

# KOUKAMMA MUNICIPALITY ANNUAL BUDGET 2014- 2017

Adopted by Council 29 May 2014



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# Part 1- Annual Budget

# 1.1 Mayor's Report

The Minister of Finance had stated in his budget speech on 26 February 2014 that the global economic outlook remains unsteady, some advanced economies have returned to growth, others continue to lag, that the world economy is still in difficulty, and global institutions are struggling to find their way. South Africa's economy had continued to grow, albeit at a slower pace than what was expected in the previous year. It was also stated that South Africa's economy is expected to grow by 2.7 per cent this year, to 3.5 per cent in 2016.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Koukamma Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with available resources .We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that sustainable municipal services are provided economically and equitable to all communities.

The 2014/15 Medium Term Revenue and Expenditure Framework and its related policies has been compiled in compliance with the Municipal Finance Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations which are aimed at improving credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

The objective of the budget formats reform is to:

- Ensure that the municipal budget and financial reporting formats support the other financial management reforms introduced by the MFMA;
- 2. Improve the local governments spheres' ability to deliver basic services to all-
  - · Addressing issues of financial sustainability, and
  - Facilitating informed policy choices and medium term planning of service delivery by requiring targets to be aligned to achieve backlog elimination.

The 2014/15 MTREF has been prepared using realistically anticipated estimates and are guided by guidelines as per the National Treasury Budget Circulars.

The main aim of the budget is SERVICE DELIVERY. It is also aimed at ensuring that services are effectively and efficiently rendered in the most economical way.

A brief overview of the budget 2014/2015 is as follows:

Total operating income-R 107 939 897 Total operating expenditure – R 92 260 333 Capital Budget- R 19 884 564

The capital budget would be financed from capital grants received from the Municipal Infrastructure Grant, Municipal Disaster Recovery Grant and a small portion from Council funding.

The operating budget is extremely constrained and focuses on service delivery. The reason for this is the limiting income realistically anticipated.

Let us work together to build a better community of Koukamma thus achieving a better life for all.

# HIS WORSHIP THE MAYOR COUNCILLOR N.S VUSO

#### 1.2 Council Resolutions

On the 29<sup>th</sup> of May 2014 the Council of Koukamma Local Municipality will meet in Kagiso Heights Community Hall to consider the approval of the annual budget of the municipality for the financial year 2014/15. It is recommended that Council approves and adopts the following resolutions:

- 1. The Council of Koukamma Local Municipality, acting in terms of Section 24 of the Municipal Finance Management Act (Act 56 of 2003) approves:
- 1.1. The Annual Budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
- 1.1.1. Budgeted Financial Performance(revenue and expenditure by standard classification);
- 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote)
- 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type); and
- 1.1.4. Multi-year and single-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
- 1.2. The financial position, cash flow budget, cash-backed reserve/ accumulated surplus, asset management and basic service delivery targets are approved as set out in the following table:

- 1.2.1. Budgeted Financial Position;
- 1.2.2. Budgeted Cash Flows
- 1.2.3. Cash backed reserves and accumulated surplus reconciliation;
- 1.2.4. Asset management; and
- 1.2.5. Basic service delivery measurement.
- The Council of Koukamma Local Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act, (Act 32 of 2000) approved:
- 2.1. The tariffs- as set out in Annexure A.
- 2.2. The tariffs for electricity- as set out in Annexure A
- 2.3. The tariffs for Sanitation-as set out in Annexure A
- 2.4. The tariffs for refuse- as set out in Annexure A
- The Council of Koukamma, acting in terms of Section 75A of Local Government: Municipal Systems Act (Act 32 of 2000) approves the tariffs for other services as well as amendments to the budget related policies, as set out in Annexure A.
- 4. To give effect to the municipality's annual budget, the Council of Koukamma Local Municipality approves that:
  - 4.1 The cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent conditional grants are cash backed as required in terms of Regulation 8 of the Municipal Budget and Reporting Regulations, 2009(MBRR).

# 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Section 21 of the Municipal Finance Management Act deals with Municipal Budgets and describes the entire budgeting process. The Mayor is tasked with the coordinating the processes for preparing the budget, reviewing the Integrated Development Plan (IDP) and budget related policies. The Accounting Officer, as per Section 68 of the MFMA, is required to assist the Mayor in developing and implementing the budgetary process.

When drafting this budget, consideration was given to Section 18 of the MFMA which states that:

"An annual budget may only be funded from-

a) Realistically anticipated revenues to be collected;

- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- c) Borrowed funds, but only for the capital budget referred to in in Section 17(2)
- (2) Revenue projections in the budget must be realistic, taking into account
  - a) Projected revenue for the current year based on collection levels to date; and
  - b) Actual revenue collected in previous financial years."

Great emphasis was placed in ensuring that the budget is realistically funded. A complete analysis of the various financial scenarios and outcomes was done and the best viable solution sought.

In addition to the budget, an amendment to the Municipal Systems Act (MSA) and Chapter 4 of the MFMA require that the Integrated Development Plan (IDP) be adopted at the same time of adopting the budget. The IDP informs the budget and their simultaneous adoption will ensure that the budget is properly aligned to the IDP and ensure that planned projects are credible and that the budgets are realistic and implementable. The budget was drafted in conjunction with the IDP.

The annual budget was prepared in accordance to the National Treasury's content and format as contained in Circular 70. The two concepts considered were:

- 1) That the budget must be funded according to Section 18 of the MFMA(as mentioned above), and
- That the budget must be credible.

A credible budget is described as one that:

- Funds only activities consistent with the IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality.
- Is achievable in terms of agreed service delivery and performance targets.
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions.
- Does not jeopardize the financial viability of the municipality(ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

As mentioned above, the budget was compiled taking into consideration the guidelines outlined in MFMA Budget Circular No 70 for 2014/15 financial year.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds are transferred from low-to high- priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have items' as approved by the Cabinet.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government. The Municipality has also adopted a conservative approach when projecting its expected revenue and cash receipts.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy
- Ageing and poorly maintained roads and electricity and water infrastructure.
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality'
- The increased cost of bulk electricity ( due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents,
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2014/15 MTREF:

- The 2013/14 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget adopted as upper limits for new baselines for the 2014/15 and annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally
  not exceed inflation as measured by the CPI, except where there are price
  increases in the inputs of services that are beyond the control of the
  municipality, for instance the cost of bulk electricity. In addition, tariffs need
  to remain or move towards being cost reflective, and should take into
  account the need to address infrastructure backlogs.
- There will be no budget allocated to National and Provincial funded projects unless the necessary grants to the municipality are reflected in the National and Provincial budget and have been gazetted as required by the annual Division of Revenue Act (Dora) or MTBPS.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/15 Medium Term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2014/15 MTREF

R Thousand	Adjustment Budget 2013/2014	Budget Year 2014/2015	Budget Year +1 2015/2016	Budget Year + 2016/2017
Total Operating Revenue	118 052 158	87 548 897	90 572 625	96 394 521
Total Operating Expenditure	120 927 065	92 260 333	95 540 103	101 635 655
Surplus/Deficit	-2 874 907	-4 711 436	-4 967 477	-5 241 134
Total Capital Transfers	30 388 061	20 391 000	15 123 000	15 612 000
Capital Expenditure	31 459 237	19 884 564	14 612 573	15 091 866
Surplus/Deficit for the year	- R 3 946 083	- R 4 205 000	- R 4 457 050	-R 4 721 000

Total operating revenue has decreased by 25 per cent or R30 503 261 for the 2014/15 financial year compared to the 2013/14 Adjustments Budget. This is mainly due to the fact the municipality did not budget for the Housing Rectification grant from EC human settlements because no communication has yet been received in terms of funds to be allocated to Koukamma Municipality. For the two outer years, operational revenue for rates and services will increase by 6 % and 6 % respectively.

Total operating expenditure for the 2014/15 financial year has been appropriated at R92 million. When compared to the 2013/14 Adjustments Budget, operational expenditure has decreased by 23 per cent in the 2014/15 budget. The is mainly due to the housing rectification grant expenditure from EC Human Settlements not included in the budget as well as reducing certain operating expenditure items over budgeted within the adjustments budget . Operating Expenditure will increase by 6% and 6 % for each of the respective outer years of the MTREF.

# 1.4 Operating Revenue Framework

For Koukamma to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 90 per cent annual collection rate for property rates and other key service charges and a 98 per cent collection rate for electricity revenue.
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/ calculating the revenue requirement of each service;
- The municipality's Property Rates Act, 2004 (Act No. 6 of 2004) (MPRA)
- Increase ability to extend new services and recover costs.
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff Policies of the Municipality.

The following table is a summary of the 2014/15 MTREF (classified by main revenue source)

Table 2 Summary of revenue classified by main revenue source

			-		<del></del>				
							204 4 /4 5	A 4 12	T
							-	Medium	ııerm
							Revenue		
Description				Curre	ent Year 201	L3/14	<u> </u>	ture Fran	
					B. allows and	Full was	Budget	Budget	Budget year +2
R thousand	2010/11	2011/12	2012/13	Original Budget	Adjusted budget	Full year Forecast	year 2014/15	γear +1 2015/16	2016/17
Revenue by	2010/11	2011/12	2012/13	pauger	Dec agos				
Source									
	7.042	44.456	12.442	14 206	14 396	14 396	15 259	16 175	17 145
Property Rates	7 943	11 156	13 443	14 396	14 220	14 330	12 732	10 1/3	1/ 143
Property rates -									
penalties &									
collection				!					
Charges									-
Service charges -									
electricity	14 555	15 962	1 677	2038	1 784	1 784	1 916	2 031	2 152
Revenue	14 333	13 302		2030		1701	1310	2002	
Service charges - refuse revenue			2 952	3 452	3 452	3 452	3 659	3 878	4 111
Rental of facilities	<u></u>	<u> </u>	2 332	3 +32	3 102		0 000	00.0	
and equipment	157	85	131	108	137	137	143	151	160
Interest earned -	137		101						
external								i i	
investments	2 015	955	597	705	653	653	681	722	766
Interest earned -	2 010	1 333	357						
outstanding									
debtors				500	0	0	ļ		
Sewerage and	-	1	-				1		
Water Tariffs			13 055	15 418	16 084	16 084	17 049	18 072	19 156
Fines/Agency				9.000					
Fees	1 752	1 622	1 848	8 000	2 580	2 580	2 762	2 927	3 103
Licence and									
permits	1	0		161	2	2	7	8	8
Transfers									
Recognised -									
operational	35 715	55 538	74 523	58 653	85 355	85 355	37 662	41 529	43 430
Other revenue	6 303	1 853	1 736	4 559	10 474	10 474	7 411	5 079	6 362
Total Revenue									
(excluding capital									
transfers and									
contributions)	68 440	87 171	109 961	107 989	134916	134916	86 549	90 572	96 393

Table 3 Percentage growth in revenue by main revenue source

Description			2014/15 Medium Term revenue and Expenditure framework							
R thousand	Adjusted budget	%	Budget year 2014/15	% 2014/15	Budget year + 2015/16	% 2015/16	Budget year +2 2016/17			
Revenue by source										
Property rates	14 396	6	15 259	6	16 175	6	17 145			
Sewerage and Water tariff	16 084	6	17 049	6	18 072	6	19 156			
Service charges - electricity revenue	1 784	7.39	1 916	6	2 031	6	2 152			
Service charges - refuse revenue	3 452	6	3 659	6	3 878	6	4 111			
Rental of Facilities and equipment	137	4.38	143	5.6	151	5.6	160			
Interest earned - external investment	653	4.29	681	6	722	6	766			
Interest earned outstanding debtors					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Agency Fees	1 980	7.37	2 126	6	2 253	6	2 388			
Fines	600	6	636	6	674	6	715			
Licences and permits	2	250	7	14	8	0	8			
Transfers recognised – operational	85 355	-56	37 662	10	41 529	4,6	43 430			
Other revenue	10 474	-29	7 411	-31	5 079	25	6 362			
Total revenue ( excluding capital transfers)	134 916		86 549		90 572	23	96 393			

In line with the formats prescribed by the Municipal Budget and Reporting Regulations (MBRR), capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket of the Municipality. Rates and service charge revenues comprises more than one third of the total revenue mix. In the 2013/14 financial year, revenue from rates and services charges is estimated to total R35 716 million. This increases to R37 883 million in the 2014/15 year, R40 156 million 2015/16 and R42 565 million 2016/17 million in the respective financial years of the MTREF.

Electricity revenue comprises 2% of total operating income. It is proposed that the tariffs for electricity increase by 7.39 % year on year in order to achieve a gross percentage that is in line with the NERSA guideline of 30% over a four year period.

Property rates is the second largest revenue source totalling 17 per cent or R15 259 million rand of total operating revenue and increases to R17 145 million by 2016/17. Income from operating grants that have been gazetted as per the Division of Revenue Act. Operating grants will equal R37 662 million for 2014/15. The other item contributing to revenue is "other income' which consists of various items such as income received from permits and licences, building plan fees, connection fees, valuation and clearance certificates, photocopies and other sundry income. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers total R41 529 million in the 2015/16 financial year and steadily increase to R43 430 million by 2016/17.

The following tables give a breakdown of the various operating grants and capital subsidies allocated to the municipality over the medium term:

# The figures hereunder are from the Current DoRA Bill 2014

# **Table 4 Operating and Capital Grants Receipts**

### **DETAILS**

Capital Grants	Source of Funding	2014/2015	2015/2016	2016/2017
MIG - Municipal		14 765,000	15 123,000	15 613 600
Infrastructure Grant	COGTA National	14 /65,000	15 123.000	15,612,000
Public Works - Fire Services	Public Works			
Disaster Recovery Grant				-
		5, 626,000	<u> </u>	
Total Capital Grants		R 20 391 000	R 15 123 000	R 15 612 000
Operational Grants				
Equitable Share	National Treasury	31, 848,000	35,444,000	37,159,000
Councillors Remuneration		<u> </u>	, , , , , , ,	7257
and Ward Committees	National Treasury	2,036,000	2,126,000	2,221,000
FMG	National Treasury	1,800,000	1,950,000	2,100,000
MSIG	COGTA - National	934,000	967,000	1 018,000
Expanded Public Works	Public Works	1,000,000	<u> </u>	
LED Assistance	Local Government and Traditional Affairs-Provincial	112 000	110 000	
Library Subsidies	Department of Sports-Provincial	932 000	932 000	932 000
Total Operating Grants		R 38 662 000	R 41 529 000	R 43 430 000

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

The percentage increases of the Eskom electricity tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement, stationary, legal fees etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariff levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows:

### 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the ratio for the non-residential categories, Public Service Infrastructure and agricultural properties relative to residential properties to be 0,251:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

In terms of the Municipal Property Rates Act, property valuations need to be assessed every four years for inclusion in the General Valuation Roll. There have been no major changes to the rates tariffs for 2014/15. The General Valuation of all Properties in Koukamma is still on-going and has not been completed yet. The categories of rateable properties for the purpose of levying rates and the proposed rates for 2014/15 are contained in the table below.

# Table 5 Comparison of proposed rates to be levied for the 2014/15 financial year

Tariffs are attached as a separate appendix to the report.

## 1.4.2 Sale of Electricity and Impact of Tariff Increases

Considering the Eskom increases and the current gross profit percentages for the electricity business unit, the consumer tariff is proposed to be increased to result in an overall increase in electricity income of 7.39 per cent from 1 July 2014. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

Registered indigents will again be granted 50 kWh per 30 day period free of charge. It should further be noted in a meeting in April 2013 with the delegation from the NERSA the Municipality was advised that a stepped tariff structure needs to be implemented from 1 July 2013. Until the discussions are concluded, the Municipality will maintain the current structure of its electricity tariffs.

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge for the Municipality. Most of the outer and inner Municipality reticulation network was designed or strengthened many years ago with an expected 20-25 year life-expectancy. The upgrading of the Municipality's electricity network has therefore become a strategic priority, especially the substations and transmission lines.

Owing to high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff- as the resultant tariff increases would be unaffordable for consumers.

#### 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2014/15 budget and MTREF is informed by the following:

- The asset renewal strategy and repairs and maintenance(Ref to page 17 of Circular 70 for completion of Table A9)
- Balanced budget constrain (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit.
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the assets renewal and backlogs eradication.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services, and
- Strict adherence to the principle of no project plan, no budget. If there is no business plan, no funding allocation can be made

The following table is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure)

Table 7 Summary of operating expenditure by standard classification item

	Audited	Audited	Audited		Current Ye	ear 2014/15		Revenue 8	Medium Term & Expenditure nework
Description	2010/11	2011/12	2012/13	Original Budget	Adjusted Budget	Full Year Forecast	Budget year 2014/15	Budget year +1 2015/16	Budget year +2 2016/17
R Thousands									
Expenditure by Type									
Employee related cost	20 806	26 994	30 799	36 232	32 663	32 663	_ 34 214	36 403	38 730
Remuneration of councillors and Ward Committees	2 042	2 289	2 539	2 769	2 769	2 769	2 907	3 082	3 266
Debit impairment	13 567	-9441	19 001	2 580	10 313	10 313	9 313	9 872	10 465
Depreciation & asset impairment	10 150	11 272	19 854	3 964	3 946	3 946	4 205	4 457	4 721
Finance charges	158	705	466	150	50	50	185	196	208
Bulk Purchases	1 744	2 022	2 579	4 256	2 847	2 847	2 087	2 212	2 345
Contracted services	1 538	1 864	2 854	3 539	2 952	2 952	3 185	3 267	3 353
Transfers and grants – FBE									
General Expenses	8 424	13 019	21 276	20 892	18 721	18 721	_ 18 591	18 557	20 173
Transfer & Grants- Conditional	24 919	38 278	39 009	15 684	46 666	46 666	17 572	17 495	18 375
Total Expenditures	83 346	87 002	138 376	90 066	120 927	120 927	92 260	95 540	101 636

The budgeted allocation for employee related costs for the 2014/15 financial year totals R34 214 million, which equals 37 per cent of the total operating expenditure. Circular 70 guidelines have been implemented with regards to the increase in salaries and that has been set at 6.79 per cent for the 2014/15 financial year. The effective increase of salaries is 7 per cent.

The cost associated with the Remuneration of Councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent Proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate. While the expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy.

Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 4 205 for the 2014/15 financial year and equate to 4.5 per cent of the total expenditure. Note that the implementation of GRAP 17 Accounting Standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials comprise of amongst others the purchase of materials for maintenance. In line with the Municipality's repairs and maintenance the expenditure has been prioritised to ensure sustainability of the Municipality's infrastructure. The following are the main expenditure categories for 2014/15 financial year:

- Employee related costs
- Remuneration of Councillors
- Debt impairment
- Depreciation and Asset Impairment
- Finance Charges
- Bulk Purchases
- Other Materials
- Contracted Services
- Transfers and grants
- Other Expenditure.

#### 1,5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2014/15 budget and MTREF provide the extensive growth in the area of asset maintenance, as informed by repairs and maintenance of the Municipality. In terms of the Municipal Budget and reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Table 8 Operational repairs and maintenance

- "	Audit	Audit	Audit		Current Y	2014/15 Medium Term Revenue & Expenditure framework			
Description	2010/11	2011/12	2012/13	Original Budget	Adjusted Budget	Full year forecast	Budget Year +1 2014/15	Budget Year +1 2015/16	Budget year +2 2016/17
Repairs and									
Maintenance by				I					
Expenditure item	806	3 282	1 350	1 824	1 067	1 067	1 218	1 291	1 868
Employee related costs									
Other materials									
Contracted Services									
Total Repairs and									
Maintenance									
Expenditure	806	3 282	1 350	1 824	1 067	1 067	1 218	1 291	1 868

#### 1.5.2 Free Basic Services: Basic Welfare Package

The welfare package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services that households are required to register in terms of the Municipality's Indigent Policy. The estimates for the 2014/15 for free basic services are seen in table 7 under the heading transfers and grants and are estimated to be R8 129 million for the 2014/15 financial year. It is made up of the 50kWh free electricity, refuse, sanitation; 6kl free water, grave site as well as rebates on rates.

### 1.5 Capital Expenditure

Capital expenditure for the next three years is funded by Grants from National Treasury and a small portion out of Council funding. This is due to significant constraints of Council funds as highlighted in the sections above and the significant impact that the increase in the bulk electricity tariffs had on the cash flow of the municipality. The Capital Grants to be received are highlighted in the Executive Summary above.

# 1.6.1 Future Operational cost of new infrastructure

The future operational costs and revenues associated with the Capital Programme have been considered and this expenditure has been factored into two outer years of the operational budget.

#### 1.6 Annual Budget tables

The following pages present the ten budget tables as required in terms of Section 8 of the Municipal Budget and Reporting Regulations (MBRR). These tables set out the municipality's 2014/15 budget and MTREF as approved by the Council. Each table is accompanied by self-explanatory notes.

# Table 9 MBRR Table A1- Budget Summary

EC109 Kou-Kamma - Table A1 Budget Summary

EC109 Kou-Kamma - Table A1 Budget Su	mmary				_					
Description	2010/11	2011/12	2012/13		Current Ye	ar 2013/14			edium Term R	
]									nditure Frame	
R thousands	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit		Budget Year	Budget Year
	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
Financial Performance				41.000	44 550	** 000		45.050	40.475	47.445
Property rates	7,943	10,718	13,443	14,896	14,396 21,320	14,396 21,320	-	15,259 22,624	16,175 23,981	17,145 25,420
Service charges	14,555	15,957 955	17,684 597	20,907 705	653	21,320 653	_	681	722	766
Investment revenue	2,015 35,713	74,637	74,523	58,653	85,355	85,355	_	59,053	56,652	59,042
Transfers recognised - operational Other own revenue	8,213	3,682	3,714	12,828	13,193	13,193	_	10,323	8,166	9,634
Total Revenue (excluding capital transfers	68,440	105,949	109,961	107,989	134,916	134,916		107,940	105,696	112,007
and contributions)	55,446	(30)	.55,55.	74.,	,			,		
Employ se costs	20,806	27,382	30,799	36,232	32,663	32,663		34,214	36,403	38,730
Remuneration of councillors	2,042	2,289	2,539	2,769	2,769	2,769	-	2,907	3,082	3,266
Depreciation & asset impairment	10,150	17,880	19,854	3,964	3,946	3,946	_	4,205	4,457	4,721
Finance charges	158	770	466	150	50	50	-	185	196	208
Materials and bulk purchases	2,582	2,128	2,579	4,256	2,847	2,847	-	2,087	2,212	2,345
Transfers and grants	24,919	38,278	39,009	15,683	46,665	46,665	-	17,572	17,495	18,375
Other ex penditure	22,691	9,886	43,131	27,012	31,987	31,987	_	31,090	31,696	33,990
Total Expenditure	83,346	98,613	138,376	90,066	120,927	120,927 13,989		92,260 15,680	95,540 10,156	101,638 10,371
Surplus/(Deficit)	(14,906)	7,336	(28,415)	17,922	13,989 13,524	13,989	_	15,080	10, 106	10,371
Transfers recognised - capital	56,680	_	_		13,024	13,324	_		_	_
Contributions recognised - capital & contributed a	41,773	7,336	(28,415)	17,922	27,513	27,513		15,680	10,158	10,371
Surplus/(Deficit) after capital transfers &	41,773	1,000	(20,410)	17,022	27,010	21,010		10,000	10,100	10,011
contributions							_	_		
Share of surplus/ (deficit) of associate	-	7.000	/00 44Y)	47.000	D7 642	27,513		15,680	40.450	10,371
Surplus/(Deficit) for the year	41,773	7,336	(28,415)	17,922	27,513	21,513	-	15,000	10,156	10,37 (
Capital expenditure & funds sources										45.000
Capital expenditure	24,927	16,481	11,669	21,887	31,459	31,459	-	19,885	14,613	15,092
Transfers recognised - capital	24,927	16, 167	11,418	21,021	29,545	29,545	_	19,653	14,367	14,831
Public contributions & donations	_ [	_	_	_	_	_	_	_		
Borrowing	_	314	251	866	1,914	1,914	_	232	246	260
Internally generated funds  Total sources of capital funds	24,927	16,481	11,669	21,887	31,459	31,459	-	19,885	14,613	15,092
Financial position	21,826	35,211	22,235	29,259	29,259	29,259	_	30,343	32,163	34,093
Total current assets Total non current assets	238,783	325,079	316,431	243,342	243,342	243,342	_	258,529	275,432	291,958
Total current liabilities	13,600	16,696	23,688	63,237	63,237	63,237	_	64,320	69,571	73,745
Total non current liabilities	2,073	3,066	2,865	1,224	1,224	1,224	-	1,224	1,298	1,375
Community wealth/Equity	244,936	340,528	312,113	208,140	208,140	208,140	-	223,327	236,727	250,930
Cash flows	-									
Net cash from (used) operating	29,914	2,494	10,995	17,801	17,801	17,801	_	24,891	26,385	27,967
Net cash from (used) investing	(24,649)	l .	(10,690)	(17,801)	(17,801)	(17,801)	_	(24,891)	(26, 384)	(27,968)
Net cash from (used) financing	- 1	-	-	- 1	-	-	-	-	-	-
Cash/cash equivalents at the year end	15,980	5,265	5,571	(0)	(0)	(0)	-	5,571	5,571	5,571
Cash backing/surplus reconciliation	-		<del>                                     </del>					-		
Cash and investments available	15,980	5,265	5,571	20,115	20,115	20,115	-	16,524	17,516	18,567
Application of cash and investments	5,696	(532)	10,377	51,930	51,636	51,636	-	51,276	55,161	58,684
Balance - surplus (shortfall)	10,284	5,798	(4,806)	(31,815)	(31,521)	(31,521)	-	(34,751)	(37,645)	(40, 117)
Asset management								<del> </del>		
Asset register summary (WDV)	25,961	26,087	26,080	553	553	553	553	553	586	821
Depreciation & asset impairment	10,150	17,880	19,854	3,964	3,946	3,946	4,205	4,205	4,457	4,721
Renew al of Existing Assets	-	-	-		-	-				- 4 000
Repairs and Maintenance	838	3,282	1,350	1,824	1,067	1,067	1,218	1,218	1,291	1,868
Free services					1.00	1.001	4.0-	4.077	F 470	. ann
Cost of Free Basic Services provided	-	-	_	4,601	4,601	4,601	4,877	4,877	5,170	5,480
Revenue cost of free services provided	_	_	_	I -	_	_	-	_	_	_ [
Households below minimum service level			_	_	_	_	_	1 _	_	_
Water: Sanitation/sewerage:	]	_	_	-	_	_	_		_	_
Energy:	_	_	_	_	_	_	-	_	-	-
Refuse:	_	-	_	_	-	-	_	_	-	_
				<u> </u>	<u> </u>		<u> </u>	l .		

# **Explanatory Notes to MBRR Table A1- Budget Summary**

- Table A1 is a budget summary and concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total expenditure) over the MTREF.
  - b. Capital expenditure is balanced by Capital Funding sources, of which
    - Transfers recognised are reflected on the Financial Performance Budget.
- The Cash backing/surplus reconciliation shows that the budget has been funded and that this situation is improving year on year resulting in increased working capital.
- 5. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs

Table 10 MBRR Table A2- Budgeted Financial Performance (revenue and expenditure by standard classification)

EC109 Kou-Kamma - Table A2 Budgeter	i Financiai Pei	Tormance (re	venue and e	xpenaiture i	y standard	ciassificatio	<del> </del>		
Standard Classification Description	2010/11	2011/12	2012/13	Cui	rrent Year 2013	/14		ledium Term R nditure Frame	
	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Revenue - Standard									
Governance and administration	40,974	22,972	42,563	46,076	48,766	48,766	51,491	54,270	58,227
Executive and council	_	2,166	22,402	23,705	23,809	23,809	25,943	28,732	30,115
Budget and treasury office	40,170	19,444	20,107	22,355	22,908	22,908	25,498	25,485	28,056
Corporate services	803	1,361	55	17	2,049	2,049	50	53	56
Community and public safety	60,962	54,956	29,440	11,754	42,491	42,491	9,065	1,798	1,850
Community and social services	956	2,404	3,994	2,154	2,102	2,102	2,113	1,124	1,135
Sport and recreation	1,502	1,546	_	_	_	_	_	_	_
Public safety	1,282	2,402	486	9,600	10,389	10,389	6,952	674	715
Housing	542	29,503	24,961	_	30,000	30,000	_	_	_
Health	56,680	19,100	_	_	-	_	_	_	_
Economic and environmental services	1,775	9,223	8,334	5,956	5,001	5,001	3,068	3,217	3,273
Planning and development	122	2,418	401	297	429	429	205	208	104
Road transport	1,653	6,805	7,933	4,843	3,756	3,756	2,864	3,009	3,169
Environmental protection	_	_	_	816	816	816	_	_	-
Trading services	21,409	18,798	29,624	44,203	52,181	52, 161	44,315	46,410	48,657
Electricity	_	3,723	4,129	3,137	2,862	2,862	4,782	5,220	5,497
Water	9,375	4,149	15,056	25,764	33,829	33,829	26,743	27,554	28,726
Waste water management	8,887	7,573	7,092	10,549	10,744	10,744	9,320	9,936	10,519
Waste management	3,147	3,354	3,346	4,752	4,745	4,745	3,470	3,700	3,916
Other	-	_	_	_	_	_			_
Total Revenue - Standard	125,119	105,949	109,961	107,989	148,440	148,440	107,940	105,696	112,007
Expenditure - Standard									
Governance and administration	24,654	(35,392)	40,316	38,089	35,541	35,541	36,938	37,977	40,235
Executive and council	4,511	7,857	6,882	7,790	7,249	7,249	7,657	8,132	8,636
Budget and treasury office	19,744	(44, 108)	18,763	17,336	16,094	16,094	16,545	17,580	18,686
Corporate services	399	858	14,671	12,964	12,198	12,198	12,736	12,265	12,912
Community and public safety	15,667	35,567	33,122	10,128	39,306	39,306	9,721	9,215	9,741
Community and social services	2,422	3,205	4,931	5,460	5,073	5,073	5,243	4,454	4,677
Sport and recreation	301	73	69	143	73	73	89	94	100
Public safety	2,676	2,908	3,466	4,181	3,857	3,857	4,065	4,323	4,597
Housing	10,264	29,375	24,655	344	30,304	30,304	324	345	367
Health	4	6	1	_	_	_	- 1	_	_
Economic and environmental services	23,198	18,694	6,949	8,558	8,180	8,180	7,550	7,989	8,852
Planning and development	1,116	3,952	1,670	1,938	2,123	2,123	1,989	2,107	2,124
Road transport	22,082	14,742	5,279	5,807	5,245	5,245	5,561	5,882	6,728
Environmental protection		_	-	813	813	813	_	_	_
Trading services	19,827	79,744	57,990	33,291	37,899	37,899	38,050	40,359	42,808
Electricity	2,991	2,469	5,075	6,845	5,340	5,340	5,777	6,125	6,494
Water	7,115	69,009	34,064	11,849	14,682	14,682	14,257	15, 127	16,049
Waste water management	5,611	4,669	11,778	7,848	9,831	9,831	10,309	10,933	11,595
Waste management	4,110	3,597	7,072	6,749	8,047	8,047	7,706	8,174	8,670
Other	-	_	_	_	_	_	-	_	_
Total Expenditure - Standard	83,346	98,613	138,376	90,066	120,927	120,927	92,260	95,540	101,636
Surplus/(Deficit) for the year	41,773	7,336	(28,415)	17,922	27,513	27,513	15,680	10,156	10,371

# Explanatory notes to MBRR Table A2- Budgeted Financial Performance (revenue and expenditure by standard)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised-capital) and balances to the operating revenue shown on Table A4.
- 3. Note that as general principle the revenues for Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity.
- **4.** Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Governance and Administration.

## Table 11 MBRR Table A3-Budgeted Financial Performance (revenue and expenditure by municipal vote)

C109 Kou-Kamma - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)											
Vote Description	2010/11	2011/12	2012/13	Cur	rent Year 2013	U14	l	edium Term R			
***************************************	20,0011	2011112	251210		Treat rout acre		Expe	nditure Frame	work		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year		
K triousand	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17		
Revenue by Vote											
Vote 1 - EXECUTIVE & COUNCIL	803	3,528	22,456	23,721	23,858	23,858	25,993	28,786	30,171		
Vote 2 - FINANÇE & ADMINISTRATION	40,170	19,329	20,107	22,355	24,908	24,908	25,498	25,485	28,056		
Vote 3 - PLANNING & DEVELOPMENT	122	2,418	401	297	429	429	205	208	104		
Vote 4 - HEALTH	-	- 1	-	816	816	816	-	-	-		
Vote 5 - COMMUNITY & SOCIAL SERVICES	956	2,404	3,994	2,154	2,102	2,102	2,113	1,124	1,135		
Vote 6 - HOUSING	542	29,503	24,961	-	30,000	30,000	-	-	_		
Vote 7 - PUBLIC SAFETY	1,282	2,402	486	9,600	10,389	10,389	6,952	674	715		
Vote 8 - SPORT& RECREATION	1,502	1,546	-	-	-	_	-	-	_		
Vote 9 - ENVONMENTAL PROTECTION	- 1	-	-	-	-	-	-	-	_		
Vote 10 - WASTE MANAGEMENT	3,147	3,348	3,346	4,752	4,745	4,745	4,123	4,395	4,652		
Vote 11 - WASTE WATER MANAGEMENT	8,887	7,573	7,092	10,549	10,744	10,744	9,320	9,936	10,519		
Vote 12 - ROAD TRANSPORT	1,653	6,805	7,933	4,843	3,756	3,756	2,864	3,009	3,169		
Vote 13 - WATER	9,375	4,149	15,056	25,764	33,829	33,829	26,090	26,859	27,989		
Vote 14 - ELECTRICITY	-	3,723	4,129	3,137	2,862	2,862	4,782	5,220	5,497		
Vote 15 - OTHER	56,679	19,221	-	-	-	-	-	- 1	-		
Total Revenue by Vote	125,119	105,949	109,961	107,989	148,440	148,440	107,940	105,696	112,007		
Expenditure by Vote to be appropriated											
Vote 1 - EXECUTIVE & COUNCIL	4,910	8,716	16,315	9,022	8,597	8,597	9,086	9,652	10,253		
Vote 2 - FINANCE & ADMINISTRATION	19,744	(44, 108)	24,001	29,067	26,944	26,944	27,853	28,325	29,982		
Vote 3 - PLANNING & DEVELOPMENT	1,116	3,952	1,670	1,938	2,123	2,123	1,989	2,107	2,124		
Vote 4 - HEALTH	4	6	1	813	813	813	_	_	-		
Vote 5 - COMMUNITY & SOCIAL SERVICES	2,422	3,205	4,931	5,460	5,073	5,073	5,243	4,454	4,677		
Vote 6 - HOUSING	10,264	29,375	24,655	344	30,304	30,304	324	345	367		
Vote 7 - PUBLIC SAFETY	2,676	2,908	3,466	4,181	3,857	3,857	4,065	4,323	4,597		
Vote 8 - SPORT& RECREATION	301	73	69	143	73	73	89	94	100		
Vote 9 - ENVONMENTAL PROTECTION	-	-	_	-	_	_	_	_	_		
Vote 10 - WASTE MANAGEMENT	4,110	3,597	7,072	6,749	8,047	8,047	8,360	8,869	9,406		
Vote 11 - WASTE WATER MANAGEMENT	5,611	4,669	11,778	7,848	9,831	9,831	10,309	10,933	11,595		
Vote 12 - ROAD TRANSPORT	13,357	3,131	5,279	5,807	5,245	5,245	5,561	5,882	6,728		
Vote 13 - WATER	7,115	69,009	34,064	11,849	14,682	14,682	13,604	14,432	15,313		
Vote 14 - ELECTRICITY	2,991	2,469	5,075	6,845	5,340	5,340	5,777	6,125	6,494		
Vote 15 - OTHER	8,725	11,611	-	_	-	-		_	_		
Total Expenditure by Vote	83,346	98,613	138,376	90,066	120,927	120,927	92,260	95,540	101,636		
Surplus/(Deficit) for the year	41,773	7,336	(28,415)	17,922	27,513	27,513	15,680	10,156	10,371		

# Explanatory notes to Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is the view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of vote.

# Table 12 MBRR Table A4- Budgeted Financial Performance (revenue and expenditure)

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

Description	2010/11	2011/12	2012/13		Current Ye	ear 2013/14		1	ledium Term F Inditure Frame	
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
Revenue By Source										
Property rates	7,943	10,718	13,443	14,396	14,396	14,396	_	15,259	16,175	17,145
Property rates - penalties & collection charges				500					10,111	11,110
Service charges - electricity revenue	14,555	1,507	1,677	2,038	1,784	1,784	_	1,916	2,031	2,152
Service charges - water revenue	_	6,227	6,872	7,838	8,318	8,318	_	8,818	9,347	
Service charges - sanitation revenue	_	5,537	6,183	7,580	7,766	7,766	_ <u>-</u>	F		9,907
Service charges - refuse revenue		2,685	2,952	3,452	3,452	3,452	_	8,231	8,725	9,249
Service charges - other		2,000	2,002	3,402	3,432	3,402		3,659	3,878	4,111
Rental of facilities and equipment	157	85	424	400						
Interest earned - external investments			131	108	137	137		143	151	160
Interest earned - outstanding debtors	2,015	955	597	705	653	653		681	722	766
Dividends received										
Fines	287	194	486	4,000	600	600		636	674	715
Licences and permits	1			161	2	2		7	8	8
Agency services	1,465	1,428	1,362	4,000	1,980	1,980		2,126	2,253	2,388
Transfers recognised - operational	35,713	74,637	74,523	58,653	85,355	85,355		59,053	56,652	59,042
Olher revienue	6,303	1,729	1,736	4,559	8,474	8,474		7,411	5,079	
Gains on disposal of PPE		245		.,,	2,000	2,000		2,411	5,078	6,362
Total Revenue (excluding capital transfers	68,440	105,949	109,961	107,989	134,916	134,916		145 - 45		
and contributions)	[		100,001	107,505	134,810	134,810		107,940	105,696	112,007
Expenditure By Type							***************************************			
Employee related costs	20,806	27,382	30,799	20,000	20.000			i i	İ	
Remuneration of councillors	2,042	2,289	2,539	36,232 2,769	32,663 2,769	32,663	-	34,214	36,403	38,730
Debt impairment	13,567	(7,984)	19,001	2,789		2,769		2,907	3,082	3,266
Depreciation & asset impairment	10,150	17,880	19,854	3,964	10,313 3,946	10,313 3,946		9,313	9,872	10,465
Finance charges	158	770	466	150	50	50	-	4,205	4,457	4,721
Bulk purchases	1,744	2,128	2,579	4,256	2,847	2,847		185	196	208
Other materials	838	-1.50	Elete	4,200	2,047	2,041	-	2,087	2,212	2,345
Contracted services	1,538	1,864	2,854	3,539	2,952	2,952	-	3,185	3,267	7 252
Transfers and grants	24,919	38,278	39,009	15,683	46,665	46,665	_	17,572	17,495	3,353 18,375
Other expenditure	7,586	15,006	20,812	20,892	18,721	18,721	_	18,591	18,557	20,173
Loss on disposal of PPE			464			, ,		10,051	10,001	20,175
otal Expenditure	83,346	98,613	138,376	90,066	120,927	120,927		92,260	95,540	101,636
Surplus/(Deficit)	(14,906)	7,336	(28,415)	17,922	13,989	13,989				
Transfers recognised - capital	56,680	7,000	(20,415)	17,822	13,524	13,524	-	15,680	10,156	10,371
Contributions recognised - capital	-	_	-	_	10,024	10,024	_	_		
Contributed assets						_		-	-	-
urplus/(Deficit) after capital transfers &	41,773	7,336	(28,415)	17,922	27,513	27,513		45.000		····
ontributions	,	7,000	(20,410)	17,522	21,515	21,515	-	15,680	10,156	10,371
Tax ation										
urplus/(Deficit) after taxation	41,773	7,336	(28,415)	17,922	27,513	27,513		AF KKA		
Attributable to minorities	.,,,,,	,,,,,,	(50,710)	11,042	21,010	21,013	-	15,880	10,158	10,371
urplus/(Deficit) attributable to municipality	41,773	7,336	(28,415)	17,922	27,513	27,513		45.000	40.45	
Share of surplus/ (deficit) of associate	3,,,,,	7,000	(EV, 710)	11,022	21,013	21,313	-	15,680	10,156	10,371
urplus/(Deficit) for the year	41,773	7,336	(00.445)	47.000	P	AF 212				
hinastantini dia total	41,713	1,336	(28,415)	17,922	27,513	27,513	-	15,680	10,156	10,371

# Explanatory notes to A4- Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is R107 940 million in 2014/15 and R105 695 million by 2015/16.
- Revenue to be generated from property rates is R15 259 million in the 2014/15 financial year and increases to R16 175 million by 2015/16 which represents 14 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
- Services charges relating to electricity refuse removal, water consumption and sanitation constitutes the second largest component of revenue basket of the Municipality totalling R22 624million for the 2014/15 financial year and increasing to R23 981 million by 2015/16.
- 4. Transfers recognised- operating includes the local government equitable share and other operating grants from National and Provincial Government. It needs to be noted that in real terms the Grants from National Government are growing rapidly over the MTREF. Revenue from grant funding remains the largest source of municipal income.
- Bulk purchases have significantly increased over the 2010/11 to 2016/17. These
  increases can be attributed to the substantial increase in the cost of the bulk
  electricity from Eskom. Eskom tariff relating to bulk purchases for 2014/2015 is
  to increase by 8.06 percent.
- Employee related costs and bulk purchases are the main cost drivers within the
  municipality and alternative operational gains and efficiencies will have to be
  identified to lessen the impact of wage and bulk tariff increases in future years.

# Table 13 MMRR Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

Capital Expenditure - Standard							_			
Governance and administration	990	446	191	287	204	204	_	92	97	10
Executive and council	990		39	27	17	17		18	19	2
Budget and treasury office		146	40	130	114	114		14	14	1
Corporate services		300	113	130	74	74		60	64	61
Community and public safety	-	97	716	5,246	9,089	9,089		5,641	16	17
Community and social services		37	696	10	8,439	8,439		3,041	10	3.
Sport and recreation		24	20			5,100				
Public safety		35		5,236	650	650		5,641	16	4-
Housing						000		5,041	10	17
Health										
Economic and environmental services	23,937	202	582	204	937	937		_		
Planning and development		i			001	241	_	-	-	_
Road transport	23,937	202	582	200	933	933				
Environmental protection				4	4	4				
Trading services	-	15,737	10,179	18,151	21,230	21,230	_	14,152	44 500	44.004
Electricity		61		101101	=1,200	21,200		14, 152	14,500	14,972
Water		13,011	10,178	16,021	21,106	21,106		14,127	14.473	44.644
Waste water management		2,664		100	100	100		14, 127	14,473	14,944
Waste management			- 1	30	24	24		25	27	00
Other						24		25	27	28
Total Capital Expenditure - Standard	24,927	16,481	11,669	21,887	31,459	31,459		19,885	14,613	15,092
Funded by:								10,000	14,010	10,002
National Government	24,927	16,146	10,739	16,021	29,545	29.545		40.050	44.00=	
Provincial Government			679	5,000	20,040	28,040		19,653	14,367	14,831
District Municipality		21	5.0	0,000		1			- Land	
Other transfers and grants										
Transfers recognised - capital	24,927	15,167	11,418	21,021	29,545	29,545		40.000		
Public contributions & donations	2.102.		.1,410	1,021	20,040	20,040	-	19,653	14,367	14,831
Borrowing									1	
Internally generated funds		314	251	866	1,914	1,914		222	045	
Total Capital Funding	24,927	16,481	11,669	21,687	31,459			232	246	260
	- HATT	19,701	11,009	21,00/	31,439	31,459	_	19,685	14,613	15,092

# Explanatory notes to Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

- 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. No multiyear appropriations have been budgeted for.
- Single-year capital expenditure has been appropriated at R19 885 million, for the 2014/15 financial year and remains relatively constant over the MTREF at levels of R14 613 million and R15 092 million respectively for the two outer years.
- 4. Unlike multi- year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment.
- The Capital Programme is funded from National and Provincial Grants and Transfers. From 2014/15, Capital Transfers totals R20 391 million. The MIG allocation for the 2014/15 MTREF is R14 765 000 and the Disaster Recovery Grant equals R5 626 000.

# Table 14 MBRR Table A6- Budgeted Financial Position

EC109 Kou-Kamma - Table A6 Budgeted Financial Position

Description R thousand	2010/11	2011/12 Audited Outcome	2012/13 Audited Outcome		Current Ye	ar 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			
	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
ASSETS										
Current assets										
Cash	9,350	5,265	5,571	115	115	115		524	556	589
Call investment deposits	6,630	- 1	-	20,000	20,000	20,000	-	16,000	16,960	17,978
Consumer debtors	4,286	15,264	12,038	9,144	9,144	9,144	_	13,818	14,647	15,526
Other debtors	847	2,789	234							
Current portion of long-term receivables	713	11,358	3,545							
Inventory		535	847							
Total current assets	21,826	35,211	22,235	29,259	29,259	29,259	_	30, 343	32,163	34,093
Non current assets								,,,,,		- 1, - 0
Long-term receivables										
investments										
Investment property	25,468	25,439	25,411	29	29	29				
Investment in Associate		20,100	20,411	2.0	25	29		29	31	33
Property , plant and equipment	212,823	298,992	290,350	242,789	242,789	242,789				
Agricultural	LILIOLO	200,002	290,000	242,709	242,709	242,709	-	257,976	273,454	289,861
Biological		AL ALL AL			1					
Intangible	493	647	860	F04	504					
Other non-current assets	455	047	669	524	524	524		524	555	589
Total non current assets	238,783	325,079	316,431	243,342	5.45 5.45				1,392	1,476
TOTAL ASSETS	260,609	360,290	338,866	272,601	243,342 272,601	243,342 272,601	-	258,529	275,432	291,958
LIABILITIES		000,200	330,000	212,001	272,601	212,001	-	288,871	307,595	326,051
Current liabilities										
Bank overdraft										
Borrowing	_	194	260	-	-	-	-	-	-	-
Consumer deposits	105	105	105	123	123	123		134	142	150
Trade and other payables	13,403	15,831	22,649	63,022	63,022	63,022	-	64,094	69,332	73,491
Provisions	92	567	673	92	92	92		92	98	104
otal current liabilities	13,600	16,696	23,688	63,237	63,237	63,237	_	64,320	69,571	73,745
ion current liabilities										
Borrowing	_	_ "	_	_	_	_	_		VALUE OF THE PARTY	
Provisions	2,073	3,066	2,865	1,224	1,224	1,224		1,224	1.000	4 074
otal non current liabilities	2,073	3,066	2,865	1,224	1,224	1,224		1,224	1,298	1,375
OTAL LIABILITIES	15,673	19,762	26,552	64,461	64,461	64,461	-	65,544	1,298 70,869	1,375
IET ASSETS	244,936	340,528	312,113	208,140	208,140	208,140				75,121
OMMUNITY WEALTH/EQUITY			- 1-, 1 1 3	200,140	200, 170	200, 170		223,327	236,727	250,930
	241.000							İ		
Accumulated Surplus/(Deficit) Reserves	244,936	340,528	312,113	221,940	221,940	221,940		237,915	252,190	267,322
Minorities' Interests	~	-	-	(13,800)	(13,800)	(13,800)	~	(14,588)	(15,464)	(16,392)
OTAL COMMUNITY WEALTH/EQUITY	244,936	340,528	312,113	208,140	208,140	208,140	_	223,327	236,727	250,930

### **Explanatory notes to Table A6- Budgeted Financial Position**

- Table A6 is consistent with International Standards of good financial management practice, and improves understandability for Councillors and management of the impact of the budget on the Statement of Financial Position (Balance Sheet).
- This format of presenting the Statement of Financial Position is aligned to GRAP 1, 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.
- Table 14 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, Plant and Equipment;
  - Trade and other payables:
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
- 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.
- Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

# Table 15 MBRR Table A7- Budgeted Cash Flow Statement

EC109 Kou-Kamma - Table A7 Budgeted Cash Flows

Description	2010/11	2011/12	2012/13		Current Ye	er 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year	Budget Year
CASH FLOW FROM OPERATING ACTIVITIES					Diagot	1 Di dodat	Odicoma	2014/15	+1 2015/16	+2 2016/17
Receipts										
Ratepayers and other	30,712	27,294	34.841	42.682	42.682	42.682		33,383	25 200	07 500
Government - operating	91,241	71.385	74,523	35.274	35,274	35.274		38,550	35,386	37,509
Government - capital			. 1,020	17,801	17,801	17,801			40,217	42,498
Interest	2,015	955	597	1,271	1,271	1,271		20,391	15,123	15,612
Dividends			50.	1,211	1,271	1,271		633	671	711
Payments										
Suppliers and employees	(52,605)	(96,369)	(98,500)	(67,680)	(67,680)	(67,680)		(00 000)		
Finance charges	(158)	(770)	(466)	(172)	(172)	(172)		(62,995)	(59,637)	(62,665)
Transfers and Grants	(41,291)	(710)	(400)	(11,375)	(11,375)	(11.375)		(405)	(429)	(455)
NET CASH FROM/(USED) OPERATING ACTIVIT	29,914	2,494	10,995	17,801	17,801	17,801		(4,666) 24,891	(4,946) 26,385	(5,243)
CASH FLOWS FROM INVESTING ACTIVITIES				.,,	,	17,007		24,031	29,303	27,967
Receipts		a.	-	_						
Proceeds on disposal of PPE		2,057	166						ļ	
Decrease (Increase) in non-current debtors		(980)	980							
Decrease (increase) other non-current receiv ables		(800)	300					(4,500)	(4,770)	(5,056)
Decrease (increase) in non-current investments					1					
Payments		1								
Capital assets	(24,649)	(14,286)	(11,835)	(17,801)	(47.004)	(47.004)			ŀ	
NET CASH FROM/(USED) INVESTING ACTIVITY	(24,649)	(13,209)	(10,690)	(17,801)	(17,801) (17,801)	(17,801)		(20,391)	(21,614)	(22,911)
CASH FLOWS FROM FINANCING ACTIVITIES	(-1)	(15,200)	(10,000)	(17,001)	(17,001)	(17,001)	-	(24,891)	(26,384)	(27,968)
Receipts	1		ļ						í de la companya de l	
Short term loans		-			-					
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		1								
Payments									-	
Repayment of borrowing		Į.								
ET CASH FROM/(USED) FINANCING ACTIVIT										
	-	-	-	-	-	-	_	_	-	~
IET INCREASE/ (DECREASE) IN CASH HELD	5,265	(10,715)	306	(0)	(0)	(0)	-	(0)	0	(0)
Cash/cash equivalents at the year begin:	10,715	15,980	5,265				-	5,571	5,571	5,571
Cash/cash equivalents at the year end:	15,980	5,265	5,571	(0)	(0)	(0)	- 1	5,571	5,571	5,571

# Explanatory notes to Table A7- Budgeted Cash Flow Statement

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

#### Table 16 MBRR Table A8- Budgeted Cash Backed Reserves

EC109 Kou-Kamma - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13		Current Ye	ar 2013/14			edlum Term R nditure Frame	
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	_	Budget Year	-
	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
Cash and investments available										
Cash/cash equivalents at the year end	15,980	5,265	5,571	(0)	(0)	(0)	-	5,571	5,571	5,571
Other current investments > 90 days	-	-	-	20,115	20,115	20,115	-	10,954	11,945	12,996
Non current assets - Investments	-	_	-	-	-	-	-	-	_	-
Cash and investments available:	15,980	5,265	5,571	20,115	20,115	20,115	-	16,524	17,516	18,567
Application of cash and Investments										
Unspent conditional transfers	4,515	515	5,602	45,146	45,146	45,146	-	45,146	47,854	50,726
Unspent borrowing	-	-		-	-	-		-	-	_
Statutory requirements									- 1	
Other working capital requirements	1,181	(875)	4,775	6,785	6,491	6,491	_	6,258	7,459	8,114
Other provisions										
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments										
Total Application of cash and investments:	5,696	(359)	10,377	51,930	51,636	51,636	-	51,404	55,313	58,839
Surplus(shortfall)	10,284	5,625	(4,806)	(31,815)	(31,521)	(31,521)	-	(34,879)	(37,797)	(40,272)

# Explanatory notes to Table A8- Cash Backed Reserves/Accumulated Surplus Reconciliation

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42- Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicative of non-compliance with MFMA requirements that the municipality's budget must be 'funded'
- 4. Non-compliance with Section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- 5. Considering the requirements of Section 18 of the MFMA, it can be concluded that the proposed 2014/15 MTREF was sufficiently funded owing to the increased reserves.
- As part of the budgeting and planning guidelines that informed the compilation of the 2014/15 MTREF the end objective of the medium-term framework was to ensure the budget was funded and aligned to section 18 of the MFMA.

EC109 Kou-Kamma - Table A9 Asset Management

Description	2010/11	2011/12	2012/13	Cu	rrent Year 2013	3/14	1	ledium Term I Inditure Frame	
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	
CAPITAL EXPENDITURE	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Total New Assets	24,927	16,481	11,669	21,887	31,459	31,459	40.000	44.00	
Infrastructure - Road transport	23,937	202	-	200	8,554	8,554	19,885 5,626	14,613	15,092
Infrastructure - Electricity	-	61	_		- 0,004	0,004	3,020	-	_
Infrastructure - Water	-	13,011	10,178	16,021	21,106	21,106	14,027	14,367	14,831
Infrastructure - Sanitation	_	-	-	-		-1,100	14,027		14,031
Infrastructure - Other	_	2,664	- 1	5,000	818	818	_	_	_
Infrastructure	23,937	15,938	10,178	21,221	30,478	30,478	19,653	14,367	14,831
Community	990	151	1	-	_	_		- ,,,	1,,00,
Heritage assets	-	-	-	-	-	- 1	_	_	_
Investment properties	-	-	-	- ]	-	-	_	-	_
Other assets	_	392	1,490	666	981	981	232	246	260
Agricultural Assets	-	-	-	- 1	-	-	_	_	_
Biological assets	-	-	- ]	- 1	- (	-	- 1	_ i	_
Intangibles	-	-	[	-	-	- 1	_	_	_
Total Renewal of Existing Assets	_	_	- 1	_	-	_			
Infrastructure - Road transport	- 1	_ [	- (	_ [	_	- 1	-	-	-
Infrastructure - Electricity		_	_	_ [	_	_ [	_	~	_
Infrastructure - Water	-	-	_ !	_	_	_ [	_	-	_
Infrastructure - Sanitation	- 1	-	-	_		_ [	-	-	~
Infrastructure - Other	_	-	-	_	_	-	_	-	-
Infrastructure	_								_
Community	-	_ [	_	_	_		-	1	_
Heritage assets	- [	-	-	_	_	_	-	- J	-
Investment properties	- 1	-	- 1	_	_ 1	_ [	_ [		-
Other assets	_	_ ]	_	_ [	_	_ [	_	-	-
Agricultural Assets	]	_ [	_	_	_	-	1	- 1	
Biological assets	_	_ [	_	_ [	- [	_ [	-	-	-
Intangibles	_ [	_	_ [ ]	_	-		-	-	- [
Total Capital Expenditure	h		-			-			-
Infrastructure - Road transport	00.007							_	
Infrastructure - Electricity	23,937	202	-	200	8,554	8,554	5,626	-	- ]
Infrastructure - Water	-	61	- 1	- 1	-	-	-	- [	- [
Infrastructure - Sanitation	-	13,011	10,178	16,021	21,106	21,106	14,027	14,367	14,831
Infrastructure - Other	-		- ]	- [	-	- [	-	-	-
Infrastructure	70 837	2,664	-	5,000	818	818	-	-	-
Community	23,937	15,938	10,178	21,221	30,478	30,478	19,653	14,367	14,831
Heritage assets	990	151	1	-	-	- ]	-	-	-
Investment properties	-	-	-	-	-	-	-	_	- 1
Other assets	- [			- [	-	-	-	- 1	-
<del>-</del>	-	392	1,490	666	981	981	232	246	260
Agricultural Assets	-	- j	- ]	-	-	- 1	-	- }	_
Biological assets	-	-	- 1	-	-	- [	-	_	_
Intangibles	- [			-	- [	- [	-	_	_
OTAL CAPITAL EXPENDITURE - Asset class	24,927	16,481	11,669	21,887	31,459	31,459	19,885	14,613	15,092
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport									
Infrastructure - Electricity									
Infrastructure - Water									
Infrastructure - Sanitation									
Infrastructure - Other									
Infrastructure	-	_		_	_	_	_		
Community								-	- 1
Hentage assets									
Investment properties	25,468	25,439	25,411	29	29	29	29	31	20
Other assets							7.0	31	33
Agricultural Assets	-	-	_	_	_	_			
•	1	_	_	_	_	_	-	-	-
Biological assets	-		- 1	E		- 1		- 555	-
Biological assets Intangibles	493	647	669	5/4 1	524 1	69A I	EONE		589
Biological assets	493		669 <b>26,080</b>	524 553	524 553	524 553	524 553		242
Biological assets Intangibles	493	647			553	524	524 553	586	621
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) KPENDITURE OTHER ITEMS	493 25,961	647 26,087	26,080	553	553	553	553	586	
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) RENDITURE OTHER ITEMS Depreciation & asset impairment	493 25,961 10,150	647 26,087	26,080 19,854	553 3,964	<b>553</b> 3,946	553 3,946	<b>553</b> 4,205	586 4,457	4,721
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) RENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class	493 25,961	11,272 3,282	26,080 19,854 1,350	3,964 1,824	3,946 1,067	3,946 1,067	4,205 1,179	4,457 1,249	4,721 1,824
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) RENDITURE OTHER ITEMS Depreciation & asset impairment	493 25,961 10,150 838 -	11,272 3,282 750	19,854 1,350 29	3,964 1,824 30	3,946 1,067 1	3,946 1,067	4,205 1,179 70	4,457 1,249 74	4,721 1,824 579
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) RPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Intrastructure - Road transport	493 25,961 10,150 838 - 81	11,272 3,282 750 71	26,080 19,854 1,350 29 77	3,964 1,824 30 33	3,946 1,067 1	3,946 1,067 1	4,205 1,179 70 22	4,457 1,249 74 23	4,721 1,824 579 25
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WD) KPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity	493 25,961 10,150 838 - 81 42	647 26,087 11,272 3,282 750 71 794	26,080 19,854 1,350 29 77 109	3,964 1,824 30 33 180	3,946 1,067 1 11 109	3,946 1,067 1 11 109	553 4,205 1,179 70 22 115	4,457 1,249 74	4,721 1,824 579
Biological assets Intangibles STAL ASSET REGISTER SUMMARY - PPE (WOV RPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Water	493 25,961 10,150 838 - 81 42 -	647 26,087 11,272 3,282 750 71 794	26,080 19,854 1,350 29 77	3,964 1,824 30 33 180	3,946 1,067 1 11 109	3,946 1,067 1 11 109	553 4,205 1,179 70 22 115	4,457 1,249 74 23	4,721 1,824 579 25
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WOV RPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Water Infrastructure - Water Infrastructure - Sanitation	10,150 838 - 81 42 - 177	11,272 3,282 750 71 794 - 844	26,080 19,854 1,350 29 77 109	3,964 1,824 30 33 180 —	3,946 1,067 1 11 109	3,946 1,067 1 11 109	4,205 1,179 70 22 115	586 4,457 1,249 74 23 122	4,721 1,824 579 25 129
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WDV RPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Waler Infrastructure - Waler Infrastructure - Sanitation Infrastructure - Other Infrastructure - Other Infrastructure	493 25,961 10,150 838 - 81 42 - 177 301	11,272 3,282 750 71 794 844 2,459	26,080 19,854 1,350 29 77 109 - - 215	3,964 1,824 30 33 180 - - 243	3,946 1,067 1 11 109 -	3,946 1,067 1 11 109	553 4,205 1,179 70 22 115	4,457 1,249 74 23 122	4,721 1,824 579 25 129
Biological assets Intangibles DTAL ASSET REGISTER SUMMARY - PPE (WDX CPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Water Infrastructure - Sanitation Infrastructure - Other Infrastructure - Other Infrastructure - Other Infrastructure - Community	493 25,961 10,150 838 - 81 42 - 177 301 130	11,272 3,282 750 71 794 - 844 2,459 128	19,854 1,350 29 77 109 - - 215 312	3,964 1,824 30 33 180 - - 243	3,946 1,067 1 11 109 - - 720	3,946 1,067 1 11 109 - - 120	4,205 1,179 70 22 115	586 4,457 1,249 74 23 122	4,721 1,824 579 25 129
Biological assets Intangibles STAL ASSET REGISTER SUMMARY - PPE (WOV RENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class infrastructure - Road transport Infrastructure - Electricity Infrastructure - Waler Infrastructure - Sanitation Infrastructure - Other Infrastructure Community Heritage assets	493 25,961 10,150 838 - 81 42 - 177 307 130	11,272 3,282 750 71 794 	19,854 1,350 29 77 109 - 215 312	3,964 1,824 30 33 180 - - 243	3,946 1,067 1 11 109 - - 120	553 3,946 1,067 1 11 109 - 120	553 4,205 1,179 70 22 115 - -	586 4,457 1,249 74 23 122 - - 219	4,721 1,824 579 25 129 - - 733
Biological assets Intangibles STAL ASSET REGISTER SUMMARY - PPE (WOV KPENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class Infrastructure - Road transport Infrastructure - Electricity Infrastructure - Water Infrastructure - Sanitation Infrastructure - Other Infrastructure - Other Infrastructure - Community Heritage assets Investment properties	493 25,961 10,150 838 - 81 42 - 177 307 130 -	11,272 3,282 750 71 794  844 2,459 128	26,080 19,854 1,350 29 77 109 - - 215 312 - -	3,964 1,824 30 33 180  243 	3,946 1,067 1 11 109 - - 120	553 3,946 1,067 1 11 109 120	553 4,205 1,179 70 22 115 - - 207 - -	586 4,457 1,249 74 23 122 - - 219	4,721 1,824 579 25 129 - - 733
Biological assets Intangibles STAL ASSET REGISTER SUMMARY - PPE (WOV RENDITURE OTHER ITEMS Depreciation & asset impairment Repairs and Maintenance by Asset Class infrastructure - Road transport Infrastructure - Electricity Infrastructure - Waler Infrastructure - Sanitation Infrastructure - Other Infrastructure Community Heritage assets	493 25,961 10,150 838 - 81 42 - 177 307 130	11,272 3,282 750 71 794 	19,854 1,350 29 77 109 - 215 312	3,964 1,824 30 33 180 - - 243	3,946 1,067 1 11 109 - - 120	553 3,946 1,067 1 11 109 - 120	553 4,205 1,179 70 22 115 - - 207	586 4,457 1,249 74 23 122 - 219	4,721 1,824 579 25 129 - - 733

EC100 Kou-Kemma - Table 410 Basic service delivery measurement

Description	2010/11	2011/12	2012/13	Cur	rent Year 2013	114		edium Term R nditure Frame	
page (Thirth	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	9,848 584 - 93 10,526 8,462 1,387 678 10,526 - 10,526 24 1,598 1,621 10,526	Budget Year +2 2016/17
Household service targets									
Water:				0.705	8,765	8,765	0.204	0.040	10.439
Piped water inside dwelling Piped water inside yard (but not in dwe <b>lling)</b>				8,765 520	520	520	9,291 551		619
Using public tap (at least min.service level)				-	520	520	- 331		013
Other water supply (at least min.service level)				83	83	83	88		99
Minimum Service Level and Above sub-total	-	-	_	9,368	9,368	9,368	9,930	10,526	11,157
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
Below Minimum Service Level sub-total	-	-	-				_		-
Total number of households	-	-	-	9,368	9,368	9,368	9,930	10,526	11,157
Sanitation/sewerege:									
Flush toilet (connected to sew erage)				7.531	7.531	7,531	7.983		8,970
Flush toilet (with septic tank)				1,234	1,234	1,234	1,308	1,387	1,470
Chemical toilet				602	ena	600	.000	C70	740
Pit toilet (ventilated) Other toilet provisions (> min.service level)				603	603	603	639	0/6	718
Minimum Service Level and Above sub-total				9,368	9,368	9.368	9,930	10.526	11,157
Bucket toilet	_	_		3,300	3,300	3,300	5,550	10,020	(1,10)
Other toilet provisions (< min.service level)									
No toilet provisions									
Below Minimum Service Level sub-total	_		-					_	_
Total number of households		-	-	9,368	9,368	9,368	9,930	10,526	11,157
Energy:									
Electricity (at least min.service level)				21	21	21	22	24	25
Electricity - prepaid (min.service level)				1,422	1,422	1,422	1,507		1,694
Minimum Service Level and Above sub-total			-	1,443	1,443	1,443	1,530		1,719
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources						manuscript in many or Mind Pol II Folder	17 100000000000000000000000000000000000		
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	1,443	1,443	1,443	1,530	1,621	1,719
Refuse:									
Removed at least once a week				9,368	9,368	9,368	9,930		11,157
Minimum Service Level and Above sub-total	-	-	-	9,368	9,368	9,368	9,930	10,526	11,157
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total		-			_	_		_	
Total number of households	-	-	-	9,368	9,368	9,368	9,930	10,526	11,157
Households receiving Free Basic Service				2 207	2 202	2 207	0.445	0.500	0.740
Water (6 kilolitres per household per month)				2,307 2,307	2,307 2,307	2,307 2,307	2,445	2,592	2,748
Sanitation (free minimum level service)  Electricity/other energy (50kwh per household per	er month)			457	457	457	2,445 484	2,592 513	2,748 544
Refuse (removed at least once a week)	i			2,307	2,307	2,307	2,445	2,592	2,748
						_,			
Cost of Free Basic Services provided (R'000)				119	119	119	126	134	142
Water (6 kilolitres per household per month) Sanitation (free sanitation service)				2.935	2,935	2,935	3,111	3,297	3,495
Electricity/other energy (50kwh per household per	er month)			2.555	274	2,555	291	308	327
Refuse (removed once a week)	1			1,273	1,273	1,273	1,350	1,431	1,517
Total cost of FBS provided (minimum social p	-	-	-	4,601	4,601	4,601	4,877	5,170	5,480
Highest level of free service provided									
Property rates (R value threshold)				1,760,979	1,760,979	1,760,979	1,866,638	1,978,636	2,097,354
Water (kilolitres per household per month)				13,842	13,842	13,842	14,673	15,553	16,486
Sanitation (kilolitres per household per month)				-	-	-	-	-	-
Sanitation (Rand per household per month)				244,542	244,542	244,542	259,215	274,767	291,253
Electricity (kw h per household per month)				15,995	15,995	15,995	16,955	17,972	19,050
Refuse (average litres per week)				-	_	-	-	_	_

#### **PART 2 – SUPPORTING DOCUMENTATION**

### 2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations (MBRR) 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.

#### 2.1.1 Budget Process Overview

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 2013) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor conducted the IDP consultations in all the wards.

- 24 January 2014 Council considered the 2013/14 Mid-year Review
- 28 March 2014 Tabling in Council of the Draft 2014/IDP and 2014/MTREF for public consultation;.
- 02 May 2014- Closing date for written comments;
- 29 May 2014 Tabling of the 2014/15 MTREF before Council for consideration and approval.

## 2.1.2 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the revision cycle had the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- Review of the performance management and monitoring processes.

The IDP has been taken into business and financial planning process leading up to the 2014/15 MTREF, based on the approved 2013/14 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2014/15 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2013/14 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating appropriations and three-year capital programme.

#### 2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2014/15 extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2014/15 MTREF:

- · Municipality growth
- · Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2013/14 adjustment budget and performance against the SDBIP.
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circular 58, 59, 66, 67 and 70 has been taken into consideration in planning and prioritisation process.

#### 2.1.4 Community Consultation

The draft 2014/15 MTREF will be tabled before Council on the 25<sup>th</sup> of March 2014. Thereafter, the draft budget was made available on the municipal website, municipal offices and libraries in order to invite the public to submit their comments on the proposed budget. Community meetings were held to obtain comments from the public.

### 2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long term development goals A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of the political incumbents. The plan aligns the resources and the resources and the Municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide Vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim at to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of National and Provincial importance should be reflected in the IDP of the Municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of National and Provincial importance. One of the key objectives is therefore to ensure that there exists alignment between National and Provincial priorities, policies and strategies and the Municipality's response to these requirements.

The National and Provincial priorities, policies and strategies of importance include inter alia

- Green Paper on National Strategic Planning of 2009
- Government Programme of Action
- Development Facilitation Act of 1995
- Provincial Growth and Development Strategy (PGDS)
- National and Provincial Spatial Development Perspectives
- Relevant Sector plans such as transportation, legislation and policy.
- National Key Performance Indicators

- Accelerated and Shared Growth Initiative (ASGISA)
- National 2014 Vision
- National Development Perspective (NSDP) and
- The National Priority Outcomes
- National Development Plan (NDP).

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but also conduct its affairs in a manner which is consistent with its IDP.

### **Table 19 IDP Strategic Objectives**

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of National and Provincial government. All sphere of government place high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance area to achieve the strategic objectives.

The 2014/15 MTREF has therefore been directly informed by the IDP revision process

## Table 20 MBRR Table SA4- Reconciliation between the IDP strategic objectives and budgeted revenue

EC109 Kou-Kamma - Suppor Strategic Objective	Goal	Goal	2010/11	2011/12	2012/13		rrent Year 201:	3/14		ledium Term F Inditure Frame	
			Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
R thousand			Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Municipal Transformation and			11,039	2,945	20,880	21,953	21,953	21,953	23,912	26,611	27,898
Institutional Development											
Basic Service Delivery and			3,441	53,847	52,642	58,533	84,905	84,905	EC 044	E4 047	50.474
Infrastructure investment				55,017	02,042	30,000	04,503	54,900	56,244	51,217	53,670
Financial Vlability			51,795	27,161	35,040	25,748	25,769	25,769	25,543	25,533	28,107
Management and			,		20,000	25,7 10	20,700	20,100	20,040	20,000	20, 107
Sustainability											
Local Economic Development			562	1,257	-	-	429	429	205	208	104
Good Gov emance and Public			1,604	1,960	1,400	1,756	1,860	1,860	2,036	2,126	2,221
Participation				правления в предоставления в предоставле		Middle memora pepakanananan memberakan					
llocations to other priorities											
otal Revenue (excluding capital tr											
am ireasina favoidinii d esbirsi n.	BIISIALE SLIG COULIDI	inoue)	68,440	87,171	109,961	107,989	134,916	134,916	107,940	105,696	112,007

## Table 21 MBRR Table SA5- Reconciliation between the IDP strategic objectives and budgeted operating expenditure

EC109 Kou-Kamma - Supp Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13		rrent Year 2013			ledium Tarm R nditure Frame	
R thousand			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
Municipal Transformation and			1,852	4,157	4,492	5,503	5,109	5,109	5,833	6,183	6,554
Institutional Development											
Basic Service Delivery and			53,579	120,043	101,711	50,846	85,168	85,168	50,646	51,410	54,858
Infrastructure Investment											
Financial Viability,			23,834	(41,932)	27,183	29,164	26,535	26,535	30,955	32,831	34,801
Management and											
Sustalnability											
Local Economic Development			273	108	243	637	601	601	675	715	758
Good Governance and Public			3,808	4,625	4,747	3,916	3,514	3,514	<b>4,15</b> 1	4,401	4,665
Participation			0,000	1,020	3,737	5,510	0,011	0,014	4,101	4,401	4,000
Anna Paris P											
Allocations to other priorities			07.046	97.004	420 976	an ace	426 627	430 005	00.000	05.715	484 444
Total Expenditure			83,346	87,001	138,376	90,066	120,927	120,927	92,260	95,540	101,636

## Table 22 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure

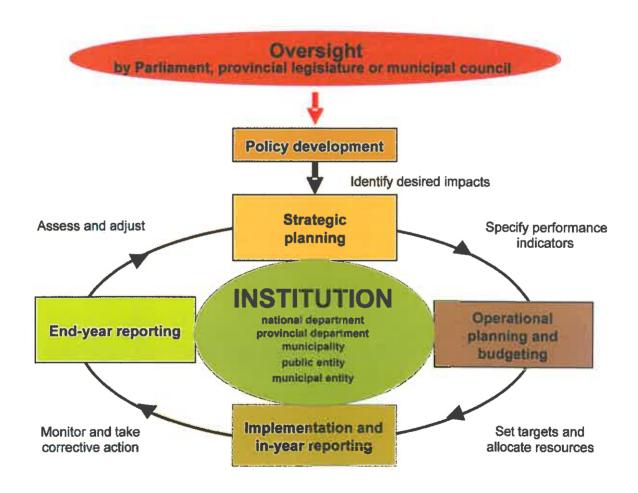
EC109 Kou-Kamma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Cu	rrent Year 2013	114	Expe	ledium Term F Inditure Frame	
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	
Municipal Transformation and		A	-	246	50	137	22	22	28	30	30
Institutional Development									-	00	
Basic Service Delivery and		В	23,937	16,035	10,632	21,596	31,252	31,252	19,793	14 516	44 004
Infrastructure Investment						- 1,000	011202	01,202	18,190	14,516	14,991
Financial Viability		С	_	146	987	154	185	185	64	67	74
Management and						101	100	100	04	Q/	71
Sustainability											
		D	-	-	-	1	-	-		_	-
Local Economic Development		E	-	_	- ,	-	-	_	-	-	_
									Ì		
Good Governance and Public Participation		F	990	54	-		-	-	-	-	-
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llocations to other priorities											Protection and Articles of Community
tal Capital Expenditure			24,927	16,481	11,669	21,887	31,459	31,459	19,885	14,613	15,092

#### 2.3 Measurable performance objectives and Indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified 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 developed and implemented a performance management system of which is constantly refined as the integrated planning process unfolds The Municipality targets monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple year is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:



### Figure: Planning, budgeting and reporting

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks)
- Monitoring (regular monitoring and checking on the progress against plan)
- Measurement (indicators of success)
- Review (identifying areas requiring change and improvement)
- Reporting(what information, to whom, from whom, how often and for what purpose);and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury.

Table 23 MBRR Table SA8 – Performance indicators and benchmarks

EC109 Kou-Kamma - Supporting Tab	le SA8 Performance Indicators and	l benchmark	\$								
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13		Current 1	ear 2013/14			ledium Term enditure Fram	
	paols of halfdiadou	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Yea 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management									_	<del>                                     </del>	
Credit Raling											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.8%	0.3%	0.2%	0.0%	0.0%	0.0%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.5%	2.5%	1.3%	0.3%	0.1%	0.1%	0.0%	0.4%	0.4%	0,4%
Borrowled funding of 'own' capital expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											İ
Geering	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		1					-				İ
Current Retio	Current assets/current liabilities	1.6	2.1	0.9	0.5	0.5	0.5	12	0.5	0.5	0.5
Current Ratio adjusted for aged debtors	Current essets less debtors > 90 days/current liabilities	1.6	2.1	0.9	0.5	0.5	0.5	=	0.5	0.5	0.5
Liquidity Ratio	Monetary Assets/Gurrent Liabilities	1.2	0.3	0.2	0.3	0.3	0,3	12	0.3	0.3	0.3
Revenue Management								59		1	V.3
Annual Debtors Collection Rate (Payment	Last 12 Mths Receipts/Last 12 Mths		100.0%	87.4%	102.8%	67.8%	91.0%	91.0%	0.0%	59,9%	63.4%
Level %)	Billing										
Current Debtors Collection Rate (Cash		100.0%	90.6%	100.0%	87.8%	91.0%	91.0%	0.0%	69.3%	73.2%	71.9%
receipts % of Ratepayer & Other revenue)		l I									i
Outstanding Deblors to Revenue	Total Outstanding Deblors to Annual Revenue	8.5%	27.8%	14.4%	8.5%	6,8%	6.8%	0.0%	12.8%	13.9%	13.9%
Longstanding Debtors Recovered	Deblors > 12 Miths Recovered/Total										
Creditors Management	Debtors > 12 Months Old										
Creditors System Efficiency	% of Creditors Pald Within Terms										
I state of the sta	(within MFMA's 65(e))										
Creditors to Cash and Investments	33,00	39.5%	290.9%	306.0%	************	*#*********	*******	0.0%	281.8%	323.7%	343.1%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										i
Electricity Distribution Losses (2)	% Volume (unils purchased and										
	generated less units sold)/units		i		i					İ	
	purchased and generated										
PRINCIPAL PROPERTY AND ADDRESS OF THE STREET AND ADDRESS OF THE STREET, AND ADDRESS OF THE STREET, ADDRESS OF THE	Total Volume Losses (k/)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and							İ			
	generated less units sold)/units										
	purchased and generated					i					
Employee costs	Employee costs/(Total Revenue - capital	30.4%	25.8%	28.0%	33.6%	24.2%	24.2%	0.0%	31.7%	34,4%	34.6%
Remuneration	revenue) Total remuneration/(Total Revenue -	33.4%	27.6%	30.3%	36.1%	26.3%	26.3%		34.3%	37.3%	37.4%
l	capital revenue)			- 1				j			VI78
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.2%	3.1%	1.2%	1.7%	0.8%	0.8%	İ	1.1%	1.2%	1.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	15.1%	17.6%	18.5%	3.8%	3.0%	3.0%	0.0%	4.1%	4.4%	4.4%
IDP regulation financial viability Indicators											
	(Total Operating Revenue - Operating Grants)/Debt service payments due	34.3	52.4	27.9	38.8	38.8	38.8	-	72.8	68,9	74.5
ii.O/S Service Debtors to Revenue	within financial year) Total outstanding service debtors/annual	25.8%	109.9%	50.6%	25,5%	25.5%	25.5%	0.0%	36.3%	36.3%	36.3%
iii. Cost coverage	revenue received for services (Available cash + Investments)/monthly	2.8	0.9	0.6	(0.0)	(0.0)	(0.0)	-	0.9	0.8	0.8
The second secon	fixed operational expenditure	PIPPREIMALIMAN									

### 2.4 Overview of budget related- policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

### 2.4.1 Review of credit control and debt collection procedures/policies

The Credit Control and Debt Collection Policy as approved by Council have been reviewed. While adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. In addition emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

The 2014/15 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 90 per cent on current billings. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the Municipality's cash levels.

### 2.4.2 Review of Property Rates Policy and Bylaws

The Property Rates Policy as approved by Council has been reviewed. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review to certain components like the rating of farm land to achieve a higher collection rate. By-laws have been formulated and are to be promulgated in the Provincial Government as required by Section 14 of the Property Rates Act , 2004 (Act 6 of 2004). Public hearings for the bylaws were held in all the wards.

#### 2.5 Overview of budget assumptions

#### 2.5.1 External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

### 2.5.2 General Inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2014/15 MTERF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses.
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

#### 2.5.3 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over a long term. It is assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. The rate of revenue collection is still low. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

#### 2.5.4 Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household charge rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is greater municipal service factor than servicing individuals. Household formation rates are assumed to household dwellings. In addition the change in the number of poor households influence the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

### 2.5.5 Salary increases

Salary increase were budgeted at 6.79%

#### 2.5.6 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, Provincial and National strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating Jobs
- Enhancing education and skill development
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of National, Provincial and local objectives.

### 2.5.7 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 97 per cent is achieved on Operating expenditure and 98 per cent on the Capital Programme for the 2014/15 of which performance has been factored into the cash flow budget.

### 2.6 Overview of budget funding

### 2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 248 Breakdown of operating revenue over the medium-term

DESCRIPTION	2013/14 Medium Ter	m Revenue and Expenditu	re Framework
R thousands	Budget	Budget	Budget
	year	year +1	year +2
<u></u>	2014/15	2015/16	2016/17
Revenue by			
source			
Property rates	45.250	40.00	
December	15 259	16 175	17 145
Property –			
penalties &			
collection			
charges			
Service			
charges –			
electricity	1.015		
revenue	1 916	2 031	2 152
Service charge			
- refuse	2.550		
revenue	3 659	3 878	4 111
Rental of			
facilities and			
equipment	143	151	160
Interest earned			
external			
investment	681	722	766
Agency Fees	2 126	2 253	2 388
Sewerage and			
Water Tariffs	17 049	18 072	19 156
Fines	636	674	715
Licences and			
permits	7	8	8
Transfer			
recognised -			1
Operational	59 053	56 652	59 042
Other revenue	7 411	5 079	6 362
Total Revenue			0 302
(excluding			
capital			
transfers and			
contribution)	107 940	105 695	112 006

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its Operational Revenue from the provision of goods and services such as property rates, electricity, sanitation as well as refuse, operating and capital grants from organs of state and other minor charges(such as building plans, licences and permits etc)

The revenue strategy is a function of key components such as:

- Growth in the Municipality and Development;
- Revenue management and enhancement;
- Achievement of 95 per cent annual collection rate for consumer revenue;
- National treasure guideline;
- Electricity tariff increase within the national electricity regulator of the South Africa (NERSA)N approval;
- Achievement of the full cost recovery of specific users charges;
- Determining tariff escalating rate by establishing/ calculating requirement:
- The property Rates Policy in term of the Municipality property Rates Act 2004 (Act,2004) (MPRA), and
- And the Ability to extend new services and obtain cost recovery level

TABLE 25: Proposed Tariff increases for the 2014/15 MTREF

	Description Percentage
Electricity	7.39 %
Sanitation	6 %
Others	6%

#### 2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step if determining if the budget is funded over the medium term> the Table below is consisting with international standards of good financial management practise and also improve understandably for councillors and management some specific features include:

- Clear separation of Receipts and Payment within cash flow
- Clear separation of capital and operating receipts from government, which is
  also enables cash from ratepayers and other to be provided for as cash
  inflow based on actual performance in other words the actual collection rate
  of billed revenue..
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

## Table 27 MBRR Table A8-Cash backed reserves/accumulated surplus reconciliation

EC109 Kou-Kamma - Table AB Cash backed reserves/accumulated surplus reconciliation

Description	2010/11	2011/12	2012/13		Current Ye	ear 2013/14		2014/15 Medium Term Revenue & Expenditure Framework				
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year		
	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17		
Cash and investments available			1							-12010011		
Cash/cash equivalents at the year end	15,980	5,265	5,571	(0)	(0)	(0)	_	5,571	5,571	5,571		
Other current investments > 90 days	- 1		_	20,115	20,115	20,115	_	10,954	11,945	12,996		
Non current assets - Investments		-	_	_	_		_	10,004	11,545	12,990		
Cash and Investments available:	15,980	5,265	5,571	20,115	20,115	20,115		16,524	17,516	18,567		
Application of cash and Investments								10,024	11,010	10,507		
Unspent conditional transfers	4,515	515	5,602	45,146	45,146	45,146						
Unspent borrowing		-	0,002	45,140	45,140	43,140	-	45,146	47,854	50,726		
Statutory requirements						-		-	-	-		
Other working capital requirements	1,181	(875)	4,775	6,785	6,491	6,491		0.050				
Other provisions		(0.0)	4,710	0,703	0,431	0,491		6,258	7,459	8,114		
Long term investments committed	_	_		_								
Reserves to be backed by cash/investments						-		-	-	-		
Total Application of cash and Investments:	5,696	(359)	10,377	51,930	51,636	51,636		£4.453	FF 8/8	PR 777		
Surplus(shortfall)	10,284	5,625	(4,806)	(31,815)	(31,521)	(31,521)		51,404	55,313	58,839		
			(4,000)	(41,0(2)	(01,021)	(01,021)		(34,879)	(37,797)	(40,272)		

### 2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with Section 18 of the MFMA requirement that the municipality's budget must be 'funded'. It is also important to analyse trends to understand the consequences e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination

Table 28 MBRR Table SA10 – Funding compliance measurement EC109 Kou-Kamma Supporting Table SA10 Funding measurement

EC109 Kou-Kamma Supporting Table SA10 Funding measurement

Description	MFNA	2010/11	2011/12	2012/13		Current Ye	par 2013/14			ledium Term i Inditure Frame	
	section	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  Cash + investments at the yr end less applications - R'000	18(1)b 18(1)b	15,980 10,284	5,265 5,625	5,571 (4,806)	(0) (31,815)	(0)	(0)		5,571 (34,879)	5,571	5,571
Cash year end/monthly employee/supplier payments	18(1)b	2.8	0.9	0.6	(0.0)	(0,0)	(0.0)	-	0.9	0.8	0.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	41,773	19,270	(28,415)	17,922	27,513	27,513	-	15,680	10,156	10,371
Service charge rev % change - macro CPIX target exclusive Cash receipts % of Ratepayer & Other revenue	18(1)a,(2) 18(1)a,(2)	N.A. 100,0%	14.5% 89.7%	8,8% 100,0%	9.0% 87.8%	(6,2%) 91.0%	(6.0%) 91.0%	(106.0%) 0,0%	0.1% 68.3%	(0.0%) 72.2%	70.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	59.9%	(34,7%)	60,8%	7.2%	28,8%	28.8%	0.0%	24.5%	24.5%	24.5%
Capital payments % of capital expenditure	18(1)c;19	98,9%	86.7%	101.4%	81.3%	56.6%	56.6%	0.0%	102.5%	147.9%	151.8%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a		400.444	140.000		0.004			0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr) Long term receiv ables % change - incr(decr)	18(1)a 18(1)a	N.A. N.A.	403.1% 0.0%	(46.2%) 0,0%	(42.2%) 0.0%	0.0%	0.0% 0.0%	(100.0%)	51.1% 0.0%	6.0% 0.0%	6.0%
R&M % of Property Plant & Equipment	20(1)(vi)	0.4%	1.1%	0.5%	0.6%	0.4%	0.4%	0.0%	0.5%	0.5%	0.6%
Asset renew at % of capital budget	20(1)(vi)	0.0%	0,0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a		0.0%	0.0%	16.9%	0.0%	0.0%	(100.0%)	6.0%	6.0%	6.0%
6 incr in Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Fotal billable revenue Service charges	18(1)a	22,655 22,498	27,203 27,118	31,258 31,127	35,911 35,803	35,852 35,715	35,852 35,715	-	38,025	40,307	42,726
roperty rates		7,943	11,156	13,443	14,896	14,396	14,396	-	37,883 15,259	40,156 16,175	42,565 17,145
ervice charges - electricity revenue		14,555	15,962	1,677	2,038	1,784	1,784	_	1,916	2,031	2,152
ervice charges - water revenue		-	-	6,872	7,838	8,318	8,318	_	8,818	9,347	9,907
ervice charges - sanitation revenue		-	-	6,183	7,580	7,766	7,766	-	B,231	8,725	9,249
iervice charges - refuse removal		-	-	2,952	3,452	3,452	3,452	-	3,659	3,878	4,111
iervice charges - other		- 157	- 86	- 121	-	407	- 127	-	-	-	
ental of facilities and equipment epital expenditure excluding capital grant funding	[	15/	85 314	131 251	108 866	137 1,914	137 1,914	_	143 232	151 246	160 260
ash receipts from ratepayers	18(1)a	30,712	27,294	34,841	42,682	42,682	42,682	_	33,383	35,386	37,509
alepayer & Other revenue	18(1)a	30,711	30,434	34,841	48,631	46,908	46,908	-	48,859	49,016	52,935
hange in consumer debtors (current and non-current)		17,742	23,565	(13,594)	(6,673)	(6,673)	(6,673)	(15,817)	4,674	829	879
perating and Capital Grant Revenue	18(1)a	92,393	74,637	74,523	58,653	98,879	98,879	-	59,053	56,652	59,042
apital ex penditure - total apital ex penditure - renew al	20(1)(vi) 20(1)(vi)	24,927	16,481	11,669	21,887	31,459	31,459	-	19,885	14,613	15,092
	20(1)(1.1)		İ						_ [	_	_
supporting benchmarks Frowth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.0%	6.0%	6.0%
Pl guideline	li	4.3%	3,9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
oRA operating grants total MFY				7				0.0.0	41170	0.010	0.416
oRA capital grants total MFY			9								
tovincial operating grants					3		,				
					1						
Provincial capital grants						- 5	1				
District Municipality grants											
					Anna Anna				-	-	-
istrict Municipality grants  olal gazetlad/advised national, provincial and district grants  werage annual collection rate (arrears inclusive)		-							_	-	-
District Municipality grants Folal gazetted/edvised national, provincial and district grants					To the state of th				-	-	
District Municipality grants  Fotal gazetted/edvised national, provincial and district grants  Average annual collection rate (arrears inclusive)  DORA operating						*			-	-	
District Municipality grants  Total gazetted/edvised national, provincial and district grants  average annual collection rate (errears inclusive)  DORA operating  List operating grants  DORA capital										-	-
District Municipality grants  Folal gazetted/advised national, provincial and district grants  Werage annual collection rate (arrears inclusive)  DORA operating  ist operating grants		- 1					is many control of the control of th				-
District Municipality grants  Total gazetted/edvised national, provincial and district grants  tive rage annual collection rate (errears inclusive)  DORA operating  List operating grants  DORA capital  List capital grants									-	-	-
istrict Municipality grants  otal gazeted/edvised national, provincial and district grants werage annual collection rate (arrears inclusive)  toRA operating  ist operating grants  toRA capital		17,742	23,565	(13,594)	(15,817)	4,674	829	879	-		
istrict Municipality grants olal gazellad/advised national, provincial and district grants werage annual collection rate (arrears inclusive)  IORA operating sist operating grants  IORA capital sist capital grants  Iora depression on consumer debions (current and non-current)  otal Operating Revenue		68,440	87,171	109,961	107,989	134,916	134,916	-	#VALUE!	- 106,390	- 112,743
istrict Municipality grants olal gazatad/advised national, provincial and district grants werage annual collection rate (arrears inclusive)  ORA operating ist operating grants  ORA capital ist capital grants  rend hange in consumer deblors (current and non-current) otal Operating Revenue otal Operating Expenditure		68,440 83,346	87,171 87,002	109,961 138,376	107,989 90,066	134,916 120,927	134,916 120,927	-	#VALUE! 92,914	- 106,390 96,235	- 112,743 102,372
istrict Municipality grants olal gazatad/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating at operating grants  ORA capital at capital grants  and hange in consumer debtors (current and non-current)  otal Operating Expenditure perating Performance Surplus/(Deficit)		68,440	87,171	109,961	107,989	134,916	134,916	-	#VALUE! 92,914 #VALUE!	- 106,390	112,743
istrict Municipality grants olal gazetad/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating ist operating grants  oRA capital ist capital grants  rend hange in consumer debtors (current and non-current)  otal Operating Revenue parating Performance Surplus/(Deficit) seh and Cash Equivalents (3d June 2012)		68,440 83,346	87,171 87,002	109,961 138,376	107,989 90,066	134,916 120,927	134,916 120,927	-	#VALUE! 92,914	- 106,390 96,235	112,743
istrict Municipality grants olal gazetted/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating ist operating grants  oRA capital ist capital grants  cend hange in consumer debtors (current and non-current) otal Operating Revenue parating Performance Surplus/(Deficit) sets and Cash Equivalents (35 June 2012)		68,440 83,346	87,171 87,002	109,961 138,376	107,989 90,066	134,916 120,927	134,916 120,927	-	#VALUE! 92,914 #VALUE!	- 106,390 96,235	- 112,743 102,372
istrict Municipality grants olal gazellad/advised national, provincial and district grants werage annual collection rate (arrears inclusive)  IORA operating ist operating grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital ist capital grants  IORA capital increase in Total Operating Revenue Increase in Property Rates Revenue		68,440 83,346	87,171 87,002 170	109,961 138,376 (28,415)	107,989 90,066 17,922 (1.8%) 7.1%	134,916 120,927 13,989	134,916 120,927 13,989	-	#VALUE! 92,914 #VALUE! 5,571	- 105,390 96,235 10,156	- 112,743 102,372 10,371
istrict Municipality grants olal gazellad/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating ist operating ist operating grants  ORA capital ist capital grants  orand hange in consumer deblors (current and non-current)  otal Operating Revenue  otal Operating Expenditure perating Performance Surplus/(Deficit) set and Cash Equivalents (30 June 2012)  evenue  Increase in Property Rates Revenue Increase in Electricity Revenue		68,440 83,346	87,171 87,002 170 27.4% 40.4% 9.7%	109,961 138,376 (28,415) 26.1% 20.5% (89.5%)	107,989 90,066 17,922 (1.8%) 7.1% 21.5%	134,916 120,927 13,989 24.9% 0.0% (12.5%)	134,916 120,927 13,989 0.0% 0.0%	(100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4%	106,390 / 96,235 10,156 0.0% 6.0%	112,743 102,372 10,371 6.0% 6.0%
istrict Municipality grants olal gazetad/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating ist operating ist operating grants  oRA capital ist capital grants  capital grants  capital grants  capital grants  capital grants  capital operating Revenue  olal Operating Expenditure perating Performance Surplus/(Deficit) seh and Cash Equivalents (39 June 2012)  evenue Increase in Property Rates Revenue Increase in Property Rates & Services Charges		68,440 83,346	87,171 87,002 170 27.4% 40.4%	109,961 138,376 (28,415) 26.1% 20.5%	107,989 90,066 17,922 (1.8%) 7.1%	134,916 120,927 13,989 24.9% 0.0%	134,916 120,927 13,989 0.0% 0.0%	(100.0%)	#VALUE! 92,914 #VALUE! 5,571	105,390 96,235 10,156	112,743 102,372 10,371 6.0%
istrict Municipality grants olal gazalad/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating ist operating grants  ORA capital ist capital grants  orand hange in consumer debiors (current and non-current)  otal Operating Expenditure perating Performance Surphus/(Deficit) sets and Cash Equivalents (39 June 2012)  evenue Increase in Total Operating Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Property Rates & Services Charges  kpenditure		68,440 83,346	87,171 87,002 170 27.4% 40.4% 9.7%	109,961 138,376 (28,415) 26.1% 20.5% (89.5%)	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%)	134,916 120,927 13,989 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1%	105,990 96,235 10,156 0.0% 6.0% 6.0%	112,743 102,372 10,371 6.0% 6.0% 6.0%
istrict Municipality grants olal gazatlad/selvised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating st operating grants  ORA capital st capital grants  cend thange in consumer debtors (current and non-current) otal Operating Expenditure perating Performance Surphus/(Defficit) seeh and Cash Equivalents (38 June 2012) evenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Rates & Services Charges expenditure Increase in Property Rates & Services Charges expenditure		68,440 83,346	87,171 87,002 170 27.4% 40.4% 9.7% 20.5%	109,961 138,376 (28,415) 26.1% 20.5% (89.5%) 14.8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5%	134,916 120,927 13,989 24.9% 0.0% (12.5%)	134,916 120,927 13,989 0.0% 0.0%	(100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4%	106,390 / 96,235 10,156 0.0% 6.0%	112,743 102,372 10,371 6.0% 6.0% 6.0%
istrict Municipality grants olal gazated/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating at operating at operating grants  ORA capital at capital at capital grants  orand hange in consumer debtors (current and non-current)  otal Operating Revenue batal Operating Expenditure perating Performance Surplus/(Deficit) areh and Cash Equivalents (30 June 2012) evenue Increase in Total Operating Revenue Increase in Property Rates Revenue Increase in Property Rates & Services Charges copenditure Increase in Total Operating Expenditure Increase in Property Rates & Services Charges copenditure Increase in Total Operating Expenditure Increase in Employee Costs		68,440 83,346	87,171 87,002 170 27.4% 40.4% 9.7% 20.5%	109,961 138,376 (28,415) 26.1% 20.5% (89,5%) 14.8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%)	134,918 120,927 13,989 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE  5,571  0.0% 6.0% 7.4% 6.1%  (23.2%)	105,390 96,235 10,156 0.0% 6.0% 6.0% 3.6%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.0%
istrict Municipality grants olal gazaflad/devised national, provincial and district grants werage annual collection rate (arrears inclusive)  oRA operating ist operating grants  oRA capital ist capital grants  otal Operating Revenue bal Operating Expenditure perating Performance Surplus/(Deficit) sets and Cash Equivalents (39 June 2012)  evenue Increase in Total Operating Revenue Increase in Property Rates & Services Charges kependiture Increase in Property Rates & Services Charges kependiture Increase in Engloyee Costs Increase in Employee Costs Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Employee Costs		68,440 83,346	87,171 87,002 170 27.4% 40.4% 9.7% 20.5%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 44,1% 27,6% 203965,4238	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.8%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%)	134,916 120,927 13,989 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 5.1% 188654,9393	106,390 96,235 10,156 0.0% 6.0% 6.0% 9.0% 6.0%	112,743 102,372 10,371 8.0% 6.0% 6.0% 6.0% 6.4% 6.4%
istrict Municipality grants olal gazaflad/set/ised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating sit operating grants  oRA capital sit capital grants  orange in consumer debtors (current and non-current) otal Operating Revenue otal Operating Expenditure perating Performance Surphus/(Deficit) seth and Cash Equivalents (38 June 2012) evenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Revenue Increase in Property Rates & Services Charges openditure Increase in Total Operating Expenditure Increase in Total Operating Expenditure Increase in Employee Costs Increase in Electricity Bulk Purchases verage Cost Per Budgead Employ ee Position (Remuneration) verage Cost Per Councillor (Remuneration)		68,440 1 83,346 (14,906)	87,171 87,002 170 27,4% 40,4% 9,7% 20,5% 4,4% 29,7% 16,0%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,1% 27,6% 203665,4238 230809,7273	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 204700,2712 251703	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%) (33.3%)	134,816 120,927 13,989 0.0% 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4% 6.1%  (23.2%) 4.5% 188654.993 284288.0776	105,390 96,235 10,156 0.0% 6.0% 6.0% 3.6% 6.4% 6.9%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.4% 6.0%
istrict Municipality grants olal gazated/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating st operating st operating grants  ORA capital st capital grants  oracle Operating Revenue stal Operating Expenditure perating Performance Surphus/(Deficit) seth and Cesh Equivalents (38 Juna 2012) evenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Rates & Services Charges spenditure Increase in Property Rates & Services Charges spenditure Increase in Electricity Revenue Increase in Electricity Reve		68,440 1 83,346 (14,906)	87,171 87,002 170 27,4% 40,4% 9.7% 20.5% 4.4% 29,7% 16.0%	109,961 138,376 (28,415) 26.1% 20.6% (89.5%) 14.8% 59.1% 14.1% 203865.4238 230803.7273 0.5%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 634.9%) 204700.2712 251703 0.8%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%) (33.3%)	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 52,914 #VALUE! 55,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 1.88654.9393 284288.0775 0.5%	105,390 96,235 10,156 0.0% 6.0% 6.0% 3.6% 6.4% 6.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.0% 6.4% 6.4% 6.0%
istrict Municipality grants olal gazated/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating at operating grants  ORA capital at capital set capital grants  orad Operating Revenue batal Operating Expenditure perating Performance Surplus/(Deficit) asis and Cash Equivalents (30 June 2012)  evenue Increase in Property Rates Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase in Electricity Bulk Purchases Increase Cost Per Councillor (Remuneration)  MM % of PPE Inset Renewal and R&M as a % of PPE Inset Renewal and R&M as a % of PPE		68,440 f 83,346 (14,906) 0.4% 3.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0%	109,961 138,376 (28,415) 26.1% 20.6% (89.5%) 14.8% 59.1% 14.196 27.6% 203965.4238 20803,7273 0.5% 5.0%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0%	134,916 120,927 13,989 24,9% 0,0% (12,5%) 34,3% (9,9%) (33,9%)	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4% 6.1%  (23.2%) 4.5% 8.1% 188654,9993 284288,0776 0.5% 213.0%	106,390 / 96,235 10,156 0.0% 6.0% 6.0% 6.0% 6.0% 6.4% 6.9% 0.5% 213.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.4% 6.0%
istrict Municipality grants olal gazeted/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating of operating grants  oRA capital at capital st capital grants  end hange in consumer debtors (current and non-current)  otal Operating Revenue  tatal Operating Expenditure perating Performance Surplus/(Deficit) sets and Cash Equivalents (39 June 2012)  evenue Increase in Total Operating Revenue Increase in Property Rates & Services Charges  centilized Increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Bulk Purchases rerage Cost Per Budgeted Employee Position (Remuneration)  sets of Remuneration)  sit of Remuneration)  sit of PPE  set Renewal and R&M as a % of PPE  set Renewal and R&M as a % of PPE  set Renewal and R&M as a % of PPE  set Renewal and R&M as a % of PPE  set Renewal and R&M as a % of PPE  set Renewal and R&M as a % of PPE  set Impairment % of Total Billable Revenue		68,440 1 83,346 (14,906)	87,171 87,002 170 27,4% 40,4% 9.7% 20.5% 4.4% 29,7% 16.0%	109,961 138,376 (28,415) 26.1% 20.6% (89.5%) 14.8% 59.1% 14.1% 203865.4238 230803.7273 0.5%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 634.9%) 204700.2712 251703 0.8%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%) (33.3%)	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 52,914 #VALUE! 55,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 1.88654.9393 284288.0775 0.5%	105,390 96,235 10,156 0.0% 6.0% 6.0% 3.6% 6.4% 6.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.0% 6.4% 6.4% 6.0%
istrict Municipality grants olal gazastad/advised national, provincial and district grants orage annual collection rate (arrears inclusive) oRA operating of operating of operating grants  oRA capital st capital grants  at capital grants  otal Operating Revenue that operating Expenditure perating Performance Surplus/(Deficit) sets and Cash Equivalents (38 June 2012) ovenue Increase in Total Operating Revenue Increase in Electricity Revenue Increase in Property Rates & Services Charges operating Performance Surplus/(Deficit) increase in Electricity Revenue Increase in Electricity Revenue Increase in Electricity Rule Purchases rerage Cost Per Budgeled Employee Position (Remuneration) rerage Cost Per Councillor (Remuneration) sets Renewal and R&M as a % of PPE tot Impalment % of Total Billiable Revenue		68,440 f 83,346 (14,906) 0.4% 3.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0%	109,961 138,376 (28,415) 26.1% 20.6% (89.5%) 14.8% 59.1% 14.196 27.6% 203965.4238 20803,7273 0.5% 5.0%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0%	134,916 120,927 13,989 24,9% 0,0% (12,5%) 34,3% (9,9%) (33,9%)	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4% 6.1%  (23.2%) 4.5% 8.1% 188654,9993 284288,0776 0.5% 213.0%	106,390 / 96,235 10,156 0.0% 6.0% 6.0% 6.0% 6.0% 6.4% 6.9% 0.5% 213.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6%
istrict Municipality grants total gazated/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating at operating at operating grants  oRA capital st capital grants  orange in consumer debtors (current and non-current)  otal Operating Revenue  total Operating Expenditure perating Performance Surphus/(Deficit) seth and Cash Equivalents (39 June 2012)  evenue Increase in Total Operating Revenue Increase in Property Rates Revenue Increase in Property Revenue Increase in Total Operating Expenditure horses in Employee Costs Increase in Total Operating Expenditure horses in Encoticity Bulk Purchases rerage Cost Per Budgelad Employ se Position (Remuneration)  SM % of PPE sect Renewal and R&M as a % of PPE bit Inpairment % of Total Billable Revenue  potatil Revenue smally Funded & Other (R'000)		68,440 f 83,346 (14,906) 0.4% 3.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,1% 27,6% 203965,4238 200809,7273 0,5% 5,0% 60,8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.5%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%) (33.3%) 0.4% 193.0% 28.6%	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 5.1% 188654,9393 284288,0775 0.5% 213.0% 24.5%	106,390 96,235 10,156 0.0% 6.0% 6.0% 3.6% 6.0% 0.5% 213.0% 24.5%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.4% 6.0%
istrict Municipality grants olal gazated/advised national, provincial and district grants verage annual collection rate (arrears inclusive)  ORA operating ist operating ist operating grants  ORA capital ist capital grants  OPE ist capital grants  ORA capital increase in Electricity Revenue increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Costs increase in Employee Operating Expenditure increase in Employee Costs increase in Employee Costs increase in Employee Operating Expenditure increase in Employee Costs increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operating Expenditure increase in Employee Operat		68,440 1 83,346 (14,906) (14,906)	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,1% 27,6% 203965,4238 200809,7273 0,5% 5,0% 60,8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.5%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24.9% 0.0% (12.5%) (0.2%) 34.3% (9.9%) (33.3%) 0.4% 193.0% 28.6%	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 5.1% 188654,9393 284288,0775 0.5% 213.0% 24.5%	106,390 96,235 10,156 0.0% 6.0% 6.0% 3.6% 6.0% 0.5% 213.0% 24.5%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6%
istrict Municipality grants olal gazated/set/ised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating at operating at operating grants  oRA capital st capital grants  orange in consumer debiors (current and non-current)  otal Operating Revenue tal Operating Expenditure perating Performance Surphus/(Deficit) seth and Cash Equivalents (39 June 2012)  evenue Increase in Total Operating Revenue Increase in Electricity Revenue Increase in Property Rates Revenue Increase in Enotype Costs Increase in Employee Costs Increase in Electricity Bulk Purchases verage Cost Per Budgeled Employee Position (Remuneration) verage Cost Per Councillor (Remuneration) M % of PPE sebt Impairment % of Total Billiable Revenue potal Revenue perating Funded & Other (R'000) crant Funding and Other (R'000) igmally Generated funds % of Non Grant Funding		68,440   83,346   (14,906)   0.4%   3.0%   59.9%   - 24,927   0.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0% 11.1% 13.0% (34.7%)	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,11% 27,6% 203965,4238 20809,7273 0,5% 5,0% 60,8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.6% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24,5% 0.0% (12.5%) (0.2%) 34,3% (9.9%) (33.3%) 0.4% 193.0% 28,8%	134,816 120,927 13,989 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 1,914 28,8%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 8.1% 188654,9393 284288,0775 0.5% 2413.0% 24.5% 232 19,653 100.0%	106,390 1 96,235 10,156 0.0% 6.0% 6.0% 6.0% 0.5% 213.0% 24.5% 248 14,387 100.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6% 244.5% 260 14,831 100.0%
istrict Municipality grants olal gazellad/devised national, provincial and district grants verage annual collection rate (arrears inclusive)  oRA operating ist operating ist operating grants  oRA capital ist capital grants  orand hange in consumer debtors (current and non-current)  otal Operating Expenditure perating Performance Surphus/(Deficit) seth and Cash Equivalents (39 June 2012)  evenue Increase in Property Rates Revenue Increase in Property Rates Revenue Increase in Property Rates Services Charges  xpenditure Increase in Total Operating Expenditure Increase in Property Rates & Services Charges  xpenditure Increase in Electricity Bulk Purchases Iverage Cost Per Budgeld Employ ee Position (Remuneration)  verage Cost Per Budgeld Emp		0.4% 0.4% 0.4% 0.4% 0.0% 0.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0% 1.1% 13.0% (34.7%) 314 16.167 100.0% 0.0%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,1% 27,6% 203965,4238 20003,7273 0,5% 5,0% 60,8% 251 11,418 100,0% 0,0%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24,5% 0.0% (12,5%) (0,2%) 34,3% (9,9%) (33,3%) 0,4% 193,0% 28,8%	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0% 193,0% 28.8% 1,914 -29,545 100.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4% 6.1%  (23.2%) 4.5% 5.1% 188654,9393 284288,0775 0.5% 213.0% 24.5% 232 19,663 100.0% 0.0%	106,390 96,235 10,156 0.0% 6.0% 6.0% 0.5% 213.0% 24.5% 248 248 248 14,367 100.0% 0.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6% 24.5% 260 14,831 100.0% 0.0%
istrict Municipality grants olal gazelled/advised national, provincial and district grants werage annual collection rate (arrears inclusive)  IORA operating set operating set operating grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital grants  IoRA capital set capital set capital grants  IoRA capital set capital set capital set capital grants  IoRA capital set		68,440   83,346   (14,906)   0.4%   3.0%   59.9%   - 24,927   0.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0% 11.1% 13.0% (34.7%)	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,11% 27,6% 203965,4238 20809,7273 0,5% 5,0% 60,8%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.6% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24,5% 0.0% (12.5%) (0.2%) 34,3% (9.9%) (33.3%) 0.4% 193.0% 28,8%	134,816 120,927 13,989 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 1,914 28,8%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 5,571 0.0% 6.0% 7.4% 6.1% (23.2%) 4.5% 8.1% 188654,9393 284288,0775 0.5% 2413.0% 24.5% 232 19,653 100.0%	106,390 1 96,235 10,156 0.0% 6.0% 6.0% 6.0% 0.5% 213.0% 24.5% 248 14,387 100.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6% 244.5% 260 14,831 100.0%
istrict Municipality grants olal gazellad/advised national, provincial and district grants werage annual collection rate (arrears inclusive)  IORA operating ist operating ist operating grants  IORA capital ist capital ist capital grants  IORA capital ist cap		0.4% 0.4% 0.4% 0.4% 0.0% 0.0%	87,171 87,002 170 27.4% 40.4% 9.7% 20.5% 4.4% 29.7% 16.0% 1.1% 13.0% (34.7%) 314 16.167 100.0% 0.0%	109,961 138,376 (28,415) 26,1% 20,5% (89,5%) 14,8% 59,1% 14,1% 27,6% 203965,4238 20003,7273 0,5% 5,0% 60,8% 251 11,418 100,0% 0,0%	107,989 90,066 17,922 (1.8%) 7.1% 21.5% 15.0% (34.9%) 17.6% 63.8% 204700.2712 251703 0.8% 330.0% 7.2%	134,916 120,927 13,989 24,5% 0.0% (12,5%) (0,2%) 34,3% (9,9%) (33,3%) 0,4% 193,0% 28,8%	134,816 120,927 13,969 0.0% 0.0% 0.0% 0.0% 0.0% 193,0% 28.8% 1,914 -29,545 100.0% 0.0%	(100.0%) (100.0%) (100.0%) (100.0%) (100.0%) (100.0%)	#VALUE! 92,914 #VALUE! 92,914 #VALUE! 5,571  0.0% 6.0% 7.4% 6.1%  (23.2%) 4.5% 5.1% 188654,9393 284288,0775 0.5% 213.0% 24.5% 232 19,663 100.0% 0.0%	106,390 96,235 10,156 0.0% 6.0% 6.0% 0.5% 213.0% 24.5% 248 248 248 14,367 100.0% 0.0%	112,743 102,372 10,371 6.0% 6.0% 6.0% 6.4% 6.0% 0.6% 24.5% 260 14,831 100.0% 0.0%

### 2.6.4 Funding Compliance measurement

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

### 2.6.4.1 Cash/cash equivalent position

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

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

### 2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash back reserves/surplus is contained in Table 16. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been exclusively discussed above.

### 2.6.4.3 Monthly average payments covered by cash or cash equivalents

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

### 2.6.4.4 Surplus/deficit excluding depreciation offsets

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

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

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

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

#### 2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

### 2.6.4.7 Debt impairment expense as percentage of billable

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenue).

#### 2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

## 2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measure is to determine the proportion of a municipality's 'ownfunded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance.

## 2.6.4.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from National and Provincial Government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

### 2.6.4.11 Consumer debtors change( Current and Non-current)

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

### 2.6.4.12 Repairs and maintenance expenditure level

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

### 2.6.4.13 Asset renewal/rehabilitation expenditure level

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

## 2.7 Expenditure on grants and reconciliation of unspent funds Table 29 Expenditure on grant transfers and grant programmes

EC109 Kou-Kamma - Supporting Table SA19 Expenditure on transfers and grant programme

Description Description	2010/11	2011/12	2012/13	Cur	rent Year 2013	/14		ledium Term F Inditure Frame	
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Yea +2 2016/17
EXPENDITURE:	Cattonie	Outcome	Dutcome	Donager	Duaget	Forecast	2014/13	+1 Z013/10	72 2010/11
Operating expenditure of Transfers and Grants									İ
Operating expenditure of frantisers and Grants									
National Government:	26,504	28,952	32,510	34,924	34,924	34,924	37,618	40,487	42,491
Local Government Equitable Share	22,754	25,912	29,210	31,384	31,384	31,384	33,884	37,570	39,380
Finance Management	3,000	1,250	1,500	1,650	1,650	1,650	1,800	1,950	2, 100
Municipal Systems Improvement	750	790	800	890	890	890	934	967	1,018
EPWP Incentive		1,000	1,000	1,000	1,000	1,000	1,000		
Other transfers/grants [insert description]									
Provincial Government:	-	-	-	5,500	30,932	30,932	932	932	932
Housing				-	30,000	30,000			
Fire and Rescue Services				5,500	-	-			
Library Subsidies					932	932	932	932	932
District Municipality:	_		_	_	2,299	2,299	_	_	_
Enviromental Health service					816	816			*****************
Cacadu Districk(CDM)					1,483	1,483			
Other grant providers:	_	_	_	_	337	337	112	110	ma
LED Assistance					221	221	112	110	
DPLG IDP					116	116		110	
Total operating expenditure of Transfers and G	26,504	28,952	32,510	40,424	68,491	68,491	38,662	41,529	43,430
Capital expenditure of Transfers and Grants									
National Government:	10,752	14,643	17,763	16,864	30,388	30,388	20,391	15,123	15,612
Municipal Infrastructure Grant (MIG)	10,752	14,643	17,763	16,864	21,949	21,949	14,765	15,123	15,612
Disaster Recovery Grant				_	8,439	8,439	5,626		
Provincial Government:	_		_	_	_	-	_	_	
Other capital transfers/grants [insert									
description]								A COLOR	
District Municipality:	_	_	_	_	_	_	_	_	_
Environmental Health service									
Other grant providers:					-		-	-	-
LED Assistance									
Total capital expenditure of T <mark>ransfers and Gra</mark> r	10,752	14,643	17,763	16,864	30,388	30,388	20,391	15,123	15,612
TOTAL EXPENDITURE OF TRANSFERS AND G	37,256	43,595	50,273	57,288	98,879	98,879	59,053	56,652	59,042

### 2.8 Councillor and Employee Benefits

### Table 30 MBRR Table SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2010/11	2011/12	2012/13	Cui	rrent Year 2013	3/14	1	ledium Term F enditure Frame	
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Yea
	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2014/15	+1 2015/16	+2 2016/17
Councillors (Belisiaal Office B.	A	В	С	D	E	F	G	H	1
Councillors (Political Office Bearers plus Other Basic Salaries and Wages									
Pension and U/F Contributions	1,425	1,431	1,823	1,941	1,941	1,941	2,039	2,161	2,291
Medical Aid Contributions									
Motor Vehicle Allowance	0.7	400							
Celiphone Allowance	87 529	169	576	621	621	621	652	691	732
Housing Allowances	329	689	139	154	154	154	162	171	182
Other benefits and allowances									
Sub Total - Councillors	2,042	2,289		53	53	53	55	59	62
% increase	2,042	12.1%	2,539	2,769	2,769	2,769	2,907	3,082	3,266
		12.1%	10.9%	9.1%	-	-	5.0%	6.0%	6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance									
Celiphone Allow ance									
Housing Allowances									
Other benefits and allowances					Į				
Payments in lieu of leave									
Long service awards			- 1						
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	-	-	-	-	-	-	-	-	-
% increase		-	- !	-	-	-	-	-	_
Other Municipal Staff					_				
Basic Salaries and Wages	13,121	18,623	21,324	23,818	20,641	20,641	22,943	24,409	25,970
Pension and UIF Contributions	1,692	2,344	3,009	3,731	3,163	3,163	3,258	3,466	3,688
Medical Aid Contributions	711	1,008	1,301	1,637	1,454	1,454	1,479	1.574	1,675
Overtime	241	835	1.518	1,467	1,678	1.678	1.792	1,906	2,028
Performance Bonus			345	565	398	398	425	452	481
Motor Vehicle Allowance	2,186	1,279	2.284	2,304	2,593	2,593	2,769	2,946	3,135
Celiphone Allow ance	47	69	92	89	145	145	155	165	175
Housing Allow ances	678	91	136	191	237	237	245	261	278
Other benefits and allowances	2,130	2,745	714	2,401	2,184	2,184	900	957	1,019
Payments in lieu of leave			38	19	19	19	20	21	22
Long service awards			39	10	152	152	162	172	183
Post-retirement benefit obligations									.00
ub Total - Other Municipal Staff	20,806	26,994	30,799	36,232	32,663	32,663	34,147	36,330	38,654
% increase		29.7%	14.1%	17.6%	(9.9%)	-	4.5%	6.4%	6.4%
	22,848	29,283	33,338	39.001	35,432				
otal Parent Municipality	22,040	49,203	33,336 1	39.001	32.432 1	35,432	37,054	39,412	41,920

### 2.8.1 Salaries, benefits and allowances of councillors, directors

## Table 30 MBRR Table SA23 – Salaries, benefits and allowances of councillors, directors (senior managers)

EC109 Kou-Kamma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.		Salary	Contributions	Allowances	Performance	In-kind	Total
	No.				Bonuses	benefits	Package
Rand per annum			1,				2.
Councillors							
Speaker	1	476,012		179,544			655,556
Chief Whip	1	142,804		68,469			211,27
Ex ecutive Mayor							_
Deputy Executive Mayor							-
Executive Committee							_
Total for all other councillors	9	1,285,236		616,221			1,901,45
Total Councillors	11	1,904,052	-	864,234	on the second of polymore, and the	e marine Part - Anna de la companya de la companya de la companya de la companya de la companya de la companya	2,768,28
Senior Managers of the Municipality							
Municipal Manager (MM)	1	692,741		298,056			990,79
Chief Finance Officer	1	658,539		134,400			792,93
Director: Corporate Services	1	606,939	WAY AND A STATE OF THE STATE OF	186,000			792,93
Director: Strategic Services	1	502,539		284,400			786,93
Director: Community and Social Services	1	553,863		239,076	· water		792,93
Director: Technical Services	1	519,145		226,800			745,94
List of each offical with packages >= senior manager							
							-
							-
							_
							-
							-
							_
							l –
					A. Charles		_
					Į.		_
							_
							_
					T.		
Total Senior Managers of the Municipality	6	3,533,768		1,368,732	_	nde america rismino), visitamo, met, miss. vi	4,902,500
		-,,	<u> </u>	-,,			.,

### 2.8.2 Summary of Personnel numbers

### Table 30 MBRR Table SA24 – Summary of Personal Numbers

EC109 Kou-Kamma - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2012/13		Cu	rrent Year 201	3/14	Bu	dget Year 201	4/15
Number 	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employee
Municipal Council and Boards of Municipal Entitles									ompiogas
Councillors (Political Office Bearers plus Other Councillors)	11	1	10	11	1	10	11	1	11
Board Members of municipal entities						10	,,,	,	,
Municipal employees									
Municipal Manager and Senior Managers	6		- 6	6		6			
Other Managers	9	7	ŭ	9	7	0	6	_	
Professionals	28	27	_	28	26			7	
Finance	3	3		3	3	_	28	26	_
Spatial/town planning		, and the second		3	3		3	3	
Information Technology	1	1		1					
Roeds					1		1	1	
Electricity	1			1	1		1	1	
Water	2			1	1		1	1	
Sanitation	2	'		2	1		2	1	
Refuse									
Other	2 18	2		2	2		2	2	
Technicians		18		18	17		18	17	
Finance	2	2	-	2	2	-	2	2	- 33
Spatial/town plenning									
Information Technology									
Roads									
	1	1	ļ	1	1		1	1	
Electricity			1						
Water	1	1		1	1		1	1	
Sanitation		Metal							
Refuse									
Other									
Clerks (Clerical and administrative)	39	39		39	39		43	39	
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	40	38		41	38		41	38	
Elementary Occupations	52	32		52	32		52	32	
OTAL PERSONNEL NUMBERS	187	146	16	188	145	16	192	145	16



## 2.9 Table SA 26 consolidated budgeted monthly revenue and expenditure (municipal vote)

Description						Budget Ye	ear 2014/15						Medium Ten	n Revenue an Framework	d Expenditur
R thousand	July	August	Sept.	October	Novembar	December	January	February	March	Aprli	May	June	Budget Year	Budgel Year	
Revenue by Vote		_	_	-			_			į.	-	_	2014/15	+1 2015/16	+2 2016/17
Vote 1 - EXECUTIVE & COUNCIL												25,983	25,993	28,786	
Vote 2 - FINANCE & ADMINISTRATION				1						1		25,498	25,498	25,485	30.17 28,05
Vole 3 - PLANNING & DEVELOPMENT												205	205	20,480	10
Vote 4 - HEALTH Vote 5 - COMMUNITY & SOCIAL SERVICES												-	-	200	- 10
Vote 6 - HOUSING												2,113	2,113	1,124	1,13
Vole 7 - PUBLIC SAFETY												-	-	-	1,100
Vote 8 - SPORT& RECREATION												6,952	6,952	674	715
Vote 9 - ENVONMENTAL PROTECTION												_	_	-	_
Vote 10 - WASTE MANAGEMENT												-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT												4,123	4,123	4,395	4,652
Vote 12 - ROAD TRANSPORT			į									9,320	9,320	9,936	10.519
Vote 13 - WATER		1	ŀ									2.864	2,864	3.009	3,169
Vote 14 - ELECTRICITY												26,090 4,782	26,090 4,782	26,859	27.989
Vole 15 - OTHER												4,702	4,782	5,220	5,497
Total Revenue by Vote	-	-	-	_	-	-	-	-	-	-		107,940	107,940	105,696	112,007
xpenditure by Vote to be appropriated						j						10.,010	107,040	100,000	112,007
Vote 1 - EXECUTIVE & COUNCIL												9,086			
Vole 2 - FINANCE & ADMINISTRATION												27,853	9,086 27,853	9,652	10,253
Vote 3 - PLANNING & DEVELOPMENT												1,989	1,989	28.325 2,107	29,982 2.124
Vote 4 - HEALTH												1,000	1,805	2,107	
Vote 5 - COMMUNITY & SOCIAL SERVICES Vote 6 - HOUSING												5.243	5.243	4.454	4.677
Vote 7 - PUBLIC SAFETY									1			324	324	345	367
Vote 8 - SPORT& RECREATION												4,065	4,065	4,323	4,597
Vote 9 - ENVONMENTAL PROTECTION								1				89	89	94	100
Vote 10 - WASTE MANAGEMENT												-	- 1	-	-
Vote 11 - WASTE WATER MANAGEMENT									1			8,360	8,360	8,869	9,406
Vote 12 - ROAD TRANSPORT									į			1D,309	10,309	10,933	11,595
Vote 13 - WATER												5,561	5,581	5,882	6,728
Vote 14 - ELECTRICITY										- 1		13,604 5.777	13,804 5,777	14,432	15,313
Vote 15 - OTHER							Į	-				5,777	9,777	6,125	6,494
otal Expanditure by Vote	-	-	-	-	-	-	-	- "	-			92,260	92,260	95,540	101,636
rplus/(Deficit) before assoc.	-	-			_							15,680	15,680		
Tex ation											_	,	15,680	10,156	10,371
Attributable to minorities												- 1	-	- j	-
Share of surplus/ (deficit) of associate												-	-	- ]	-
rplus/(Deficit)	-	-										45 000	-	-	-
									-	- 1			16 000		

## 2.9.1 Table SA 28 consolidated budgeted monthly capital expenditure (municipal vote)

Description	ļ					Budget Y	ear 2014/15						Medium Tem	Revenue and Framework	l Expenditure
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Sudget Year 2014/15	Budget Year +1 2015/16	Budget Yea +2 2016/17
Multi-year expenditure to be appropriated															
Vote ↑ - EXECUTIVE & COUNCIL												-	-	_	-
Vote 2 - FINANCE & ADMINISTRATION												-	-	-	_
Vote 3 - PLANNING & DEVELOPMENT												-	_	-	_
Vote 4 - HEALTH												-	_	-	_
Vote 5 - COMMUNITY & SOCIAL SERVICES												_	_	_	_
Vote 6 - HOUSING												_	_	_	
Vote 7 - PUBLIC SAFETY												_	_	_	_
Vote 8 - SPORT& RECREATION												_	_	_	_
Vote 9 - ENVONMENTAL PROTECTION													_	_	
Vole 10 - WASTE MANAGEMENT														_	
Vole 11 - WASTE WATER MANAGEMENT	}											_		_	
Vote 12 - ROAD TRANSPORT														_	i -
Vate 13 - WATER													[]	_	_
Vote 14 - ELECTRICITY													-	_	
Vote 15 - OTHER												_		_	_
Capital multi-year expenditure sub-total			_	_	_	_	_			_					
											_	_	"	-	_
Single-year expenditure to be appropriated													!		
Vote 1 - EXECUTIVE 8 COUNCIL					7			7		- 7		-	28	30	31
Vote 2 - FINANCE & ADMINISTRATION	21		21				21					_	84	67	71
Vote 3 - PLANNING & DEVELOPMENT												-	-	-	-
Vote 4 - HEALTH												-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES												-	-	-	-
Vole 6 - HOUSING												-	-	-	-
Vole 7 - PUBLIC SAFETY		1,880		1.880		1.880						-	5,641	16	17
Vote 8 - SPORT& RECREATION												-	-	-	-
Vole 8 - ENVONMENTAL PROTECTION												-	-	-	-
Vote 10 - WASTE MANAGEMENT							25					-	25	27	28
Vote 11 - WASTE WATER MANAGEMENT												-	-	-	-
Vote 12 - ROAD TRANSPORT												-	-	-	-
Vote 13 - WATER	-	2,354	1,177	-	2,354	-	-	1,177	3,532	1.177	2,354	(0)	14,127	14,473	14,944
Vote 14 - ELECTRICITY												-	-	-	-
Vote 15 - OTHER								-				-	-	-	_
Capital single-year expenditure sub-total	28	4,235	1,198	1,880	2,361	1,880	46	1,184	3,532	1,184	2,354	(0)	19,885	14,613	15,092
otal Capital Expenditure	28	4,235	1,198	1,880	2,361	1,880	46	1,184	3,532	1,184	2,354	(0)	19,685	14,613	15,092

### 2.10 Annual budgets and SDBPs

The service delivery and budget implementation plans have been drafted and are aligned to the IDP, Performance Agreements and Budget. This will be finalized by June 2014.

### 2.11 Contracts having future budgetary implications

There are no contracts having future budgetary implications,

#### 2.12 Legislative compliance status

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

#### 1. in year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis; Section 71 reporting has progressively improved.

### 2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship Programme and has employed five interns undergoing training in various divisions of the BTO and also CMPD.

### 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 Budget Implementation Plan

The detailed SDBIP document will be drafted and will be aligned and be informed by the 2014/15 MTREF.

### 6. Annual Report

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

#### 7, Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009 was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

# 2.13 Other Supporting Documentation Table 38 MBRR Table SA1 – Supporting detail to budgeted financial performance

Description	2010/11	2011/12	2012/13		Current Ye	ar 2013/14		1	edium Term R nditure Frame	
Bookingston	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	7,943	10,718	13,443	14,396	14,396	14,396		15,259	16,175	17,14
less Revenue Foregone										
Net Property Rates	7,943	10,718	13,443	14,396	14,396	14,396	-	15,259	18,175	17,145
Service charges - electricity revenue										,
Total Service charges - electricity revenue	14,555	1,507	1,677	2,038	1,784	1,784		1,916	2,031	2,15
less Revenue Foregone	11,500	,,00	1,077	2,000	1,154	1,104		1,510	2,031	2,102
Net Service charges - electricity revenue	14,555	1,507	1,877	2,038	1,784	1,784		1,916	2,031	2,152
Service charges - water revenue										
Total Service charges - water revenue		6,227	6,872	7,838	8,318	8,318		8,818	9,347	9,907
less Revenue Foregone										5,54,
Net Service charges - water revenue	- 1	6,227	6,872	7,838	8,318	8,318	_	8,818	9,347	9,907
Service charges - sanitation revenue										
Total Service charges - sanitation revenue		5,537	6,183	7,580	7,766	7,766		8,231	8,725	9,249
less Revenue Foregone								0,201	9,720	V,4.70
Net Service charges - sanitation revenue	-	5,537	6,183	7,580	7,766	7,766	=	8,231	8,725	9,249
Service charges - refuse revenue	[									
Total refuse removal revenue		2,685	2,952	3,452	3,452	3,452		3,659	3,878	4,111
Total landfill revenue									3,010	
less Revenue Foregone										
Net Service charges - refuse revenue	-	2,685	2,952	3,452	3,452	3,452	-	3,659	3,878	4,111
Other Revenue by source								· .		
List other revenue by source	6,303	1,729	1,736	4,559	8,474	8,474		7,411	5,079	6,362
				The state of the s						
Total 'Other' Revenue	6,303	1,729	1,736	4,559	8,474	8,474		7,411	5,079	8,362

## 2.13 Other Supporting Documentation Table 38 MBRR Table SA1-Supporting detail to budgeted financial performance

EXPENDITURE ITEMS: Employee related costs Basic Salaries and Wages Pension and UIF Contributions Medical Aid Contributions		5								
Basic Sataries and Wages Pension and UIF Contributions										
Pension and UIF Contributions	17,977	24,287	20 240	22 840	00.544	00.011				
	17,977	24,28/			20,641	20,641		21,469	22,841	24,30
Medical Aid Confibusions	80	95	2,814		3,153	3,153		3,246	3,454	3,67
Overtime	00	95	1,301 1,518	1,637	1,454	1,454		1,458	1,551	1,68
Performance Bonus			345	1,467 2,225	1,678 1,886	1,678		1,792	1,906	2,02
Motor Vehicle Allowance	861	987	2,284	2,225	2,593	1,886 2,593		425	452	48
Celiphone Allow ance	19	26	92	2.304	2,593	2,593		2,769	2,946	3,13
Housing Allow ances	1,869	1,987	136	191	237	237			165	17
Other benefits and allowances			21	755	707	707		245	261 2.654	27
Payments in Ileu of leave			-	19	19	19		<u>2,495</u>	2.034	2,82
Long service awards			39	10	152	152		162	172	18
Post-refirement benefit obligations								102	172	10.
sub-total	20,806	27,382	30,799	36,232	32,663	32,663		34,214	36,403	38,73
Less; Employees costs capitalised to PPE								- 1,211		20,10
Total Employee related costs	20,806	27,382	30,799	36,232	32,663	32,663	-	34,214	36,403	38,73
Contributions recognised - capital										
List contributions by contract										
Total Contribution										
Total Contributions recognised - capital	-	-	-	-	-	-		-	-	
Depreciation & asset Impairment								ĺ		
Depreciation of Property, Plant & Equipment	10,150	17,880	19,854	3,964	3,946	3,946		4,205	4,457	4,721
Lease amortisation								1200	i) TOT	7/2
Capital asset impairment										
Depreciation resulting from revaluation of PPE	}									
Total Depreciation & seset impairment	10,150	17,880	19,854	3,964	3,946	3,948	-	4,205	4,457	4,721
Bulk purchases		-								
Electricity Bulk Purchases	1,744	2,128	2,579	4,226	2,817	2,817		2,055	2,178	2,308
Water Bulk Purchases			12.0	30	30	30		32	2,178	2,308
Total bulk purchases	1,744	2,128	2,579	4,256	2,847	2,847		2,087	2,212	2,345
Transfers and grants				į			I		_,	11,4-10
Cash transfers and grants	24,919	38,278	39,009	45 800	40 000	40.005				
Non-cash transfers and grants	24,310	30,270	39,009	15,683	46,665	46,665	-	17,572	17,495	18,375
Total transfers and grants	24.040	50.070	77 740	-	-	-	-	-	-	
-	24,919	38,278	39,009	15,683	46,865	46,685	-	17,572	17,495	18,375
Contracted services						-		i i		
List services provided by contract	1,538	1,864	2,854	3,539	2,952	2,952		3,185	3,267	3,353
		Andrew Agency (Control of the Contro						And the second s	And the second s	
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					ey den and de Andréa de l'angle de l'Andréa de l'Angle	
Allocations to organs of state: Electricity Water Sanitation	1,538	1,884	2,854	3,539	2,952	2,952	-	3,165	3,267	3,353
Allocations to organs of state: Electricity Water	1,638	1,864	2,854	3,539	2,952	2,952	-	3,185	3,267	3,353
Allocations to organs of state: Electricity Water Sanitation	1,538	1,864								
Allocations to organs of state: Electricity Water Sanitation Other otal contracted services			2,854	3,539	2,952	2,952		3,185	3,267	3,353
Allocations to organs of state: Electricity Water Sanitation Other				3,539	2,952	2,952		3,185	3,267	3,353
Allocations to organs of state: Electricity Water Sanitation Other otal contracted services other Expanditure By Type Collection costs										
Allocations to organs of state: Electricity Water Sanitation Other otal contracted services				3,539	2,952	2,952		3,185	3,267	3,353
Allocations to organs of state:  Electricity Water Sanitation Other otal contracted services  ther Expenditure By Type Collection costs Contributions to 'other' provisions				3,539 1,182	<b>2,952</b> 430	<b>2,952</b> 430		3,185	<b>3,267</b> 254	3,353 270
Allocations to organs of state: Electricity Water Sanitation Other otal contracted services Wher Expenditure By Type Collection costs Contributions to 'other' provisions Consultant fees General expenses				3,539	2,952	2,952		3,185 240	3,267 254	3,353 270 1,888
Allocations to organs of state: Electricity Water Sanitation Other otal contracted services ther Expanditure By Typa Collection costs Contributions to 'other' provisions Consultant fees Audit fees	1,538	1,864	2,854	3,539 1,182	2,952 430	2,952 430		3,185	<b>3,267</b> 254	<b>3,353</b> 270

## Table 35 MBRR Table SA2 – Supporting detail to Statement of Financial Performance

Description	Vate 1 - EXECUTIVE & COUNCIL	Vote 2 - FINANCE & ADMINISTRA TION	Vote 3 - PLANNING & DEVELOPME NT	Vote 4 -	VOTE 6 - COMMUNITY & SOCIAL BERVICES	Note 6 -	Vote 7 - PUBLIC SAFETY	Vote 8 - SPORTA RECREATIO N	Vote 9 - ENVOHMENT AL PROTECTION	Vote 10 - WASTE MANAGEME NT	Vote 11 - WASTE WATER MANAGEME	Veto 12 - ROAD TRANSPORT	Vote 13 - WATER	Vote 14 - ELECTRICIT Y	Vote 16 - OTHER	Total
Revenue By Source																
Property rates		15,259									į					15,24
Property rates - panaltes & collection charges		[										1				
Sorvice charges - electricity revenue														1 916		1,9
Service charges - water revenue													8 618			3,8
Service charges - candalion revenue									1		8.231					8,2
Service chargas - refuse revenue									1	3 659						3,6
Service charges - other																
Rental of facilities and equipment	45				97									1 1		1
Interest earned - external investments			681													6
Interest earned - outstanding débtors																
Dividends received																
Fines							636									6:
Licences and permits		1			7											
Agency services												2 126				2,1
Other revenue	5	4,398	93		76		690			2	10		2,127	12		7.4
Transfera recognised - operational	25.943	4 503	112		1 932		5 620			462	1 079		16,597	2.855		59.05
Gains on disposal of PPE										-			19.099	2000		20,00
otal Revenue (excluding capital transfers and	25,993	24,165	806		2113	***************************************	6,952			4,123	9,325	2.126	27.482	4,782		167,92
xpenditure By Type													21,700	41		, all ju
Employee related costs	5 168	9 628	1 708		3 068	322	3 479			2 028	1.377	3 436				
Remuneration of councillors	2 907	9 020	1702		3 000	322	3479			2,020	1.317	3 435	3 660	350		34,2
Debt impairment	2 801	546	1		l i					1 726						2,90
Depreciation 8 esset impairment		124	1								3.883		3 159			0,3
		185								1 642	376	971	1 092			4,20
Finance charges		180														1:
Bulk purchases Other materials													32	2 055		2,00
Contracted services	400	4.005										1				
	466	1,925								422	372	1				3,11
Transfers and grants		6 710	112 169		1 932					1.478	3.284		3.306	750		17,57
Other ex penditure	544	9,181	169		244	2	585	89		953	1,017	416	3 756	1 634		18,58
Loss on disposal of PPE																
otal Expenditure	9,086	28,299	1,969	-	6,243	324	4,065	80	-	8,249	10, 209	4,823	14,866	4,788	-	62,26
orphes/(Deficit)	18,907	(4,136)	(1,103)	-	(3,130)	(324)	2,887	(88)	-	(4,126)	(989)	(2.687)	12,486	(5)		15,80
Transfers recognised - capital								-		, , , , , ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12,2017	,	(LI)		10,00
Contributions recognised - capital																1
Contributed assets																•
urp(us/(Deficit) after capital transfers &	16,907	(4,138)	(1,103)	_	(3,130)	(324)	2,887	(99)		(4,126)	(989)	(2,697)	12,496	(6)		16,68
patributions	1000	(5,100)	11,100	_	10,1007	1454)	2,000	(40)		PH, 1207	(903)	(5,001)	12,400	(0)	-	10,48

## Table 35 MBRR Table SA3 – Supporting detail to Statement of Financial Position

EC109 Kou-Kamma - Supporting Table	SA3 Supporti	nging detail	to 'Budgetee	Financial P	osltion'					
Description	2010/11	2011/12	2012/13	AND I MENTAL IN COLUMN TO THE PARTY OF THE P	Current Ye	ear 2013/14		1	ledium Term f enditure Frame	
	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	6,630			20, 800	00.000	00 000				
Other current investments > 90 days	0,000			20,000	20,000	20,000		16,000	16,960	17,978
Total Call investment deposits	6,630			20,000	20,000	20,000		46.000	40.000	18.484
Consumer debtors					20,000	20,000		16,000	16,960	17,978
Consumer debtors	87,205	18,084	20,134	104,086	104,086	104,086		445 414		
Less: Provision for debt impairment	(82,919)	(2,821)	(8.096)	(94,942)	(94,942)	(94,942)		110,418 (96,600)	117,043	124,066
Total Consumer debtors	4,286	15,264	12,038	9,144	9,144	9,144		13,818	(102,396) 14,847	(108,540) 15,526
Debt impairment provision	-				.,	-,		19,010	[14,04]	10,026
Balance at the beginning of the year										
Contributions to the provision								1,658	5,796	6,144
Bad debts written off								1,000	0,130	0,144
Balance at end of year	-	-	-	-	-	-	-	1,658	5,796	6,144
Property, plant and equipment (PPE)			i					,	-,,	٠,٠٠٠
PPE at cost/valuation (excl. finance leases)	253,303	315,055	308,469	295,199	295,199	295,199		314,627	333,506	353,515
Leases recognised as PPE				_	-	_		- 014,027	333,303	353,313
Less: Accumulated depreciation	40,481	16,063	18,119	52,410	52,410	52,410		56,651	60,050	63,654
Total Property, plant and equipment (PPE)	212,823	298,992	290,350	242,789	242,789	242,789	-	257,976	273,454	289,861
LIABILITIES	4 H M Charles - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-			THE REST OF THE PARTY OF THE PA			MCCONTRACTOR OF STREET		The same of the sa
Current liabilities - Borrowing			i							ļ
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities		194	260							
Total Current liabilities - Borrowing	-	194	260	-	_	_			_	
Trade and other payables										-
Trade and other creditors	6,314	15,315	17,047	14,811	14,811	14,811		15,699	18,033	40.445
Unapent conditional transfers	4,515	515	5,602	45,146	45,146	45,146		45,146	47,854	19,115 50,726
VAT	2,574			3,066	3,066	3,066		3,250	3,445	3,651
Total Trade and other payables	13,403	15,831	22,649	63,022	63,022	63,022		64,094	69,332	73,491
Non current liabilities - Borrowing		-								.,
Borrowing										
Finance leases (including PPP asset element)										
Total Non current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-
Provisions - non-current										
Retirement benefits	2,073	1,993	1,748							
List other major provision items										
Refuse landfill site rehabilitation Other		4.000								
Total Provisions - non-current	2,073	1,072 3,066	1,117	1,224	1,224	1,224		1,224	1,298	1,375
	2,010	3,000	2,865	1,224	1,224	1,224	-	1,224	1,298	1,375
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)							l l		-	
Accumulated Surplus/(Deficit) - opening balance	203,163	321,258	340,528	204,017	204,017	204,017		222,235	242,035	256,951
GRAP adjustments Restated balance	202 462	004.000								
Surplus/(Deficit)	203,163 41,773	321,258 19,270	340,528	204,017	204,017	204,017	-	222,235	242,035	256,951
Appropriations to Reserves	41,773	18,210	(28,415)	17,922	27,513	27,513	-	15,680	10,156	10,371
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	244,936	340,528	312,113	221,940	231,530	231,530		237,915	252,190	267,322
Reserves Housing Development Fund									,	
Housing Development Fund Capital replacement										
Self-insurance										
Other reserves				(13 900)	/12 2001	(49.000)				
Rev aluation				(13,800)	(13,800)	(13,800)		(14,588)	(15,464)	(16,392)
Total Reserves	-	-	_	(13,800)	(13,800)	(13,800)		(14,586)	(15,464)	(48 DAN)
TOTAL COMMUNITY WEALTH/EQUITY	244,936	340,528	312,113	208,140	217,731	217,731	-	223,327		(16,392)
		,	,	-10,150	211,101	Zir,rai		223,321	236,727	250,930



RATES				
	2013/2014		7000 1000	
			2014/2015	
Residential & Domestic	0.636100		0.674300	Lacy root
Commercial	0.636100		0000000	יבויי ליבוי
Industrial	0.636100		0.674300	Cent per rand
Agricultural	0.636100		0.074500	Cent per rand
Government	0.636100		0.674300	Cent per rand
Organs of state and other	0.636100		0.674300	Cent per rand
Social Responsibility Rebate Rebate for not receiving any services from council		Rebate		Cent per rand
RELIEF MEASURES		Digital		30%
Indigent		Rebate	and proceed	
Elderly & Poor	Further based on Rebate valuation	Further Rebate	valuation	100%
Building clause (value R40000)	R 228.96 Per year			
Clearance certificate	1			R 242.70 Per year
Valuation Certificate	K 63.50 R 53.00			R 67.42 per property
Interest rate on arrears	11.00%			Allegior and other
Encroachment	D 165 26	100		11,00%
	O COLOR COLO			R 175.28 Per year
ELECTRICITY	2013/2014		1.47	
House Connection To Electricity Ring-Main	Inclusive	BASIC	14%	Inclusive
Connection to Grid 60 AMP	R 479.52	454.28		
20 Amp connection	R 273.24	258.86	36.24	70 K 517,88
Connection to Grid: If applicable	D 470 E2 20A			
Transport	R 273.24 70A	758 86	63.60	R 517.88
Double Plug - (20A) - Material & Labour Transport - If 2nd trin is warranted - VI2 Bool	218.16	206.68	36.24	R 295.10
Existing Connection	R 273.24 20A	115.4	6.07	K 235.01
60 Amp connection			16.16	6 R 295.10 20A
Connection to Grid: if applicable	1 1	454.28	3 63	0 147 0
Pre Paid 60 A - Complete Meter cost (Ready Board)	R 273.24	258.86	36.24	
Connection fees pre-paid (60A) - Transport & Labour	ř	1381.26	193.38	R 1 574.64
Relocation of meter	R 672.84 60A	637.43	121.04	R 985.61
Testing of meter (conditional refundable - Greater than 5%	i i		77.68	
variance)	R 501.12	47475		

R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.19   R 1.53     R 1.42   1.35   0.20   R 1.53     R 1.42   1.35   0.20   R 1.53     R 1.42   1.35   0.20   R 1.53     R 1.42   1.35   0.20   R 1.53     R 1.42   1.35   0.20   R 1.53     R 1.43   1.35   0.20   0.20     R 1.44   1.35   0.20     R 1.45   0.20   0.20     R 1.45   0.	Consumption Pre-paid 60A					
The control of the part of t	Pre-paid 60A					
The Buttlewine and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to somplaints confidence and payable annually on the arms are recepted to some and payable annually on the arms are recepted to some and payable annually on the arms are recepted to some are recepted to some and payable annually on the arms are recepted to some a		R 1.42	1 35			
Control of the property   Control of the p	Pre-paid 20A	R 1.42	1 35	0.19	R 1.53	p/kwh
Residence of the figures         Residence of the figures         1.35         0.19         R. 1.45           and figures         Poer and Compilators of the figures         Poer and Compilators of the figures         1.35         8. 29.9         7.23         R. 59.84           phoring         R. 1.55.40         26.24         2. 49         7.23         R. 59.84         R. 59.84           phoring         R. 1.56.40         26.24         2. 29         2. 29         7.24         8. 29.23         R. 29.84           all tempering         R. 2.44         R. 2.44         2. 20.3         2. 20.3         R. 2.54.9         R. 2.54.9         R. 2.59.3         >Metered Connection - to be the same as Pre-Paid</td> <td>1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</td> <td></td> <td>0.19</td> <td>K 1.53</td> <td>D/Kwh</td>	Metered Connection - to be the same as Pre-Paid	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.19	K 1.53	D/Kwh
Paymetic   Paymetic	Metered Connection 60A	R 1.42	1.35	0,0		
Per   Per	All work not done by Municipal Electrician is subject	t to a compliance certificate - Especially conn	ection to supply using portable	CT-0	K 1.33	cent p kwn
Particle Booth   Particle Booth   Particle Booth   Particle Booth   Particle Booth   Particle Booth   Particle Booth   Particle Booth   Particle	Street lights	Per			***************************************	
Particular		agreement				
Particle   Particle	l elephone Booth	R 55.40	52.49	7.35	R 59.84	
State   Stat	Tampering	1 906.20	1805.87	252 82	D 2 059 70	40
R 2431.6   Stringering   Stringering   R 2431.6   Stringering   Stringer	William and the second			20.262	2 U30./U	1st occurrence
Interpreting   R 5 465.88   340   31.95   31	with talifyering	3 431.16	3250.57	455.08	3 705.65	2nd occurrence
Elegistric   Ele	Wilful tampering	5 465.88	5178.20	734 05	T C00	
Participal Action   R 672.34   R 726.57	Wilful tampering			T6:47/	203.13	ard occurrence
Particle   Particle	Thereafter	Sold Assol				
Particular	Relocation of meter	Leyel Action			Legal Action	
Countries   Coun	Reconnection fee due to tempering	40.7.04 00.035.0	037.43	89.24	R 726.67	
Principle   BaSEC   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1014/2015   140%   1			236.84	33.16	R 270,00	
Ba510   Ba51						
Annual	WATER	2013/2014		VAT	2014/2015	
Annual Annual		Inclusive	BASIC	14%	Inclusive	
187   187	Availability Charoe	Annual	Annual	Annual	Annual	The second secon
hold    R   100   167	Business	7				
17.56   17.50   19.51   19.52   19.50   19.5	Household	7	1194.56	167.24	R 1 361.80	6.00%
182,106   192,107   192,	Hospitals	0	839.74	117.56	R 957.31	6.00%
Satisfy	Abattoir & Butcheries	n (*	3006 04	1182.26	R 9 627.00	6.00%
182.00	Schools & Hostels	0	8444 74	432.17	R 3 519.12	6.00%
ST Water   Triterest due and payable annually on a payable for every NEW connection, as well as after a notice has been sent to pay the payable for every NEW connection, as well as after a notice has been sent to pay the sand the arrears are not paid as per the notice. To be paid up front should arrangements   SZ0.00   SZ0.	Milk Industries	7	38301 64	1182.25	K 9 627.00	6.00%
Strict   S	Industries		19195.82	2074,03	R 43 /00.4/	6.00%
SIT Water - Interest due and payable annually on permission in	Sports Grounds	!	5014.80	702.07	R 5 716 88	6.00%
Principle No of Months supply   3     Principle No of Months supply   3       Principle No of Months supply   3	DEDOCTT Water Taken					200
payable for every NEW connection, as well as after a notice has been sent to pay the sand the arrears are not paid as per the notice. To be paid up front should arrangements         Basic         Consumption Payable         Deposit Payable           still construction as undersears are not paid as per the notice. To be paid up front should arrangements         520.00         239.33         294.00         R 530.00           still construction as well as per the notice. To be paid up front should arrangements         520.00         294.00         R 530.00           still construction of the still const	DEFUSE! Water = Interest due and payable annual    30 June		Principle No of Months supply	M		
seand the aircears are not paid as per the notice. To be paid up front should aircnigements         Basic         Consumption         Deposit           atic         520.00         239.33         294.00         R 530.00           atic         520.00         340.45         294.00         R 630.00           atic         239.00         294.00         R 630.00           at Butcheries         294.00         R 1170.00         294.00         R 1170.00           dustries         11 220.00         10941.62         294.00         R 170.00           Grounds         1710.00         1710.00         1429.22         294.00         R 1720.00           mption         0 - 6 ki         R 4.30         per/kl         4.04         0.57         R 4.60           11 - 20 ki         R 6.00         per/kl         4.04         0.57         R 4.60 <td< td=""><td>To be payable for every NEW connection, as well as</td><td>e has been</td><td>as deposit</td><td></td><td></td><td></td></td<>	To be payable for every NEW connection, as well as	e has been	as deposit			
stic         520.00         239.33         294.00         rayoure           ercial/Business         620.00         340.45         294.00         R 630.00           if & Bustness         620.00         340.45         294.00         R 1170.00           s. & Hostels         2680.00         2406.75         294.00         R 1170.00           classifies         11 220.00         404.162         294.00         R 1720.00           dustries         5750.00         470.81         294.00         R 5760.00           Grounds         1 710.00         1429.22         294.00         R 1720.00           ines         1 710.00         1429.22         294.00         R 1720.00           ines         1 710.00         1429.22         294.00         R 1720.00           ines         1 1 20.00         14.04         4.04         0.57         R 4.60           ines         1 1 - 20 kl         R 4.30 per/kl         4.04         0.57         R 4.50           ines         2 10 kl         2 5.61         2 5.61         2 5.61         2 5.61	arrears and the arrears are not paid as per the notice		Basic		Deposit Sasabla	
feed of Descriptions         340.45         294.00         R 50.00           is Butcherles         2 680.00         279.78         294.00         R 1370.00           is Butcherles         2 680.00         2406.75         294.00         R 1170.00           dustries         11 220.00         2406.75         294.00         R 1720.00           dustries         5 750.00         404         R 5 760.00           Grounds         1 710.00         4.04         R 4.30           mptlon         0 - 6 kl         R 4.30         14.29.22         294.00         R 1 720.00           mptlon         0 - 6 kl         R 4.30         10.57         R 4.60           11 - 20 kl         R 4.30 per/kl         4.04         0.57         R 4.60           21 - 40 kl         R 7.50 per/kl         7.55         7.55         8.640	Domestic	520.00	239.33		rayable b 520 00	
S. B. Countries         1 160.00         879.78         294.00         R 1 170.00           a countries         2 680.00         2406.75         294.00         R 1 120.00           dustries         10941.62         294.00         R 2 700.00           ries         5 750.00         1 740.00         2406.75         294.00         R 1 120.00           Grounds         1 710.00         1 710.00         1 429.22         294.00         R 1 720.00           mptlon         0 - 6 kl         R 4.30         4.04         0.57         R 4.60           1 - 20 kl         R 4.30 per/kl         4.04         0.57         R 4.60           2 - 10 kl         R 4.30 per/kl         4.56         0.57         R 4.60           2 - 10 kl         R 7.50 per/kl         7.56         0.57         R 4.60           2 - 40 kl         R 7.50 per/kl         7.51         7.55         8.640	Abattoir & Butrhorles	620,00	340.45	294.00	R 630 00	
dustries         2 680.00         2406.75         294.00         R 2 700.00           dustries         11 220.00         10941.62         294.00         R 11 240.00           fes         5 750.00         10941.62         294.00         R 11 240.00           Grounds         6 Kl         R 4.30         1429.22         294.00         R 5 760.00           mptlon         0 - 6 Kl         R 4.30         4.04         0.57         R 460           7 - 10 kl         R 4.30         Per/kl         4.04         0.57         R 4.60           11 - 20 kl         R 4.30         Per/kl         4.56         0.57         R 4.50           21 - 40 kl         R 5.00 per/kl         7.55         1.06         R 5.20           240         R 7.50 per/kl         7.55         1.07         R 6.40	Schools & Hochale	1 160.00	879.78	294 00	R 1 170 00	
1 220.00	Mik Industries	2 680.00	2406,75	294.00	R 2 700 00	
Grounds         5 750.00         5470.81         294.00         R 5 760.00           Imption         0 - 6 ki         R 4.30         4.04         294.00         R 1 720.00           2 - 10 ki         R 4.30         4.04         0.57         R 4.60           2 - 10 ki         R 4.30 per/ki         4.56         0.57         R 4.60           2 - 40 ki         R 6.00 per/ki         4.56         0.57         R 4.60           2 - 40 ki         R 5.00 per/ki         7.50 per/ki         7.51         R 6.40	Industries	11 220.00	10941,62	294.00	R 11 240 00	
Inpution         1 710.00         1429.22         294.00         R 1 720.00           Imption         0 - 6 ki         R 4.30         4.04         0.57         R 4.60           7 - 10 ki         R 4.30 per/ki         4.04         0.57         R 4.60           11 - 20 ki         R 5.00 per/ki         4.56         0.64         R 5.20           21 - 40 ki         R 7.50 per/ki         5.61         0.79         R 6.40	Sports Grounds	5 750.00	5470.81	294.00	R 5 760 00	
mption           0 - 6 kl         R 4.30         4.04         0.57         R 4.60           7 - 10 kl         R 4.30 per/kl         4.04         0.57         R 4.60           11 - 20 kl         R 4.90 per/kl         4.56         0.64         R 5.20           21 - 40 kl         R 5.00 per/kl         5.61         0.64         R 5.20           >40 per/kl         7.00 per/kl         7.03         R 6.40		1 710.00	1429.22	294.00	R 1 720.00	
0 - 6 kd     R 4.30     4.04     0.57     R 4.60       7 - 10 kl     R 4.30 per/kl     4.04     0.57     R 4.60       11 - 20 kl     R 4.90 per/kl     4.56     0.64     R 5.20       21 - 40 kl     R 6.00 per/kl     5.61     0.79     R 6.40       >40     R 7.50 per/kl     7.03     0.79     R 6.40	Consumption					
7 - 10 kl R 4.30 per/kl 4.04 0.57 R 4.00 11 - 20 kl R 4.90 per/kl 4.56 0.64 R 5.20 21 - 40 kl R 6.00 per/kl 5.61 0.79 R 6.40 0.79 R 6.40	Water		4.04	0 67		
11 - 20 kl R 4.90 per/kl 4.56 21 - 40 kl R 6.00 per/kl 5.61 >40 R 7.50 per/kl 7.02	Water	R 4.30	4.04	0.37	K 4.60 pe	r/Ki
21 - 40 kl R 6.00 per/kl 5.61	Water	R 4.90	4.56	0.57	K 4.50 pe	ייאר
>40 R 7.50 ner/kl	Water	R 6.00	5.61	0 79	0 6 40 pe	//K
20.7	WOLCE	R 7.50	7.02	000	00.00	-/KI

Note:   Note:   Nate	155 160 175 175 176 176 176 176 176 176 176 170 170 170 170 170 170 170 170	50.00% R 7.70 R 7.30 R 8.30 R 10.20 R 12.70 R 12.70 R 9.80 R 9.80 R 9.80 R 11.00 R 11.00 R 11.00 R 13.60
	100.00%	
100,00%   100,	100.00%	
1 - 20 kl   R 5.90 per/kl	100.00%	
11 - 20 kl   R 7.80 per/kl   21 - 40 kl   R 9.20 per/kl   21 - 40 kl   R 9.20 per/kl   21 - 40 kl   R 9.20 per/kl   21 - 40 kl   R 9.20 per/kl   21 - 40 kl   R 9.20 per/kl   21 - 20 kl   R 12.00 per/kl   21 - 40 kl   R 12.00 per/kl   21 - 40 kl   R 12.00 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/kl   21 - 40 kl   R 12.80 per/meter   21 - 40 kl   R 12.80 per/meter   21 - 40 kl   21 - 40 kl   21 - 40 kl   21 - 40 kl   21 - 40 kl   21 - 40 per/meter   21 - 40 kl   21 - 40 per/meter   21 - 40 kl   21 - 40 per/meter   21 - 40 kl   21 - 40 per/meter   21 - 40 kl   21 - 40 per/meter	100.00%	
21 - 40 kl   R 12.00 per/kl	100.00%	
Nater scarcity (Period dedermined by Council)   100,00%	100.00%	
National Control	100.00%	
100.00%   100.00%   100.00%   100.00%   100.00%   100.00%   11.20 kl   R 9.20 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 kl   R 10.40 per/kl   11.20 per/k	100.00%	
10 - 6 kl   R 9.20	100.00%	
1 - 20 kl   R 9.20   7 - 6 kl   R 9.20   7 - 10 kl   R 9.20   7 - 10 kl   R 9.20   8 - 10 kl   R 10.40   9 er/kl   21 - 40 kl   R 10.40   9 er/kl   21 - 40 kl   R 10.40   9 er/kl   21 - 40 kl   R 10.40   9 er/kl   8 - 10 kl   9 - 10 kl   9 - 10		
1-20 kl		
11 - 20 k  R 10.40 per/kl   21 - 40 k  R 12.80 per/kl   21 - 40 k  R 12.80 per/kl   21 - 40 k  R 12.80 per/kl   21 - 40 k  R 12.80 per/kl   21 - 40 k  R 15.80 per/kl   21 - 40 k  R 15.80 per/kl   21 - 40 k  R 15.80 per/kl   21 - 40 k  R 15.80 per/kl   21 - 40 k  R 15.80 per/kl   21 - 40 k  21 -		
Color   Colo	1	
Fees   Fees		
Town area   R 858.00   Per Year		
Response   Response		
Town area   R 1 456.00   R 1 456.00   R 1 456.00   R 1 456.00   R 1 456.00   R 1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
The contraction   Town area	111.63	1
Name		R 1 543.00
R 3 927.30   R 3 398.00   R 5 184.00   R 5 184.00   R 5 184.00   R 12 881.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 23 563.00   R 25		
R 4 398.00		
R 4 398.00   R 5 184.00   R 1 2 881.00   R 1 2 881.00   R 1 2 881.00   R 1 2 881.00   R 1 2 881.00   R 2 3 563.00   R 2 3 563.00   R 2 3 563.00   R 2 3 563.00   R 2 3 563.00   R 2 3 563.00   R 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		1
R 5 184.00		R 4 162.94
R 12 881.00		R 4 662,00
R 23 563.00		R 5 495.00
Actual Cost		R 13 654.00
15%   15%	3067.35	R 24 977.00
R 93.00 per/meter		Actual Cost +
R 93.00 per/meter		15%
Ref		
R 157.00 per/meter	12.10	R 99.00 per/meter
Tampered Meter/Supply Line ering - 1st occurrence ering - 3rd occurrence ering - 3rd occurrence ering - 3rd occurrence ering - 1st occurrence ering - 3rd occurrence ering - 3rd occurrence ering - 4 15%  Legal Action  4 15%		
Tempered Meter/Supply Line ering - 1st occurrence ering - 2nd occurrence ering - 3rd occurrence ering - 3rd occurrence R 2 827.00 R 6 284.00 Legal Action upply line + 15%		
ering - 1st occurrence R 1 928.00 R 2 827.00 ering - 2nd occurrence R 6 284.00 Legal Action supply line + 15%	60.07	k 160.00 per/meter
ering - 2nd occurrence R 2 827.00 ering - 3rd occurrence R 6 284.00 Legal Action supply line + 15%	to the state of th	
ering – 3rd occurrence R 6 287.00 R 6 284.00 Legal Action Action + 15%		20 140 5 0
Legal Action Legal Action Actual cost + 15%	8.95	R 2 007 00
upply line		R 6 661.00
upply line		
		- Administration Management - 1111 - 1111
	TAV	2014/2012
Inclusive		2014/2013
	14%	Inclusive
Siness (up to 3 rolers) R 1 272.00 (1178.95	3.95	R 1 344.00
R 1 344.00		R 1 344.00
	175.37	R 1 428.00
R 420.70 per/tollet		R 445.90 per/toilet
R 672 70 Per/100 cub	24,/6	R 445.90 per/toilet
٤	87.57	R 713.10 Per/100 cub m
R 97.70 In to 7000s   50 00		

THE THE THE THE THE THE THE THE THE THE	THE HOMESTAFFILL	TROPOSED	TANTEL SIKOCIOKE	C102/+102	
Dumping of sewerage sludge (Old Age Home)		R 31.80 Up to 5000r	29.57	4.14	R 33 71 In to 50000
Suction Tanker Service					33.71 Up to
Town Area		R 310.00 up to 5000f	288.60	40.40	R 329 00 up to 5000
Town Area		R 429.00 up to 10 0001	399.12	55.88	
Town Area		R 572.00 up to 15 0001	531.58	C 7 7 7	
Town Area After Hours		R 463.00 up to 5000r	430 70	71.17	on dn
Town Area After Hours		642.00	597.37	83.63	R 491.00 up to 50000
Town Area After Hours		R 858.00 up to 15 0001	707 37		
Rural Area	5 000 lifer	310.00	70000	111.63	R 909.00 up to 15 000
	10 000 liber	420 00	200.002	40.40	329.00
			399.12	55.88	R 455.00 + R14/km
D and A	15 000 liter	R 572.00	531.58	74.42	R 606.00 + R14/km
Kural Area Arter Hours	5 000 liter	R 463.00 + R14/km	430.70	60.30	R 491.00 + R14/km
	10 000 liter	R 642.00	597.37	83.63	R 681.00 + R14/km
	15 000 liter	R 858.00	797.37	111.63	R 909.00 + R14/km
Bucket system		R 772.00 1 bucket p/w	717.54	100.46	R 818.00 1 bucket p/w
Sewerage connection	77.00	R 1 851.00 +cost	1721 AS	1000	
Sewerage blockage		R 310.00	288.60	40.95	R 1 962.00 +cost
Nobile Toilet rent s/m or next	After hrs	R 618,00 Basic charge	574.56	80.44	R 655.00 Basic chame
Mobile Toilet Bucket removal		K 251.00 +transport	233.33	32.67	į l
		N 62.00	61.77	10.81	R 88,00 per removal
CLEANSING	2	2013/2014		VAT	2014/2015
		Inclusive	BASIC		Inclusive
Business (2 removals per week) Business (optional)		R 1 092.00 3 bags p/w R.5 472.00 1 ton p/w	<u>1010.53</u> 5084.21	141.47	R 1 152.00 3 bags p/load
Diolescinos			515.79	72.21	R 588.00
Household		R 372.00 Extra bag p/w	347.37	48.63	
Household (Beach/Resort)		R 756.00 Flat rate	705.26	98.74	i i
Out of town business and farms		- 1	3210 53		
Schools & Hostels Hospitals	15.	1 644.00 3 bags p/w	1526.32	213.68	R 1 740.00 3 hads p/w
Carden Defices			5631.58	788.42	6 420.00
Garden Refuse		per/bag	28.07	3.93	R 32.00 per bag
Garden Refuse		R 577.00 8 ton	536.84	31.93	1 1
Dumping Site Fees				OT:F	012.00
Outside users – vehicles		<1 ton	92.98	13.02	R 106.00 / 1 ton
Outside users - trucks		1	294.74	41.26	R 336.00 1 to 4 ton
		1 to 8 ton	669.30	93.70	762 00

REATION TO BE STOOD TO BE BEAT OF ANY ANY ANY AND AND ADDRESS OF A STOOD TO BE BEAT OF ANY ANY AND AND ADDRESS OF A STOOD TO BE BEAT OF ANY ANY AND AND ADDRESS OF A STOOD TO BE BEAT OF ANY AND ADDRESS OF A STOOD TO BE BEAT OF ANY AND ADDRESS OF A STOOD TO BE BEAT OF ANY AND ADDRESS OF A STOOD TO BE BEAT OF ANY AND ADDRESS OF A STOOD TO BE BEAT OF A	MING THE PROPERTY OF THE PROPE				
The chairs   Part   P		527.00 1 to 8	490,35	æ	to 8 ton
Triclusive   RASIC   1490   1450   1450   1450   1450   1450   1450   1450   1450   1450   1450   1550	RENTALS	2013/2014			
R 74.00   66.42   5.56   F. 55.00   66.42   5.56   F. 55.00   66.42   5.56   F. 55.00   66.42   5.56   F. 55.00   66.42   5.56   66.42   5.56   66.43   66.4		Inclusive	BASIC	İ	
R 74.00   68.42   9.58   P. 70.00   P. 74.	HOUSING (Unmetered Connection)		**************************************		
187   187	H	00 47 0			
15.200   1	RENTAL - Church		68,42		
13,000   1	Deposit: Exhibitions, functions, choirs, videos	R 146 00	125.80		
R 59.00   \$5.26   \$7.384   R 8.32.00   \$26.26   \$7.384   R 8.32.00   \$26.34   \$7.384   R 8.32.00   \$26.34   \$7.384   R 8.32.00   \$6.33.16   \$7.384   R 8.32.00   \$6.33.16   \$7.384   R 8.32.00   \$6.33.16   \$7.384   R 8.32.00   \$6.33.16   \$7.384   R 8.32.00   \$6.30.18   \$7.384   R 8.32.00   \$6.30.18   \$7.384   R 8.32.00   \$6.30.18   \$7.384   R 8.32.00   \$6.30.18   \$7.384   R 8.32.00	RENTAL: Exhibitions, functions, choirs, videos	R 337.00	133,96		
R 230.00   214.04   29.74   R 8.32.00   216.14   29.34   R 8.32.00   216.14   29.34   R 8.32.00   213.16   29.38   R 8.32.00   213.16   20.00   20.0	DENTAL: Meetings	R 59.00	55.26		
R 222.00   206.14   28.89   R 322.00   20.14   28.89   R 320.00   20.14   28.89   R 320.00   20.14   28.89   R 240.00 plm   R 240.00 plm   20.20 81   20.20   20.00	DEDOCIT: Political manufactures	R 230.00	214.04	1	
## 337.00 ## 337	RENTAL Political mootings	R 222.00	206.14		
R 24.00   S6.42   S.50   R 24.00     R 240.00   O.00   O.00   O.00   O.00     R 240.00   O.00   O.00   O.00   O.00   O.00     R 240.00   O.00   O.00   O.00   O.00   O.00     R 210.00   D/m   S20.15   S6.1   S7.39   R R R S2.00   D/m   S11.316   S6.83   R R R S2.00   D/m   S11.316   S6.83   R R R S2.00   D/m   S11.316   S6.83   R R R S2.00   D/m   S11.316   S6.83   R R R S2.00   D/m   S11.316   S6.83   R R R S2.00   D/m   S11.316   S6.83   R R R R S2.00   D/m   S11.316   S6.83   R R R R R R R R R R R R R R R R R R	DEPOSIT: Snorts monthing	R 337.00	313.16	1	
R 240,000 pl/m   R 220,81   0.000	RENTAL: Sports meetings	R 74.00	68.42	i	
R 240,000 plus 15% of 195,61	DEPOSIT: Dumping site	R 337.00	313.16		
R 210.00 plus 15% of 195.61   27.39   R R 667.00 plus 15% of 195.61   27.39   R R 667.00 plus 15% of 195.61   27.39   R R 667.00 plus 15% of 195.61   27.39   R R 667.00 plus 15% of 195.61   27.39   R R 1351.00   236.32   R R 1351.00   236.32   R R 231.00   236.32   R R 231.00   236.32   24.91   30.09   R R 231.00   236.32   24.91   30.09   R R 231.00   236.32   236.32   24.91   30.09   R R 231.00   236.32   236.32   236.32   236.32   236.32   R R 231.00   236.32   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   236.32   R R 231.00   236.32   R R 231.0	RENTAL: Dumping site		0.00		
R 210.00 plus 13% of 195.61   27.39 R	DEPOSIT: Sports ground		222.81	2	
R 0.00 p/m   R 0.00 p/m   620.18   86.83 R R	RENTAL: Sports ground		0.00		
R 667.00 p/m   620.18   86.83 R   R 667.00 p/m   620.18   86.83 R   R 667.00 p/m   913.16   127.84 R 1   R 913.10   127.84 R 1   R 913.10   127.84 R 1   R 913.10   120.85 R   R 91.20   R 91.25 R   R 1   R 91.00   120.65 R 91.25 R   R 1   R 91.00   120.65 R 91.25 R   R 1   R 91.00   120.65 R 91.20   R 91.20			195.61	~	us 15% of gat
R 662.00 p/m   620.18   86.83   R 707.00     R 982.00 p/m   913.16   127.84   R 1 041.00     R 351.00   R 351.00   326.32   R 1 041.00     R 351.00   R 351.00   326.32   45.68   R 372.00     R 1 831.00   R 26.32   45.68   R 1 372.00     R 1 831.00   R 26.32   45.68   R 1 372.00     R 26.30   R 26.30   24.91   30.09   R 245.00     R 272.00   R 272.00   214.91   30.09   R 245.00     R 1 831.00   R 26.30   24.91   30.09   R 245.00     R 272.00   R 272.00   177.54   100.46   R 818.00     R 2 034.00   R 2 34.00   1891.23   26.31   26.31     R 2 034.00   R 1 261.00   24.91   26.31     R 2 1394.00   2151.75   30.125   R 2 45.30     R 1 2 91.00   2151.75   26.477   R 2 155.00     R 1 2 91.00   24.91   20.30   26.477   R 2 155.00     R 2 1 2 1 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	NEW PART VOCACOM, cell c , sentech and mtn	R 0.00		daooa	r lease
ng only applicable whem         R 982.00 p/m         913.16         127.84         R           ng only applicable whem         2013/2014         BASIC         127.84         R         2013/2014         VAT         201           ng only applicable whem         2013/2014         BASIC         149%         Inclusive	Farm – Drie Krone				reement
ng only applicable when         2013/2014         913.16         127.84         R           ng only applicable when         2013/2014         BASIC         VAT         201           R 351.00         326.32         45.68         Inn           R 351.00         326.32         45.68         Inn           R 193.00         1109.65         51.75         91.25           R 1 851.00         1109.65         155.35         R           R 1 851.00         124.91         30.09         Inn           R 231.00         124.91         30.09         Inn           R 231.00         117.54         100.46         Inn           R 463.00         117.281         164.19         R           R 231.00         1172.81         164.19         R           R 231.00         1172.81         164.19         R           R 231.00         126.77         264.77         R           R 231.00         130.05         R         164.17         R           R 231.00         130.05         R         164.17         R           R 231.00         130.05         R         164.17         R           R 231.00         130.05         R         130.0			620.18		
Basic   Rasion   Ra	Offices		913.16	6	
rig only applicable when         2013/2014         VAT         2           Inclusive         RASIC         1496         45.68           R 351.00         326.32         45.68         45.68           R 701.00         651.75         91.25         91.25           R 1 193.00         1109.65         240.95         240.95           R 351.00         326.32         45.68         45.68           R 351.00         326.32         45.68         45.68           R 547.00         1721.05         214.91         30.09           R 547.00         214.91         30.09         45.68           R 231.00         214.91         30.09         60.30           R 231.00         1172.81         164.19         264.77           R 2 314.00         1172.81         164.19         264.77           R 1 291.00         1200.00         301.25         301.25				¥.	
2013/2014         BASIC         14%           Inclusive         BASIC         14%           R 251.00         326.32         45.68           R 201.00         651.75         91.25           R 193.00         1109.65         155.35           R 1851.00         174.91         30.09           R 351.00         214.91         30.09           R 351.00         214.91         30.09           R 251.00         215.175         30.25           R 251.00         215.175         30.25	CEMETERIES (note: digging only applicable when				
Inclusive         BASIC         14%           R 351.00         326.32         45.68           R 701.00         651.75         91.25           R 701.00         1109.65         155.35           R 1 851.00         1721.05         240.95           R 351.00         326.32         45.68           R 351.00         214.91         30.09           R 547.00         508.77         77.23           R 772.00         77.54         100.46           R 772.00         214.91         30.09           R 463.00         430.70         60.30           R 2 034.00         1172.81         164.19           R 2 314.00         2151.75         30.125           R 1 291.00         120.00         2151.75	apacity is available)	2013/2014			
R 351.00   326.32   45.68     R 701.00   1109.65   155.35     R 1 851.00   1721.05   155.35     R 1 851.00   1721.05   240.95     R 231.00   214.91   30.09     R 547.00   508.77   71.23     R 463.00   717.54   100.46     R 463.00   120.00   1891.23   264.77     R 2 314.00   2151.75   301.25     R 1 291.00   1200.00	All arteus	Inclusive	BASIC		
R 701.00   326.32   45.68     R 701.00   651.75   91.25     R 193.00   1109.65   155.35     R 1851.00   1271.05   240.95     R 351.00   214.91   30.09     R 547.00   508.77   71.23     R 772.00   717.54   100.46     R 463.00   147.50   1891.23   264.77     R 2 314.00   1200.00     R 1 2 51.00   1200.00     R 1 2 51.00   1200.00     R 1 2 91.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1 2 91.00   1200.00     R 1	Residents single plot			1	
R   193.00   1109.65   155.3	Residential double plot	R 351.00	326.32	~	
R 1 193.00         1109.65           R 1 851.00         1721.05         240.95           R 351.00         326.32         45.68           R 231.00         214.91         30.09           R 547.00         508.77         71.23           R 772.00         717.54         100.46           R 463.00         117.54         100.46           R 463.00         117.28         164.19           R 2 314.00         1200.00         2151.75         301.25           R 1 291.00         1200.00         2151.75         301.25	Digging of grayes			82	
1199.65	Single plot				
ss         R 251.00         326.32         240.95           ss         R 251.00         326.32         45.68           ss         R 547.00         508.77         71.23           R 772.00         717.54         100.46           R 463.00         177.491         30.09           R 463.00         172.81         60.30           R 2 314.00         2151.75         301.25           R 1 291.00         1200.00         301.25	Jouble plot	K 1 193.00	1109.65		
Image: Problem of the control of the contro	Children under 12 yrs	4 2	1721.05		
R 547.00 508.77 71.23 R 772.00 508.77 71.23 R 231.00 214.91 30.09 R 463.00 177.84 30.09 R 1.261.00 1172.81 60.30 R 2 314.00 2151.75 301.25 R 1 291.00 1200.00	Autrional depth	R 231.00	220.32	į	
R 547.00         508.77         71.23           R 737.00         717.54         100.46           R 231.00         214.91         30.09           R 463.00         430.70         60.30           R 2 034.00         1172.81         164.19           R 2 314.00         2151.75         301.25	illed grave		77.177		
R 231.00     717.54     100.46       R 231.00     214.91     30.09       A 30,70     60.30       R 1 261.00     1172.81     164.19       R 2 314.00     2151.75     301.25	ill grave with sand	R 547.00	508.77	i	
t R 2 314.00 214.91 30.09	Viden grave	R 772.00	717.54	1	
t 1291.70	Illing of grave after hours	R 231,00	214.91	1	
t R 2 034.00 1172.81 164.19 R 2 64.77 R R R 1 291.00 1200.00	ement slabs (extra deep)	R 1 251 00	430.70	ĺ	
R 2 314.00 2151.75 301.25 301.25 R 1 291.00 1200.00	Jementing of grave – resident	R 2 034.00	11/2.81	2	
R 2 314.00 2151.75 301.25 R 1 291.00 1200.00	xhumation & re-burial		C7.1.COT		
R 1 291.00	emoval of memorial stab	R 2 314.00	2151.75	I	
	ion-resident – Single plot	R 1 291.00	200 000		

KOUKAMMA MUNICIPA	ALITY PROPOSED	TARIFF STRUCTURE 20	2014/2015	
Double plot Cementing of grave	R 2 581.00 R 2 126.00		336.00	R 2 736.00 R 2 254.00
Additional cost to be charged in case of abnormal formations				
TOWN PLANNING	2013/2014		VAT	2014/2015
	Inclusive	BASTC	1406	2707 (207)
Zoning Cartificate			0/47	TUCINSING
SDF Full Document		117.54	16.46	R 134.00
SDF Colour Maps Document	K 1 U5U.0U	976.32	136.68	R 1 113.00
SDF Colour Maps CD		650.88	98.49	R 802.00
Сору	Sect 8 R 7.00 Regulations/pa		0.86	Sect 8 R 7.00 Regulations/pag
Building line Relaxation Fees				0
Ert <400m² Frt >401m²	DC	430.70	60.30	R 491.00
Land Use Application	K 1 542.00	1434.21	200.79	R 1 635.00
Rezoning	R 4 207.00 ind advertisement	3911.40	547.60	R 4 459.00 incl advertisement
Departure: Sect 15(1)(a)(l)	R 4 207.00 incl advertisement	3911,40	547.60	R 4 459.00 incl advertisement
Departure: Sect 15(1)(a)(ii)	R 4 207.00 incl advertisement	3911.40	547.60	R 4 459.00 incl advertisement
Combined application: Rezoning, Sub-division, Departure & Consent use	R 5 000.00	2000.00	700.00	R 5 000.00 incl
Removal Restictive Conditions	R 4 000.00	3508.77	491.23	R 4 000.00 advertisement
Consent use	R 1 052.00 incl advertisement	978.07	136.93	R 1 115.00 incl
Speza Shop All State / Municipal projects / applications are exemted from application fee	R 400.00	371.93	52.07	R 424,00
Encroachment	R 1 052.00 incl	978.07	136.93	R 1 115 00 ind
Subdivision		- At		4
Up to 5 erven	R 4 207.00 incl advertisement	3911.40	547.60	R 4 459.00 incl advertisement
6 to 10 erven	R 5 188.00 incl advertisement	4823.68	675.32	R 5 499.00 advertisement
11 to 50 erven	R 7 712.00 incl advertisement	7171.05	1003.95	R 8 175,00 Incl
				מטיים ווסקוונפוונ

KOUKAMMA MUNICIP	PALITY	PROPOSED	TARIFF STRUCTURE 20	2014/2015	
More than 50 erven		R 15 423.00 incl advertisement	14340.35	2007.65	R 16 348.00 incl
Section 23 Application		R 1 052.00	978.07	CO 2004	
Council will consider entering into a service agreement for developments bigger than 1 Ha or where it is the best option. This will be negotlated at the discretion of the Council.	4.0			120.93	K 1 115,00 advertisement
AUGMENTATION CONTRIBUTIONS WHERE THE DEVELOPER DOES NOT PROVIDE ALL SERVICES INCLUDING BULK SERVICES AND THE HOME OWNERS ASSOCIATION DOES NOT MAINTAIN ALL SERVICES INCLUDING BULK SERVICES					
Per Erf					
Water		R 3 430 00			
Soads			3197.37	447.63	R 3 645.00
Refuse		094.00	1017,54	147.63	R 3 645.00
		R 344.00	320,18	44.83	R 365.00
BUILDING PLANS Appli	pa	2013/2014		VAT	2014/2015
Incre	mental	Inclusive	BASTC		
Domestic and Business				14%	Inclusive
Incremental Fee	274.00	R 307.00	285.09	20.00	E C
First 200m²				25,54	K 325.00
Next 200 m² up to 400 m²	13.00	p/m²	14.04	1.97	R 16 00 p/m2
Greater than 400 m²	54.00	R 50.00 p/m²	29.82 56.14	4.17	1 4
Industrial, Churches, and farm stores not qualifying in				80.	K 04.00 p/m²
Minimum fee					
Incremental Fee	6/4.00	R 307.00	285.09	39.91	R 325.00
Greater than 200 m²	13.00	R 15.00 p/m² +B2000	14,04	1.97	: i
Other Structures		0007		0.86	R 7.00 p/m²
Car Ports & Veranda				1	The second secon
Informal Structure	66.00	R 74.00 p/m²	6.14 68.42	0.86	R 7.00 p/m <sup>2</sup>
Wind Turbines / turbine - Households		2 3 500 00		2000	N / 0.00
Wind Turbines / turbine - Business		5 000.00	3254.39 4649.12	455.61 650.88	R 3 710.00 R 5 300.00
buildings exceeding 300m2 (Milk sheds, Stores but not for packing etc of produce).	13.00	R 15.00	14.04	*	D/m² in respect
			·	1.9/	R 16.00 of total structure

KOUKAMMA MUNICIP	ALITY PROPOSED	TARIFF STRUCTURE 2014/2015	
Structures in areas other than farms - Similar method of construction as that of farm sheds - only applicable to buildings exceeding 300m2 (Depots, Warehousing etc).	p/m² in 13.00 R 15.00 respect of total structure	14.04	R 16.00 p/m² in respect of total structure
SUNDRIES  COST - late submission in respect of any plan as set out above 4	4 times normal fee.	4 times normal fee	, , , , , , , , , , , , , , , , , , ,
Revised Plan	20% of		7007
Re-inspection Fees Plan Search Fees	original fee R 228.00 R 126.00 p/h	212.28 117.54 16.46	original fee R 242.00 R 134.00 p/h
Copy of plan	Multiple of A4 + search fee		Multiple of A4 + search fee
	2013/2014	VAT	2014/2015
FIRE FIGHTING SERVICES	Inclusive	BASIC 14%	Inclusive
1. Major Spillages road or rail			
1. Vegetation fires Tariffs per hour or part thereof			
Major appliance (inclusive of manpower)			
Rescue pumps/Aerial appliance	R 1 100.00	1022.81 143.19	R 1 166.00
Off-Road, light/heavy rescue, hazmat units	R 499.00		
Service vehicles (Inclusive of manpower) LDV's and franshorters	40 000 4	16:40	1
Trailers & units (inclusive of manpower)	K 288,00	267.54 37.46	R 305.00
Fuel/hydrant trailer, BA trailer and command unit Personnel charges (cost if additional personnel required)	R 145.00	135.09 18.91	R 154.00
Senior Officer	B 288 00		
Officers Fire Flahrers	R 145.00	37.46	R 305.00 R 154.00
Specialised consumable materials	R 75.00	9.83	80.00
Non-rateable shipping fees		0	Plus VAT
Humanitarian calls			
Motor vehicle accidents			
Service rendered outside area of trainification		Z	No charge
Tariffs per hour or part thereof			
Major appliance (inclusive of manpower)			
Auxiliary appliance (Inclinative of manager)	R 2 365.00	2199.12 307.88 R	2 507 00
Off-Road, light/heavy rescue, hazmat units	İ		1
Service vehicles (Inclusive of manpower)	W 999.00	928.95 130.05 R	1 059.00
Trailers & units (inclusive of mannower)	R 543.00	505.26 70.74 R	576.00
Fuel/hydrant trailer, BA trailer and command unit	R 290.00	r r	:
( resonante charges (cost if additional personnel required)		37.70 K	30/.00

Registration   Regi			CT07/1107	
Hittering   R   229.66   259.30   27.31 R   229.66   259.30   27.31 R   229.66   259.30   27.31 R   230.00	8	535.00		
Higher   Fig. 20, 10, 10, 10, 10, 10, 10, 10, 10, 10, 1	R	00.000		610.00
Integrit   The alarms   R   231.00   214.91   35.09   R     The alarms   R   250.00   214.91   35.09   R     The alarms   R   250.00   222.46   22.54   R     The alarms   R   250.00   222.46   22.54   R     The alarms   R   250.00   222.46   22.54   R     The alarms   R   230.00   222.46   22.54   R     The alarms   R   230.00   222.46   22.54   R     The alarms   R   230.00   222.46   22.54   R     The alarms   R   230.00   222.46   22.54   R     The alarms   R   230.00   222.46   22.54   R     The alarms   R   230.00   26.57   R     The alarms   R   230.00   26.57   R     The alarms   R   230.00   26.54   24.79   R     The alarms   R   280.00   26.54   24.79   R     The alarms   R   280.00   26.54   23.746   R     The alarms   R   280.00   23.746   R     The alarms   R   230.00   23.746   R     The alarms   R   230.00   23.746   R     The alarms   R   233.00   23.747   23.258     The alarms   R   233.00   24.74   23.258   R     The alarms   R   233.00   24.74   23.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.258   R     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   24.75   27.15     The alarms   R   233.00   24.74   27.15     The alarms   R   233.00   24.74   27.15     The alarms   R   233.00   24.74   27.15     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms   R   24.25   R     The alarms		138 60	- 1	307.00
Interfect   Part   Pa	had boos		- 1	158.00
The atomic matter   Fig. 2000   Fig. 200	R	714 91	1	274
Second	2. False alarm with good intent			243.00
Part	2. Reacting to automatic fire alarms			
If manover)         R 550.00         511.40         71.60 R           Unification of manover)         R 250.00         232.46         32.54 R           Repaired of manover)         R 250.00         136.00         126.32         17.68 R           Repaired command unit         R 72.00         66.67         9.33 R           If additional personnel required)         R 37.00         66.67         9.33 R           If additional personnel required)         R 37.00         66.67         9.33 R           Resolution of the additional personnel required)         R 37.00         66.67         9.33 R           Resolution of the additional personnel required)         R 37.00         66.67         9.33 R           Resolution of the additional personnel required)         R 38.00         34.21         4.79 R           Resolution of the additional personnel required         R 145.00         135.69         189.1 R           Annowed         R 150.00         135.69         114.2 R         8.15.00           Certain of the additional personnel required         R 150.00         135.69         189.1 R           Resolution of the additional personnel required         R 130.00         135.46 R         145.00           Resolution of the additional personnel required         R 130.00         1464.04	2. Monitoring of incidents			
Inceresting         R 136.00         551.40         71.60 R           Act manpower)         R 136.00         232.46         71.60 R           Ve of manpower)         R 136.00         136.37         17.68 R           Ve of manpower)         R 136.00         136.37         17.68 R           Fer and command unit         R 144.00         134.21         18.79 R           Fer and command unit         R 140.00         134.21         18.79 R           Fer and command unit         R 145.00         459.00         459.78 R           Fer and command unit         R 145.00         464.04         464.	Tariffs per hour or part thereof			
Parameterist   Para	Major appliance (Inclusive of manpower)			
Les of manipower)         R 135.00         11.40         71.60 R           Ve of manipower)         R 135.00         232.46         32.54 R           Ve of manipower)         R 135.00         126.32         17.68 R         R           Fe and command unit         R 144.00         R 144.00         66.67         9.33 R         R         R         7.2.00         66.67         9.33 R         R         R         7.9 R         R         7.9 R         R         7.9 R         R         7.9 R         R         7.9 R         R         7.9 R         R         7.4 R         R         7.5 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         7.4 R         R         R         7.4 R         R         7.4 R         R         R         7.4 R         R         R         7.4 R         R         R         R         7.4 R         R         R         R         R         R         R         R         R         R         R         R         R         R         R	Δ			
Part	ower)	511.40	i	583.00
ve of inanpower)         R         136.00         23.54         R         23.54         R         23.54         R         23.54         R         23.54         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         23.34         R         R         23.34         R         23.34         R         R         23.34         R         R         23.54         R         R         23.54         R         R         23.54         R         R         R         23.50         R         R         R         R         23.50         R         R         R <t< td=""><td>8</td><td></td><td></td><td></td></t<>	8			
Factorinary   Factorinary		232.46	:	265.00
Figure   F	α			
Fee and command unit   R   72,00   134,21   187,9 R   187,00   134,21   187,9 R   187,00   134,21   187,9 R   187,00   134,21   187,9 R   187,00   197,00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	126.32		144.00
Fadditional personnel required   Padditional P	*		1	
ea of jurisdiction  ea of		79.67	- 1	76.00
R   144,00   R   37,00   66,67   9.33 R   1   1   1   1   1   1   1   1   1	Control Office Control of the Contro			
ea of furisdiction  ect of unisdiction  ect of	JIIICEL			
ea of furisdiction  for manpower)  f	8	134.21	8.79	153.00
Paragraphic   Paragraphic				76.00
f manpower)         R 1100.00         R 1100.00         100.2081         143.19 R 11         R 11           new control companies         R 288.00         R 288.00         267.54         37.46 R 3         R 5           f manpower)         R 288.00         R 268.00         267.54         37.46 R 3         R 37.46 R 3           er and command unit         R 288.00         R 268.00         267.54         37.46 R 3         R 37.46 R 3           er and command unit         R 268.00         R 268.00         267.54         37.46 R 3         R 37.46 R 3           er month         R 88.00         R 88.00         R 38.00         135.09         142.7 R 37.46 R 3           set month         R 388.00         R 388.00         139.47         43.5 R 11.42 R 37.40           ss held under the auspices of the         R 398.00         464.04         64.97 R 5           cuttone of seminary or council         R 137.00         127.19         17.81 R 11.78 R 12.70		34.21		39.00
remanpower           f manpower           f manpower           143.19 R           F           I         <	lariffs per hour or part thereof			
Paragraphic   Paragraphic	Major appliance (inclusive of manpower)			1
bearing the manipower)         R 499.00         464.04         64.97 R         R           deflored manipower)         R 288.00         464.04         64.97 R         R           manipower)         R 288.00         267.54         37.46 R         R           er and command unit         R 288.00         267.54         37.46 R         R           er and command unit         R 288.00         267.54         37.46 R         R           er and command unit         R 38.00         267.54         37.46 R         R           port         R 38.00         267.54         37.46 R         R           port         R 88.00         267.54         37.46 R         R           schinery         R 88.00         31.42 R         31.42 R         31.42 R           schinery         R 338.00         314.04         43.97 R         918.04           ss held under the auspices of the         R 137.00         244.74         44.97 R         81.26 R           purpose of semirate or semirate	R		i	
e, hazmat units         R 499.00         464.04         64.97 R           f manpower)         R 288.00         267.54         37.46 R           manpower)         R 145.00         135.09         18.91 R           er and command unit         R 145.00         267.54         37.46 R           det and command unit         R 145.00         135.09         18.91 R           port         R 155.00         135.09         18.91 R           port         R 150.00         135.09         13.42 R           schinery         R 150.00         133.47         19.53 R           schinery         R 338.00         314.04         43.97 R           schillorer         R 137.00         127.19         17.81 R           purpose of seminars or consocial         R 137.00         127.19         17.81 R	ower)	1022,81	~	
f manpower)         R 288.00         464.04         64.97 R           ret and command unit         R 145.00         135.09         18.91 R           set and command unit         R 145.00         267.54         37.46 R           dittional personnel required)         R 145.00         267.54         37.46 R           nort         R 145.00         135.00         18.91 R         R           nort         R 88.00         81.58         11.42 R         R           stringes         R 150.00         314.04         43.58         11.42 R           schillnery         R 338.00         314.04         43.57 R         918.94           schillnery         R 464.04         464.04         64.97 R         R           schillnery         R 137.00         244.74         34.26 R         R           schillnery         R 137.00         127.19         17.81 R         17.81 R	8			
manpower)         R         288.00         267.54         37.46         R           er and command unit dictional personnel required)         R         145.00         135.09         18.91         R           er and command unit dictional personnel required)         R         288.00         267.54         37.46         R           nort         R         75.00         155.00         155.09         18.91         R           er month         R         88.00         88.00         81.58         11.42         R           schinery         R         338.00         314.04         43.97         R           ss held under the auspices of the         R         469.00         464.04         64.97         R           nut thereof         R         137.00         127.19         17.81         R	Ive of manpower)	464,04	~	529.00
manipower)         manipower)         CO7.54         37.46 R         R           et and command unit         et and command unit         135.09         18.91 R         18.91 R         R           diditional personnel required)         R         288.00         267.54         37.46 R         R           nort         R         75.00         135.09         18.91 R         R           nort         R         88.00         135.04         14.42 R         R           schinery         R         88.00         314.04         43.97 R         Plus VA           schinery         R         338.00         314.04         43.97 R         Plus VA           schill note the auspices of the         R         137.00         244.74         454.74         64.97 R           nut thereof         R         137.00         127.19         17.81 R         17.81 R	8			
er and command unit         R         145.00         18.91         R           diftional personnel required)         R         288.00         267.54         37.46         R           er month         R         88.00         135.09         18.91         R           er month         R         88.00         81.58         11.42         R           strinery         R         150.00         133.47         19.53         R           schinery         R         499.00         464.04         64.97         R           ss held under the auspices of the         R         263.00         464.04         64.97         R           putross of seminars or connects         R         137.00         127.19         17.81         R		4c./02	~	305,00
R   288.00   135.09   18.91 R   18.91 R   145.00   135.09   18.91 R   145.00   135.09   18.91 R   145.00   135.00   135.09   18.91 R   145.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   135.00   137.00   1	ex.			
cort         R         288.00         81.58         11.42         R           cort         R         88.00         81.58         11.42         R           achinery         R         338.00         135.09         135.39         R         11.42         R           ss         R         499.00         464.04         64.97         R         127.19         17.81         R           purpose of semiprate or exercician         R         263.00         244.74         34.26         R		135.09	~	154.00
Port         R         75.00         1.50.03         13.40 K         R         75.00         1.50.09         18.91 R         R         9.83 R         R         11.42 R         R	Arricer R	73 636		
port         R         75.00         70.18         9.83 R         18.91 R           er month         R         88.00         81.58         11.42 R         81.58         11.42 R         81.58         11.42 R         81.58         11.42 R         81.58         11.42 R         81.58         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.58 R         11.42 R         81.50 R         81.58 R         11.42 R         81.50 R         81.50 R         81.50 R         81.50 R         81.50 R         81.50 R         81.50 R         81.50 R         81.50 R         81.70 R	<b>8</b>	135 00	¥ (	305.00
sort         R         88.00         81.58         11.42 R         R           arges         81.58         11.42 R         11.44 R         11	gniers	20,02	2 1	154.00
Second		21.07		80.00
State   Stat	~	81 58	- 1	
Selfinery  Selfinery  R 338.00  R 338.00  Selfinery  R 499.00  Selfinery  R 499.00  Selfinery  R 499.00  Selfinery  R 499.00  Selfinery  R 464.04  Selfinery  R 263.00  Selfinery  R 263.00  Selfinery  R 137.00  Selfinery  A64.74  A64.04  A64.74  A66.74  A	R	821.88	1	93.00
State   Stat			1	00.5%
State   Stat	R	139.47	2	150 00
Plus VA   Plus VA	X	314.04	3.97 R	358 00
So held under the auspices of the R 263.00 R 263.00 R 137.00 R 137.00 R 127.19 R 17.81 R DUTDOSE of seminars or summer.	Utilisation of external services		Plus VA	
## 499.00  ## 464.04 64.97 R  ## 137.00  ## 137.00  ## 137.00  ## 137.00  ## 137.00  ## 137.00  ## 137.00  ## 137.00  ## 137.00			Phys WAT	
244.74 34.26 R  127.19 IT.81 R  247.74 34.26 R  247.74 34.26 R		464 04	7 LUS VA	- 15
ss held under the auspices of the response of the response of seminars or symbols of symbols of seminars or symbols of sym	Category 1		A Y	ν.
17.81 R         20,000 R         20,000 R	Attendance of training courses hald under the automore of the			
int thereof       244.74       34.26 R         247.74       34.26 R         17.81 R       17.81 R	Fire and Emergency Services			
R 137.00 17.81 R 17.81 R	** ***********************************			
17.81 R	er half day or part thereof	244.74	~	279.00
Use of lecture rooms for the nimose of caminare or commercial		127.19	CĽ	145.00
	Use of lecture rooms for the purpose of caminare or commons.			

KOUKAMMA MUNICIPALITY	PROPOSED	TARIFF STRUCTURE	2014/2015	
Per day or part therof				
Category 3	3/3.00	34	349.12 48.88	R 398.00
Use of the operational training facilities to all letting deemed to				
be by the manager Fire and Emergency Services, of a				
Per hour or part therof	R 438.00		- 1	- 1
Category 4			26.98	R 464.00
Attendance of training personnel lecturing at training courses in				
Per hour or bort thorne				
+ 25% + cost of			<u>a</u>	Plus VAT
transport and training				
personnel's hourly salary				
rate per hour or part				
Certification of approved courses				
Re-issue Certificates	į			Plus VAT
Fire prevention tariff ner hour or nart thereof	K /5.00	7	70.18 9.83 R	80.00
Renewal of licence to store netroleum				
Approval of LPG installation plans	ļ	17	24.56	200.00
Approval of petroleum storage plans	1	17	24.56	200.00
Approval of bulk storage hazardous installation	D 529 00	17	24.56	R 200.00
Approval of building plans -fire protection/requirements		200	70.00	-
Inspections		17	24.56	
Survey	R 538.00	000	į	
Certification of premises		NOC	70.00	ļ
Issuing of control burning permits		176	175,44 24.56 H	ĺ
Investigation		200	20.00	
Lectures/evacuation drills	R 538.00	200		-
Issuing of certaicate of competency	R 538.00	200	70.00	570.00
Public education		No charge		
Approval or rational designs	189.00			İ
Approval of major hazardous installation reports	R 189.00	175	175.44 24.56 R	200.00
GENERAL	2013/2014		VAT	2014/2015
	Inclusive	BASTC	i	Inclusive
Supply of information	- L			
Photostats A4		143.86	.86 20.14	R 164.00 p/h or part
Photostats A3	b 6 nn n/page	I	1.75 0.25	R 2.00 p/page
Photostat colour	D 15 OO 2/Dage	2		
Faxes sent	R 15.00 1st page	14		
Faxes sent	F Collowing	14	1.97	R 16.00 1st page
Faxes received	3	4	4.39 0.61	R 5.00 Following pages
	R 5.00 p/page	4	4.39 0.61	R 5.00 p/page
Telephone	Actual cost			
ransport LDV	R 12.00 per/km		11 AD 1 CO 1	
Labour	8	19		R 13.00 per/km
Administration	Actual cost		2	Actual cost
Commission	15%			15%
	6 07 1.			4%

National Control of Protection   Register						
R 345.00   Publicle   R 116.00   Publicle   R 116.00   Publicle   R 116.00   Publicle   R 116.00   Publicle   R 346.00   Publicle   R 346.00   Publicle   R 242.00   Publicle	HUISKLIP PERMITS					
R 243.00 performent   107.89   15.10 R 123.00 performent   107.89   15.10 R 123.00 performent   107.89   15.10 R 123.00 performent   107.89   15.10 performent   107.89   15.10 performent   107.89   15.10 performent   107.89   15.10 performent   107.89   15.10 performent   107.10 perf	Monthly permit					
R 35.00 per/person   33.56   45.32   R 359.00 per/person   35.00 per/person   35.00 per/person   15.00 person   15.00 p	Yearly permit	3	107		R 123.00	venicle
R   202.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   R   20.00   Particles   Par	Day visitors: vehicle entrance	348.00	323	) 	R 369 00	er/mong
R   15   15   17.1.9   1.7.2   1.38   R   31.00 per dey   R   29.00 per dey   29.00 per dey			E .		R 40.00	ver/day
R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 111.00 per event   R 110.0	POUND FEES	15	77	i .	R 31.00	er/person
R 452.00 per day   R 524.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 per day   R 52.00 phour   R 52.0	Penalty per owner		74		K 14.50	ver/child
R 422.00 per day	Fees per animal		103		i	
R 422 00 p/h dry   R 422 00 p/h dry   R 422 00 p/h dry     R 422 00 p/h dry   R 422 00 p/h dry     R 422 00 p/h dry   R 422 00 p/h dry     R 422 00 p/h dry   R 422 00 p/h dry     R 50 00	Fees per calf	R 49.00 per day	2		R 52 00	or day
R 422.00 p/h dry   R 422.00 p/h dry   R 422.00 p/h dry   R 422.00 p/h dry   R 422.00 p/h dry   R 253.00 p/hour   R 253.00 p/hour   R 253.00 p/hour   R 253.00 p/hour   R 250.00   R 250.00 p/hour   R 250.00 p/hour   R 250.00   R 250.00 p/hour   R 250.00		23.00	27		R 31.00	er day
R 422.00 D/h dry   R 422.00 D/h dry     R 422.00 D/hour     R 422.00 D/hour     R 233.00 D/hour     R 233.00 D/hour     R 233.00 D/hour     R 230.00 D/hour     R 230.00 D/hour     R 200.00     R 20.00     R 200.00     R 200.00     R 200.00     R 200.00     R 20.	EQUIPMENT (note: only with special permission from Municipal Manager)					
R 422.00 phd dry   R 422.00 phd dry     R 422.00 phd dry     R 422.00 phd dry     R 422.00 phd dry     R 422.00 phd dry     R 422.00 phd dry     R 523.00 ph dry     R 520.00 phd dry     R 520.00 phd dry     R 520.00 phd dry     R 520.00 phd dry     R 520.00 phd dry     R 520.00 phd dry     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 520.00     R 6 kl     R 6 kl     R 6 kl     R 6 kl     R 6 kl     R 6 kl     R 6 kl     R 75.26     R	Front End Loader					
R 2013   R 247.00 p/day   R 242.00 p/day   R 242.00 p/day   R 242.00 p/day   R 242.00 p/day   R 260.00   R 20.00	Concrete mixer		392	;	0 447 00	1
R 50.00   R 50.00   R 50.00     R 100.00   R 200.00     R 200.00   R 200.00	Tractor & Trailer with driver	R 422.00 p/day	392		R 447 00	/n ary
R   100.00%   R   100.00%		N 253,00 p/nour	235		R 268.00	/hour
R 50.00	IRADING LICENCES	5				
R   100.00   R   24.56   R   200.00	Ricinace / Court Chart	R 50.00				
R 200.00	Farm Dairies	R 100.00	40	-	1	
R 200.00   R 200.00	Restuarante B&Be	R 200.00	100	j	1	
2013/2014  R 349.41  R 75.26  E kl 75.26  Service Charge  6 kl 75.26  Service Charge  6 kl 75.26  100.00%  R 75.26  Service Charge  6 kl 75.26  Service Charge  100.00%  100.00%  100.00%  100.00%  100.00%  Service Charge  50@ R0.52  Further  Rebate  R 50 000 Initial R15  R 50 000 in addition to initial R15  Initial R15	Transfer and a property of the	R 200.00	175	1		
R						
100.00%   R 349,41   R   1 500   per month   Incompt						
R 349.41   R 349.41	INDIGENT & OTHER benefits	2013/2014				2014/2015
R   1500 per month   Inc. 000%   R 75.26   Service Charge   100.00%   R 75.26   Service Charge   100.00%   R 106.00   Service Charge   100.00%   R 45.58   Service Charge   100.00%	Oralification Criteria - Househald Tours				*	CY07/1707
100.00%	No sliding scale to be implemented - See benefits for Elderly & poor under rates,					Inclusive
6 kl         R 29.26         Kiloliter Benefit per month         6 kd         100.00%         R 106.00         Service Charge         100.00%         R 45.58         100.00%         R 45.58         100.00%         R 45.58         100.00%         100.00%         R 45.58         100.00%         1						
6 kl R 29.26 Kiloliter Benefit per month 6 kd 100.00% R 106.00 Service Charge 100.00% R 45.58 Service Charge 50@ R0.52 R 29.70 Kwh Rebate R 63.61 Rebate in R 50 000 addition to Initial R15 R 50 000 in addition to Initial R15 Initial R15 Initial R15 Initial R15	Water	2				R 370.37
Nation   R 29.26   Kiloliter Benefit per month   6 kg     100.00%	NB Tariff policy determines that only Indigent consumers	2/20	Service Charge		100.00%	R 79.78
100.00%         R 106.00         Service Charge         100.00%           50@ R0.52         R 29.70         Kwh         50@ R0.55           100.00%         R 63.61         Rebate         100%           R 50 000 addition to initial R15         R 50 000 in addition to initial R15         R 50 000 in addition R1	eceive first 6 Ki per month free.	K	Kiloliter Benefit per month		3	
100.00%         R 45.58         Service Charge         100.00%           50@ R0.52         R 29.70         Kwh         50@ R0.55           100% R 63.61         Rebate         100%           Further Rebate in Rebate in Initial R15         Maximum Raximum Further Earnings per R 50 000 in addition to Initial R15         Further Further Initial R15	Refuse	œ	Service Charne		2	K 31.01
50@ R0.52         R 29.70         Kwh         50@ R0.55           100% R 63.61         Rebate         100%           Further Rebate in Rebate in Initial R15         Maximum Further Household Earnings per Initial R15         Further Initial R15	Electricity	.0	Service Chame		100.00%	R 112.36
100% R 63.61 Rebate 100% R 850 000 addition to initial R15 0000 addition to initial R15 month		ĺ	Kwh		100.00%	R 48.31
100% R 63.61   Rebate   100%   Further   Rebate in   R 50 000 addition to   R   R 50 000 in addition   R   R 50 000 in addition   R   R 50 000 in addition   R   R 50 000 in addition   R   R 50 000 in addition   R   R 50 000 in addition   R   R   R   R   R   R   R   R   R	RELIEF: RATES Indigent - Property: Market value not exceeding R120 000.				200 KW.33	R 31.48
Rebate in Rebate in R 50 000 addition to Initial R15  Maximum R 3 000 Household R 50 000 initial R15 month	mount market value exceed limit, benefit will be determined as or elderly & poor, as set out below.	œ	Rebate		100%	R 67.43
Rebate in Resultion to R 3 000 addition to Initial R15 Earnings per R 50 000 initial R15 month		Further				
month	ilderly & Poor	000			50 000 1	Further Rebate
		000		month	initi	al R15 000



## 2.14 Municipal Manager's quality certificate

I, **Sabelo Nkuhlu**, Municipal Manager of Koukamma Local Municipality, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the Municipal Budget and Reporting Regulations, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name	TBE LO	KUMLE	
	of Koukomm	o Municipality /	-0.400)
Municipal Manager	Kumin	ia wunicipality (i	EC 109)
Signature	VINE ZOL	4-	===002k================================
Date			



Tel No: 0422887200 Fax No. 0422880797 Private Bag X011 KAREEDOUW 6400

koukamma@koukamma.gov.za

Our Ref : 3/2/2/3

Your Ref:

All Correspondence must be addressed to the Municipal Manager



Koukemms Municipality

## Office of the Municipal Manager

29 MAY 2014

# EXTRACT OF MINUTES OF ORDINARY COUNCIL MEETING HELD IN KAGISO COMMUNITY HALL ON THURSDAY, 29 MAY 2014 AT 10:00

- 8. REPORTS BY THE MAYOR
- 8.2. REPORT ON THE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIODS 2014/2015-2016/2017

**Council Meeting** 

29 May 2014

29/05/2014:245

Ref: 3/2/2/3

#### Resolved

- 1.1. That the Annual Budget of the Municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
- 1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification);
  - 1.1.2 Budgeted Financial Performance(revenue and expenditure by vote);
  - 1.1.3 Budgeted Financial Performance ( revenue by source and expenditure by type);and
  - 1.1.4 Multi-Year and single- year capital appropriations by municipal vote and standard classification and associated funding by source.
- 1.2 The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables
- 1.2.1 Budgeted Financial Position



- 1.2.2 Budgeted Cash Flows:
- 1.2.3 Cash backed reserves and accumulated surplus reconciliation;
- 1.2.4 Asset Management; and
- 1.2.5 Basic service delivery measurement:
- 2. Council of Koukamma Local Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act, (Act 32 of 2000) approves:
  - 2.1. the tariffs-as set out in Annexure A;
  - 2.2. the tariffs for electricity- as set out in Annexure A
  - 2.3. the tariffs for Sanitation and refuse- as set out in Annexure A
- 3. The Council, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) as amended approves the tariffs for other services.
- 4. Council approves the related policies (inclusive of property rates charges and taxes, tariffs amendment to the budget related policies and service charges in terms of Section 24(2) of the Municipal Finance Management Act,2003 (Act No. 56 of 2003) set out in Annexure A
- 5. The council approves the IDP 2014/2015 in terms of s34 of the MSA (Act 32 of 2000).
- 6. To give proper effect to the municipality's annual budget, the Council approves:
- 6.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent conditional grants are cash backed as required in terms by Regulation 8 of the Municipal Budget and Reporting Regulations (MBRR).

Municipal Manager

KOUKAMMA MUNICIPALITY

30 MAY 2014

PRIVATE BAG X011 KAREEDOUW, 6400





BMW 335 CONV A/T

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### KOUKAMMA LOCAL MUNICIPALITY



## (IDP) 2014/2015

Notice is hereby given in terms of Section 21 A of the Municipal Systems Act as amended read with Section 75 A of the same Act that the Koukamma Municipal Council on 29 May 2014 in an ordinary meeting held at Kagiso Community Hall, which was open to members of the public, resolved in terms of Section 24(2) of the Municipal Finance Management Act to approve the annual budget for the 2014/2015 financial year (inclusive of property rates charges, taxes, tariffs, amendments to the budget related policies and service charges) and the revision of the Integrated Development Programme (IDP) with effect from 1 July 2014.

Council resolved and approved in terms of section 75 A of the Municipal Systems Act the levying a rate on properties as envisaged by Section 14(1) of the Municipal Property Rates Act of:

0.6743 cent in the rand

Copies of the Revised Budget (including policies and charges) and IDP as well as the resolution are available for public inspection during office hours at all the Municipal Offices of the Koukamma Wandpalty. The Budget and IDP documentation can also be downloaded from the municipality's website (www.koukammamunicipality.gov.za).

SABELO NKUHLU Municipal Manager 2 June 2014

The Herald 3 June 204

