 28 Feb 2014. The monthly capital expenditure is shown in the table on the next page:

Budgeted Monthly Capital Expenditure

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Community and Social Services													-	-	-	-
Vote 4 - Public Safety													-	-	-	-
Vote 5 - Sport and Recreation													-	-	-	-
Vote 6 - Waste Management													-	-	-	-
Vote 7 - Waste Water Management		1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Vote 8 - Road Transport													-	-	-	-
Vote 9 - Water													-	-	-	-
Vote 10 - Electricity													-	-	-	-
Vote 11 - Corporate Services													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Community and Social Services													-	-	-	-
Vote 4 - Public Safety													-	-	-	-
Vote 5 - Sport and Recreation		-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	2 561	3 357
Vote 6 - Waste Management													-	-	-	-
Vote 7 - Waste Water Management													-	-	-	-
Vote 8 - Road Transport													-	-	7 889	12 469
Vote 9 - Water													-	-	-	-
Vote 10 - Electricity													-	-	-	-
Vote 11 - Corporate Services													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	10 450	15 826
Total Capital Expenditure	2	1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703	16 186	16 726

Majority of capital expenditure is on infrastructure under the trading services under waste water management. The budgeted monthly cash flow is shown in the next page:

FS183 Tswelopele - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1			
Property rates	363	363	363	363	363	363	363	363	363	363	363	365	4 358	4 794	5 273	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	600	600	600	600	
Service charges - electricity revenue	1 370	1 290	1 170	1 099	1 160	1 366	1 270	1 399	1 999	3 699	3 599	4 560	23 977	26 375	29 012	
Service charges - water revenue	399	370	230	597	699	498	498	599	660	370	308	393	5 619	6 181	6 799	
Service charges - sanitation revenue	457	687	988	670	270	560	126	270	396	266	399	394	5 480	6 028	6 631	
Service charges - refuse revenue	258	126	270	237	127	430	265	240	199	327	269	348	3 095	3 405	3 745	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	57	51	50	26	24	26	58	60	66	159	60	53	688	694	111	
Interest earned - external investments	106	50	60	43	99	24	43	28	190	59	48	12	760	811	862	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	50	-	-	-	-	50	100	100	100	
Fines	27	15	24	13	37	87	3	25	66	13	46	21	375	386	419	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	0	0	0	0	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational	33 053	-	-	-	20 690	-	-	-	12 284	-	-	0	66 028	65 384	62 029	
Other revenue	266	51	3	27	76	27	12	13	127	12	16	185	813	1 300	1 600	
Cash Receipts by Source	36 355	3 001	3 156	3 073	23 543	3 429	2 637	2 995	16 348	5 267	5 107	6 981	111 893	116 057	117 181	
Other Cash Flows by Source																
Transfer receipts - capital	12 270	-	-	-	-	7 533	-	-	3 901	-	-	(0)	23 703	16 186	16 726	
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	48 625	3 001	3 156	3 073	23 543	10 962	2 637	2 995	20 249	5 267	5 107	6 981	135 596	132 243	133 907	
Cash Payments by Type																
Employee related costs	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 827	45 881	47 257	48 164	
Remuneration of councillors	400	400	400	400	400	400	400	400	400	400	400	399	4 794	5 101	5 427	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	2 501	2 501	2 571	2 648	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer	-	-	-	-	-	1 054	-	-	-	-	-	1 053	2 107	2 107	2 107	
Other materials	2 360	2 137	1 760	1 107	1 266	1 327	1 160	1 017	1 026	2 370	3 237	3 336	22 100	22 998	23 418	
Contracted services	233	13	214	215	214	13	1 260	2 360	50	160	600	540	5 870	6 777	6 958	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	3 598	2 155	1 327	1 257	3 266	1 260	3 660	2 155	3 660	2 699	3 127	2 884	31 046	31 429	31 695	
Cash Payments by Type	10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416	
Other Cash Flows/Payments by Type																
Capital assets	1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703	16 186	16 726	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	11 759	10 189	9 633	8 934	11 217	9 522	11 764	11 967	10 791	11 725	12 908	17 591	138 000	134 425	137 142	
NET INCREASE/(DECREASE) IN CASH HELD	36 865	(7 188)	(6 476)	(5 861)	12 326	1 440	(9 127)	(8 971)	9 458	(6 459)	(7 802)	(10 611)	(2 404)	(2 182)	(3 235)	
Cash/cash equivalents at the month/year begin:	8 709	45 574	38 387	31 910	26 049	38 376	39 816	30 689	21 718	31 176	24 717	16 915	8 709	6 304	4 123	
Cash/cash equivalents at the month/year end:	45 574	38 387	31 910	26 049	38 376	39 816	30 689	21 718	31 176	24 717	16 915	6 304	6 304	4 123	888	

The Municipality anticipates having a positive cash and cash equivalent for the next 3 financial year on the Medium term.

11. Contracts having future budgetary implications

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

12. Capital Expenditure Details

The total allocation for the 2014/15 financial year is R23 703 000 and this amount will be spent on the following major projects:

Construction of sewerage network: Tikwana
Upgrading of Sportsfields: Tikwana
Upgrading of Sportsfields: Hoopstad

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

:

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Administration		Equipment			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>			300						
Sewerage		Construction of Sewerage Network			Yes	<i>Infrastructure - Sanitation</i>	<i>Transmission & Reticulation</i>	56 345	21 215	23 400	19 399	4 886	0	5 - 7		New
Sports Grounds		Construction of Sports Grounds			Yes	<i>Community</i>	<i>Sportsfields & stadia</i>	10 835	3 000	4 809	3 504	2 561	3 357	3 & 5		Renewal
PMU		Furniture and Fittings			Yes	<i>Community</i>	<i>Furniture and other office equipment</i>			600	800	850	900			New
Public Works		Paving of Roads			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>	2 500		2 500	-	7 889	12 469			
Public Works		Vehicles			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>		8 400							
Electricity		Network			Yes	<i>Infrastructure - Electricity</i>	<i>Transmission & Reticulation</i>	400	400							
Electricity		Network			Yes	<i>Infrastructure - Water</i>	<i>Transmission & Reticulation</i>		500							
Electricity		Vehicles			Yes	<i>Other Assets</i>	<i>General vehicles</i>									
Cemeteries		Equipment			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>		1 756							
Parent Capital expenditure	1											23 703	16 186	16 726		

13. Legislation Compliance

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

1. In year reporting

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

2. Internship programme

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

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is on a draft stage

6. Annual Report

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

7. Integrated Development Plan

The IDP of the Municipality was approved on the 31st March 2014 together with the Budget of the municipality

8. Approval of the annual budget

The Annual budget of the Municipality was approved on the 31st March 2014.

9. Policies and bylaws

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

14. Quality Certificate



TSWELOPELE
LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

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9670

e-mail: toois@tswelopele.org

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Tshemedi Lucas Mkhwane**, the Municipal Manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name: _____

Signature: _____

Date: _____

15. Supporting tables (SA1 – SA37)

The following pages display all the supporting tables as per the requirements of Municipal Budget and Reporting Regulations of 2009:

FS183 Tswelopele - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	5 068	6 571	7 478	20 809	20 809	20 809	20 809	4 358	4 794	5 273
less Revenue Foregone					17 324	17 324	17 324	17 324			
Net Property Rates		5 068	6 571	7 478	3 485	3 485	3 485	3 485	4 358	4 794	5 273
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	13 088	15 760	19 646	21 703	21 703	21 703	21 703	23 977	26 375	29 012
less Revenue Foregone											
Net Service charges - electricity revenue		13 088	15 760	19 646	21 703	21 703	21 703	21 703	23 977	26 375	29 012
Service charges - water revenue											
Total Service charges - water revenue	6	4 981	5 112	4 915	5 312	5 312	5 312	5 312	5 619	6 181	6 799
less Revenue Foregone											
Net Service charges - water revenue		4 981	5 112	4 915	5 312	5 312	5 312	5 312	5 619	6 181	6 799
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		4 443	4 441	4 926	4 893	4 893	4 893	4 893	5 480	6 028	6 631
less Revenue Foregone											
Net Service charges - sanitation revenue		4 443	4 441	4 926	4 893	4 893	4 893	4 893	5 480	6 028	6 631
Service charges - refuse revenue											
Total refuse removal revenue	6	2 385	2 442	2 715	2 763	2 763	2 763	2 763	3 095	3 405	3 745
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		2 385	2 442	2 715	2 763	2 763	2 763	2 763	3 095	3 405	3 745
Other Revenue by source											
Connection Fees Electricity					15						
Connection Fees Water					8						
Gravel					30						
Grave fees					190						
Building Plan and Town Chart					10						
Other Revenue		2 151	1 522	1 065	1 293	1 406	1 406	1 406	813	1 300	1 600
Total 'Other' Revenue	3 1	2 151	1 522	1 065	1 546	1 406	1 406	1 406	813	1 300	1 600

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Community and Social Services	Vote 4 - Public Safety	Vote 5 - Sport and Recreation	Vote 6 - Waste Management	Vote 7 - Waste Water Management	Vote 8 - Road Transport	Vote 9 - Water	Vote 10 - Electricity	Vote 11 - Corporate Services	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	4 358					4 358
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	600					600
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	23 977	-					23 977
Service charges - water revenue		-	-	-	-	-	-	-	-	5 619	-	-					5 619
Service charges - sanitation revenue		-	-	-	-	-	-	5 480	-	-	-	-					5 480
Service charges - refuse revenue		-	-	-	-	-	3 095	-	-	-	-	-					3 095
Service charges - other		-	-	-	-	-	-	-	-	-	-	-					-
Rental of facilities and equipment		-	-	88	-	-	-	-	11	-	-	589					688
Interest earned - external investments		-	760	-	-	-	-	-	-	-	-	-					760
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-					-
Dividends received		-	100	-	-	-	-	-	-	-	-	-					100
Fines		-	-	-	250	-	-	-	-	25	100	-					375
Licences and permits		-	-	2	-	-	-	-	-	-	-	-					2
Agency services		-	-	-	-	-	-	-	-	-	-	-					-
Other revenue		-	183	232	-	-	1	51	35	16	69	127					712
Transfers recognised - operational		4 318	5 783	2 334	1 795	-	8 257	12 385	-	13 564	17 693	-					66 128
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-					-
Total Revenue (excluding capital transfers and cont		4 318	6 826	2 655	2 045	-	11 353	17 916	46	19 224	41 839	5 673	-	-	-	-	111 894
Expenditure By Type																	
Employee related costs		3 316	7 714	9 071	1 761	-	5 141	3 081	7 631	1 880	666	5 622					45 881
Remuneration of councillors		4 794	-	-	-	-	-	-	-	-	-	-					4 794
Debt impairment		-	-	-	-	-	330	750	-	660	61	700					2 501
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-					-
Finance charges		-	-	-	-	-	-	2 107	-	-	-	-					2 107
Bulk purchases		-	-	-	-	-	-	-	-	1 800	20 300	-					22 100
Other materials		80	215	321	15	120	200	1 300	1 705	380	1 144	390					5 870
Contracted services		-	-	-	-	-	-	-	-	-	-	-					-
Transfers and grants		4 318	2 834	-	-	-	-	-	-	-	-	-					7 152
Other expenditure		3 409	6 663	1 566	268	5	1 453	1 679	727	4 569	1 341	2 215					23 894
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-					-
Total Expenditure		15 916	17 426	10 958	2 045	125	7 124	8 916	10 063	9 288	23 511	8 927	-	-	-	-	114 298
Surplus/(Deficit)		(11 598)	(10 600)	(8 303)	-	(125)	4 229	8 999	(10 017)	9 936	18 328	(3 254)	-	-	-	-	(2 404)
Transfers recognised - capital						3 504		20 199									23 703
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(11 598)	(10 600)	(8 303)	-	3 379	4 229	29 198	(10 017)	9 936	18 328	(3 254)	-	-	-	-	21 299

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days					2 425	2 425	2 425	2 425	1 500	1 500	1 500
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	2 425	2 425	2 425	2 425	1 500	1 500	1 500
Consumer debtors											
Consumer debtors		29 663	31 707	32 569	36 000	36 000	36 000	36 000	42 000	41 000	40 000
Less: Provision for debt impairment		(22 230)	(24 610)	(24 888)	(31 166)	(31 166)	(31 166)	(31 166)	(34 951)	(36 951)	(38 951)
Total Consumer debtors	2	7 433	7 097	7 681	4 835	4 835	4 835	4 835	7 049	4 049	1 049
Debt impairment provision											
Balance at the beginning of the year		22 652	22 398		30 000	30 000	30 000	30 000	33 000	35 000	37 000
Contributions to the provision		7 360	6 260		2 501	2 501	2 501	2 501	2 501	2 501	2 501
Bad debts written off		(7 613)	(3 380)		(1 335)	(1 335)	(1 335)	(1 335)	(550)	(550)	(550)
Balance at end of year		22 398	25 279	-	31 166	31 166	31 166	31 166	34 951	36 951	38 951
Property, plant and equipment (PPE)											
PPE at cost/v aluation (ex cl. finance leases)		322 991	336 426	489 426	356 101	358 601	358 601	358 601	382 304	398 490	415 216
Leases recognised as PPE											
Less: Accumulated depreciation		21 436	19 493	131 218	22 000						
Total Property, plant and equipment (PPE)	2	301 555	316 933	358 208	334 101	358 601	358 601	358 601	382 304	398 490	415 216
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		977		1 694	550	550	550	550	550	550	550
Total Current liabilities - Borrowing		977	-	1 694	550	550	550	550	550	550	550
Trade and other payables											
Trade and other creditors		15 679	24 732	17 585	12 500	12 500	12 500	12 500	10 500	10 500	10 500
Unspent conditional transfers		2 320	2 546	-	637						
VAT											
Total Trade and other payables	2	18 000	27 278	17 585	13 137	12 500	12 500	12 500	10 500	10 500	10 500
Non current liabilities - Borrowing											
Borrowing		13 049	12 485	11 848	12 499	12 499	12 499	12 499	11 949	11 894	11 344
Finance leases (including PPP asset element)		1 497	909	361	1 233	1 233	1 233	1 233	1 233	1 233	1 233
Total Non current liabilities - Borrowing	4	14 546	13 394	12 209	13 732	13 732	13 732	13 732	13 182	13 127	12 577
Provisions - non-current											
Retirement benefits		6 871	7 900	5 106	3 384	3 384	3 384	3 384	3 500	3 500	3 500
List other major provision items											
Refuse landfill site rehabilitation		372	384	10 259	117	117	117	117	117	117	117
Long Service Awards				3 319							
Total Provisions - non-current		7 243	8 284	18 684	3 501	3 501	3 501	3 501	3 617	3 617	3 617
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		307 340	299 647	342 831	307 482	334 710	334 710	334 710	364 303	387 234	396 370
GRAP adjustments											
Restated balance		307 340	299 647	342 831	307 482	334 710	334 710	334 710	364 303	387 234	396 370
Surplus/(Deficit)		(7 693)	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	299 647	320 514	358 595	336 460	360 960	360 960	360 960	385 602	401 238	409 861
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	299 647	320 514	358 595	336 460	360 960	360 960	360 960	385 602	401 238	409 861

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Provide Basic Services	Provision of Water, Refuse, Electricity and Sewerage			39 709	106 157	28 619	111 482	111 038	111 038	110 529	99 863	95 138
Promote Sound Governance, Financial Stability and Institutional Transformation	Optimise Revenue Collection, Review of Organogram, update Municipal Website,			54 114	24 738	85 631	11 573	11 573	11 573	12 499	13 651	14 287
Economic Growth and Job Creation	Use labour intensive methods in delivering of services			2 127	(138)	30	642	642	642	46	7 935	12 579
Foster Public Participation	Ensure that councillors are easily accessible			2 702	769	527	3 428	3 428	3 428	4 318	3 210	3 332
Sports and Recreation	Encourage youth to participate in sports by making available sporting facilities which are well maintained			-	-	5 921	4 809	4 809	4 809	3 504	2 561	3 357
Public Safety	Ensure that proper by-law are implemented			-	1 479	-	1 882	1 882	1 882	2 045	2 152	2 314
Community and Social Services are accessible to all community members	Ensure that all Community and social services are accessible to all community members irrespective of race, gender or colour			200	2 179	20 711	2 285	2 285	2 285	2 655	2 871	2 900
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	98 852	135 183	141 438	136 100	135 656	135 656	135 596	132 243	133 907

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Provide Basic Services	Provide Basic services in terms of section 152 of the Constitution			33 853	43 013	45 699	48 639	50 923	50 923	48 839	49 711	56 380
Promote Sound Governance, Financial Stability and Institutional Transformation	Update the website in terms of section 75 of MFMA, SCM process must be transparent,			21 900	22 273	26 490	24 998	24 998	24 998	26 352	28 498	20 972
Economic Growth and Job Creation	Use labour intensive methods for service delivery			7 404	10 016	11 568	9 874	9 874	9 874	10 063	10 778	11 580
Foster Public Participation	Ensure that councillors are accessible to all community member, appoint ward com's			32 522	27 539	29 599	11 673	11 673	11 673	15 916	15 427	16 619
Sports and Recreation	Fight crime through sports and recreation, maintain and repair all sports facilities			86	934	1 052	117	117	117	125	129	139
Public Safety	Adopt and Implement relevant by-laws, manage disaster related issues			649	774	9 855	1 882	1 882	1 882	2 045	2 152	2 314
Community and Social Services are accessible to all community members	Ensure that all community services such as libraries and halls are maintained and			10 130	9 767	1 413	9 940	9 940	9 940	10 958	11 544	12 412

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

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Provide quality basic Services	Use labour intensive methods for provision of services	A		14 389	25 015	28 914	24 000	24 000	24 000	20 199	5 736	900
Sports and Recreation	Revenue collection improvements, update website, review organogram	B		–	5 921	963	4 809	4 809	4 809	3 504	2 561	3 357
Economic Growth	Use labour intensive methods for provision of services	C		–	535		–	–	–	–	–	–
Promote sound Governance, financial sustainability and institutional arrangements	Revenue collection improvements, update website, review organogram	D		–	8 470	408	–	–	–	–	–	–
Community Participation	Improve community participation, appoint ward communities	E		37	–		–	–	–	–	–	–
Community and Social Services	Maintain all community services, and make accessible social services	F		–	154		–	–	–	–	–	–
Public Safety	adopt and implement all relevant by-laws, ensure that all citizens abide by traffic act	G		–	–		–	–	–	–	–	–
Road Transport	Pave kilometres of road in Phahameng and Tikwana	H					2 500	5 000	5 000	–	7 889	12 469

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Waste Water Management										
Sewerage										
Sewerage Network										
Construction of Sewerage Network	Completion stages	50.0%	75.0%	100.0%	25.0%	25.0%	25.0%	50.0%	100.0%	0.0%
Sewerage										
Maintenance of Infrastructure	% Maintained and Rep	30.0%	25.0%	25.0%	12.5%	12.5%	12.5%	10.0%	10.0%	10.0%
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Road Transport										
Roads										
Paving of Roads	Kilometres paved	0.0%	0.0%	0.0%	15.0%	15.0%	15.0%	15.0%	30.0%	60.0%
Paving of Roads										
Maintenance of Roads										
Maintain all roads	Number of Roads Maint	12.0%	15.0%	15.0%	18.0%	18.0%	18.0%	20.0%	20.0%	20.0%
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Electricity										
Electricity										
Upgrade Electricity network										
Upgrade Electricity network	% of network upgraded	65.0%	70.0%	90.0%	80.0%	80.0%	80.0%	90.0%	92.0%	94.0%
Maintain Electricity network										
Electricity Network Maintained	% of network maintained	65.0%	70.0%	90.0%	80.0%	80.0%	80.0%	85.0%	87.0%	90.0%
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.1%	2.9%	0.3%	2.4%	2.4%	2.4%	2.4%	2.3%	2.2%	2.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.7%	9.0%	1.0%	6.2%	6.3%	6.3%	6.3%	5.7%	5.2%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	176.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	1.0	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.0	(0.1)	(0.5)	(0.5)	(0.5)	(0.5)	(1.4)	(1.0)	(1.0)
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.5	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		97.5%	123.6%	91.9%	100.2%	97.2%	97.2%	97.2%	95.8%	95.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		97.9%	123.6%	91.9%	100.2%	97.2%	97.2%	97.2%	95.8%	95.2%	96.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.2%	13.6%	10.4%	7.8%	7.8%	7.8%	7.8%	8.7%	6.9%	4.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	95.0%	97.0%		100.0%	100.0%	100.0%	98.0%	98.0%	100.0%	100.0%
Creditors to Cash and Investments		201.1%	162.5%	124.6%	64.1%	143.5%	143.5%	143.5%	163.4%	267.1%	1477.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)								1 000	5000	2500
	Total Cost of Losses (Rand '000)								107 000	26 750	6 688
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								0	0	0
	Total Volume Losses (kℓ)								100	50	37
Employee costs	Total Cost of Losses (Rand '000)								350000	175000	127750
	% Volume (units purchased and generated less units sold)/units purchased and generated								0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.0%	34.1%	35.4%	40.6%	37.6%	37.6%	37.6%	41.0%	40.7%	41.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.8%	35.2%	39.1%	45.1%	45.3%	45.3%	45.3%	45.3%	46.5%	49.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.7%	5.8%	6.1%	5.4%	5.4%	5.4%	5.4%	5.2%	5.8%	5.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	29.4%	22.7%	17.8%	2.0%	2.0%	2.0%	2.0%	1.9%	1.8%	1.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.5	44.2	46.6	33.9	33.9	33.9	32.8	34.9	37.1	40.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	39.5%	37.4%	27.9%	21.2%	21.3%	21.3%	21.3%	22.2%	16.7%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.3	2.3	2.1	2.7	1.2	1.2	1.2	0.8	0.5	0.1

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census 2001 and 2011, Community Survey 2007	53711	40613		53711	53711	53711	53711	53711	53711	53711
Females aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5077	4873		5077	5077	5077	5077	5077	5077	5077
Males aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5147	4302		5147	5147	5147	5147	5147	5147	5147
Females aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8352	6552		8352	8352	8352	8352	8352	8352	8352
Males aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8166	7025		8166	8166	8166	8166	8166	8166	8166
Unemployment		Census 2001 and 2011, Community Survey 2007		7395		7395	7395	7395	7395	7395	7395	7395
Monthly household income (no. of households)												
No income	1, 12	Census 2001 and 2011, Community Survey 2007	19520	13174		19520	19520	19520	19520	19520	19520	19520
R1 - R1 600		Census 2001 and 2011, Community Survey 2007	13391	7609		13391	13391	13391	13391	13391	13391	13391
R1 601 - R3 200		Census 2001 and 2011, Community Survey 2007	762	893		762	762	762	762	762	762	762
R3 201 - R6 400		Census 2001 and 2011, Community Survey 2007	568	954		568	568	568	568	568	568	568
R6 401 - R12 800		Census 2001 and 2011, Community Survey 2007	177	642		177	177	177	177	177	177	177
R12 801 - R25 600		Census 2001 and 2011, Community Survey 2007	47	365		47	47	47	47	47	47	47
R25 601 - R51 200		Census 2001 and 2011, Community Survey 2007	27	25		27	27	27	27	27	27	27
R52 201 - R102 400		Census 2001 and 2011, Community Survey 2007	19	32		19	19	19	19	19	19	19
R102 401 - R204 800		Census 2001 and 2011, Community Survey 2007	16	16		16	16	16	16	16	16	16
R204 801 - R409 600		Census 2001 and 2011, Community Survey 2007	15	15		15	15	15	15	15	15	15
R409 601 - R819 200		Census 2001 and 2011, Community Survey 2007							-	-	-	-
> R819 200		Census 2001 and 2011, Community Survey 2007										
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Census 2001 and 2011, Community Survey 2007	10856	6992		6992	6992	6992	6992	6992	6992	6992
Households of income less than R 2800.00/month	2	Tswelopele Local Municipality Indigent Policy										
Household/demographics (000)												
Number of people in municipal area		Census 2001 and 2011, Community Survey 2007	53711	40613		53711	53711	53711	53711	53711	53711	53711
Number of poor people in municipal area		Census 2001 and 2011, Community Survey 2007	30727	20783		17850	17850	17850	17850	17850	17850	17850
Number of households in municipal area		Census 2001 and 2011, Community Survey 2007	12532	12623		12532	12532	12532	12532	12532	12532	12532
Number of poor households in municipal area		Census 2001 and 2011, Community Survey 2007	10856	6992		6992	6992	6992	6992	6992	6992	6992
Definition of poor household (R per month)			<1600	<1600		<2200	<2200	<2200	<2800	<3000	<3000	<3000
Housing statistics												
Formal	3	Census 2001 and 2011, Community Survey 2007	9 590	9 270		9 590	9 270	9 590	9 590	9 590	9 590	9 590
Informal		Census 2001 and 2011, Community Survey 2007	2 942	3 353		2 942	3 353	2 942	2 942	2 942	2 942	2 942
Total number of households			12 532	12 623	-	12 532	12 623	12 532	12 532	12 532	12 532	12 532
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures	-	-										
Cash/cash equivalents at the year-end - R'000	18(1)b	1	798	15 220	14 110	19 487	8 709	8 709	8 709	6 426	3 931	711
Cash + investments at the yr. endless applications - R'000	18(1)b	2	566	3 975	6 946	4 934	5 314	5 314	5 314	5 549	5 334	4 139
Cash year end/monthly employee/supplier payments	18(1)b	3	1.3	2.3	2.1	2.7	1.2	1.2	1.2	0.8	0.5	0.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	693	20 867	15 764	28 978	26 250	26 250	26 250	21 299	14 004	13 491
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	8.6%	9.6%	(8.3%)	(6.0%)	(6.0%)	(6.0%)	5.3%	3.9%	3.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.9%	123.6%	91.9%	100.2%	97.2%	97.2%	97.2%	95.8%	95.2%	96.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	24.2%	18.0%	0.0%	6.3%	6.4%	6.4%	6.4%	5.7%	5.3%	5.1%
Capital payments % of capital expenditure	18(1)c;19	8	99.6%	100.3%	100.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	176.7%	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								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	7.9%	(12.6%)	(26.5%)	0.0%	0.0%	0.0%	16.9%	(17.8%)	(35.4%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.0%	1.7%	1.9%	1.7%	1.6%	1.6%	1.6%	1.5%	1.7%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	3.2%	15.4%	14.2%	14.2%	0.0%	14.8%	64.6%	94.6%

FS183 Tswelopele - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:	1									
Date of valuation:		2009/07/01	2009/07/01	2009/07/01						
Financial year valuation used		2009	2009	2009	2013			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		no	no	no	no			no	no	no
No. of assistant valuers (FTE)	3	1	1	1	1			1	1	1
No. of data collectors (FTE)	3	4	4	4	4			4	4	4
No. of internal valuers (FTE)	3	-	-	-	-			0	0	0
No. of external valuers (FTE)	3	1	1	1	1			1	1	1
No. of additional valuers (FTE)	4	-	-	-	-			0	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)				-				0		
No. of properties	5	12 310	12 310	12 310	12 310			12 310	12 310	12 310
No. of sectional title values	5			-				-	-	-
No. of unreasonably difficult properties s7(2)				-				-	-	-
No. of supplementary valuations		1	1	1	1			1	1	1
No. of valuation roll amendments				-				-	-	-
No. of objections by rate payers				-	6			6	6	6
No. of appeals by rate payers				-				-	-	-
No. of successful objections	8			-	6			6	6	6
No. of successful objections > 10%	8			-				-	-	-
Supplementary valuation		4	4	4	4			4	4	4
Public service infrastructure value (Rm)	5			-				-	-	-
Municipality owned property value (Rm)		117	117	117	117			117	117	117
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		1	1	1						
Valuation reductions-nature reserves/park (Rm)				-						
Valuation reductions-mineral rights (Rm)				-						
Valuation reductions-R15,000 threshold (Rm)		29	29	29	29	29	29	29	29	29
Valuation reductions-public worship (Rm)		12	12	12	12	12	12	12	12	12
Valuation reductions-other (Rm)		80	80	80	80	80	80	80	80	80
Total valuation reductions:		122	122	122	121	121	121	121	121	121
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347	4 347

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect Areas	Na Mo
Current Year 2013/14															
Valuation:															
No. of properties		4 209	6	239	2 134	49	5 191	6	453						
No. of sectional title property values															
No. of unreasonably difficult properties s7(2)															
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1		
Supplementary valuation (Rm)															
No. of valuation roll amendments															
No. of objections by rate-payers															
No. of appeals by rate-payers															
No. of appeals by rate-payers finalized															
No. of successful objections	5														
No. of successful objections > 10%	5														
Estimated no. of properties not valued															
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:															
Valuation reductions-public infrastructure (Rm)								1							
Valuation reductions-nature reserves/park (Rm)															
Valuation reductions-mineral rights (Rm)															
Valuation reductions-R15,000 threshold (Rm)		29													
Valuation reductions-public worship (Rm)															
Valuation reductions-other (Rm)	2														
Total valuation reductions:															
Total value used for rating (Rm)	6														
Total land value (Rm)	6														
Total value of improvements (Rm)	6														
Total market value (Rm)	6	443	14	151	3 525	20	117	4							
Rating:															

Average rate	3	0.005060	0.006600	0.006600	0.001265	0.001265		0.001265		0.005060	0.001265	0.013200			
Rate revenue budget (R '000)		2 200	93	995	608	673		1							
Rate revenue expected to collect (R'000)		1 296	93	995	608	673		1							
Expected cash collection rate (%)	4	80.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)															
Rebates, exemptions - indigent (R'000)															
Rebates, exemptions - pensioners (R'000)															
Rebates, exemptions - bona fide farm. (R'000)				15 583											
Rebates, exemptions - other (R'000)		221						23							
Phase-in reductions/discounts (R'000)															
Total rebates,exemptns,reductns,discs (R'000)															

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		4 209	6	239	2 134	49	5 191	6	453							4	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/v variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								1									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		29															
Valuation reductions-public worship (Rm)																0	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	443	14	151	3 525	20	117	4								5	
Rating:																	
Average rate	3	0.005060	0.006600	0.006600	0.001265	0.001265		0.001265		0.005060	0.001265	0.013200					
Rate revenue budget (R'000)		2 200	93	995	608	673		1									
Rate revenue expected to collect (R'000)		1 296	93	995	608	673		1									
Expected cash collection rate (%)	4	80.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)				15 583													
Rebates, exemptions - other (R'000)		221						23									
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

FS183 Tswelopele - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2014/15																	
Valuation:																	
No. of properties		4 209	6	239	2 134	49	5 191	6	453							4	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/v variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								1 227 900									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		28 785															
Valuation reductions-public worship (Rm)																79	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	443	14	151	3 525	20	117	4								5	
Rating:																	
Average rate	3	0.005060	0.006600	0.006600	0.001265	0.001265		0.001265		0.005060	0.001265	0.013200					
Rate revenue budget (R'000)		1 526	93	995	608	673		1									
Rate revenue expected to collect (R'000)		1 296	93	995	608	673		1									
Expected cash collection rate (%)	4	80.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)				15 583													
Rebates, exemptions - other (R'000)		221						23									
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

FS183 Tswelopele - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	+1 2015/16	+2 2016/17
Property rates (rate in the Rand)	1								
Residential properties		Charged on Market Value	0.00046	0.00046	0.00046	0.00506	0.0058	0.0067	0.0077
Residential properties - vacant land		Charged on Market Value	0.00046	0.00046	0.00046	0.00506	0.0058	0.0067	0.0077
Formal/informal settlements		Charged on Market Value	0.00046	0.00046	0.00046	0.00506	0.0058	0.0067	0.0077
Small holdings		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Farm properties - used		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Farm properties - not used		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Industrial properties		Charged on Market Value	0.0060	0.0060	0.0060	0.0066	0.0076	0.0087	0.0100
Business and commercial properties		Charged on Market Value	0.0060	0.0060	0.0060	0.0066	0.0076	0.0087	0.0100
Communal land - residential		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Communal land - small holdings		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Communal land - farm property		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Communal land - business and commercial		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Communal land - other		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
State-owned properties		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Municipal properties		Charged on Market Value	0.00115	0.00115	0.00115	0.001265	0.0015	0.0017	0.0019
Public service infrastructure		Charged on Market Value	0.0060	0.0060	0.0060	0.001265	0.0015	0.0017	0.0019
Privately owned towns serviced by the State trust land		Charged on Market Value	0.0120	0.0120	0.0120	0.0132	0.0152	0.0175	0.0201
Restitution and redistribution properties		Charged on Market Value	0.0120	0.0120	0.0120	0.0132	0.0152	0.0175	0.0201
Protected areas		Charged on Market Value					-	-	-
National monuments properties		Charged on Market Value					-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)							25	27	30
Service point - vacant land (Rands/month)							4	4	5
Water usage - flat rate tariff (c/kl)		21.4/month 3.5/kl	21.4/month 3.5/kl	21.4/month 3.5/kl	22.50/month 3.70/kl				
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other									
Waste water tariffs									
Domestic									
Basic charge/flat fee (Rands/month)			36.30/month	36.30/month	36.30/month	42.10/ month	46	46	46
Service point - vacant land (Rands/month)			36.30/month	36.30/month	36.30/month	42.10/ month	46	46	46
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other									
Electricity tariffs									
Domestic									
Basic charge/flat fee (Rands/month)			0.6202/Kw h	0.7877/kw h	0.7877/kw h	0.9358/kw h	1.07/kw h	1.23/kw h	1.40/kw h
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)	All Household	All Household	All Household	All Household	Indigents	Indigents	Indigents
Life-line tariff - meter		(describe structure)							
Flat rate tariff - meter (c/kwh)		(describe structure)							
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other									
Waste management tariffs									
Domestic									
Street cleaning charge							38	41	45
Basic charge/flat fee									
80l bin - once a week									
250l bin - once a week									

FS 183 Tswelopele - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		254.92	254.92	254.92	280.41	280.41	280.41	15.0%	322.47	370.84	426.47
Electricity: Basic levy						-	-				
Electricity: Consumption		589.19	748.32	748.32	889.01	889.01	889.01	15.0%	1 022.36	1 175.72	1 352.07
Water: Basic levy						-	-				
Water: Consumption		84.00	84.00	84.00	88.80	88.80	88.80	10.0%	97.68	112.33	129.18
Sanitation		36.40	36.40	36.40	42.09	42.09	42.09	10.0%	46.29	53.24	61.22
Refuse removal		24.15	24.15	24.15	29.15	29.15	29.15	10.0%	32.07	36.87	42.41
Other											
sub-total		988.66	1 147.78	1 147.78	1 329.45	1 329.45	1 329.45	14.4%	1 520.87	1 749.00	2 011.35
VAT on Services		102.72	125.00	125.00	146.87	146.87	146.87		167.78	192.94	221.88
Total large household bill:		1 091.38	1 272.78	1 272.78	1 476.32	1 476.32	1 476.32	14.4%	1 688.65	1 941.94	2 233.24
% increase/-decrease			16.6%	-	16.0%	-	-	14.4%	15.0%	15.0%	15.0%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		178.25	178.25	178.25	196.08	196.08	196.08	15.0%	225.49	259.31	298.21
Electricity: Basic levy											
Electricity: Consumption		279.09	354.47	354.47	421.11	421.11	421.11	15.0%	484.28	556.92	640.46
Water: Basic levy											
Water: Consumption		66.50	66.50	66.50	70.30	70.30	70.30	10.0%	77.33	85.06	93.57
Sanitation		36.40	36.40	36.40	42.09	42.09	42.09	10.0%	46.29	50.92	56.02
Refuse removal		24.15	24.15	24.15	29.15	29.15	29.15	10.0%	32.07	35.27	38.80
Other											
sub-total		584.39	659.77	659.77	758.72	758.72	758.72	14.1%	865.45	987.49	1 127.05
VAT on Services		56.86	67.41	67.41	78.77	78.77	78.77		89.60	101.94	116.04
Total small household bill:		641.25	727.18	727.18	837.49	837.49	837.49	14.0%	955.05	1 089.43	1 243.08
% increase/-decrease			13.4%	-	15.2%	-	-	14.0%	14.1%	14.1%	14.1%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		101.58	101.58	101.58	111.74	111.74	111.74	15.0%	128.50	147.78	169.95
Electricity: Basic levy											
Electricity: Consumption		186.06	236.31	236.31	280.74	280.74	280.74	15.0%	322.85	371.28	426.97
Water: Basic levy											
Water: Consumption		49.00	49.00	49.00	51.80	51.80	51.80	10.0%	59.57	68.51	78.78
Sanitation								10.0%			
Refuse removal								10.0%			
Other											
sub-total		336.64	386.89	386.89	444.28	444.28	444.28	15.0%	510.92	587.56	675.70
VAT on Services		32.91	39.94	39.94	46.56	46.56	46.56				
Total small household bill:		369.55	426.84	386.89	490.84	490.84	490.84	4.1%	510.92	587.56	675.70
% increase/-decrease			15.5%	(9.4%)	26.9%	-	-	4.1%	4.1%	15.0%	15.0%

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		-			2 425	2 425	2 425	1 500	1 500	1 500
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		-	-		212	212	212	212	212	212
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	2 637	2 637	2 637	1 712	1 712	1 712
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:		-	-	-	2 637	2 637	2 637	1 712	1 712	1 712

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs./Months							
Parent municipality Senwes Shares ABSA Money Market		N/a 12 Months	Shares Call Account	No No	Variable		0	0	N/a On call
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Serwes Shares		N/a	Shares	No					N/a	212	-			212
ABSA Money Market		12 Months	Call Account	No	Variable		0	0	On call	1 500	420	(420)		1 500
														-
														-
														-
Municipality sub-total										1 712		(420)	-	1 712
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									1 712		(420)	-	1 712

FS183 Tswelopele - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		14 546	13 394	12 209	13 732	13 732	13 732	13 182	13 127	12 577
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	14 546	13 394	12 209	13 732	13 732	13 732	13 182	13 127	12 577
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-

Total Borrowing	1	14 546	13 394	12 209	13 732	13 732	13 732	13 182	13 127	12 577

Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	14 546	13 394	12 209	13 732	13 732	13 732	13 182	13 127	12 577
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	14 546	13 394	12 209	13 732	13 732	13 732	13 182	13 127	12 577
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
- Operating Transfers and Grants										
National Government:		50 772	58 156	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Local Government Equitable Share		48 822	55 330	62 058	61 909	61 909	61 909	62 071	62 467	58 962
EPWP Incentive		-	536	1 000	1 000	1 000	1 000	1 223	-	-
Finance Management		1 200	1 450	1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement		750	840	800	890	890	890	934	967	1 018
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	50	50	50	50	50	50
Lejweleputswa District Municipality					50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	50 772	58 156	65 358	65 499	65 499	65 499	66 078	65 434	62 130
Capital Transfers and Grants										
National Government:		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Municipal Infrastructure Grant (MIG)		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726

Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Lejweleputswa District Municipality</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Department of Sport, arts and culture</i>										
Total Capital Transfers and Grants	5	20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71 571	83 171	95 702	94 308	94 308	94 308	89 781	81 620	78 856

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50 772	58 156	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Local Government Equitable Share		48 822	55 330	62 058	61 909	61 909	61 909	62 071	62 467	58 962
EPWP Incentive		-	536	1 000	1 000	1 000	1 000	1 223	-	-
Finance Management		1 200	1 450	1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement		750	840	800	890	890	890	934	967	1 018
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	50	50	50	50	50	50
Lejweleputswa District Municipality					50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	50 772	58 156	65 358	65 499	65 499	65 499	66 078	65 434	62 130
Capital Transfers and Grants										
National Government:		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Municipal Infrastructure Grant (MIG)		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswa District Municipality										
Other grant providers:		-	-	-	-	-	-	-	-	-
Department of Sport, arts and culture										
Total Capital Transfers and Grants	5	20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71 571	83 171	95 702	94 308	94 308	94 308	89 781	81 620	78 856

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		50 772	58 156	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Local Government Equitable Share		48 822	55 330	62 058	61 909	61 909	61 909	62 071	62 467	58 962
EPWP Incentive			536	1 000	1 000	1 000	1 000	1 223	-	-
Finance Management		1 200	1 450	1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement		750	840	800	890	890	890	934	967	1 018
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	50	50	50	50	50	50
Lejweleputswa District Municipality					50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		50 772	58 156	65 358	65 499	65 499	65 499	66 078	65 434	62 130
Capital expenditure of Transfers and Grants										
National Government:		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Municipal Infrastructure Grant (MIG)		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswa District Municipality										
Other grant providers:		-	-	-	-	-	-	-	-	-
Department of Sport, arts and culture										
Total capital expenditure of Transfers and Grants		20 799	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		71 571	83 171	95 702	94 308	94 308	94 308	89 781	81 620	78 856

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		50 753	58 193	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Conditions met - transferred to revenue		50 753	58 193	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Conditions still to be met - transferred to liabilities										
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										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		50 753	58 193	65 358	65 449	65 449	65 449	66 028	65 384	62 080
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		14 323	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Conditions met - transferred to revenue		14 323	25 015	30 344	28 809	28 809	28 809	23 703	16 186	16 726
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts			8 568	-		5 000	5 000			
Conditions met - transferred to revenue		-	8 568	-	-	5 000	5 000	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts			5 921							
Conditions met - transferred to revenue		-	5 921	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		14 323	39 504	30 344	28 809	33 809	33 809	23 703	16 186	16 726
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		65 076	97 697	95 702	94 258	99 258	99 258	89 731	81 570	78 806
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 967	2 104	3 167	3 414	3 414	3 414	3 320	3 532	3 758
Pension and UIF Contributions		287	316	413	512	512	512	498	530	564
Medical Aid Contributions		484	632	224	615	615	615	603	642	683
Motor Vehicle Allowance			802	976						
Cellphone Allowance			163		217	217	217	313	333	354
Housing Allowances										
Other benefits and allowances			800	206	100	100	100	70	74	79
Sub Total - Councillors		3 738	4 817	4 985	4 859	4 859	4 859	4 804	5 111	5 438
% increase	4		28.9%	3.5%	(2.5%)	-	-	(1.1%)	6.4%	6.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 270	2 382	2 599	3 574	3 574	3 574	3 688	3 924	4 175
Pension and UIF Contributions		489	986	1 030	630	630	630	550	585	622
Medical Aid Contributions					127	127	127	144	153	163
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	853	543	660	577	577	577	513	546	581
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3	93	104	110	110	110	110	322	343	365
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 706	4 015	4 399	5 018	5 018	5 018	5 216	5 549	5 905
% increase	4		8.4%	9.6%	14.1%	-	-	3.9%	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		17 445	16 878	18 570	26 917	26 917	26 917	28 745	30 585	32 661
Pension and UIF Contributions		3 114	3 266	4 527	5 780	5 780	5 780	6 172	6 567	7 013
Medical Aid Contributions		2 810	1 766	2 160	2 218	2 218	2 218	2 368	2 520	2 691
Overtime		1 392	1 093	2 357	435	435	435	465	494	528
Performance Bonus										
Motor Vehicle Allowance	3	733	829	1 057	2 022	2 022	2 022	2 159	2 297	2 453
Cellphone Allowance	3				91	91	91	98	104	111
Housing Allowances	3	20	84	96	77	77	77	83	88	94
Other benefits and allowances	3	1 564	909	4 400	957	957	957	566	602	643
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		27 078	24 825	33 167	38 498	38 498	38 498	40 655	43 257	46 194
% increase	4		(8.3%)	33.6%	16.1%	-	-	5.6%	6.4%	6.8%
Total Parent Municipality		34 522	33 657	42 551	48 374	48 374	48 374	50 675	53 918	57 537
			(2.5%)	26.4%	13.7%	-	-	4.8%	6.4%	6.7%

FS183 Tswelopele - 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		450 246	92 019	20 868			563 133
Chief Whip								-
Executive Mayor			566 574	111 257	20 868			698 699
Deputy Executive Mayor								-
Executive Committee			447 722	111 485	41 736			600 943
Total for all other councillors			1 855 081	381 759	271 284			2 508 124
Total Councillors	8	-	3 319 623	696 519	354 756			4 370 898
Senior Managers of the Municipality	5							
Municipal Manager (MM)			948 300	250 600	137 700			1 336 600
Chief Finance Officer			793 300	25 900	150 500			969 700
Director Community			793 300	25 900	150 500			969 700
Director Infrastructure			793 300	25 900	150 500			969 700
Director Corporate			793 300	25 900	150 500			969 700
								-
<i>List of each official with packages >= senior manager</i>								

FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref 1,2	2012/13			Current Year 2013/14			Budget Year 2014/15		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	15		15	15	-	15	15	-	15
Board Members of municipal entities								-		
Municipal employees	5							-		
Municipal Manager and Senior Managers	3	9	4	5	9	4	5	9		
Other Managers	7							-		
Professionals		3	3	-	3	3	-	3	2	1
<i>Finance</i>		1	1		1	1		1	1	-
<i>Spatial/town planning</i>		1	1		1	1		1	1	-
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		1	1		1	1		1	-	1
Technicians		2	2	-	2	2	-	2	2	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>		1	1		1	1		1	1	
<i>Water</i>		1	1		1	1		1	1	
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)		8	8		8	8		8	8	
Service and sales workers		3	3		3	3		3	3	
Skilled agricultural and fishery workers										
Craft and related trades		8	8		8	8		8	8	
Plant and Machine Operators		39	39		39	39		39	39	
Elementary Occupations		140	140		140	140		140	140	
TOTAL PERSONNEL NUMBERS	9	227	207	20	227	207	20	227	202	16
% increase					-	-	-	-	(2.4%)	(20.0%)
Total municipal employees headcount	6, 10	227	207	20	227	207	20	227	207	20
Finance personnel headcount	8, 10	22	21	1	22	21	1	22	21	1
Human Resources personnel headcount	8, 10	6	6		6	6	-	6	6	-

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue By Source																
Property rates		363	363	363	363	363	363	363	363	363	363	365	4 358	4 794	5 273	
Property rates - penalties & collection charges												600	600	600	600	
Service charges - electricity revenue		1 370	1 290	1 170	1 099	1 160	1 366	1 270	1 399	1 999	3 699	4 560	23 977	26 375	29 012	
Service charges - water revenue		399	370	230	597	699	498	498	599	660	370	393	5 619	6 181	6 799	
Service charges - sanitation revenue		457	687	988	670	270	560	126	270	396	266	394	5 480	6 028	6 631	
Service charges - refuse revenue		258	126	270	237	127	430	265	240	199	327	348	3 095	3 405	3 745	
Service charges - other																
Rental of facilities and equipment		57	51	50	26	24	26	58	60	66	159	53	688	694	111	
Interest earned - external investments		106	50	60	43	99	24	43	28	190	59	12	760	811	862	
Interest earned - outstanding debtors																
Dividends received							50					50	100	100	100	
Fines		27	15	24	13	37	87	3	25	66	13	21	375	386	419	
Licences and permits												0	0	0	0	
Agency services																
Transfers recognised - operational		33 053				20 690				12 284		0	66 028	65 384	62 029	
Other revenue		266	51	3	27	76	27	12	13	127	12	16	185	1 300	1 600	
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contributions)		36 355	3 001	3 156	3 073	23 543	3 429	2 637	2 995	16 348	5 267	5 107	6 981	111 893	116 057	117 181
Expenditure By Type																
Employee related costs		3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 827	45 881	47 257	48 164	
Remuneration of councillors		400	400	400	400	400	400	400	400	400	400	399	4 794	5 101	5 427	
Debt impairment												2 501	2 501	2 571	2 648	
Depreciation & asset impairment																
Finance charges							1 054					1 053	2 107	2 107	2 107	
Bulk purchases		2 360	2 137	1 760	1 107	1 266	1 327	1 160	1 017	1 026	2 370	3 336	22 100	22 998	23 418	
Other materials		233	13	214	215	214	13	1 260	2 360	50	160	540	5 870	6 777	6 958	
Contracted services																
Transfers and grants																
Other expenditure		3 598	2 155	1 327	1 257	3 266	1 260	3 660	2 155	3 660	2 699	3 127	2 884	31 046	31 695	
Loss on disposal of PPE																
Total Expenditure		10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416
Surplus/(Deficit)		25 942	(5 525)	(4 366)	(3 728)	14 575	(4 446)	(7 665)	(6 758)	7 390	(4 184)	(6 079)	(7 559)	(2 404)	(2 182)	(3 235)
Transfers recognised - capital		1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	2 032	2 473	2 168	2 208	23 703	16 186	16 726
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		27 289	(3 863)	(2 256)	(1 595)	16 823	(2 799)	(6 203)	(4 546)	9 422	(1 711)	(3 911)	(5 351)	21 299	14 004	13 491
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	27 289	(3 863)	(2 256)	(1 595)	16 823	(2 799)	(6 203)	(4 546)	9 422	(1 711)	(3 911)	(5 351)	21 299	14 004	13 491

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39,825	50,772	58,156	65,358	65,358	65,358	65,449	65,696	66,051
Local Government Equitable Share		38,340	48,822	55,330	62,058	62,058	62,058	61,909	61,962	62,134
EPWP Incentive				536	1,000	1,000	1,000	1,000	1,000	1,000
Finance Management		750	1,200	1,450	1,500	1,500	1,500	1,650	1,800	1,950
Municipal Systems Improvement		735	750	840	800	800	800	890	934	967
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	50	50	50	50	50	50
Lejweleputswa District Municipality					50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	39,825	50,772	58,156	65,408	65,408	65,408	65,499	65,746	66,101
Capital Transfers and Grants										
National Government:		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Municipal Infrastructure Grant (MIG)		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Lejweleputswa District Municipality										
Other grant providers:		-	-	-	3,000	3,000	3,000	-	-	-
Department of Sport, arts and culture					3,000	3,000	3,000			
Total Capital Transfers and Grants	5	18,649	20,799	25,015	33,344	33,344	33,344	28,809	23,703	16,468
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,474	71,571	83,171	98,752	98,752	98,752	94,308	89,449	82,569

FS183 Tswelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		4 318	-										-	4 318	3 210	3 332
Vote 2 - Budget and Treasury Office		4 137	0			983	300			983			423	6 826	7 527	8 410
Vote 3 - Community and Social Services		778	-			778	35			778			286	2 655	2 871	2 900
Vote 4 - Public Safety		598	-		27	598				598			224	2 045	2 152	2 314
Vote 5 - Sport and Recreation		86	153	344	425	497	354	476	200	199	445	326	-	3 504	2 561	3 357
Vote 6 - Waste Management		3 010	126	270	237	2 879	430	265	240	2 878	327	269	423	11 353	11 702	11 541
Vote 7 - Waste Water Management		7 132	2 263	2 945	2 459	6 416	1 710	1 227	2 409	4 416	2 601	1 992	2 544	38 114	23 409	19 717
Vote 8 - Road Transport		26					20						0	46	7 935	12 579
Vote 9 - Water		5 102	370	230	597	5 220	498	498	599	4 895	370	320	526	19 224	19 021	18 125
Vote 10 - Electricity		10 665	1 290	1 170	1 099	8 058	1 366	1 270	1 399	3 270	3 634	4 006	4 614	41 839	45 732	45 755
Vote 11 - Corporate Services		1 850	462	308	363	363	363	363	363	363	363	363	150	5 673	6 125	5 878
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		37 702	4 663	5 266	5 206	25 791	5 076	4 099	5 208	18 380	7 740	7 275	9 189	135 596	132 243	133 907
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		1 062	809	753	705	809	753	1 062	1 690	1 109	1 427	3 660	2 077	15 916	15 427	16 619
Vote 2 - Budget and Treasury Office		1 890	1 470	906	906	1 470	906	1 890	1 470	2 056	1 470	899	2 095	17 426	18 904	19 915
Vote 3 - Community and Social Services		1 060	924	924	918	924	924	1 060	924	924	924	1 060	395	10 958	11 544	12 412
Vote 4 - Public Safety		570	570	570	-	-	-	-	-	-	-	-	335	2 045	2 152	2 314
Vote 5 - Sport and Recreation		15	15	15	-	15	15	15	15	15	-	-	5	125	129	139
Vote 6 - Waste Management		1 059	727	500	490	727	500	1 059	727	327	303	300	406	7 124	8 022	8 615
Vote 7 - Waste Water Management		959	959	925	770	986	925	959	586	500	986	237	127	8 916	9 988	10 558
Vote 8 - Road Transport		800	216	216	742	570	786	800	570	570	570	800	3 425	10 063	10 778	11 580
Vote 9 - Water		564	564	664	549	564	664	564	564	564	564	564	2 900	9 288	10 105	11 002
Vote 10 - Electricity		1 576	1 899	1 576	1 376	2 529	1 876	2 035	2 529	2 520	2 529	2 067	1 001	23 511	21 596	26 205
Vote 11 - Corporate Services		860	375	475	346	375	528	860	680	375	680	1 599	1 775	8 926	9 593	1 057
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416
Surplus/(Deficit) before assoc.		27 289	(3 864)	(2 256)	(1 595)	16 824	(2 800)	(6 203)	(4 545)	9 421	(1 711)	(3 910)	(5 351)	21 299	14 004	13 491
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	27 289	(3 864)	(2 256)	(1 595)	16 824	(2 800)	(6 203)	(4 545)	9 421	(1 711)	(3 910)	(5 351)	21 299	14 004	13 491

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-						-		
Current year receipts		39,769	50,753	58,193	69,266	69,266	69,266	65,449	65,696	66,051
Conditions met - transferred to revenue		39,769	50,753	58,193	69,266	69,266	69,266	65,449	65,696	66,051
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		-	-	-	50	50	50	-	-	-
Conditions met - transferred to revenue		-	-	-	50	50	50	-	-	-
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 operating transfers and grants revenue		39,769	50,753	58,193	69,316	69,316	69,316	65,449	65,696	66,051
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-						-		
Current year receipts		25,397	13,905	25,361	30,344	30,344	30,344	28,809	23,703	16,468
Conditions met - transferred to revenue		25,397	13,905	25,361	30,344	30,344	30,344	28,809	23,703	16,468
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-						-		
Current year receipts		-		8,568	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	8,568	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-						-		
Current year receipts		-			-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-						-		
Current year receipts		-		5,921	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	5,921	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		25,397	13,905	39,850	30,344	30,344	30,344	28,809	23,703	16,468
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		65,166	64,658	98,043	99,660	99,660	99,660	94,258	89,399	82,519
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15
Revenue - Standard	-	10				1								
Governance and administration		305	462	308	363	346	663	363	363	1 346	363	363	573	16 817
Executive and council		4												4 318
Budget and treasury office		137	0			983	300			983			423	6 826
Corporate services		850	462	308	363	363	363	363	363	363	363	363	150	5 673
Community and public safety		462	153	344	452	873	389	476	200	1 575	445	326	510	8 204
Community and social services		778				778	35			778			286	2 655
Sport and recreation		86	153	344	425	497	354	476	200	199	445	326		3 504
Public safety		598			27	598				598			224	2 045
Housing														
Health														
Economic and environmental services		26					20						0	46
Planning and development														
Road transport		26					20						0	46
Environmental protection														
Trading services		909	4 048	4 614	4 391	573	4 003	3 260	4 646	15 459	6 932	6 586	8 107	110 529
Electricity		665	1 290	1 170	1 099	058	1 366	1 270	1 399	3 270	3 634	4 006	4 614	41 839
Water		102	370	230	597	220	498	498	599	4 895	370	320	526	19 224
Waste water management		132	2 263	2 945	2 459	416	1 710	1 227	2 409	4 416	2 601	1 992	2 544	38 114
Waste management		010	126	270	237	879	430	265	240	2 878	327	269	423	11 353
Other														
Total Revenue - Standard		702	4 663	5 266	5 206	791	5 076	4 099	5 208	18 380	7 740	7 275	9 189	135 596
			5 953	6 436	6 304	627	6 477	5 369	6 607	22 428	11 374	11 281		
Expenditure - Standard	-	3				2								
Governance and administration		811	2 654	2 133	1 957	654	2 186	3 811	3 840	3 540	3 577	6 157	5 948	42 268

Executive and council	1	062	809	753	705	809	753	1 062	1 690	1 109	1 427	3 660	2 077	15 916
Budget and treasury office	1	890	1 470	906	906	470	906	1 890	1 470	2 056	1 470	899	2 095	17 426
Corporate services		860	375	475	346	375	528	860	680	375	680	1 599	1 775	8 926
Community and public safety	1	645	1 509	1 509	918	939	939	1 075	939	939	924	1 060	735	13 128
Community and social services	1	060	924	924	918	924	924	1 060	924	924	924	1 060	395	10 958
Sport and recreation		15	15	15	–	15	15	15	15	15	–	–	5	125
Public safety		570	570	570	–	–	–	–	–	–	–	–	335	2 045
Housing													–	–
Health													–	–
Economic and environmental services		800	216	216	742	570	786	800	570	570	570	800	3 425	10 063
Planning and development													–	–
Road transport		800	216	216	742	570	786	800	570	570	570	800	3 425	10 063
Environmental protection													–	–
Trading services	4	157	4 148	3 665	3 184	805	3 965	4 616	4 406	3 911	4 381	3 168	4 433	48 839
Electricity	1	576	1 899	1 576	1 376	529	1 876	2 035	2 529	2 520	2 529	2 067	1 001	23 511
Water		564	564	664	549	564	664	564	564	564	564	564	2 900	9 288
Waste water management		959	959	925	770	986	925	959	586	500	986	237	127	8 916
Waste management	1	059	727	500	490	727	500	1 059	727	327	303	300	406	7 124
Other													–	–
Total Expenditure - Standard	10	413	8 527	7 522	6 801	968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297
Surplus/(Deficit) before assoc.		27	(3)	(2)	(1)	16	(2)	(6)	(4)	9 421	(1)	(3)	(5)	21 299
Share of surplus/ (deficit) of associate		289	864)	256)	595)	824	800)	203)	545)	9 421	711)	910)	351)	21 299
Surplus/(Deficit)	1	27	(3)	(2)	(1)	16	(2)	(6)	(4)	9 421	(1)	(3)	(5)	21 299
		289	864)	256)	595)	824	800)	203)	545)	9 421	711)	910)	351)	21 299

FS183 Tswelopele - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		10 305	462	308	363	1 346	663	363	363	1 346	363	363	573	16 817	16 861	17 619
Executive and council		4 318	-	-	-	-	-	-	-	-	-	-	-	4 318	3 210	3 332
Budget and treasury office		4 137	0	-	-	983	300	-	-	983	-	-	423	6 826	7 527	8 410
Corporate services		1 850	462	308	363	363	363	363	363	363	363	363	150	5 673	6 125	5 878
Community and public safety		1 462	153	344	452	1 873	389	476	200	1 575	445	326	510	8 204	7 584	8 572
Community and social services		778	-	-	-	778	35	-	-	778	-	-	286	2 655	2 871	2 900
Sport and recreation		86	153	344	425	497	354	476	200	199	445	326	-	3 504	2 561	3 357
Public safety		598	-	-	27	598	-	-	-	598	-	-	224	2 045	2 152	2 314
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		26	-	-	-	-	20	-	-	-	-	-	0	46	7 935	12 579
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		26	-	-	-	-	20	-	-	-	-	-	0	46	7 935	12 579
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		25 909	4 048	4 614	4 391	22 573	4 003	3 260	4 646	15 459	6 932	6 586	8 107	110 529	99 863	95 138
Electricity		10 665	1 290	1 170	1 099	8 058	1 366	1 270	1 399	3 270	3 634	4 006	4 614	41 839	45 732	45 755
Water		5 102	370	230	597	5 220	498	498	599	4 895	370	320	526	19 224	19 021	18 125
Waste water management		7 132	2 263	2 945	2 459	6 416	1 710	1 227	2 409	4 416	2 601	1 992	2 544	38 114	23 409	19 717
Waste management		3 010	126	270	237	2 879	430	265	240	2 878	327	269	423	11 353	11 702	11 541
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		37 702	4 663	5 266	5 206	25 791	5 076	4 099	5 208	18 380	7 740	7 275	9 189	135 596	132 243	133 907
Expenditure - Standard																
Governance and administration		3 811	2 654	2 133	1 957	2 654	2 186	3 811	3 840	3 540	3 577	6 157	5 948	42 268	43 924	37 591
Executive and council		1 062	809	753	705	809	753	1 062	1 690	1 109	1 427	3 660	2 077	15 916	15 427	16 619
Budget and treasury office		1 890	1 470	906	906	1 470	906	1 890	1 470	2 056	1 470	899	2 095	17 426	18 904	19 915
Corporate services		860	375	475	346	375	528	860	680	375	680	1 599	1 775	8 926	9 593	1 057
Community and public safety		1 645	1 509	1 509	918	939	939	1 075	939	924	1 060	924	735	13 128	13 825	14 865
Community and social services		1 060	924	924	918	924	924	1 060	924	924	924	1 060	395	10 958	11 544	12 412
Sport and recreation		15	15	15	-	15	15	15	15	15	-	-	5	125	129	139
Public safety		570	570	570	-	-	-	-	-	-	-	-	335	2 045	2 152	2 314
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		800	216	216	742	570	786	800	570	570	570	800	3 425	10 063	10 778	11 580
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		800	216	216	742	570	786	800	570	570	570	800	3 425	10 063	10 778	11 580
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		4 157	4 148	3 665	3 184	4 805	3 965	4 616	4 406	3 911	4 381	3 168	4 433	48 839	49 711	56 380
Electricity		1 576	1 899	1 576	1 376	2 529	1 876	2 035	2 529	2 520	2 529	2 067	1 001	23 511	21 596	26 205
Water		564	564	664	549	564	664	564	564	564	564	564	2 900	9 288	10 105	11 002
Waste water management		959	959	925	770	986	925	959	586	500	986	237	127	8 916	9 988	10 558
Waste management		1 059	727	500	490	727	500	1 059	727	327	303	300	406	7 124	8 022	8 615
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416
Surplus/(Deficit) before assoc.		27 289	(3 864)	(2 256)	(1 595)	16 824	(2 800)	(6 203)	(4 545)	9 421	(1 711)	(3 910)	(5 351)	21 299	14 004	13 491
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27 289	(3 864)	(2 256)	(1 595)	16 824	(2 800)	(6 203)	(4 545)	9 421	(1 711)	(3 910)	(5 351)	21 299	14 004	13 491

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

Description	Ref	Budget Year 2014/15												Medium Term
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15
Multi-year expenditure to be appropriated	1													
Vote 1 - Executive and Council														-
Vote 2 - Budget and Treasury Office														-
Vote 3 - Community and Social Services														-
Vote 4 - Public Safety														-
Vote 5 - Sport and Recreation														-
Vote 6 - Waste Management														-
Vote 7 - Waste Water Management		347	576	957	789	824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199
Vote 8 - Road Transport														-
Vote 9 - Water														-
Vote 10 - Electricity														-
Vote 11 - Corporate Services														-
Vote 12 - [NAME OF VOTE 12]														-
Vote 13 - [NAME OF VOTE 13]														-
Vote 14 - [NAME OF VOTE 14]														-
Vote 15 - [NAME OF VOTE 15]														-
Capital multi-year expenditure sub-total	2	347	576	957	789	824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199
Single-year expenditure to be appropriated														
Vote 1 - Executive and Council														-
Vote 2 - Budget and Treasury Office														-
Vote 3 - Community and Social Services														-
Vote 4 - Public Safety														-
Vote 5 - Sport and Recreation		-	86	153	344	425	497	354	476	-	-	-	1 169	504
Vote 6 - Waste Management														-
Vote 7 - Waste Water Management														-
Vote 8 - Road Transport														-
Vote 9 - Water														-
Vote 10 - Electricity														-

Vote 11 - Corporate Services													-	-
Vote 12 - [NAME OF VOTE 12]													-	-
Vote 13 - [NAME OF VOTE 13]													-	-
Vote 14 - [NAME OF VOTE 14]													-	-
Vote 15 - [NAME OF VOTE 15]													-	-
Capital single-year expenditure sub-total	2	-	86	153	344	425	497	354	476	-	-	-	1 169	3 504
Total Capital Expenditure	2	347 ¹	662 ¹	110 ²	133 ²	248 ²	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Community and Social Services													-	-	-	-
Vote 4 - Public Safety													-	-	-	-
Vote 5 - Sport and Recreation													-	-	-	-
Vote 6 - Waste Management													-	-	-	-
Vote 7 - Waste Water Management		1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Vote 8 - Road Transport													-	-	-	-
Vote 9 - Water													-	-	-	-
Vote 10 - Electricity													-	-	-	-
Vote 11 - Corporate Services													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury Office													-	-	-	-
Vote 3 - Community and Social Services													-	-	-	-
Vote 4 - Public Safety													-	-	-	-
Vote 5 - Sport and Recreation		-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	2 561	3 357
Vote 6 - Waste Management													-	-	-	-
Vote 7 - Waste Water Management													-	-	-	-
Vote 8 - Road Transport													-	-	7 889	12 469
Vote 9 - Water													-	-	-	-
Vote 10 - Electricity													-	-	-	-
Vote 11 - Corporate Services													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	10 450	15 826
Total Capital Expenditure	2	1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703	16 186	16 726

FS183 Tswelopele - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Budget and treasury office																
Corporate services																
Community and public safety		-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	2 561	3 357
Community and social services																
Sport and recreation		-	86	153	344	425	497	354	476	-	-	-	1 169	3 504	2 561	3 357
Public safety																
Housing																
Health																
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	7 889	12 469
Planning and development																
Road transport															7 889	12 469
Environmental protection																
Trading services		1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Electricity																
Water																
Waste water management		1 347	1 576	1 957	1 789	1 824	1 150	1 108	1 736	1 833	2 275	1 723	1 882	20 199	5 736	900
Waste management																
Other																
Total Capital Expenditure - Standard	2	1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703	16 186	16 726
Funded by:																
National Government		12 270					7 533			3 901			(0)	23 703	16 186	16 726
Provincial Government																
District Municipality																
Other transfers and grants																
Transfers recognised - capital		12 270	-	-	-	-	7 533	-	-	3 901	-	-	(0)	23 703	16 186	16 726
Public contributions & donations																
Borrowing																
Internally generated funds																
Total Capital Funding		12 270	-	-	-	-	7 533	-	-	3 901	-	-	(0)	23 703	16 186	16 726

FS183 Tswelopele - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16
Cash Receipts By Source													1		
Property rates	363	363	363	363	363	363	363	363	363	363	363	365	4 358	4 794	5 273
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	600	600	600	600
Service charges - electricity revenue	1 370	1 290	1 170	1 099	1 160	1 366	1 270	1 399	1 999	3 699	3 599	4 560	23 977	26 375	29 012
Service charges - water revenue	399	370	230	597	699	498	498	599	660	370	308	393	5 619	6 181	6 799
Service charges - sanitation revenue	457	687	988	670	270	560	126	270	396	266	399	394	5 480	6 028	6 631
Service charges - refuse revenue	258	126	270	237	127	430	265	240	199	327	269	348	3 095	3 405	3 745
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	57	51	50	26	24	26	58	60	66	159	60	53	688	694	111
Interest earned - external investments	106	50	60	43	99	24	43	28	190	59	48	12	760	811	862
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	50	–	–	–	–	–	100	100	100
Fines	27	15	24	13	37	87	3	25	66	13	46	21	375	386	419
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	0	0	0	0
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	33 053	–	–	–	20 690	–	–	–	12 284	–	–	0	66 028	65 384	62 029
Other revenue	266	51	3	27	76	27	12	13	127	12	16	185	813	1 300	1 600
Cash Receipts by Source	36 355	3 001	3 156	3 073	23 543	3 429	2 637	2 995	16 348	5 267	5 107	6 981	111 893	116 057	117 181
Other Cash Flows by Source															
Transfer receipts - capital	12 270	–	–	–	–	7 533	–	–	3 901	–	–	(0)	23 703	16 186	16 726
Contributions recognised - capital & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	48 625	3 001	3 156	3 073	23 543	10 962	2 637	2 995	20 249	5 267	5 107	6 981	135 596	132 243	133 907
Cash Payments by Type															
Employee related costs	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 823	3 827	45 881	47 257	48 164
Remuneration of councillors	400	400	400	400	400	400	400	400	400	400	400	399	4 794	5 101	5 427
Finance charges	–	–	–	–	–	–	–	–	–	–	–	2 501	2 501	2 571	2 648
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	–	–	–	–	–	1 054	–	–	–	–	–	1 053	2 107	2 107	2 107
Other materials	2 360	2 137	1 760	1 107	1 266	1 327	1 160	1 017	1 026	2 370	3 237	3 336	22 100	22 998	23 418
Contracted services	233	13	214	215	214	13	1 260	2 360	50	160	600	540	5 870	6 777	6 958
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	3 598	2 155	1 327	1 257	3 266	1 260	3 660	2 155	3 660	2 699	3 127	2 884	31 046	31 429	31 695
Cash Payments by Type	10 413	8 527	7 522	6 801	8 968	7 875	10 302	9 754	8 959	9 451	11 185	14 540	114 297	118 239	120 416
Other Cash Flows/Payments by Type															
Capital assets	1 347	1 662	2 110	2 133	2 248	1 647	1 462	2 213	1 833	2 275	1 723	3 051	23 703	16 186	16 726
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	11 759	10 189	9 633	8 934	11 217	9 522	11 764	11 967	10 791	11 725	12 908	17 591	138 000	134 425	137 142
NET INCREASE/(DECREASE) IN CASH HELD	36 865	(7 188)	(6 476)	(5 861)	12 326	1 440	(9 127)	(8 971)	9 458	(6 459)	(7 802)	(10 611)	(2 404)	(2 182)	(3 235)
Cash/cash equivalents at the month/year begin:	8 709	45 574	38 387	31 910	26 049	38 376	39 816	30 689	21 718	31 176	24 717	16 915	8 709	6 304	4 123
Cash/cash equivalents at the month/year end:	45 574	38 387	31 910	26 049	38 376	39 816	30 689	21 718	31 176	24 717	16 915	6 304	6 304	4 123	888

FS183 Tswelopele - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Modisenyane Property Valuers	Yrs	1	Municipal Property Valuation	30 June 2015	2 052

FS 183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14 120	34 462	28 914	26 500	29 000	29 000	20 199	5 736	900
Infrastructure - Road transport		-	-	-	2 500	5 000	5 000	-	-	-
Roads, Pavements & Bridges		-	-	-	2 500	5 000	5 000	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		14 120	34 462	28 914	24 000	24 000	24 000	20 199	5 736	900
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		14 120	34 462	28 914	24 000	24 000	24 000	20 199	5 736	900
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas	3	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	5 000	-	-	-	-	-	-	-
Housing development		-	5 000	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		306	632	408	-	-	-	-	-	-
General vehicles		26	535	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		241	56	-	-	-	-	-	-	-
Furniture and other office equipment		25	29	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		14	13	408	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	14 426	40 095	29 322	26 500	29 000	29 000	20 199	5 736	900

FS 183 Tswelopele - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	7 889	12 469
Infrastructure - Road transport		-	-	-	-	-	-	-	7 889	12 469
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	7 889	12 469
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	963	4 809	4 809	4 809	3 504	2 561	3 357
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	963	4 809	4 809	4 809	3 504	2 561	3 357
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing	7	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	1	-	-	963	4 809	4 809	4 809	3 504	10 450	15 826

FS183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 006	3 827	3 985	4 765	4 795	4 795	4 729	5 555	6 080
Infrastructure - Road transport		294	958	1 059	1 550	1 585	1 585	1 705	1 876	2 063
Roads, Pavements & Bridges		294	958	1 059	1 550	1 585	1 585	1 705	1 876	2 063
Storm water										
Infrastructure - Electricity		680	1 552	1 370	1 085	1 100	1 100	1 144	1 204	1 270
Generation										
Transmission & Reticulation		680	1 552	1 370	1 085	1 100	1 100	1 144	1 204	1 270
Street Lighting										
Infrastructure - Water		488	454	570	280	290	290	380	422	468
Dams & Reservoirs										
Water purification										
Reticulation		488	454	570	280	290	290	380	422	468
Infrastructure - Sanitation		466	615	327	1 600	1 600	1 600	1 300	1 776	1 971
Reticulation		466	615	327						
Sewerage purification					1 600	1 600	1 600	1 300	1 776	1 971
Infrastructure - Other		77	248	660	250	220	220	200	278	308
Waste Management		77	248	660	250	220	220	200	278	308
Transportation										
Gas										
Other										
Community		241	303	639	1 017	1 017	1 017	1 141	1 223	878
Parks & gardens		151	173	190	80	80	80	75	100	100
Sportsfields & stadia		22	56	58	109	62	62	120	121	133
Swimming pools										
Community halls		17	50	57	180	140	140	160	200	222
Libraries										
Recreational facilities										
Fire, safety & emergency		51	24	66						
Security and policing				70		8	8	15	13	17
Buses					12					
Clinics										
Museums & Art Galleries										
Cemeteries				199	80	80	80	75	78	97
Social rental housing										
Other					556	647	647	696	711	309
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets		883	1 404	2 054						
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		883	1 404	2 054						
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	3 129	5 534	6 678	5 782	5 812	5 812	5 870	6 777	6 958

FS 183 Tswelopele - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		17 788	14 379	14 379	-	-	-	-	-	-
Infrastructure - Road transport		1 050	1 225	1 225	-	-	-	-	-	-
Roads, Pavements & Bridges		1 050	1 225	1 225	-	-	-	-	-	-
Storm water										
Infrastructure - Electricity		3 196	3 490	3 490	-	-	-	-	-	-
Generation										
Transmission & Reticulation		3 196	3 490	3 490	-	-	-	-	-	-
Street Lighting										
Infrastructure - Water		4 370	4 489	4 489	-	-	-	-	-	-
Dams & Reservoirs										
Water purification		4 370	4 489	4 489	-	-	-	-	-	-
Reticulation										
Infrastructure - Sanitation		8 402	4 286	4 286	-	-	-	-	-	-
Reticulation		8 402	4 286	4 286	-	-	-	-	-	-
Sewerage purification										
Infrastructure - Other		770	891	891	-	-	-	-	-	-
Waste Management		770	891	891	-	-	-	-	-	-
Transportation										
Gas										
Other										
Community		1 765	2 141	2 141	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia		890	1 266	1 266	-	-	-	-	-	-
Swimming pools		56	56	56	-	-	-	-	-	-
Community halls		569	569	569	-	-	-	-	-	-
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing		250	250	250	-	-	-	-	-	-
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3 268	3 233	2 810	-	-	-	-	-	-
General vehicles		450	399	399	-	-	-	-	-	-
Specialised vehicles		750	866	443	-	-	-	-	-	-
Plant & equipment		350	350	350	-	-	-	-	-	-
Computers - hardware/equipment		80	80	80	-	-	-	-	-	-
Furniture and other office equipment		269	269	269	-	-	-	-	-	-
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		1 369	1 270	1 270	-	-	-	-	-	-
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Depreciation	1	22 821	19 753	19 330	-	-	-	-	-	-

FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year	Budget Year	Budget Year	Forecast	Forecast	Forecast	Present
		2014/15	+1 2015/16	+2 2016/17	2017/18	2018/19	2019/20	value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-	-	-	-	
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	
Vote 3 - Community and Social Services		-	-	-	-	-	-	
Vote 4 - Public Safety		-	-	-	-	-	-	
Vote 5 - Sport and Recreation		3 504	2 561	3 357	3 693	4 062	4 468	3 504
Vote 6 - Waste Management		-	-	-	-	-	-	
Vote 7 - Waste Water Management		20 199	5 736	900	990	1 089	1 198	20 199
Vote 8 - Road Transport		-	7 889	12 469	-	-	-	
Vote 9 - Water		-	-	-	-	-	-	
Vote 10 - Electricity		-	-	-	-	-	-	
Vote 11 - Corporate Services		-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	
<i>List entity summary if applicable</i>								
Total Capital Expenditure		23 703	16 186	16 726	4 683	5 151	5 666	23 703

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Administration		Equipment			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>			300						
Sewerage		Construction of Sewerage Network			Yes	<i>Infrastructure - Sanitation</i>	<i>Transmission & Reticulation</i>		56 345	21 215	23 400	19 399	4 886		5 - 7	New
Sports Grounds		Construction of Sports Grounds			Yes	<i>Community</i>	<i>Sportsfields & stadia</i>		10 835	3 000	4 809	3 504	2 561	3 357	3 & 5	Renewal
PMU		Furniture and Fittings			Yes	<i>Community</i>	<i>Furniture and other office equipment</i>				600	800	850	900		New
Public Works		Paving of Roads			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>		2 500		2 500	-	7 889	12 469		
Public Works		Vehicles			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>			8 400						
Electricity		Network			Yes	<i>Infrastructure - Electricity</i>	<i>Transmission & Reticulation</i>		400	400						
Electricity		Network			Yes	<i>Infrastructure - Water</i>	<i>Transmission & Reticulation</i>			500						
Electricity		Vehicles			Yes	<i>Other Assets</i>	<i>General vehicles</i>									
Cemeteries		Equipment			Yes	<i>Other Assets</i>	<i>Plant & equipment</i>			1 756						
Parent Capital expenditure	1											23 703	16 186	16 726		

16. Tariff list for the 2014-15

1. ASSESSMENT RATES [VAT at zero rate]

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

Residential Properties	: 0, 00582 cent in the Rand
Business/ Industrial/ Commercial	: 0, 00759 cent in the Rand
Agriculture	: 0, 00678 cent in the Rand
State Owned	: 0, 01518 cent in the Rand
Public Service Infrastructure	: 0, 001455 cent in the Rand
Newly rateable State Owned	: 0, 01518 cent in the Rand

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

2. GENERAL EXPENSES OF COUNCIL

0200 / 1727 / 0000	2.1	<u>Assessment Certificate</u>	: R 30-00 / certificate VAT at zero rate
0200 / 1727 / 0000	2.2	<u>Clearance Certificate</u>	: R 30-00 / certificate VAT at zero rate
0400 / 1705 / 0000	2.3	<u>Building Clause [Certificate]</u>	: R 5-40 / certificate plus VAT
0400 / 1705 / 0000	2.4	<u>Zoning Certificate</u>	: R 59-40 / certificate plus VAT
0220 / 1721 / 0000	2.5	<u>Objection Fees [Valuation]</u>	: R 100-00 / objection VAT at zero rate
0400 / 1705 / 0000	2.6	<u>Building Plans -</u>	
	2.6.1	New Buildings	: R 132-00 / plan plus VAT

	2.6.2	Extensions	:	R 92- 40 / plan plus VAT
0200 / 4511 / 0000	2.7	<u>Faxes</u>	:	
	2.7.1	Sending [National]	:	R 5-00 / page plus VAT
	2.7.2	Receiving	:	R 3-00 / page plus VAT
	2.7.3	Sending [International]	:	R 15-00 / page plus VAT
0410 / 1725 / 0000	2.8	<u>Photocopies (Colour at double tariff)</u>		
	2.8.1	A 3	:	R 2-00 / page plus VAT
	2.8.2	A 4	:	R 1-00 / page plus VAT
	2.8.3	ID Documents	:	R 1-00 / page plus VAT
	2.8.4	B 4	:	R 2-00 / page plus VAT
	2.8.5	School Projects	:	100% of applicable tariff plus VAT
0101 / 1741 / 0000	2.9	<u>Poster Deposit</u>		
		Poster deposit	:	R 198.00 / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]
	2.9.2	Poster Fee	:	R 396-00 plus VAT per 100 / event
	2.9.3	Billboards	:	R 544-50 plus VAT (maximum 3)
	2.9.4	Temporary Advertising Boards	:	R 13-20 plus VAT /board / month (maximum 20)
0400 / 1737 / 0000	2.10	<u>Town Maps</u>		
	2.10.1	A ₀ [Large]	:	R 264-00 plus VAT
	2.10.2	A ₁ [Small]	:	R 165-00 plus VAT
6101 / 6101 /6101	2.11	<u>Business Erven</u>		
	2.11.1	Hoopstad & Bultfontein	:	Auction Price plus VAT/ Council Resolution
	2.11.2	Tikwana & Phahameng	:	R 4-00 / m² + VAT / erf

6101 / 6101 / 6101	2.13	<u>Church Erven</u> Phahameng & Tikwana	:	R 3-00 - m² + VAT
		NB: Once-off payment (ECM25-16/02/05)		[max R 1 800-00 + VAT]
6100 / 6101 / 6101	2.14	<u>Residential Erven</u>		
	2.14.1	Bultfontein	:	Tender Price or Auction
	2.14.2	Hoopstad		
	2.14.3	Phahameng & Tikwana	:	R 1 000-00 VAT inclusive /site
0420 / 1741 / 0000	2.14.4	Transfer fee (Informal)	:	R 50-00 + VAT / site
	2.14.5	RDP Houses – Prov. Government	:	R 1 500-00 VAT inclusive / site
0101 / 1741 / 0000	2.15	<u>Rent of Loud Hailer</u>	:	R 300-00 + VAT / hour or part thereof
0200 / 4409 / 0000	2.16	<u>Administration [Cheques]</u>		
		As per Bank statement with minimum R 80-00	:	R 80-00 / cheque
0101 / 1741 / 0000	2.17	<u>Levy of containers [+ 10% escalation price]</u>	:	R 380-00 + VAT / container
0101 / 1741 / 0000	2.18	<u>*Request Fees</u>		
		As meant in section 22(1) of the Information Act)		
			:	R 35-00 + VAT
0101 / 1741 / 0000	2.19	<u>*Reproduction Fees</u>		
		For records meant is section 15 of the Information Act		
	2.19.1	A4 photocopy or part thereof	:	R 0-60 + VAT
	2.19.2	Printed copy A4 or part thereof held on computer or in electronic or machine readable form		
			:	R 0-40 + VAT
	2.19.3	A copy on a computer-readable form on :		
	2.17.1.1	Stiffy Disc	:	R 5-00 + VAT

- 2.17.1.2 Compact Disc : R 40-00 + VAT
- 2.19.4 A transcription of visual images on:
 - 2.17.4.1 A4 page or part thereof : R 22-00 + VAT
 - 2.17.4.2 A copy of visual images : R 60-00 + VAT
- 2.19.5 For a transcription of an audio record:
 - 2.17.5.1 A4 page or part thereof : R 12-00 + VAT
 - 2.17.5.2 for a copy of an audio record : R 17-00 + VAT

0101 / 1741 / 0000

2.20 *Access Fees

For records meant in section 22 of the Information Act

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

0101 / 1741 / 0000

2.21 *Search Fees

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

- 2.21.1 To search for the record, for each hour or

part of an hour : R 15-00 + VAT

0101 / 1741 / 0000 2.22 *Deposit

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

0101 / 1741 / 0000 2.23 *Postage

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

0101 / 1741 / 0000 2.24 *Appeal Fees

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

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

3. LIBRARIES

0410 / 1719 / 0000 3.1 Fines and Reminders

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

0410 / 1719 / 0000 3.2 Lost / Damaged Library Material

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

0410 / 1719 / 0000 3.3 Inter Library Loans

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

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

0410 / 1719 / 0000	3.4	<u>Rental Auditoriums</u>	
		A full day	: R 250-00 + VAT
		Part of a day	: R 150-00 + VAT

4. BUSINESS LICENCES

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

5. PUBLIC WORKS

0540 / 1741 / 0000	5.1	<u>Entrance Ways</u>	
	5.1.1	Repair of Entrance Ways	: Cost of material + VAT & labour + 20% admin + VAT
	5.1.2	New Entrance Ways	: Cost of material + VAT & labour + 20% admin + VAT
0540 / 1733 / 0000	5.2	<u>Provision of Gravel [If available]</u>	
	5.2.1	<u>Residents</u>	

	5.2.1.1	Delivered by Municipality with a minimum of 6 m ³	: R 70-00 + VAT / m ³
	5.2.1.2	Loaded by Buyer	: R 60-00 + VAT / m ³
	5.2.2	<u>Contractors</u>	
	5.2.2.1	Delivered by Municipality	: R 80-00 + VAT / m ³
	5.2.2.2	Loaded by Buyer	: R 70-00 + VAT / m ³
0540 / 1733 / 0000	5.3	<u>Provisioning of Garden Soil</u> [If available]	
	5.3.1	<u>Residents</u>	
	5.3.1.1	Delivered by Municipality	: R 70-00 + VAT / m ³
	5.3.1.2	Loaded by Buyer	: R 60-00 + VAT / m ³
	5.3.2	<u>Contractors</u>	
	5.3.2.1	Delivered by Municipality	: R 80-00 + VAT / m ³
	5.3.2.2	Loaded by Buyer	: R 70-00 + VAT / m ³
0540 / 0717 / 0000	5.4	<u>Renting Out: Implements & Equipment</u>	
	5.4.1	Tractor & Trailer	: R 200-00 + VAT / hour
	5.4.2	Tractor	: R 150-00 + VAT / hour
	5.4.3	Grader	: R 500-00 + VAT / hour
	5.4.4	Front-End Loader	: R 500-00 + VAT / hour
	5.4.5	Concrete Mixer	: R 100-00 + VAT / hour [or part thereof]
	5.4.6	Tractor & Slasher [Bossiekapper]	: R 300-00 + VAT / hour
	5.4.7	Truck	: R 300-00 + VAT / hour
	5.4.8	Back-Actor	: R 500-00 + VAT / hour
	5.4.9	Water Tanker	: R 100-00 + VAT / hour
	5.4.10	Bo-Mac [Roller]	: R 100-00 + VAT / hour
	5.4.11	Kudu	: R 100-00 + VAT / hour
	5.4.12	Bush cutter [Lyn snyer]	: R 100-00 + VAT / hour

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

0430 / 1713 / 0000	6.1	<u>Grave Plots: Bultfontein & Hoopstad</u>	
	6.1.1	Not Masoned [Residents]	: R 600-00 + VAT / plot
	6.1.2	Not Masoned [Non-Residents]	: R 800-00 + VAT / plot
0430 / 1713 / 0000	6.2	<u>Grave Plots: Phahameng & Tikwana</u>	
	6.2.1	Not Masoned [Residents]	: R 300-00 + VAT / plot
	6.2.2	Not Masoned [Non-Residents]	: R 500-00 + VAT / plot
	6.2.3	Not Masoned [Residents]	: R 200-00 + VAT / plot [Grave to be dug by family themselves]
0430 / 1713 / 0000	6.3	<u>Grave Plots: Children / Still Born Babies</u>	
	6.3.1	[Grave dug by family themselves]	: R 100-00 + VAT / plot
	6.3.2	[Grave dug by municipality]	: R 350-00 + VAT / plot
0430 / 1713 / 0000	6.4	<u>Pauper Graves</u>	: Grave FREE OF CHARGE
0430 / 1713 / 0000	6.5	<u>Double Burials in Single Grave</u>	
	6.5.1	<u>Bultfontein & Hoopstad</u>	
	6.5.1.1	Residents	: R 900-00 + VAT
	6.5.1.2	Non-Residents	: R 1000-00 + VAT
	6.5.2	<u>Phahameng & Tikwana</u>	
	6.5.2.1	Residents	: R 500-00 + VAT
	6.5.2.2	Non-Residents	: R 800-00 + VAT

7. CIRCUS & MERRY-GO-ROUNDS

0101 / 1741 / 0000	7.1	<u>Circus</u>	
	7.1.1	Standing & Sanitation Fee	: R 1 500-00 + VAT / day

- 7.2 Merry-Go-Round
- 7.2.1 Standing & Sanitation Fee : R 750-00 + VAT / day

8. WATER

- 0560 / 0433 / 0000 8.1 Domestic & Churches
- 8.1.1 Metered Tariff : R 4-07/ kℓ + VAT
- 8.1.2 Levy : Nil
- 8.1.3 Unmetered Minimum : R 24-75 + VAT / month
- 0560 / 0433 / 0000 8.2 Businesses / Hotels / Hospitals / Prison / Schools / Government Bodies / Hostels
- 8.2.1 Metered Tariff : R 4-07 / kℓ + VAT
- 8.2.2 Levy : R 86-63 + VAT / month
- 0560 / 0433 / 0000 8.3 Levy: Schools Without Water Meters
[Phahameng / Tikwana] : R 2 594-13 + VAT
- 0560 / 0433 / 0000 8.4 Departmental Levy : R 1-43 / kℓ
- 0560 / 0433 / 0000 8.5 Sport Bodies / Old Age Homes : R 3-19 / kℓ + VAT
- 0560 / 0433 / 0000 8.6 Vacant Erven Levy (Sec. 145(3)(ii) Ord. 8/62) : R 17-99 + VAT
- 0560 / 0433 / 0000 8.7 Old Luzern Camp [Bultfontein] : R 3-19 / kℓ + VAT
- 0560 / 1729 / 0000 8.8 Recon : R 132-00 + VAT
- 8.9 Consumers' Deposits
- 7201 / 7202 / 7201 [B] 8.9.1 Domestic : R 450-45
- 8.9.2 Flats : -
- 7201 / 7202 / 7202 [H] 8.9.3 Businesses : R 600.6
- 8.9.4 Café's : R 783.09

1. **From July 2005** no deposit will be refundable except in the case where person moves out of town.
2. All consumers [owners as well as lessees] will be liable to pay the applicable deposit as per Council resolution.

3. The status quo will apply to owners registered before the above-mentioned date.

	8.10	<u>Water Connections</u>	:	Cost of material + VAT and labour + 20% + VAT Admin fee
7330 / 7334 / 7301	[B]			
7330 / 7334 / 7301	[H]			

0560 / 1741 / 0000	8.11	<u>Testing of Water Meters</u>	:	R 300.3 + VAT / meter / test
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9. ELECTRICITY

0550 / 0413 / 0000	9.1	<u>Domestic</u>		
	9.1.1	Levy	:	Nil
	9.1.2	Pre-paid		R 20-00 minimum
	9.1.3	Metered Consumption	:	R 1-07617/ kWh + VAT

0550 / 0413 / 0000	9.2	<u>Businesses / Government / Schools [Consumption under 60 kVA]</u>		
	9.2.1	Levy	:	R 240.58+ VAT / month
	9.2.2	kWh Consumption	:	R 0-54188/ kWh + VAT

0550 / 0413 / 0000	9.3	<u>Bulk Consumption [60 and Above + kVA]</u>		
	9.3.1	Levy	:	R 639.98 + VAT / month
	9.3.2	kWh Consumption	:	R 0-5819/ kWh + VAT
	9.3.3	Minimum bulk Consumption of 60 kVA	:	R 12 051-68+ VAT
	9.3.4	kVA Levy	:	R 147-15 / kVA + VAT
	9.3.5	Silos minimum consumption of 294 kVA		R 46 494.05+ VAT

0550 / 0413 / 0000	9.4	<u>Levy: Vacant Erven (Sec. 128(1)(c)(i) Ord.8/62)</u>	:	R 48-73 + VAT / month
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0550 / 0413 / 0000	9.5	<u>Departmental Levy</u>	:	R 0-69069/ kWh + VAT
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0550 / 0413 / 0000	9.6	<u>Sport Bodies / Old Age Homes</u>	
	9.6.1	Levy	: R 127.78 + VAT / month
	9.6.2	kWh Consumption	: R 0- 0.76015/ kWh + VAT
	9.7	<u>Consumer's Deposits</u>	
7201 / 7201 / 7201	[B]	9.7.1 Domestic (Normal Meter)	: R 1 116-00
7201 / 7201 / 7202	[H]	9.7.2 Flats	: R 1 116-00
		9.7.3 Businesses	: R 2 076-65
		9.7.4 Café's	: R 2 493-35
0550 / 1741 / 0000	9.8	<u>Call-Out Fee</u>	: R 97-44 + VAT
0550 / 1729 / 0000	9.9	<u>Non / Late-Payment Penalty</u>	: R 220-05
0550 / 1729 / 0000	9.10	<u>Reconnection (new residents)</u> see 9.7.1 above	: R 220-05 + VAT
0550 / 1739 / 0000	9.11	<u>Final Readings</u>	: R 92-80 + VAT
0550 / 1739 / 0000	9.12	<u>Testing of Meters</u>	: R 337-45 + VAT / meter / test
	9.13	<u>Connection Fee</u>	: Actual cost of material + VAT + labour + 20% admin fee + VAT
7330 / 7333 / 7301	[B]	<u>[Single & Three Phase Connection</u>	
7330 / 7333 / 7301	[H]		

10. SEWERAGE

0570 / 0453 / 0000	10.1	<u>Septic Tanks</u> 1 suction max: B =7000 lt	
	10.1.1	Urban area H = 4500 lt	: R 89-27 + VAT / suction
	10.1.2	Rural area:	: R 21-67 + VAT / km + Suction

0570 / 0453 / 0000	10.2	<u>Domestic / Churches / Church Hall / Sport Clubs - Levy</u>	: R 46-31 + VAT / month
0570 / 0453 / 0000	10.3	<u>Business - Levy</u>	: R 85-58 + VAT / month
0570 / 0453 / 0000	10.4	<u>Garage - Levy</u>	: R 123-48 + VAT / month
0570 / 0453 / 0000	10.5	<u>Hotel - Levy</u>	: R 462-94 + VAT / month
0570 / 0453 / 0000	10.6	<u>Flats - Levy</u> [Per Block]	: R 308-61 + VAT / month
0570 / 0453 / 0000	10.7	<u>Suidwes - [Hoopstad]</u>	
	10.7.1	Grain silo	: R 123-46 + VAT / month
	10.7.2	Workshop	: R 209-06 + VAT / month
0570 / 0453 / 0000	10.8	<u>Senwes - [Bultfontein]</u>	
	10.8.1	Grain silo	: R 123-48 + VAT / month
	10.8.2	Dealer Workshop	: R 209-06 + VAT / month
0570 / 0453 / 0000	10.9	<u>Old Age Home</u> <u>[Bultfontein / Hoopstad]</u>	: R 478-39 + VAT / month
0570 / 0453 / 0000	10.10	<u>Vacant Erven (Sec. 138(2) Ord.8/62)</u>	: R 15-46 + VAT / month
0570 / 0453 / 0000	10.11	<u>Other State / Provincial Buildings</u>	
	10.11.1	Testing Grounds Levy	: R 231-50 + VAT / month
0570 / 0453 / 0000	10.12	<u>Magistrate's Office / Police Station - Levy</u>	: R 385-77 + VAT / month
0570 / 0453 / 0000	10.13	<u>Telkom / Post Office - Levy</u>	: R 231-50 + VAT / month
0570 / 0453 / 0000	10.14	<u>Schools without Waterborne Sewerage</u>	

		<u>[Phahameng / Tikwana] - Levy</u>	: R 3 086-33 + VAT / month
0570 / 0453 / 0000	10.15	<u>Schools with Waterborne Sewerage</u>	: R 925-87 + VAT / month
0570 / 0453 / 0000	10.16	<u>New Connection</u>	: Cost of material + VAT & labour + 20% admin + VAT

11. REFUSE REMOVAL

0580 / 0473 / 0000	11.1	<u>Domestic / Churches</u>	: R 32-18 + VAT / month
0580 / 0473 / 0000	11.2	<u>Business</u>	: R 64.30 + VAT / month
0580 / 0473 / 0000	11.3	<u>Schools / Prisons / Hospitals / Other Provincial & Government Buildings</u>	: R 159-72 + VAT / month
0580 / 0473 / 0000	11.4	<u>Departmental</u>	: R 32-18 + VAT / month
0580 / 1741 / 0000	11.5	<u>Refuse Removal</u>	
	11.5.1	Cleaning of Erven	: Actual costs + 20% + VAT / site
	11.5.2	Garden Refuse	: R 266-20 + VAT / load
	11.5.3	Building Rubble	: R 399-30 + VAT / load

12. POUND FEES

0420 / 1741 / 0000	12.1	<u>Cattle</u>	
	12.1.1	Pound Fees	: R 15-00 + VAT / head / day
	12.1.2	Herding Fees	: R 20-00 + VAT / head / day

Total : R 35-00 + VAT / head / day

0420 / 1741 / 0000 12.2

Horses / Donkeys

12.2.1 Pound Fees : R 20-00 + VAT / head / day

12.2.2 Herding Fees : R 45-00 + VAT / head / day

Total : R 65-00 + VAT / head / day

0420 / 1741 / 0000 12.3

Sheep / Goats

12.3.1 Pound Fees : R 10-00 + VAT / head / day

12.3.2 Herding Fees : R 5-00 + VAT / head / day

Total : R 15-00 + VAT / head / day

0420 / 1741 / 0000 12.4

Pigs

12.4.1 Pound Fees : R 20-00 + VAT / head / day

12.4.2 Herding Fees : R 10-00 + VAT / head / day

Total : R 30-00 + VAT / head / day

13. RENTAL OF HALLS

Municipal Related (All Council Halls) : Free of Charge

13.1 Bultfontein - Louis Botha Hall

Conferences, Meetings, Courses

7300 / 7303 / 7301 13.1.1 Deposit : R 1 000-00

0423 / 0735 / 0000 13.1.2 Rental : R 1 000-00 + VAT

13.2 Dinners, Parties, Receptions, Wedding

7300 / 7303 / 7301 13.2.1 Deposit : R 1 000-00

0423 / 0735 / 0000	13.2.2	Rental	:	R 1 500-00 + VAT
0423 / 0735 / 0000	13.4	<u>Pre Occupation Fee per Day</u>	:	R 100-00 + VAT / day
	13.5	<u>Table Cloths</u>		
7300 / 7303 / 7301	13.5.1	Deposit	:	R 110-00
0423 / 0735 / 0000	13.5.2	Rental	:	R 10-00 + VAT / cloth
	13.6	<u>Phahameng Community Hall</u>		
7300 / 7315 / 7301	13.6.1	Deposit	:	R 600-00
0423 / 0737 / 0000	13.6.2	Rental	:	R 850-00 + VAT
	13.7	<u>Bultfontein Town Hall: Non-Profitable Organisations</u>		
		<u>VLU, Ecclesiastical gatherings and Services Management Meetings, Agricultural Study, Groups, Political Parties, District Agricultural Union, All Educational Lectures - [Crockery Included]</u>		
0423 / 0737 / 0000	13.7.1	Rental	:	R 1 000-00 + VAT / day
7300 / 7301 / 7301	13.7.2	Deposit	:	R 1 000-00
0423 / 0737 / 0000	13.7.3	Pre Occupation Fee per Day	:	R 125-00 + VAT / day
	13.8	<u>Dances, Concerts, Bioscope, Parties, Weddings, Dinners, Auctions, (Church Bazaars must be part of 13.7) - [Crockery Included]</u>		
0423 / 0737 / 0000	13.8.1	Rental	:	R 1 200-00 + VAT / day
7300 / 7301 / 7301	13.8.2	Deposit	:	R 1 000-00
0423 / 0737 / 0000	13.8.3	Pre Occupation Fee per Day	:	R 125-00 + VAT / day
	13.9	<u>Table Cloths</u>		
7300 / 7301 / 7301	13.9.1	Deposit	:	R 110-00

0423 / 0737 / 0000	13.9.2	Rental	:	R 10-00 + VAT / cloth
	13.9.3	Chair Covers	:	R 5-00 +VAT/ Chair cover
	13.9.4	Chair Tie	:	R 2-50 +Vat / Chair Tie

13.10 Hoopstad Civic Centre

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

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

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

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

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

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

13.13 Pre occupation fee -

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

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

0723 / 0737 / 0000	13.14	<u>Use of grand piano</u>	:	R 100-00 + VAT / occasion
	13.15	<u>Piano</u>		
0723 / 0737 / 0000	13.15.1	During the day	:	R 20-00 + VAT / occasion
0723 / 0737 / 0000	13.15.2	During the evening	:	R 50-00 + VAT / occasion
	13.16	<u>Cleaning of crockery</u> – [Cleaning remains the duty of the user]		
0723 / 0737 / 0000	13.16.1	Done by Council	:	R 300-00 + VAT
	13.17	<u>Cleaning of kitchen</u> – [Cleaning remains the duty of the user.		
0723 / 0737 / 0000	13.17.1	Done by Council	:	R 400-00 + VAT
	13.18	<u>Rental of table cloths:</u>		
0723 / 0737 / 0000	13.18.1	Crimpelene	:	R 10-00 + VAT / cloth
0723 / 0737 / 0000	13.18.2	Damask	:	R 10-00 + VAT / cloth
7300 / 7302 / 7301	13.18.3	Deposit	:	R 110-00
	13.19	<u>Booking of Main hall and Side hall on the same date by two different lessees</u> – <i>In a case were the second application cannot be accommodated, one of the applicants will be entitled to rent the Main hall at the same tariff that as applicable on the Side hall</i>		
	13.20	<u>Ballet & Modern dancing</u>	:	R 25-00 + VAT /occasion
	13.21	<u>Use of Court yard by displayers</u> – <i>An undertaking will be signed by the lessee that all damages (if any) will be for the account of the lessee</i>		
	13.22	<u>Braai in Court yard/any other place on the property</u> – <i>This will not be allowed without pre permission of the Manager. In the case of any damage all cost will be for the account of the lessee.</i>		

	13.23	<u>Damage Deposit</u> – Will be payable by all lessees		
7300 / 7316 / 7301	13.22.1	Damage Deposit	:	R 1 000-00
	13.24	<u>Tikwana Community Hall</u> – Will be payable by all lessees		
7300 / 7316 / 7301	13.23.1	Damage Deposit	:	R 600-00
0423 / 0707 / 0000	13.23.2	Rent	:	R 850-00 + VAT / occasion
	13.25	<u>Amanda Coetzer Lapa [Game Reserve]</u>		
0423 / 0735 / 0000	13.25.1	Rental: Local Meetings & Training Courses	:	R 1 000-00 + VAT
0423 / 0735 / 0000	13.25.2	Rental: Parties / Weddings	:	R 1 2000-00 + VAT
7300 / 7305 / 7301	13.25.3	Deposit	:	R 1 000-00

NOTE: Electricity and water readings will be taken prior the commencement of the event, and immediately after the event has

concluded, the user will be liable for the usage of both electricity and water in terms of council approved tariffs, Municipality

Will deduct this amount from the deposit amount as paid by the user, and the difference thereof will be paid back to the user of

the halls

14. RENTAL OF SPORTING FACILITIES

Phahameng and Tikwana Stadiums (Tournaments)

Deposit	:	R 500-00
Rental	:	R 350/ day + VAT

Bultfontein and Hoopstad Stadiums (Tournaments)

Deposit	:	R 500-00
Rental	:	R 380/ day + VAT

Phahameng and Tikwana Stadiums (Concerts and Social Events)

Deposit : R 500-00
Rental : R 550/ day + VAT

Bultfontein and Hoopstad Stadiums (Concerts and social events)

Deposit : R 550-00
Rental : R 550/ day + VAT

NOTE: Electricity and water readings will be taken prior the commencement of the event, and immediately after the event has concluded, the user will be liable for the usage of both electricity and water in terms of council approved tariffs, Municipality Will deduct this amount from the deposit amount as paid by the user, and the difference thereof will be paid back to the user of the sporting facilities