

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

051 853 1111

www.tswelopele.gov.za

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2015/2016–2017/2018

**PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA
CIRCULARS**

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PART 1

1. Mayoral Report by Cllr. Mathibe

2. Budget resolution by Council

3. Executive summary

Tswelopele local municipality budget process started in August 2014, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 61% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality amount to R 66 338 000.

The municipality has 11 992 households (*Census 2011*) of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 53 million.

National Treasury MFMA circulars were used to guide in the compilation of the 2015/2016 Medium Term revenue and expenditure framework,

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

- 2014/2015 MFMA Section 72 report – mid-term assessment report
- 2014/2015 Adjustment Budget
- Average CPI from 1 March 2014 to 28 Feb 2015.

Total revenue is anticipated to grow in the mid-term, the grown in the mid-term due to tariff increases, however, grants are going to decrease in the mid-term.

The Capital expenditure is declining over two years of the mid-term; this is due to the fact that Municipal Infrastructure grant will in 2015/2016 financial year and 2016/2017 decrease and 2018/2019 financial year is increasing slightly.

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

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

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

- Sustainable employment – 2014/15 Fin year – over 100 jobs were created through MIG
- Provincial priority
 - Fighting Poverty
 - Provision is made in 2015/16 budget for poverty alleviation

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

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

3.1. Operating revenue overview

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

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

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

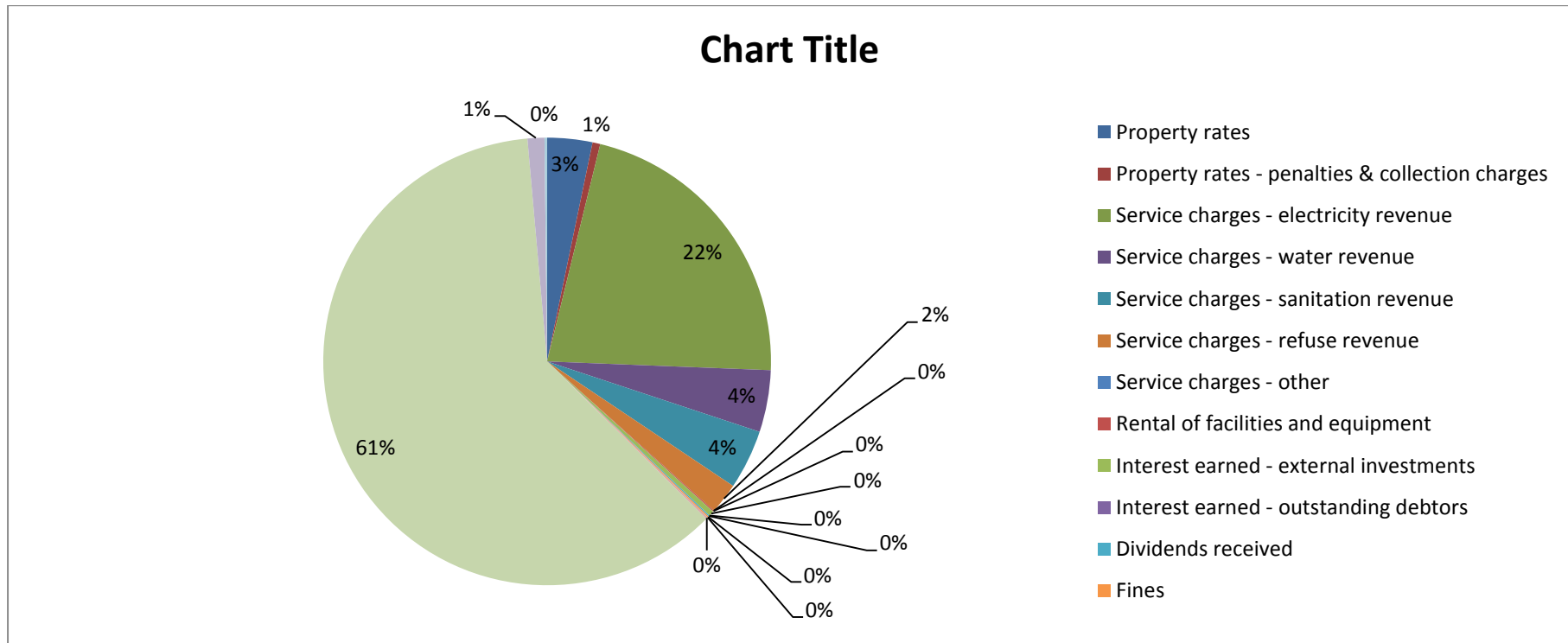
The table in the next page summarises the 2015/2016 revenue by source:

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Property rates - penalties & collection charges			1	600	600	750	750	750			
Service charges - electricity revenue	2	15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	2	5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue	2	4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	2	2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Service charges - other						-	-	-			
Rental of facilities and equipment		390	883	290	688	688	688	688	330	335	340
Interest earned - external investments		816	419	1,465	760	760	760	760	510	550	570
Interest earned - outstanding debtors		265	104	691	-	-	-	-	-	-	-
Dividends received		69	259	51	100	100	100	100	100	100	100
Fines		96	259	299	375	375	375	375	275	275	275
Licences and permits		1	1	6	0	0	0	0	-	-	-
Agency services			195	91		-	-	-	-	-	-
Transfers recognised - operational		58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other revenue	2	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,891	9,196	12,340
Gains on disposal of PPE			159								
Total Revenue (excluding capital transfers and contributions)		95,679	108,765	117,273	112,143	122,382	122,382	122,382	130,790	131,846	132,799

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

Chart 1: Operating Revenue



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

The table below shows the breakdown of Grant and Subsidies:

Table 3: Grants

Description R thousand	2010/2011	2011/2012	212/2013	2013/2014	2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Current Year	Budget Year 2015/16	Budget Year 2016/2014	Budget Year 2017/2018
RECEIPTS:							
-							
<u>Operating Transfers and Grants</u>							
National Government:	50,772	58,156	65,358	66,028	66,373	61,640	57,874
Local Government Equitable Share	48,822	55,330	62,058	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,223	1,073	0	0
Finance Management	1,200	1,450	1,500	1,800	1,800	1,825	1,900
Municipal Systems Improvement	750	840	800	934	930	957	1,033
District Municipality:	0	0	50	50	50	50	50
<i>Lejweleputswa District Municipality</i>	0	0	50	50	50	50	50
0	0						
Total Operating Transfers and Grants	50,772	58,156	65,408	66,078	66,423	61,690	57,924

Total grants decrease in the mid-term, particularly equitable shares.

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

3.1.1. Electricity

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

National Energy regulator of South Africa (NERSA) approved an increase to Eskom of 12.2%; this increase will be effective from 1 July 2015 to Municipality.

Tswelopele Local Municipality applied for an increase of 16%.

Tswelopele Local Municipality target indigent households as per the approved indigent register for free basic electricity, all indigent households receive 50Kwh on a monthly basis, however, all household that receive electricity from Eskom are getting the 50 kwh, which cost Municipality extra R 2.1 million.

3.1.2. Water

Currently there are no water meters in Tikwana, and as a result the townships are billed at a flat rate, the result of this is that the municipality incurs unaccounted water losses, for 2013/2014 the total water unaccounted for water losses were 23% of the total water purchased and pumped. This effectively means that the municipality is losing money because of this situation. The application has been made to Department of Water Affairs (DWA) to help with funding for the installation of water meters.

The Municipality proposed an increase of 12% for water tariff.

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

3.1.3. Sanitation (Sewerage)

A tariff increase of 10% is for sanitation from 1 July 2015 is proposed.

The following factors contributed to the proposed tariff:

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- The is no inclining tariff structure for sanitation consumption

3.1.4. Waste Removal

The proposed tariff increase for waste removal is 15%; the reason for a slightly higher percentage increase for waste removal is due to the fact that this will only be the second financial year that these tariffs are increased. The following factors were considered for the proposed tariff increase:

- Waste removal charges are charged at a flat rate, irrespective of litres of waste removed

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

3.1.5. Property rates

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

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

The municipality is proposing an increase of the tariffs on Property rates by 8%,

3.2. Operating Expenditure Framework

The municipality budgeted for an expenditure budget of R 130 670 and it was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries
- Average CPI from 1 February 2014 to 31 January 2015

The table below w show the total budgeted expenditure:

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Expenditure By Type	-										
Employee related costs	2	32,664	38,525	40,128	45,881	49,656	49,656	49,656	51,238	54,313	57,571
Remuneration of councillors		3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,451	5,778	6,125
Debt impairment	3	6,260	4,113	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	19,753	19,331	-	-	-	-	-	-	-	-
Finance charges		1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,082	2,082	2,082
Bulk purchases	2	24,839	28,338	25,919	22,100	24,849	22,174	22,174	27,000	30,900	35,370
Other materials	8	-	-	5,812	5,870	5,869	5,870	5,870	6,520	7,171	7,889
Contracted services		-	-	727	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	4,200	4,500	4,680
Other expenditure	4, 5	25,130	27,689	65,063	30,295	34,881	37,555	34,881	34,180	27,635	22,264
Loss on disposal of PPE		-	67	12	-	-	-	-	-	-	-
Total Expenditure		114,316	125,674	148,696	113,522	124,631	124,631	121,957	133,171	134,880	138,481

3.3. Analysis of Capital Budget

Tswelopele Local Municipality capital budget is funded through Municipal Infrastructure Grant

The following are the major capital projects budgeted for:

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

The detailed Capital budget is on SA 36.

4. Annual budget tables

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

FS183 Tswelopele - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	6,571	7,478	11,860	4,958	10,608	10,608	10,608	10,351	10,500	10,700
Service charges	27,755	32,202	33,424	38,171	41,671	41,671	41,671	47,961	49,250	50,600
Investment revenue	816	419	1,465	760	760	760	760	510	550	570
Transfers recognised - operational	58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other own revenue	2,344	2,925	5,075	2,226	3,315	3,315	3,315	5,596	9,906	13,055
Total Revenue (excluding capital transfers and contributions)	95,679	108,765	117,273	112,143	122,382	122,382	122,382	130,790	131,846	132,799
Employee costs	32,664	38,525	40,128	45,881	49,656	49,656	49,656	51,238	54,313	57,571
Remuneration of councillors	3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,451	5,778	6,125
Depreciation & asset impairment	19,753	19,331	-	-	-	-	-	-	-	-
Finance charges	1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,082	2,082	2,082
Materials and bulk purchases	24,839	28,338	31,732	27,970	30,719	28,044	28,044	33,520	38,071	43,259
Transfers and grants	-	-	-	-	-	-	-	4,200	4,500	4,680
Other expenditure	31,390	31,868	68,303	32,795	37,381	40,055	37,381	36,680	30,136	24,764
Total Expenditure	114,316	125,674	148,696	113,522	124,631	124,631	121,957	133,171	134,880	138,481
Surplus/(Deficit)	(18,637)	(16,909)	(31,422)	(1,379)	(2,249)	(2,249)	426	(2,381)	(3,034)	(5,682)
Transfers recognised - capital	39,504	32,673	28,809	23,703	23,703	23,703	23,703	16,071	16,549	17,265
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Capital expenditure & funds sources										
Capital expenditure	40,095	30,284	29,400	24,803	24,668	24,668	24,668	16,071	16,549	17,265
Transfers recognised - capital	39,504	29,877	28,916	23,703	23,703	23,703	23,703	16,071	16,549	17,265
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	590	408	485	1,100	965	965	965	-	-	-
Total sources of capital funds	40,095	30,284	29,400	24,803	24,668	24,668	24,668	16,071	16,549	17,265

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		86,158	50,514	25,381	17,277	23,834	23,834	25,868	22,620	23,365
Executive and council		527	3,342	3,121	4,568	5,569	5,569	6,971	3,250	3,660
Budget and treasury office		69,039	38,147	21,336	7,036	7,326	7,326	6,942	7,200	7,300
Corporate services		16,591	9,025	924	5,673	10,939	10,939	11,956	12,170	12,405
<i>Community and public safety</i>		20,693	6,918	7,543	7,994	7,998	7,998	7,024	7,175	7,327
Community and social services		14,772	4,755	5,688	2,455	2,459	2,459	2,490	2,565	2,615
Sport and recreation		5,921	583	73	3,504	3,504	3,504	2,630	2,700	2,750
Public safety		-	1,580	1,782	2,035	2,035	2,035	1,905	1,910	1,962
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30	14	26,716	46	100	100	7,914	9,300	9,122
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		30	14	26,716	46	100	100	7,914	9,300	9,122
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28,302	83,992	86,358	110,529	114,153	114,153	106,054	109,300	110,250
Electricity		16,738	36,403	38,305	41,837	44,471	44,471	49,151	51,200	52,000
Water		4,631	18,783	18,325	19,224	20,214	20,214	21,011	22,000	22,250
Waste water management		4,491	17,663	17,846	38,115	38,115	38,115	24,225	24,100	23,500
Waste management		2,442	11,143	11,883	11,353	11,353	11,353	11,667	12,000	12,500
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	135,183	141,439	145,997	135,846	146,085	146,085	146,861	148,395	150,064
Expenditure - Standard										
<i>Governance and administration</i>		49,812	54,609	72,386	42,078	46,505	46,505	46,893	47,800	49,100
Executive and council		27,539	30,620	33,210	15,916	18,729	18,729	16,457	16,900	17,100
Budget and treasury office		13,142	14,327	16,608	17,236	18,363	18,363	19,686	20,000	21,000
Corporate services		9,131	9,663	22,568	8,926	9,413	9,413	10,750	10,900	11,000
<i>Community and public safety</i>		11,791	12,976	14,111	12,868	14,709	14,709	14,881	15,030	15,211
Community and social services		10,083	10,232	11,718	10,708	12,490	12,490	12,516	12,660	12,786
Sport and recreation		934	1,362	694	125	116	116	-	-	-
Public safety		774	1,382	1,699	2,035	2,104	2,104	2,365	2,370	2,425
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10,016	10,839	10,874	9,913	12,627	12,627	12,166	12,200	12,250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		10,016	10,839	10,874	9,913	12,627	12,627	12,166	12,200	12,250
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		42,696	47,250	51,240	48,663	50,789	50,789	59,230	59,850	61,920
Electricity		22,402	25,373	25,626	23,511	24,011	24,011	29,635	30,000	31,500
Water		6,759	8,129	8,957	9,338	9,838	9,838	11,969	12,000	12,500
Waste water management		6,489	8,281	9,921	8,691	9,691	9,691	10,328	10,500	10,520
Waste management		7,047	5,469	6,736	7,123	7,249	7,249	7,299	7,350	7,400
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	114,316	125,674	148,610	113,522	124,631	124,631	133,171	134,880	138,481
Surplus/(Deficit) for the year		20,867	15,764	(2,613)	22,324	21,454	21,454	13,690	13,515	11,583

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		527	3,342	3,121	4,568	5,569	5,569	6,971	3,250	3,660
Vote 2 - Budget and Treasury Office		69,039	38,147	21,336	7,036	7,326	7,326	6,942	7,200	7,300
Vote 3 - Community and Social Services		14,772	4,755	5,688	2,455	2,459	2,459	2,490	2,565	2,615
Vote 4 - Public Safety		-	1,580	1,782	2,035	2,035	2,035	1,905	1,910	1,962
Vote 5 - Sport and Recreation		5,921	583	73	3,504	3,504	3,504	2,630	2,700	2,750
Vote 6 - Waste Management		2,442	11,143	11,883	11,353	11,353	11,353	11,667	12,000	12,500
Vote 7 - Waste Water Management		4,491	17,618	17,846	38,115	38,115	38,115	24,225	24,100	23,500
Vote 8 - Road Transport		30	18	26,716	46	100	100	7,914	9,300	9,122
Vote 9 - Water		4,631	18,783	18,325	19,224	20,214	20,214	21,011	22,000	22,250
Vote 10 - Electricity		17,055	36,403	38,305	41,837	44,471	44,471	49,151	51,200	52,000
Vote 11 - Corporate Services		16,591	9,025	924	5,673	10,939	10,939	11,956	12,170	12,405
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	135,500	141,397	145,997	135,846	146,085	146,085	146,861	148,395	150,064
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		27,539	30,619	33,210	15,916	18,729	18,729	16,457	16,900	17,100
Vote 2 - Budget and Treasury Office		13,142	14,327	16,608	17,236	18,363	18,363	19,686	20,000	21,000
Vote 3 - Community and Social Services		10,083	10,232	11,718	10,708	12,490	12,490	12,516	12,660	12,786
Vote 4 - Public Safety		774	1,382	1,699	2,035	2,104	2,104	2,365	2,370	2,425
Vote 5 - Sport and Recreation		934	1,362	694	125	116	116	-	-	-
Vote 6 - Waste Management		7,047	5,427	6,736	7,123	7,249	7,249	7,299	7,350	7,400
Vote 7 - Waste Water Management		6,489	8,281	9,921	8,691	9,691	9,691	10,328	10,500	10,520
Vote 8 - Road Transport		10,016	10,839	10,874	9,913	12,627	12,627	12,166	12,200	12,250
Vote 9 - Water		6,759	8,129	8,957	9,338	9,838	9,838	11,969	12,000	12,500
Vote 10 - Electricity		22,718	25,373	25,626	23,511	24,011	24,011	29,635	30,000	31,500
Vote 11 - Corporate Services		9,131	9,663	22,568	8,926	9,413	9,413	10,750	10,900	11,000
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	114,632	125,632	148,610	113,522	124,631	124,631	133,171	134,880	138,481
Surplus/(Deficit) for the year	2	20,867	15,764	(2,613)	22,324	21,454	21,454	13,690	13,515	11,583

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Revenue By Source											
Property rates	2	6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Property rates - penalties & collection charges			1	600	600	750	750	750			
Service charges - electricity revenue	2	15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	2	5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue	2	4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	2	2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Service charges - other						-	-	-			
Rental of facilities and equipment		390	883	290	688	688	688	688	330	335	340
Interest earned - external investments		816	419	1,465	760	760	760	760	510	550	570
Interest earned - outstanding debtors		265	104	691	-	-	-	-	-	-	-
Dividends received		69	259	51	100	100	100	100	100	100	100
Fines		96	259	299	375	375	375	375	275	275	275
Licences and permits		1	1	6	0	0	0	0	-	-	-
Agency services			195	91		-	-	-	-	-	-
Transfers recognised - operational		58,193	65,740	65,449	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Other revenue	2	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,891	9,196	12,340
Gains on disposal of PPE			159								
Total Revenue (excluding capital transfers and contributions)		95,679	108,765	117,273	112,143	122,382	122,382	122,382	130,790	131,846	132,799
Expenditure By Type											
Employee related costs	2	32,664	38,525	40,128	45,881	49,656	49,656	49,656	51,238	54,313	57,571
Remuneration of councillors		3,670	4,025	4,467	4,794	4,794	4,794	4,794	5,451	5,778	6,125
Debt impairment	3	6,260	4,113	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	19,753	19,331	-	-	-	-	-	-	-	-
Finance charges		1,998	3,587	4,066	2,082	2,082	2,082	2,082	2,082	2,082	2,082
Bulk purchases	2	24,839	28,338	25,919	22,100	24,849	22,174	22,174	27,000	30,900	35,370
Other materials	8			5,812	5,870	5,869	5,870	5,870	6,520	7,171	7,889
Contracted services		-	-	727	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	4,200	4,500	4,680
Other expenditure	4, 5	25,130	27,689	65,063	30,295	34,881	37,555	34,881	34,180	27,635	22,264
Loss on disposal of PPE			67	12							
Total Expenditure		114,316	125,674	148,696	113,522	124,631	124,631	121,957	133,171	134,880	138,481
Surplus/(Deficit)		(18,637)	(16,909)	(31,422)	(1,379)	(2,249)	(2,249)	426	(2,381)	(3,034)	(5,682)
Transfers recognised - capital		39,504	32,673	28,809	23,703	23,703	23,703	23,703	16,071	16,549	17,265
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Taxation											
Surplus/(Deficit) after taxation		20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	485	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		154	-	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		5,921	963	-	3,504	3,504	3,504	3,504	2,610	2,700	2,750
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		25,015	28,914	19,160	20,199	20,199	20,199	20,199	5,661	5,749	6,015
Vote 8 - Road Transport		535	-	4,946	-	-	-	-	7,800	8,100	8,500
Vote 9 - Water		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		8,415	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	40,040	29,877	24,591	23,703	23,703	23,703	23,703	16,071	16,549	17,265
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	1,100	965	965	965	-	-	-
Vote 2 - Budget and Treasury Office		55	153	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	255	-	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	4,809	-	-	-	-	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Water		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 11 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		55	408	4,809	1,100	965	965	965	-	-	-
Total Capital Expenditure - Vote		40,095	30,284	29,400	24,803	24,668	24,668	24,668	16,071	16,549	17,265

FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		15,220	14,111	4,478	5,000	5,000	5,000	5,000	6,500	7,000	8,000
Call investment deposits	1	–	–	8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Consumer debtors	1	7,097	7,681	1,746	7,050	7,050	7,050	7,050	7,000	6,500	8,400
Other debtors		5,871	3,652	1,871	2,694	2,694	2,694	2,694	1,500	1,750	1,800
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	166	220	370	50	50	–	–	50	65	70
Total current assets		28,354	25,664	16,834	16,293	16,293	16,243	16,243	16,550	16,965	20,020
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	212	212	212	212	212	212	212
Investment property		23,876	23,876	23,876	13,066	13,066	13,066	13,066	13,066	13,066	13,066
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	316,933	358,208	366,117	383,404	383,404	383,404	383,404	399,475	416,024	433,289
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		817	1,131	1,185	990	–	–	–	990	1,050	1,100
Intangible		12	19	–	12	–	–	–	12	13	15
Other non-current assets		823	897	917	823	–	–	–	823	823	823
Total non current assets		342,461	384,132	392,095	398,508	396,682	396,682	396,682	414,578	431,188	448,505
TOTAL ASSETS		370,815	409,795	408,929	414,801	412,976	412,926	412,926	431,128	448,153	468,525
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	1,694	615	550	550	550	550	550	550	550
Consumer deposits		479	538	572	250	–	–	–	–	–	–
Trade and other payables	4	27,278	17,585	18,194	10,500	10,500	10,500	10,500	11,000	11,500	12,000
Provisions		867	490	–	–	–	–	–	–	–	–
Total current liabilities		28,624	20,307	19,381	11,300	11,050	11,050	11,050	11,550	12,050	12,550
Non current liabilities											
Borrowing		13,394	12,209	23,748	13,182	13,182	13,182	13,182	13,182	13,182	13,182
Provisions		8,284	18,684	21,817	3,617	3,617	3,617	3,617	4,200	4,450	4,600
Total non current liabilities		21,678	30,893	45,566	16,799	16,799	16,799	16,799	17,382	17,632	17,782
TOTAL LIABILITIES		50,302	51,201	64,947	28,099	27,849	27,849	27,849	28,932	29,682	30,332
NET ASSETS	5	320,514	358,595	343,982	386,702	385,127	385,077	385,077	402,196	418,471	438,193
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		320,514	358,595	343,982	386,702	385,127	385,077	385,077	402,196	418,471	438,193
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	320,514	358,595	343,982	386,702	385,127	385,077	385,077	402,196	418,471	438,193

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		45,253	38,786	8,157	4,958	10,608	10,608	10,608	10,351	10,500	10,700
Service charges		96,762	95,868	21,359	38,171	41,671	41,671	41,671	47,961	49,250	50,600
Other revenue				5,783	-	3,975	3,975	3,975	5,496	9,806	12,955
Government - operating	1	816	419	102,259	66,028	66,028	66,028	66,028	66,373	61,640	57,874
Government - capital	1	69	146		24,803	24,803	24,803	24,803	16,071	16,549	17,265
Interest				1,465	760	760	760	760	510	550	570
Dividends				51	100	100	100	100	100	100	100
Payments											
Suppliers and employees		(92,392)	(102,351)	(104,498)	(108,939)	(124,279)	(124,279)	(124,279)	(130,908)	(122,662)	(130,805)
Finance charges		(1,604)	(3,292)	(3,906)	(2,082)	(2,082)	(2,082)	(2,082)	(2,501)	(2,501)	(2,501)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,903	29,576	30,671	23,799	21,584	21,584	21,584	13,452	23,232	16,758
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		103	155	18					-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(40,228)	(30,414)	(29,400)	(24,803)	(24,668)	(24,668)	(24,668)	(16,071)	(16,549)	(17,265)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(40,125)	(30,259)	(29,382)	(24,803)	(24,668)	(24,668)	(24,668)	(16,071)	(16,549)	(17,265)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(1,357)	(428)	(2,409)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,357)	(428)	(2,409)	(503)	(503)	(503)	(503)	(503)	(503)	(503)
NET INCREASE/ (DECREASE) IN CASH HELD		7,422	(1,110)	(1,120)	(1,507)	(3,587)	(3,587)	(3,587)	(3,122)	6,180	(1,010)
Cash/cash equivalents at the year begin:	2	7,798	15,220	14,111	8,709	8,709	8,709	8,709	12,400	9,278	15,459
Cash/cash equivalents at the year end:	2	15,220	14,110	12,991	7,202	5,122	5,122	5,122	9,278	15,459	14,449

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	15,220	14,110	12,991	7,202	5,122	5,122	5,122	9,278	15,459	14,449
Other current investments > 90 days		0	1	(143)	(702)	1,378	1,378	1,378	(1,278)	(6,809)	(4,699)
Non current assets - Investments	1	-	-	-	212	212	212	212	212	212	212
Cash and investments available:		15,220	14,111	12,848	6,712	6,712	6,712	6,712	8,212	8,862	9,962
Application of cash and investments											
Unspent conditional transfers		2,546	-	1,680	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(25,584)	(18,589)	13,723	1,214	623	623	623	2,500	3,250	1,800
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(23,038)	(18,589)	15,403	1,214	623	623	623	2,500	3,250	1,800
Surplus(shortfall)		38,258	32,700	(2,555)	5,498	6,089	6,089	6,089	5,712	5,612	8,162

FS183 Tswelopele - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		45,592	58,564	58,992	58,992	58,992	58,992	66,792	74,892	83,392
Infrastructure - Electricity		28,193	27,403	28,193	28,193	28,193	28,193	28,193	28,193	28,193
Infrastructure - Water		81,004	76,918	81,504	81,504	81,504	81,504	81,504	81,504	81,504
Infrastructure - Sanitation		137,481	93,839	160,828	181,027	181,027	181,027	186,688	192,437	198,452
Infrastructure - Other		16,588	8,030	16,588	17,688	17,688	17,688	17,688	17,688	17,688
Infrastructure		308,857	264,754	346,105	367,403	367,403	367,403	380,864	394,713	409,228
Community		5,445	5,027	-	-	-	-	2,610	2,700	2,750
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		23,876	23,876	23,876	13,066	13,066	13,066	13,066	13,066	13,066
Other assets		2,632	88,427	20,012	16,001	16,001	16,001	16,001	18,611	21,311
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		817	1,131	1,185	990	-	-	990	1,050	1,100
Intangibles		12	19	-	12	-	-	12	13	15
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	341,638	383,234	391,177	397,472	396,470	396,470	413,543	430,153	447,470
EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		19,753	19,331	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	5,534	6,678	5,812	5,870	7,681	7,681	6,984	7,685	8,426
Infrastructure - Road transport		958	1,059	1,585	1,705	3,114	3,114	2,850	3,135	3,449
Infrastructure - Electricity		1,552	1,370	1,100	1,144	1,106	1,106	1,450	1,595	1,755
Infrastructure - Water		454	570	290	380	600	600	550	605	666
Infrastructure - Sanitation		615	327	1,600	1,300	1,500	1,500	1,200	1,320	1,452
Infrastructure - Other		248	660	220	200	240	240	300	330	363
Infrastructure		3,827	3,985	4,795	4,729	6,560	6,560	6,350	6,985	7,684
Community		303	639	1,017	1,141	1,121	1,121	634	700	742
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1,404	2,054	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		25,287	26,009	5,812	5,870	7,681	7,681	6,984	7,685	8,426
<i>Renewal of Existing Assets as % of total capex</i>		1.3%	3.2%	16.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		2.7%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		1.7%	1.9%	1.6%	1.5%	2.0%	2.0%	1.7%	1.8%	1.9%
<i>Renewal and R&M as a % of PPE</i>		2.0%	2.0%	3.0%	8.0%	8.0%	8.0%	6.0%	6.0%	6.0%

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling		1,702	1,702	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Piped water inside yard (but not in dwelling)		10,830	10,830	7,519	7,519	7,519	7,519	7,519	7,519	7,519
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12,128	12,128	11,884	11,884	11,884	11,884	11,884	11,884	11,884
Flush toilet (with septic tank)		404	404	108	108	108	108	108	108	108
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Energy:										
Electricity (at least min.service level)		1,375	1,375	1,458	1,458	1,458	1,458	1,458	1,458	1,458
Electricity - prepaid (min.service level)		11,157	11,157	10,534	10,534	10,534	10,534	10,534	10,534	10,534
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Refuse:										
Removed at least once a week		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
<i>Minimum Service Level and Above sub-total</i>		12,532	12,532	11,992	11,992	11,992	11,992	11,992	11,992	11,992
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12,532	12,532	12,532	12,532	12,532	12,532	12,532	12,532	12,532
Sanitation (free minimum level service)		2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
Electricity/other energy (50kwh per household per month)		12,532	12,532	2,875	2,875	2,875	2,875	2,875	2,875	2,875
Refuse (removed at least once a week)		2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		263	263	266	3,195	3,195	3,195	3,195	3,195	3,195
Sanitation (free sanitation service)		104	104	142	1,699	1,699	1,699	1,699	1,699	1,699
Electricity/other energy (50kwh per household per month)		505	505	603	2,568	2,568	2,568	2,568	2,568	2,568
Refuse (removed once a week)		69	69	98	1,179	1,179	1,179	1,179	1,179	1,179
Total cost of FBS provided (minimum social package)		942	942	1,109	8,641	8,641	8,641	8,641	8,641	8,641
Highest level of free service provided										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		36	36	36	36	36	36	36	36	36
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		129	129	129						
Property rates (other exemptions, reductions and rebates)		2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
Water		3,158	3,158	3,195	3,195	3,195	3,195	3,578	3,936	4,329
Sanitation		1,252	1,252	1,699	1,699	1,699	1,699	1,869	2,055	2,261
Electricity/other energy		6,058	6,058	7,237	2,568	2,568	2,568	2,979	3,277	3,604
Refuse		833	833	1,179	1,179	1,179	1,179	1,297	1,427	1,570
Total revenue cost of free services provided (total social package)		14,002	14,002	16,009	11,211	11,211	11,211	12,293	13,265	14,335

5. Explanatory notes to budget

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

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

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

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

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

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

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

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

Explanatory Notes to Table A2

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

Explanatory Note to Table A3

1. Table A3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. From the above it can be seen that all trading services are making surpluses, and this is attributable to the following
 - a. Council proposes a 16% on electricity tariffs
 - b. An increase of 10% on refuse, 10% on sewerage and 12% on water tariffs
 - c. 18% Increase for Property rates
 - d. Cut on non-priority spending
3. Profits made on this services are used to subsidise non-trading services

Explanatory note on table A4

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Tswelopele Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs, which accounts for 42% of the total expenditure
4. Transfers recognised – capital is decreasing over the mid-term and this is due to the decrease in the population of the community of Tswelopele Local Municipality according to Census 2011 data.

Explanatory note on Table A5

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

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

Explanatory Notes to Table A6

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

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

Explanation to Table A7

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

Explanatory note to table A8

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

Explanatory Note for Table A9

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

Explanatory notes to Table A10

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for 3700 households to be registered as indigent in 2015/16, and therefore entitled to receiving Free Basic Services.

PART 2

1. Municipal budget process

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

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

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget timeline schedule in line with the applicable legislation. The IDP process plan and budget timeline schedule were tabled to Council during August 2014. However, adherence to these plans was not achieved as the processes were not undertaken exactly at the dates that were indicated in the plans.

As per the budget timelines all the department heads were asked to give their inputs on the annual budget. They were given until the end of November 2014, in order to allow the Budget & Treasury Office to undertake the technical compilation of the annual budget. The Budget & Treasury Office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which will be tabled to Council at the end of March 2015 as stipulated in the MFMA.

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

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

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

The annual review of the Integrated Development Plan is a legislative requirement in terms of section 34 of the Municipal Systems Act. It stipulates that a Municipal Council must review its integrated plan annually in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its integrated development plan in accordance with a prescribed process.

The Annual Budget and the IDP are inextricably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act in 2004.

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

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

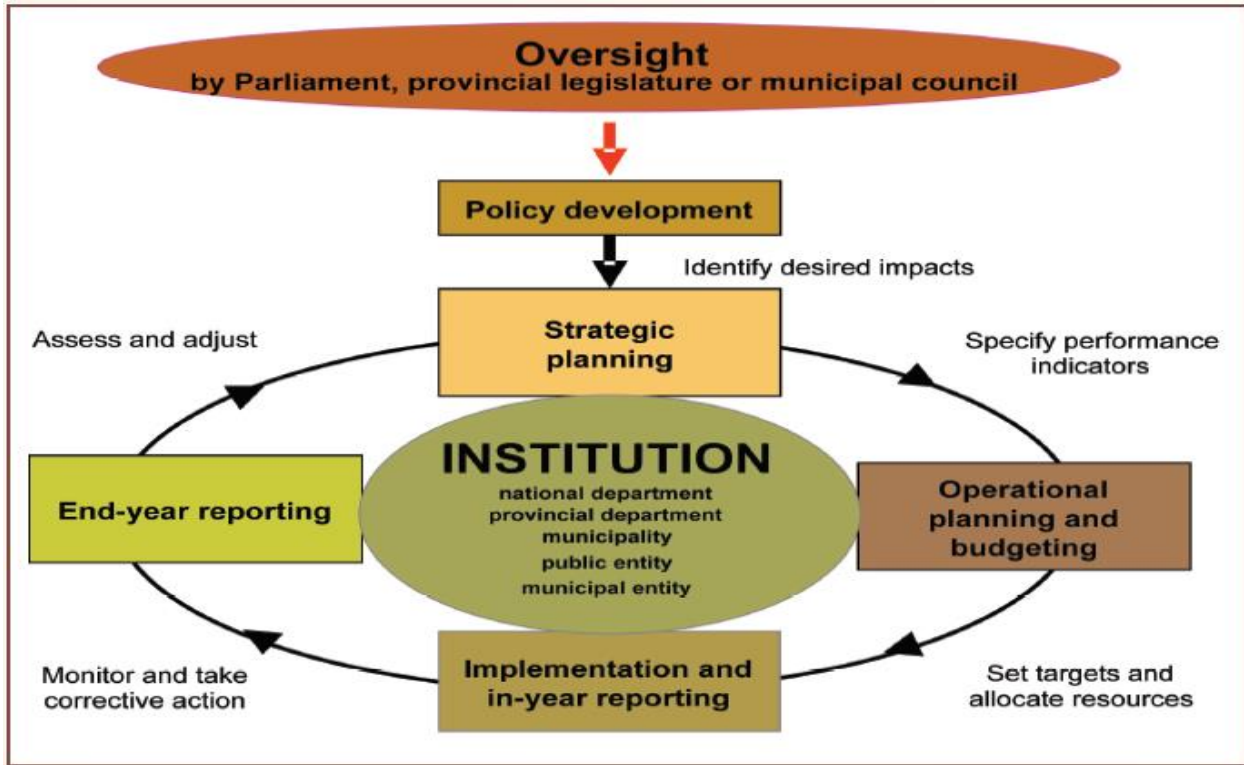
For the 2015/16 financial year, quite substantial effort has been devoted towards ensuring that the Integrated Development Plan and Annual Budget are aligned as required by the MFMA. The process of reconciling financial plan to its Integrated Development Plan created a whole new method of budgeting at the municipality. Council will in the future ensure that priorities within the budget are focused towards its strategies and objectives.

Plans have been put in place for implementation during the 2015/16 financial year, to improve linkage between the IDP and Annual Budget. Furthermore, financial resources have been allocated to operationalize performance management at the municipality. The municipality view the public participation and performance management is one of the important factors during 2014/15 financial. As such the municipality included in its budget and IDP the improvement in ward consultation and the total project value is R120 000 and the funding is entirely from Municipal Systems Improvement Grant (MSIG).

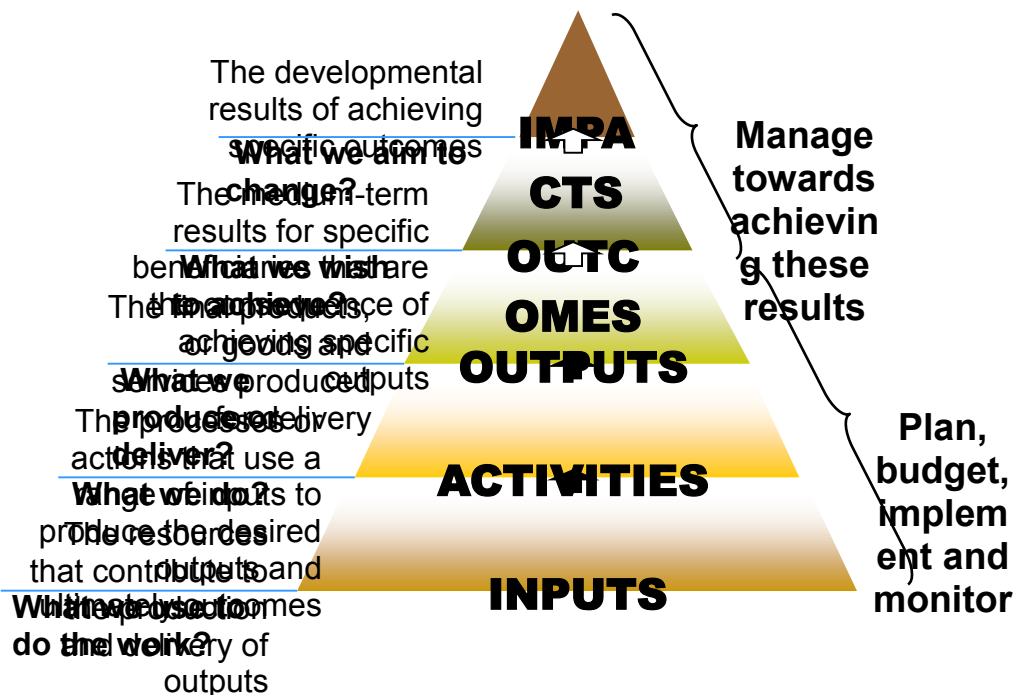
3. Measurable performance objectives and indicators

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

Graph 8 - Planning and Reporting Cycle



National Treasury framework on performance illustrates the process of PMS as follows:
Graph 8 – PMS Process



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

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

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

3.1. Performance indicators and Benchmarking

The following ratios are the analysis of performance of the Municipality for 2015/2016

- **Current Ratio**

The current ratio measures the ability of the municipality to pay off its short term liability, the ratio should be 2:1, to assets, however, the ratio of Tswelopele Local Municipality is almost 1.4, and this is not a good sign and the municipality may in future struggle to settle its liability

- **Gearing**

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

- **Creditors Management**

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

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

4. Overview of budget related policies

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

4.1. Review of credit control and debt collection policies

The collection rate of the municipality is currently between 65% - 75%, and it is because of this that the policy will be reviewed for 2015/2016 Financial Year. The Municipality aims to increase the collection rate to 85% by the end of 2015/2016 Financial Year

Despite a credible policy that has been adopted by Municipal Council for the 2014/15 financial year, there has been a great challenge in terms of its effective implementation. Failure to adhere to the policy and ineffective procedures has led increase in debtors. Robust credit control will come handy for the municipality to collect the budgeted revenue and the current outstanding debtors.

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

4.2. Asset Management Policy

The Municipality fully implemented generally recognised accounting principle (GRAP 17) and a policy on asset management was approved by council during 2011/2012 financial year. The Municipality does not plan to review this policy for 2015/2016 financial year.

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

4.3. Supply Chain Management Policy

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

No review was done to the policy that was approved in 2015/2016 financial year.

4.4. Budget and Virement Policy

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

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

4.5. Investment Policy

The cash management and investment policy was amended by Council for implementation during 2015/16 financial year. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves and conditional grants that needs to be cash-backed. There are no significant changes effected to the policy.

4.6. Tariff Policies

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

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

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

4.7. Property Rates Policy

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

4.8. Indigent Policy

The aim of the policy is to guide the municipality on the process of how to identify and register the indigent households in the Municipality. The indigent support policy was last reviewed during 2014/15 financial year and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water. There are no major changes to the policy other than the move to say, that only indigent household be provided with free basic electricity. There is a need for the development of free basic services policy and possible promulgation of the by-law. The policy is currently being reviewed to try and increase the threshold.

4.9. Bad debt write off policy

The policy guides how and when the municipality should write off its debtors, the current debtor's book is over R52 million, and it is in the light of the above that the policy was reviewed. The reviewed policy was approved in May 2014. All this policies are available in all offices of the municipality. The policy will not be reviewed this financial year.

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

5. Overview of budget assumptions

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased; Sewerage 10%, Refuse 10%, water 10%, Electricity 15% and property rates 15%. Salaries are budgeted for an increase of 6.79%, this is informed by South African Local Bargaining Council collective agreement on salaries, the agreement was concluded in 2012, and it is effective until 2016. National Treasury MFMA circulars were used for other assumptions of the budget and the following are some of the assumptions made:

1. Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities with the vicinity;
2. Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations;
3. No allocations as per the 2015 annual Division of Revenue Act will be withheld / offset by the National Treasury or paid back to the National Revenue Fund due to non-spending/non-compliance to conditions of the grants;
4. Operational costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;

5. Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

6. Overview of the funding of the budget

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

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

Tswelopele local municipality operating budget totals R 130 million and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipality totals R 16 million, and is funded from:

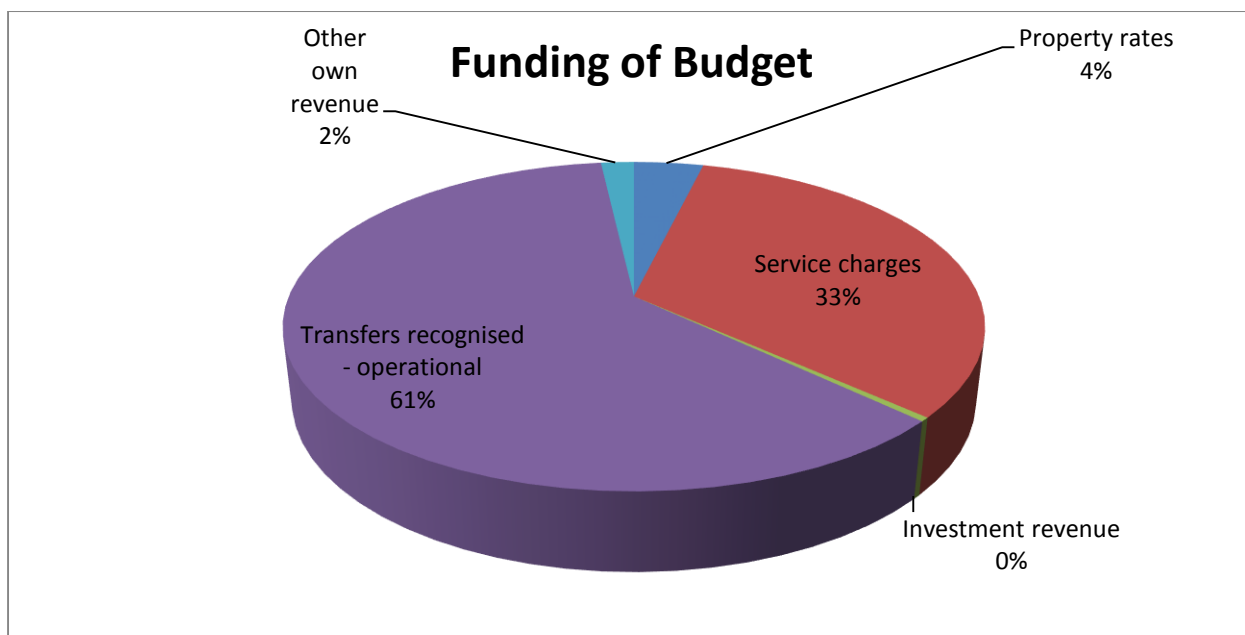
- Municipal Infrastructure Grant

The municipality collection rate is standing between 65 - 75% and included in the municipal turnaround strategy is to increase the collection rate from current rate to at least 85% by December 2015,

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

The municipality equitable share is R 62 570 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 800 000, municipal systems improvement grant (MSIG) – R 930 000, EPWP Grant – R 1 073 000 and Municipal Infrastructure Grant – R 1 607 100, Total allocation are clearly distinguished in supporting table SA 20.

Graphical explanation of the Funding of the operating budget:



7. Expenditure on Allocations and Grant Programmes

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

- **Financial Management Grant**

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

- **Municipal Systems Improvement Grant**

Total allocation is R 930 000, the condition of the grant are the following:

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

The budget for the above conditions is as follows

- | | |
|------------------------------|-----------|
| ▪ Improve ward Participation | R 120 000 |
| ▪ SCOA | R 810 000 |

- **Municipal infrastructure grant**

The total allocation is R 16 071 000 and this amount will be spent on the following projects:

- Construction of sewerage network – Tikwana

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

- **Expanded Public Works Grant**

As per the division of Revenue Act, the Municipality will receive R 1 0 73 000 for EPWP projects

8. Allocations made by the municipality

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

FS183 Tswelopele - Table A10 Basic service delivery measurement

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

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

9. Councillor and board members allowance and employee benefits

The increase on Councillor's Allowance has been budgeted at 8% for the 2015/16 financial year. The actual increase will be determined when the Government Gazette on the Upper Limits of Councillors is issued and the necessary processes as per the gazette will be followed prior to implementation.

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

The increase on employee benefit was according to the South African Local Bargaining Council collective agreement.

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

10. Contracts having future budgetary implications

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

11. Capital Expenditure Details

The total allocation for the 2015/16 financial year is R 16 071 000 and this amount will be spent on the following major projects:

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

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

12. Legislation Compliance

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

1. In year reporting

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

2. Internship programme

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

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is on a draft stage

6. Annual Report

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

7. Integrated Development Plan

The IDP of the Municipality will tabled on the 31st March 2015 together with the Budget of the municipality

8. Approval of the annual budget

The Annual budget of the Municipality was tabled on the 31st March 2015.

9. Policies and bylaws

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

13. Quality Certificate



TSWELOPELE
LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

P.O. Box 3

Tel: 051 853 1111

Bultfontein

Fax: 051 853 1332

9670

e-mail: toois@tswelopele.org

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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

Print name: _____

Signature: _____

Date: _____

14. Supporting Tables

The following pages shows the supporting tables as per the requirements of Municipal Budget and Reporting Regulations. Table SA1 – SA36 are displayed.

15. SA 1

FS183 Tswelopele - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Net Property Rates		6,571	7,478	11,260	4,358	9,858	9,858	9,858	10,351	10,500	10,700
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Net Service charges - electricity revenue		15,760	19,646	20,148	23,977	26,477	26,477	26,477	31,109	32,000	33,000
Service charges - water revenue	6										
Total Service charges - water revenue		5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Net Service charges - water revenue		5,112	4,915	4,539	5,619	6,619	6,619	6,619	7,413	7,500	7,550
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Net Service charges - sanitation revenue		4,441	4,926	5,231	5,480	5,480	5,480	5,480	6,028	6,250	6,500
Service charges - refuse revenue	6										
Total refuse removal revenue		2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Total landfill revenue											
Net Service charges - refuse revenue		2,442	2,715	3,506	3,095	3,095	3,095	3,095	3,410	3,500	3,550
Other Revenue by source											
Other Revenue		1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,891	9,196	12,340
Total 'Other' Revenue	3 1	1,522	1,065	3,647	1,063	2,152	2,152	2,152	4,891	9,196	12,340
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	21,544	24,901	26,549	32,562	32,675	32,675	32,675	34,896	36,990	39,210
Pension and UIF Contributions		3,949	4,753	6,385	6,845	6,678	6,678	6,678	7,132	7,560	8,014
Medical Aid Contributions		2,403	2,061	2,088	2,504	2,638	2,638	2,638	2,818	2,987	3,166
Overtime		1,526	2,051	1,430	465	2,551	2,551	2,551	930	985	1,045
Performance Bonus											
Motor Vehicle Allowance		1,494	2,532	2,057	2,775	2,988	2,988	2,988	3,191	3,383	3,586
Cellphone Allowance				91	98	200	200	200	213	226	239
Housing Allowances		15	15	33	83	75	75	75	80	85	90
Other benefits and allowances		598	489	1,495	550	1,852	1,852	1,852	1,978	2,097	2,223
Payments in lieu of leave		1,136	1,724								
sub-total	5	32,664	38,525	40,128	45,881	49,656	49,656	49,656	51,238	54,313	57,571
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	32,664	38,525	40,128	45,881	49,656	49,656	49,656	51,238	54,313	57,571
Other Expenditure By Type											
Contributions to 'other' provisions				800	800	800	800	800			
Consultant fees				100	110	110	110	110			
Audit fees				2,700	2,720	3,240	3,240	3,240			
General expenses	3	1,676	2,274	31,765	26,665	30,731	33,405	30,731	34,180	27,635	22,264
List Other Expenditure by Type				29,699							
Total 'Other' Expenditure	1	25,130	27,689	65,063	30,295	34,881	37,555	34,881	34,180	27,635	22,264
Repairs and Maintenance	8										
Other materials			6,678	5,812	5,870	7,681	7,681	7,681	6,984	7,685	8,426
Total Repairs and Maintenance Expenditure	9	-	6,678	5,812	5,870	7,681	7,681	7,681	6,984	7,685	8,426

16. SA 2

FS183 Tswelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Community and Social Services	Vote 4 - Public Safety	Vote 5 - Sport and Recreation	Vote 6 - Waste Management	Vote 7 - Waste Water Management	Vote 8 - Road Transport	Vote 9 - Water	Vote 10 - Electricity	Vote 11 - Corporate Services	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand																	
Revenue By Source																	
Property rates	1	250	1,257	5,986	366	896	126	266	366	266	126	237	210				10,351
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-				-
Service charges - electricity revenue		2,659	2,366	2,259	2,396	2,329	3,266	2,956	2,026	2,660	2,900	2,695	2,598				31,109
Service charges - water revenue		357	240	237	126	327	1,260	1,369	1,327	570	457	460	686				7,413
Service charges - sanitation revenue		460	570	270	698	460	460	460	460	460	460	460	812				6,028
Service charges - refuse revenue		259	345	345	126	345	126	345	345	345	345	345	139				3,410
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-				-
Rental of facilities and equipment		-	126	15	-	-	89	-	-	59	10	15	16				330
Interest earned - external investments		-	57	-	-	-	126	-	-	270	-	-	58				510
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-				-
Dividends received		-	-	-	50	-	-	-	-	-	-	-	50				100
Fines		-	-	-	-	-	-	-	-	-	-	-	275				275
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-				-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-				-
Other revenue		27,100	930	-	-	19,661	-	-	-	18,682	-	-	-				66,373
Transfers recognised - operational		-	-	-	3,000	-	-	200	-	126	179	-	1,386				4,891
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-				-
Total Revenue (excluding capital transfers and contributions)		31,085	5,890	9,112	6,761	24,017	5,453	5,596	4,524	23,436	4,476	4,211	6,229	-	-	-	130,790
Expenditure By Type																	
Employee related costs		4,698	4,552	4,327	3,986	3,978	3,270	3,260	4,890	4,896	4,896	4,895	3,591				51,238
Remuneration of councillors		454	454	454	454	454	454	454	454	454	454	454	457				5,451
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	2,501				2,501
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-				-
Finance charges		-	-	-	-	1,041	-	-	-	-	-	-	1,041				2,082
Bulk purchases		3,596	1,250	1,257	1,256	2,699	2,370	1,260	1,299	2,370	2,659	3,270	3,717				27,000
Other materials		1,260	2,370	237	80	50	25	89	1,260	300	266	126	457				6,520
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-				-
Transfers and grants		327	326	329	324	327	326	326	313	326	327	459	491				4,200
Other expenditure		1,259	1,590	1,300	2,370	4,896	3,270	2,660	5,986	3,270	2,599	4,589	393				34,180
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-				-
Total Expenditure		11,594	10,542	7,904	8,470	13,444	9,714	8,048	14,201	11,615	11,200	13,792	12,647	-	-	-	133,171
Surplus/(Deficit)		19,491	(4,652)	1,208	(1,709)	10,573	(4,261)	(2,453)	(9,677)	11,822	(6,724)	(9,581)	(6,418)	-	-	-	(2,381)
Transfers recognised - capital		7,986	-	-	-	5,357	-	-	-	2,728	-	-	-				16,071
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-				-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-				-
Surplus/(Deficit) after capital transfers & contributions		27,477	(4,652)	1,208	(1,709)	15,930	(4,261)	(2,453)	(9,677)	14,550	(6,724)	(9,581)	(6,418)	-	-	-	13,690

17. SA 3

FS183 Tswelopele - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days				8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Other current investments > 90 days											
Total Call investment deposits	2	-	-	8,370	1,500	1,500	1,500	1,500	1,500	1,650	1,750
Consumer debtors											
Consumer debtors		31,707	32,569	43,021	42,000	42,000	42,000	42,000	42,000	43,000	44,000
Less: Provision for debt impairment		(24,610)	(24,888)	(41,276)	(34,951)	(34,951)	(34,951)	(34,951)	(35,000)	(36,500)	(35,600)
Total Consumer debtors	2	7,097	7,681	1,746	7,050	7,050	7,050	7,050	7,000	6,500	8,400
Debt impairment provision											
Balance at the beginning of the year		22,398		30,000	33,000	33,000	33,000	33,000	34,951	36,451	37,452
Contributions to the provision		6,260		2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Bad debts written off		(3,380)		(1,335)	(550)	(550)	(550)	(550)	(1,000)	(1,500)	(2,000)
Balance at end of year		25,279	-	31,166	34,951	34,951	34,951	34,951	36,451	37,452	37,952
Property, plant and equipment (PPE)											
PPE at cost/v valuation (ex cl. finance leases)		336,426	489,426	366,117	383,404	383,404	383,404	383,404	399,475	416,024	433,289
Leases recognised as PPE											
Less: Accumulated depreciation		19,493	131,218								
Total Property, plant and equipment (PPE)	2	316,933	358,208	366,117	383,404	383,404	383,404	383,404	399,475	416,024	433,289

18. SA 4

FS183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)										
Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Provide Basic Services	Provision of Water, Refuse, Electricity and Sewerage	106,157	28,619	121,465	110,529	114,153	114,153	106,054	109,300	110,250
Promote Sound Governance, Financial Stability and Institutional Transformation	Optimise Revenue Collection, Review of Organogram, update Municipal Website,	24,738	85,631	11,573	12,709	18,266	18,266	18,898	19,370	19,705
Economic Growth and Job Creation	Use labour intensive methods in delivering of services	(138)	30	642	46	100	100	7,914	9,300	9,122
Foster Public Participation	Ensure that councillors are easily accessible	769	527	3,428	4,568	5,569	5,569	6,971	3,250	3,660
Sports and Recreation	Encourage youth to participate in sports by making available sporting facilities which are well maintained	-	5,921	4,809	3,504	3,504	3,504	2,630	2,700	2,750
Public Safety	Ensure that proper by-law are implemented	1,479	-	1,882	2,035	2,035	2,035	1,905	1,910	1,962
Community and Social Services are accessible to all community members	Ensure that all Community and social services are accessible to all community members irrespective of race, gender or colour	2,178	20,711	2,285	2,455	2,459	2,459	2,490	2,565	2,615
Total Revenue (excluding capital transfers and contribution)		135,183	141,438	146,083	135,846	146,085	146,085	146,861	148,395	150,064

19. SA 5

FS183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)										
Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Provide Basic Services	Provide Basic services in terms of section 152 of the Constitution	43,013	45,699	50,923	48,663	50,789	50,789	59,230	59,850	61,920
Promote Sound Governance, Financial Stability and Institutional Transformation	Update the website in terms of section 75 of MFMA, SCM process must be transparent, review organogram	22,273	26,490	24,998	26,162	27,776	27,776	30,436	30,900	32,000
Economic Growth and Job Creation	Use labour intensive methods for service delivery	10,016	11,568	9,874	9,913	12,627	12,627	12,166	12,200	12,250
Foster Public Participation	Ensure that councillors are accessible to all community member, appoint ward com's	27,539	29,599	50,924	15,916	18,729	18,729	16,457	16,900	17,100
Sports and Recreation	Fight crime through sports and recreation, maintain and repair all sports facilities	934	1,052	117	125	116	116	-	-	-
Public Safety	Adopt and Implement relevant by-laws, manage disaster related issues	774	9,855	1,882	2,035	2,104	2,104	2,365	2,370	2,425
Community and Social Services are accessible to all community members	Ensure that all community services such as libraries and halls are maintained and accessible to all community members	9,767	1,413	9,979	10,708	12,490	12,490	12,516	12,660	12,786
Total Expenditure		114,316	125,675	148,696	113,522	124,631	124,631	133,171	134,880	138,481

20. SA 6

FS183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)										
Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Provide quality basic Services	Use labour intensive methods for provision of services	25,015	28,914	19,160	20,199	20,199	20,199	13,461	13,849	14,515
Sports and Recreation	Promote Sports	5,921	963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Economic Growth	Use labour intensive methods for provision of services	535		-	-	-	-			
Promote sound Governance, financial sustainability and institutional arrangements	Revenue collection improvements, update website, review organogram	8,470	408	485	-	-	-			
Community Participation	Improve community participation, appoint ward communities	-		-	1,100	965	965			
Community and Social Services	Maintain all community services, and make accessible social services	154		-	-	-	-			
Public Safety	adopt and implement all relevant by-laws, ensure that all citizens abide by traffic act	-		-	-	-	-			
Road Transport	Pave kilometres of road in Phahameng and Tikwana			4,946	-	-	-			
Total Capital Expenditure		40,095	30,284	29,400	24,803	24,668	24,668	16,071	16,549	17,265

21. SA 7

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<i>Construction of Sewerage Network</i>	Completion stages	75.0%	100.0%	25.0%	50.0%	50.0%	50.0%	95.0%	99.0%	100.0%
Sewerage										
<i>Maintanance of Infrastructure</i>	% Maintained and Rep	25.0%	25.0%	12.5%	10.0%	10.0%	10.0%	15.0%	15.0%	15.0%
Roads										
Paving of Roads	Kilometres paved	0.0%	0.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
<i>Paving of Roads</i>										
<i>Maintain all roads</i>	Number of Roads Maint	15.0%	15.0%	18.0%	20.0%	20.0%	20.0%	25.0%	30.0%	35.0%
Upgrade Electricity network										
<i>Upgrade Electricity network</i>	% of network	70.0%	90.0%	80.0%	90.0%	90.0%	90.0%	100.0%	100.0%	100.0%
Maintain Electricity network										
<i>Electricity Network Maintained</i>	% of network maintained	70.0%	90.0%	80.0%	85.0%	85.0%	85.0%	90.0%	93.0%	98.0%

22. SA 8

FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.9%	3.2%	4.4%	2.3%	2.1%	2.1%	2.1%	1.9%	1.9%	1.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.0%	9.3%	12.5%	5.6%	4.6%	4.6%	4.6%	4.0%	3.7%	3.4%
Borrowed funding of 'ow n' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	1.3	0.9	1.4	1.5	1.5	1.5	1.4	1.4	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.3	0.9	1.4	1.5	1.5	1.5	(0.7)	(0.9)	(0.7)
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		413.7%	339.3%	65.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		413.7%	339.3%	65.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.6%	10.4%	3.1%	8.7%	8.0%	8.0%	8.0%	6.5%	6.3%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	97.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	99.0%	100.0%	100.0%
Creditors to Cash and Investments		162.5%	124.6%	125.2%	145.8%	205.0%	205.0%	205.0%	118.6%	74.4%	83.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)				1000000	1000000	1000000	1000000	1000000	1000000	1000000
	Total Cost of Losses (Rand '000)				107,000	107,000	107,000	107,000	107,000	107,000	107,000
	% Volume (units purchased and generated less units sold)/units purchased and generated				0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)				600	600	600	600	600	600	600
	Total Cost of Losses (Rand '000)				2100000	2100000	2100000	2100000	2100000	2100000	2100000
	% Volume (units purchased and generated less units sold)/units purchased and generated				0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.1%	35.4%	34.2%	40.9%	40.6%	40.6%	40.6%	39.2%	41.2%	43.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.2%	39.1%	41.2%	45.2%	44.5%	44.5%	44.5%	43.3%	45.6%	48.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.8%	6.1%	5.0%	5.2%	6.3%	6.3%	6.3%	5.3%	5.8%	6.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	22.7%	21.1%	3.5%	1.9%	1.7%	1.7%	1.7%	1.6%	1.6%	1.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	87.6	11.1	41.0	36.5	36.5	36.5	55.6	61.2	65.4	69.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	37.4%	27.9%	7.9%	22.2%	18.4%	18.4%	18.4%	14.5%	13.7%	16.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.3	1.9	1.5	0.9	0.6	0.6	0.6	1.1	1.7	1.5

23. SA 9

FS183 Tswelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census 2001 and 2011, Community Survey 2007	53711	40613		53711	53711	53711	53711	53711	53711	53711
Females aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5077	4873		5077	5077	5077	5077	5077	5077	5077
Males aged 5 - 14		Census 2001 and 2011, Community Survey 2007	5147	4302		5147	5147	5147	5147	5147	5147	5147
Females aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8352	6552		8352	8352	8352	8352	8352	8352	8352
Males aged 15 - 34		Census 2001 and 2011, Community Survey 2007	8166	7025		8166	8166	8166	8166	8166	8166	8166
Unemployment		Census 2001 and 2011, Community Survey 2007		7395		7395	7395	7395	7395	7395	7395	7395
Monthly household income (no. of households)												
No income	1, 12	Census 2001 and 2011, Community Survey 2007	19520	13174		19520	19520	19520	19520	19520	19520	19520
R1 - R1 600		Census 2001 and 2011, Community Survey 2007	13391	7609		13391	13391	13391	13391	13391	13391	13391
R1 601 - R3 200		Census 2001 and 2011, Community Survey 2007	762	893		762	762	762	762	762	762	762
R3 201 - R6 400		Census 2001 and 2011, Community Survey 2007	568	954		568	568	568	568	568	568	568
R6 401 - R12 800		Census 2001 and 2011, Community Survey 2007	177	642		177	177	177	177	177	177	177
R12 801 - R25 600		Census 2001 and 2011, Community Survey 2007	47	365		47	47	47	47	47	47	47
R25 601 - R51 200		Census 2001 and 2011, Community Survey 2007	27	25		27	27	27	27	27	27	27
R52 201 - R102 400		Census 2001 and 2011, Community Survey 2007	19	32		19	19	19	19	19	19	19
R102 401 - R204 800		Census 2001 and 2011, Community Survey 2007	16			16	16	16	16	16	16	16
R204 801 - R409 600		Census 2001 and 2011, Community Survey 2007	15			15	15	15	15	15	15	15
R409 601 - R819 200		Census 2001 and 2011, Community Survey 2007										
> R819 200		Census 2001 and 2011, Community Survey 2007										
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Census 2001 and 2011, Community Survey 2007	10856	6992		6992	6992	6992	6992	6992	6992	6992
Insert description	2	Tswelopele Local Municipality Indigent Policy										
Household/demographics (000)												
Number of people in municipal area		Census 2001 and 2011, Community Survey 2007	53711	40613		53711	53711	53711	53711	53711	53711	53711
Number of poor people in municipal area		Census 2001 and 2011, Community Survey 2007	30727	20783		17850	17850	17850	17850	17850	17850	17850
Number of households in municipal area		Census 2001 and 2011, Community Survey 2007	12532	12623		12532	12532	12532	12532	12532	12532	12532
Number of poor households in municipal area		Census 2001 and 2011, Community Survey 2007	10856	6992		6992	6992	6992	6992	6992	6992	6992
Definition of poor household (R per month)		< R2000	<1600	<1600		<2200	<2200	<2800	<3000	<3000	<3000	<3000

24. SA 10

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	15,220	14,110	12,991	7,202	5,122	5,122	5,122	9,278	15,459	14,449
Cash + investments at the yr end less applications - R'000	18(1)b	2	38,258	32,700	(2,555)	5,498	6,089	6,089	6,089	5,712	5,612	8,162
Cash year end/monthly employee/supplier payments	18(1)b	3	2.3	1.9	1.5	0.9	0.6	0.6	0.6	1.1	1.7	1.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20,867	15,764	(2,613)	22,324	21,454	21,454	24,129	13,690	13,515	11,583
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	9.6%	8.1%	(10.8%)	15.2%	(6.0%)	(6.0%)	5.5%	(3.5%)	(3.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	388.0%	319.2%	70.2%	95.3%	101.4%	101.4%	101.4%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	18.2%	10.4%	5.5%	5.8%	4.8%	4.8%	4.8%	4.3%	4.2%	4.1%
Capital payments % of capital expenditure	18(1)c;19	8	100.3%	100.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(12.6%)	(68.1%)	169.4%	0.0%	0.0%	0.0%	(12.8%)	(2.9%)	23.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.7%	1.9%	1.6%	1.5%	2.0%	2.0%	1.8%	1.7%	1.8%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	1.3%	3.2%	16.4%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%

25. SA 11

FS183 Tswelopele - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:		2009/07/01	2009/07/01							
Financial year valuation used		2009	2009		2013			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes			Yes		
Municipal partnership s38 used? (Y/N)		no	no		no			no	no	no
No. of assistant valuers (FTE)	3	1	1		1	1	1	1	1	1
No. of data collectors (FTE)	3	4	4		4	4	4	4	4	4
No. of internal valuers (FTE)	3	-	-		-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1		1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-		-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes		Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	12,310	12,310		12,310	12,310	12,310	12,310	12,310	12,310
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1	1		1	1	1	1	1	1
No. of valuation roll amendments										
No. of objections by rate payers					6	6	6	5	5	5
No. of appeals by rate payers										
No. of successful objections	8				6	6	6	5	5	5
No. of successful objections > 10%	8									
Supplementary valuation		4	4		4	4	4	1	1	1
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		117	117		117	117	117	120	120	120
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		1	1							
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		29	29	29	29	29	29	29	29	29
Valuation reductions-public worship (Rm)		12	12	12	12	12	12	12	12	12
Valuation reductions-other (Rm)		80	80	80	80	80	80	80	80	80
Total valuation reductions:		122	122	121	121	121	121	121	121	121
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347

26. SA 12a

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties		4,209	6	239	2,134	49	5,191	6	453	-	-	-	-	-	-	4	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr	Market Land & impr
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	443	14	151	3,525	20	117	4	-	-	-	-	-	-	-	5	-
Rating:																	
Average rate	3	0.005060	0.006600	0.006600	0.001265	0.001265	-	0.001265	-	0.005060	0.001265	0.013200	-	-	-	-	-
Rate revenue budget (R '000)		#####	#####	#####	#####	#####	-	#####	-	#####	#####	#####	-	-	-	-	-
Rate revenue expected to collect (R'000)		#####	#####	#####	#####	#####	-	#####	-	#####	#####	#####	-	-	-	-	-
Expected cash collection rate (%)	4	0.800000	1.000000	1.000000	1.000000	1.000000	-	1.000000	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		4	0	0	2	0	5	0	0	-	-	-	-	-	-	0	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)																	

4,570
3,666

27. SA 12b

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2015/16																	
Valuation:																	
No. of properties		4,209	6	239	2,134	49	5,191	6	453	-	-	-	-	-	-	4	-
No. of sectional title property valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	443	14	151	3,525	20	117	4	-	-	-	-	-	-	-	5	-
Rating:																	
Average rate	3	R 0.01518	R 0.00759	R 0.00759	R 0.000733	R 0.01518	-	R 0.000733	-	R 0.000733	R 0.000733	0.013200	-	-	-	-	-
Rate revenue budget (R '000)		#####	#####	#####	#####	#####	-	#####	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		#####	#####	#####	#####	#####	-	#####	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	0.900000	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)																	

10,351
9,406

28. SA 13a

FS183 Tswelopele - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year	Budget Year	Budget Year
							2015/16	+1 2016/17	+2 2017/18
Property rates <i>(rate in the Rand)</i>	1								
Residential properties		Charged on Market Value	0.00046	0.00046	0.00506	0.0058	0.0063	0.0069	0.0076
Residential properties - vacant land		Charged on Market Value	0.00046	0.00046	0.00506	0.0058	0.0063	0.0069	0.0076
Formal/informal settlements		Charged on Market Value	0.00046	0.00046	0.00506	0.0058	0.0063	0.0069	0.0076
Small holdings		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Farm properties - used		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Farm properties - not used		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Industrial properties		Charged on Market Value	0.0060	0.0060	0.0066	0.0076	0.0082	0.0090	0.0099
Business and commercial properties		Charged on Market Value	0.0060	0.0060	0.0066	0.0076	0.0082	0.0090	0.0099
Communal land - residential		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Communal land - small holdings		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Communal land - farm property		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Communal land - business and commercial		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Communal land - other		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
State-owned properties		Charged on Market Value	0.00115	0.00115	0.001265	0.0015	0.0016	0.0017	0.0019
Municipal properties		Charged on Market Value		-		-	-	-	-
Public service infrastructure		Charged on Market Value	0.0060	0.0060	0.001265	0.0015	0.0016	0.0017	0.0019
Privately owned towns serviced by the		Charged on Market Value	0.0120	0.0120	0.0132	0.0152	0.0164	0.0180	0.0198
State trust land		Charged on Market Value	0.0120	0.0120	0.0132	0.0152	0.0164	0.0180	0.0198
Restitution and redistribution properties		Charged on Market Value		-		-	-	-	-
Protected areas		Charged on Market Value					-		
National monuments properties		Charged on Market Value					-		

29. SA 13b

FS183 Tswelopele - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Exemptions, reductions and rebates (Rands)									
Domestic - First R 15 000 not ratable									
PSI - First 30% of the Market Value is exempted									
Farms - 10% rebate if services are provided									
State Owned			R 0.0120	R 0.0120	R 0.0132	R 0.0132	R 0.01518	R 0.01718	R 0.01918
Residential Properties			R 0.0046	R 0.0120	R 0.00506	R 0.00506	R 0.00582	R 0.00600	R 0.006200
Business			R 0.0060	R 0.0120	R 0.0066	R 0.0066	R 0.00759	R 0.0080	R 0.0090
Agriculture			R 0.00115	R 0.0120	R 0.001265	R 0.001265	R 0.000733	R 0.00083	R 0.00093
PSI			R 0.0060	R 0.0120	R 0.001265	R 0.001265	R 0.000733	R 0.00083	R 0.00093
Water tariffs									
Location (Phahameng and Tikwana)		(fill in thresholds)							
Towns (Bultfontein and Hoopstad)		(fill in thresholds)							
Domestic (No water Meter)		(fill in thresholds)	21.4/month	21.4/month	22.50/month	22.50/month	27.72/month	30/month	32/month
Domestic (water Meter)		(fill in thresholds)	3.5/kl	3.5/kl	3.70/kl	3.70/kl	4.56/kl	4.70/KL	4.90/Kl
Businesses		(fill in thresholds)	3.5/kl	3.5/kl	3.7kl	3.7kl	4.56/kl	4.70/KL	4.90/Kl
Schools Without water Meters		(fill in thresholds)	2246/month	2246/month	2358.30/m	2358.30/m	2905.43/mon	3100/m	3200/m
Sports Bodies/ Old Age Homes		(fill in thresholds)	2.75/kl	2.75/kl	2.90/kl	2.90/kl	3.57/kl	3.80/kl	4.00/kl
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
Townships and Towns		(fill in structure)							
		(fill in structure)							
Septic Tanks (Urban)		(fill in structure)	22/suction	22/suction	22/suction	22/suction	23.85/suction	25/suction	27/suction
Septic Tanks (Rural)		(fill in structure)	200/suction	200/suction	200/suction	200/suction	200/suction	200/suction	200/suction
Households		(fill in structure)	36.30/month	36.30/month	42.10/month	42.10/month	50.94/month	55/month	59/month
Business		(fill in structure)	67.31/month	67.31/month	77.80/month	77.80/month	94.14/month	98/month	102/month
Hotel		(fill in structure)	363/month	363/month	420.85/month	420.85/month	509.23/month	515/month	518/month
Flats		(fill in structure)	242/month	242/month	280.55/month	280.55/month	339.97/month	350/month	360/month
Schools without the waterborne sewer		(fill in structure)	2420/month	2420/month	2805.75/m	2805.75/m	3394.96/m	3450/m	3500/m
Electricity tariffs									
Only Towns (Bultfontein and Hoopstad)		(fill in thresholds)							
#N/A		(fill in thresholds)	0.7877/kwh	0.7877/kwh	0.9358/kwh	1.07kwh	1.25 kwh	1.36/kwh	1.50/kwh
Business (Consumption)		(fill in thresholds)	0.76680/kwh	0.76680/kwh	0.9110/kwh	0.9110/kwh	1.21/kwh	122/kwh	125/kwh
Business (Levy)		(fill in thresholds)	176.11/month	176.11/month	209.20/month	209.20/month	279		
Bulk Consumption (Levy)		(fill in thresholds)	531.18/month	531.18/month	631.05/month	631.05/month	691.28/m	720/m	730/m
Bulk Consumption (kwh Consumption)		(fill in thresholds)	0.5046/kwh	0.5046/kwh	0.5995kwh	0.5995kwh	0.629/kwh	0.700/kwh	0.800/kwh
Bulk Consumption (KVA Levy)		(fill in thresholds)	100.29/kva	100.29/kva	119.15/kva	119.15/kva	158.75/kva	160/kva	175/kva

30. SA 14

FS183 Tswelopele - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		254.92	254.92	280.41	322.53	322.53	322.53	8.0%	348.33	383.16	421.48
Electricity: Basic levy				-				16.0%	-	-	-
Electricity: Consumption		748.32	748.32	889.01	1,076.17	1,076.17	1,076.17	16.0%	1,248.36	1,373.19	1,510.51
Water: Basic levy				-				10.0%	-	-	-
Water: Consumption		84.00	84.00	88.80	122.10	122.10	122.10	10.0%	134.31	147.74	162.52
Sanitation		36.40	36.40	42.09	46.31	46.31	46.31	10.0%	50.94	56.04	61.64
Refuse removal		24.15	24.15	29.15	32.18	32.18	32.18	10.0%	35.40	38.94	42.83
Other											
sub-total		1,147.78	1,147.78	1,329.45	1,599.29	1,599.29	1,599.29	13.6%	1,817.33	1,999.07	2,198.97
VAT on Services		125.00	125.00	146.87	178.75	178.75	178.75		205.66	226.23	248.85
Total large household bill:		1,272.78	1,272.78	1,476.32	1,778.03	1,778.03	1,778.03	13.8%	2,022.99	2,225.29	2,447.82
% increase/-decrease				16.0%	20.4%				13.8%	10.0%	10.0%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		178.25	178.25	196.08	225.53	225.53	225.53	8.0%	243.57	267.92	294.72
Electricity: Basic levy				-				16.0%	-	-	-
Electricity: Consumption		354.47	354.47	421.11	538.00	538.00	538.00	16.0%	624.08	686.49	755.14
Water: Basic levy				-				10.0%	-	-	-
Water: Consumption		66.50	66.50	70.30	101.75	101.75	101.75	10.0%	111.93	123.12	135.43
Sanitation		36.40	36.40	42.09	46.31	46.31	46.31	10.0%	50.94	56.04	61.64
Refuse removal		24.15	24.15	29.15	32.18	32.18	32.18	10.0%	35.40	38.94	42.83
Other											
sub-total		659.77	659.77	758.72	943.77	943.77	943.77	12.9%	1,065.91	1,172.50	1,289.75
VAT on Services		67.41	67.41	78.77	100.55	100.55	100.55		115.13	126.64	139.31
Total small household bill:		727.18	727.18	837.49	1,044.32	1,044.32	1,044.32	13.1%	1,181.04	1,299.14	1,429.06
% increase/-decrease				15.2%	24.7%				13.1%	10.0%	10.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		101.58	101.58	111.74	128.53	128.53	128.53	8.0%	138.81	152.69	167.96
Electricity: Basic levy				-				16.0%	-	-	-
Electricity: Consumption		236.31	236.31	280.74	322.80	322.80	322.80	16.0%	374.45	411.89	453.08
Water: Basic levy				-				10.0%	-	-	-
Water: Consumption		49.00	49.00	51.80	56.98	56.98	56.98	10.0%	62.68	68.95	75.84
Sanitation				-	46.31	46.31	46.31	10.0%	50.94	56.04	61.64
Refuse removal				-	32.18	32.18	32.18	10.0%	35.40	38.94	42.83
Other											
sub-total		386.89	386.89	444.28	586.80	586.80	586.80	12.9%	662.27	728.50	801.35
VAT on Services		39.94		46.56	64.16	64.16	64.16		73.29	80.61	88.67
Total small household bill:		426.84	386.89	490.84	650.95	650.95	650.95	13.0%	735.56	809.11	890.02
% increase/-decrease			(9.4%)	26.9%	32.6%				13.0%	10.0%	10.0%

31. SA 15

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank		-	-	8,370	1,500	1,500	1,500	1,500	1,500	1,650
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)				-	212	212	212	212	362	312
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	8,370	1,712	1,712	1,712	1,712	1,862	1,962
Entities										
Securities - National Government Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	8,370	1,712	1,712	1,712	1,712	1,862	1,962

32. SA 16

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA Bank		Monthly	Money Market	No	Yes	0.416666667	0	0	Notice	1,400	100	-	-	1,500
Senwes		Yearly	Shares	No	0					212	-	-	-	212
														-
														-
														-
Municipality sub-total										1,612		-	-	1,712
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									1,612		-	-	1,712

33. SA 17

FS183 Tswelopele - Supporting Table SA17 Borrowing										
Borrowing - Categorized by type R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		13,394	12,209	13,732	13,182	13,182	13,182	12,282	11,382	10,482
Local registered stock										
Instalment Credit				10,016				900	1,800	2,700
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	13,394	12,209	23,748	13,182	13,182	13,182	13,182	13,182	13,182

34. SA 18

FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		58,156	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Local Government Equitable Share		55,330	62,058	61,909	62,071	62,071	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,000	1,223	1,223	1,223	1,073	-	-
Finance Management		1,450	1,500	1,650	1,800	1,800	1,800	1,800	1,825	1,900
Municipal Systems Improvement		840	800	890	934	934	934	930	957	1,033
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	50	50	50	50	50	50	50
[insert description]				50	50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	58,156	65,358	65,499	66,078	66,078	66,078	66,423	61,690	57,924
Capital Transfers and Grants										
National Government:		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Municipal Infrastructure Grant (MIG)		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
TOTAL RECEIPTS OF TRANSFERS & GRANTS		83,171	95,702	94,308	89,781	89,781	89,781	82,494	78,239	75,189

35. SA 19

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		58,156	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Local Government Equitable Share		55,330	62,058	61,909	62,071	62,071	62,071	62,570	58,858	54,941
EPWP Incentive		536	1,000	1,000	1,223	1,223	1,223	1,073	-	-
Finance Management		1,450	1,500	1,650	1,800	1,800	1,800	1,800	1,825	1,900
Municipal Systems Improvement		840	800	890	934	934	934	930	957	1,033
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	50	50	50	50	50	50	50
Lejweleputswa District Municipality				50	50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		58,156	65,358	65,499	66,078	66,078	66,078	66,423	61,690	57,924
Capital expenditure of Transfers and Grants										
National Government:		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Municipal Infrastructure Grant (MIG)		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		83,171	95,702	94,308	89,781	89,781	89,781	82,494	78,239	75,189

36. SA 20

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		58,193	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Conditions met - transferred to revenue		58,193	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Conditions still to be met - transferred to liabilities					-	-	-			
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		8,568								
Conditions met - transferred to revenue		8,568	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		5,921								
Conditions met - transferred to revenue		5,921	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		72,682	65,358	65,449	66,028	66,028	66,028	66,373	61,640	57,874
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Conditions met - transferred to revenue		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		25,015	30,344	28,809	23,703	23,703	23,703	16,071	16,549	17,265
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		97,697	95,702	94,258	89,731	89,731	89,731	82,444	78,189	75,139
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

37. SA 21

FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality										
Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Non-Cash Transfers to other Organs of State										
<i>Eskom</i>								4,200	4,500	4,680
Total Non-Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	4,200	4,500	4,680

38. SA 22

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2,104	3,167	3,414	3,320	3,320	3,320	3,585	3,836	4,105
Pension and UIF Contributions		316	413	512	498	498	498	538	575	616
Medical Aid Contributions		632	224	615	603	603	603	651	697	746
Motor Vehicle Allowance		802	976		-	-	-	-	-	-
Cellphone Allowance		163		217	313	313	313	338	362	387
Housing Allowances					-	-	-	-	-	-
Other benefits and allowances		800	206	100	70	70	70	76	81	87
Sub Total - Councillors		4,817	4,985	4,859	4,804	4,804	4,804	5,188	5,551	5,940
% increase	4		3.5%	(2.5%)	(1.1%)	-	-	8.0%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2,382	2,599	3,574	3,688	3,688	3,688	3,924	4,175	4,442
Pension and UIF Contributions		986	1,030	630	550	550	550	585	622	662
Medical Aid Contributions				127	144	144	144	153	163	173
Overtime					-	-	-	-	-	-
Performance Bonus					-	-	-	-	-	-
Motor Vehicle Allowance	3	543	660	577	513	513	513	546	581	618
Cellphone Allowance	3				-	-	-	-	-	-
Housing Allowances	3				-	-	-	-	-	-
Other benefits and allowances	3	104	110	110	322	322	322	343	365	388
Payments in lieu of leave					-	-	-	-	-	-
Long service awards					-	-	-	-	-	-
Post-retirement benefit obligations	6				-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,015	4,399	5,018	5,216	5,216	5,216	5,549	5,905	6,283
% increase	4		9.6%	14.1%	3.9%	-	-	6.4%	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		16,878	18,570	26,917	28,745	29,000	29,000	29,488	31,018	32,623
Pension and UIF Contributions		3,266	4,527	5,780	6,172	7,560	7,560	8,067	8,631	9,235
Medical Aid Contributions		1,766	2,160	2,218	2,368	3,200	3,200	3,414	3,653	3,909
Overtime		1,093	2,357	435	465	650	650	694	742	794
Performance Bonus					-	-	-	-	-	-
Motor Vehicle Allowance	3	829	1,057	2,022	2,159	3,500	3,500	3,735	3,996	4,276
Cellphone Allowance	3			91	98	98	98	105	112	120
Housing Allowances	3	84	96	77	83	83	83	89	95	101
Other benefits and allowances	3	909	4,400	957	566	340	340	363	388	415
Payments in lieu of leave					-	-	-	-	-	-
Long service awards					-	-	-	-	-	-
Post-retirement benefit obligations	6				-	-	-	-	-	-
Sub Total - Other Municipal Staff		24,825	33,167	38,498	40,655	44,431	44,431	45,953	48,636	51,474
% increase	4		33.6%	16.1%	5.6%	9.3%	-	3.4%	5.8%	5.8%
Total Parent Municipality		33,657	42,551	48,374	50,675	54,450	54,450	56,690	60,091	63,696
			26.4%	13.7%	4.8%	7.5%	-	4.1%	6.0%	6.0%

40. SA 24

FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16			
		Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			15	–	15	15	–	15	15		
Board Members of municipal entities	4					–					
Municipal employees	5					–					
Municipal Manager and Senior Managers	3		9	4	5	9			9		
Other Managers	7					–			–		
Professionals			3	3	–	3	2	1	–	–	–
Finance			1	1		1	1	–			
Spatial/town planning			1	1		1	1	–			
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other			1	1		–	1				
Technicians			2	2	–	2	2	–	–	–	–
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity			1	1		1	1				
Water			1	1		1	1				
Sanitation											
Refuse											
Other											
Clerks (Clerical and administrative)			8	8		8	8		8		
Service and sales workers			3	3		3	3		3		
Skilled agricultural and fishery workers											
Craft and related trades			8	8		8	8		8		
Plant and Machine Operators			39	39		39	39		39		
Elementary Occupations			140	140		140	140		200		
TOTAL PERSONNEL NUMBERS	9		227	207	20	227	202	16	282	–	–
% increase							(2.4%)	(20.0%)	24.2%	(100.0%)	(100.0%)
Total municipal employees headcount	6, 10		227	207	20	227	207	20			
Finance personnel headcount	8, 10		22	21	1	22	21	1	25		
Human Resources personnel headcount	8, 10		6	6	–	6	6	–	9		

41. SA 25

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates		250	1,257	5,986	366	896	126	266	366	266	126	237	210	10,351	10,500	10,700
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2,659	2,366	2,259	2,396	2,329	3,266	2,956	2,026	2,660	2,900	2,695	2,598	31,109	32,000	33,000
Service charges - water revenue		357	240	237	126	327	1,260	1,369	1,327	570	457	460	686	7,413	7,500	7,550
Service charges - sanitation revenue		460	570	270	698	460	460	460	460	460	460	460	812	6,028	6,250	6,500
Service charges - refuse revenue		259	345	345	126	345	126	345	345	345	345	345	139	3,410	3,500	3,550
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	126	15	-	-	89	-	-	59	10	15	16	330	335	340
Interest earned - external investments		-	57	-	-	-	126	-	-	270	-	-	58	510	550	570
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	50	-	-	-	-	-	-	-	50	100	100	100
Fines		-	-	-	-	-	-	-	-	-	-	-	275	275	275	275
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		27,100	930	-	-	19,661	-	-	18,682	-	-	-	-	66,373	61,640	57,874
Other revenue		-	-	-	3,000	-	-	200	126	-	179	-	1,386	4,891	9,196	12,340
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		31,085	5,890	9,112	6,761	24,017	5,453	5,596	4,524	23,436	4,476	4,211	6,229	130,790	131,846	132,799
Expenditure By Type																
Employee related costs		4,698	4,552	4,327	3,986	3,978	3,270	3,260	4,890	4,896	4,896	4,895	3,591	51,238	54,313	57,571
Remuneration of councillors		454	454	454	454	454	454	454	454	454	454	454	457	5,451	5,778	6,125
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	2,501	2,501	2,501	2,501
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	1,041	-	-	-	-	-	-	1,041	2,082	2,082	2,082
Bulk purchases		3,596	1,250	1,257	1,256	2,699	2,370	1,260	1,299	2,370	2,659	3,270	3,717	27,000	30,900	35,370
Other materials		1,260	2,370	237	80	50	25	89	1,260	300	266	126	457	6,520	7,171	7,889
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		327	326	329	324	327	326	326	313	326	327	459	491	4,200	4,500	4,680
Other expenditure		1,259	1,590	1,300	2,370	4,896	3,270	2,660	5,986	3,270	2,599	4,589	393	34,180	27,635	22,264
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		11,594	10,542	7,904	8,470	13,444	9,714	8,048	14,201	11,615	11,200	13,792	12,647	133,171	134,880	138,481
Surplus/(Deficit)		19,491	(4,652)	1,208	(1,709)	10,573	(4,261)	(2,453)	(9,677)	11,822	(6,724)	(9,581)	(6,418)	(2,381)	(3,034)	(5,682)
Transfers recognised - capital		7,986	-	-	-	5,357	-	-	-	2,728	-	-	-	16,071	16,549	17,265
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27,477	(4,652)	1,208	(1,709)	15,930	(4,261)	(2,453)	(9,677)	14,550	(6,724)	(9,581)	(6,418)	13,690	13,515	11,583
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27,477	(4,652)	1,208	(1,709)	15,930	(4,261)	(2,453)	(9,677)	14,550	(6,724)	(9,581)	(6,418)	13,690	13,515	11,583

42. SA 26

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - Executive and Council		–	183		3,000	2,360	0	0	0	1,428	0	0	(0)	6,971	3,250	3,660
Vote 2 - Budget and Treasury Office		5,986	930	–	–	–	–	–	–	26	–	–	(0)	6,942	7,200	7,300
Vote 3 - Community and Social Services		–	–	15	2,472	3	–	–	–	–	–	–	0	2,490	2,565	2,615
Vote 4 - Public Safety		–	–	–	50	75	215	200	–	–	188	15	1,162	1,905	1,910	1,962
Vote 5 - Sport and Recreation		126	570	327	237	1,270	81	–	–	–	–	–	20	2,630	2,700	2,750
Vote 6 - Waste Management		259	345	345	126	7,615	126	345	345	345	345	345	1,127	11,667	12,000	12,500
Vote 7 - Waste Water Management		4,395	570	270	698	1,335	460	460	460	12,773	460	460	1,885	24,225	24,100	23,500
Vote 8 - Road Transport		1,599	1,259	1,559	1,270	1,260	854	114	–	–	–	–	0	7,914	9,300	9,122
Vote 9 - Water		7,337	240	237	126	3,596	1,260	1,369	4,926	570	457	460	435	21,011	22,000	22,250
Vote 10 - Electricity		13,224	2,366	2,259	2,396	8,141	3,266	2,956	2,026	2,660	2,900	2,695	4,263	49,151	51,200	52,000
Vote 11 - Corporate Services		–	–	5,986	–	–	3,601	–	–	2,370	–	–	(0)	11,956	12,170	12,405
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		32,925	6,462	10,998	10,374	25,654	9,862	5,444	7,757	20,170	4,350	3,974	8,891	146,861	148,395	150,064
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		2,370	126	266	327	3,257	532	126	256	4,599	4,599	–	–	16,457	16,900	17,100
Vote 2 - Budget and Treasury Office		1,259	1,260	2,160	1,260	1,240	1,260	855	5,160	3,270	3,270	1,240	(2,544)	19,686	20,000	21,000
Vote 3 - Community and Social Services		2,395	2,598	1,260	1,260	1,260	1,260	1,260	800	237	237	1,260	(1,309)	12,516	12,660	12,786
Vote 4 - Public Safety		259	126	216	266	298	266	265	216	160	160	298	(164)	2,365	2,370	2,425
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Waste Management		232	237	245	660	896	660	510	245	237	237	896	2,246	7,299	7,350	7,400
Vote 7 - Waste Water Management		1,260	130	327	599	2,360	599	430	327	130	130	2,360	1,678	10,328	10,500	10,520
Vote 8 - Road Transport		237	1,589	1,059	1,552	1,260	1,552	660	1,059	660	660	1,260	619	12,166	12,200	12,250
Vote 9 - Water		1,260	1,260	1,260	1,360	1,260	1,360	1,260	750	125	125	1,260	691	11,969	12,000	12,500
Vote 10 - Electricity		1,324	3,217	1,112	1,187	1,614	2,226	2,684	1,403	2,199	1,784	1,951	8,934	29,635	30,000	31,500
Vote 11 - Corporate Services		–	–	–	–	–	–	–	3,986	–	–	–	3,496	10,750	10,900	11,000
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		10,594	10,542	7,904	8,470	13,444	9,714	8,048	14,201	11,615	11,200	13,792	13,646	133,171	134,880	138,481
Surplus/(Deficit) before assoc.		22,331	(4,080)	3,094	1,904	12,210	148	(2,604)	(6,445)	8,556	(6,850)	(9,818)	(4,755)	13,690	13,515	11,583
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	22,331	(4,080)	3,094	1,904	12,210	148	(2,604)	(6,445)	8,556	(6,850)	(9,818)	(4,755)	13,690	13,515	11,583

43. SA 27

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		5,986	1,113	–	3,000	2,360	0	0	0	1,454	0	0	11,956	25,868	22,620	23,365
Executive and council		–	183	–	3,000	2,360	0	0	1,428	0	0	(0)	6,971	3,250	3,660	
Budget and treasury office		5,986	930	–	–	–	–	–	26	–	–	(0)	6,942	7,200	7,300	
Corporate services		–	–	–	–	–	–	–	–	–	–	11,956	11,956	12,170	12,405	
Community and public safety		126	570	342	2,759	1,348	296	200	–	–	188	15	1,182	7,024	7,175	7,327
Community and social services		–	–	15	2,472	3	–	–	–	–	–	–	0	2,490	2,565	2,615
Sport and recreation		126	570	327	237	1,270	81	–	–	–	–	–	20	2,630	2,700	2,750
Public safety		–	–	–	50	75	215	200	–	–	188	15	1,162	1,905	1,910	1,962
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1,599	1,259	1,559	1,270	1,260	854	114	–	–	–	–	0	7,914	9,300	9,122
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		1,599	1,259	1,559	1,270	1,260	854	114	–	–	–	–	0	7,914	9,300	9,122
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		25,215	3,521	3,111	3,345	20,686	5,112	5,130	7,757	16,347	4,162	3,959	7,710	106,054	109,300	110,250
Electricity		13,224	2,366	2,259	2,396	8,141	3,266	2,956	2,026	2,660	2,900	2,695	4,263	49,151	51,200	52,000
Water		7,337	240	237	126	3,596	1,260	1,369	4,926	570	457	460	435	21,011	22,000	22,250
Waste water management		4,395	570	270	698	1,335	460	460	460	12,773	460	460	1,885	24,225	24,100	23,500
Waste management		259	345	345	126	7,615	126	345	345	345	345	345	1,127	11,667	12,000	12,500
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		32,925	6,462	5,012	10,374	25,654	6,261	5,444	7,757	17,801	4,350	3,974	20,848	146,861	148,395	150,064
Expenditure - Standard																
Governance and administration		3,629	1,386	2,425	1,587	4,497	1,792	981	9,401	7,868	7,868	4,508	952	46,893	47,800	49,100
Executive and council		2,370	126	266	327	3,257	532	126	256	4,599	4,599	–	–	16,457	16,900	17,100
Budget and treasury office		1,259	1,260	2,160	1,260	1,240	1,260	855	5,160	3,270	670	1,240	56	19,686	20,000	21,000
Corporate services		–	–	–	–	–	–	–	3,986	–	2,600	3,268	896	10,750	10,900	11,000
Community and public safety		2,654	2,724	1,476	1,526	1,558	1,526	1,186	1,016	397	397	402	22	14,881	15,030	15,211
Community and social services		2,395	2,598	1,260	1,260	1,260	1,260	1,091	800	237	237	104	16	12,516	12,660	12,786
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		259	126	216	266	298	266	95	216	160	160	298	6	2,365	2,370	2,425
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		237	1,589	1,059	1,552	1,260	1,552	660	1,059	660	660	1,260	619	12,166	12,200	12,250
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		237	1,589	1,059	1,552	1,260	1,552	660	1,059	660	660	1,260	619	12,166	12,200	12,250
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		4,075	4,844	2,944	3,805	6,130	4,844	4,883	2,725	2,690	2,275	6,467	13,549	59,230	59,850	61,920
Electricity		1,324	3,217	1,112	1,187	1,614	2,226	2,684	1,403	2,199	1,784	1,951	8,934	29,635	30,000	31,500
Water		1,260	1,260	1,260	1,360	1,260	1,360	1,260	750	125	125	1,260	691	11,969	12,000	12,500
Waste water management		1,260	130	327	599	2,360	599	430	327	130	130	2,360	1,678	10,328	10,500	10,520
Waste management		232	237	245	660	896	660	510	245	237	237	896	2,246	7,299	7,350	7,400
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		10,594	10,542	7,904	8,470	13,444	9,714	7,709	14,201	11,615	11,200	12,636	15,141	133,171	134,880	138,481
Surplus/(Deficit) before assoc.		22,331	(4,080)	(2,892)	1,904	12,210	(3,453)	(2,265)	(6,445)	6,186	(6,850)	(8,662)	5,707	13,690	13,515	11,583
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	22,331	(4,080)	(2,892)	1,904	12,210	(3,453)	(2,265)	(6,445)	6,186	(6,850)	(8,662)	5,707	13,690	13,515	11,583

44. SA 28

FS183 Tswelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																	
Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Multi-year expenditure to be appropriated	1																
Vote 1 - Executive and Council														-	-	-	-
Vote 2 - Budget and Treasury Office														-	-	-	-
Vote 3 - Community and Social Services														-	-	-	-
Vote 4 - Public Safety														-	-	-	-
Vote 5 - Sport and Recreation		126	570	327	237	1,270	81							-	2,610	2,700	2,750
Vote 6 - Waste Management														-	-	-	-
Vote 7 - Waste Water Management		366	237	237	124	327	289	1,260	570	599	579	360	715	5,661	5,749	6,015	
Vote 8 - Road Transport		1,599	1,259	1,559	1,270	1,260	854							-	7,800	8,100	8,500
Vote 9 - Water														-	-	-	-
Vote 10 - Electricity														-	-	-	-
Vote 11 - Corporate Services														-	-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Capital multi-year expenditure sub-total	2	2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265	

45. SA 29

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Budget and treasury office																
Corporate services																
<i>Community and public safety</i>		126	570	327	237	1,270	81	-	-	-	-	-	2,610	2,700	2,750	
Community and social services																
Sport and recreation		126	570	327	237	1,270	81	-	-	-	-	-	2,610	2,700	2,750	
Public safety																
Housing																
Health																
<i>Economic and environmental services</i>		1,599	1,259	1,559	1,270	1,260	854	-	-	-	-	-	7,800	8,100	8,500	
Planning and development																
Road transport		1,599	1,259	1,559	1,270	1,260	854	-	-	-	-	-	7,800	8,100	8,500	
Environmental protection																
<i>Trading services</i>		366	237	237	124	327	289	1,260	570	599	579	360	715	5,661	5,749	
Electricity																
Water																
Waste water management		366	237	237	124	327	289	1,260	570	599	579	360	715	5,661	5,749	
Waste management																
<i>Other</i>																
Total Capital Expenditure - Standard	2	2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265
Funded by:																
National Government		2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265
Provincial Government																
District Municipality																
Other transfers and grants																
Transfers recognised - capital		2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265
Public contributions & donations																
Borrowing																
Internally generated funds																
Total Capital Funding		2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265

46. SA 30

FS183 Tswelopele - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1			
Property rates	250	1,257	5,986	366	896	126	266	366	266	126	237	210	10,351	10,500	10,700	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	2,659	2,366	2,259	2,396	2,329	3,266	2,956	2,026	2,660	2,900	2,695	2,598	31,109	32,000	33,000	
Service charges - water revenue	357	240	237	126	327	1,260	1,369	1,327	570	457	460	686	7,413	7,500	7,550	
Service charges - sanitation revenue	460	570	270	698	460	460	460	460	460	460	460	812	6,028	6,250	6,500	
Service charges - refuse revenue	259	345	345	126	345	126	345	345	345	345	345	139	3,410	3,500	3,550	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	126	15	-	-	89	-	-	59	10	15	16	330	335	340	
Interest earned - external investments	-	57	-	-	-	126	-	-	270	-	-	58	510	550	570	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	50	-	-	-	-	-	-	-	50	100	100	100	
Fines	-	-	-	-	-	-	-	-	-	-	-	275	275	275	275	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational	27,100	930	-	-	19,661	-	-	-	18,682	-	-	-	66,373	61,640	57,874	
Other revenue	-	-	-	3,000	-	-	200	-	126	179	-	1,386	4,891	9,196	12,340	
Cash Receipts by Source	31,085	5,890	9,112	6,761	24,017	5,453	5,596	4,524	23,436	4,476	4,211	6,229	130,790	131,846	132,799	
Other Cash Flows by Source																
Transfer receipts - capital	7,986	-	-	-	5,357	-	-	-	2,728	-	-	-	16,071	16,549	17,265	
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	39,071	5,890	9,112	6,761	29,374	5,453	5,596	4,524	26,164	4,476	4,211	6,229	146,861	148,395	150,064	
Cash Payments by Type																
Employee related costs	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	51,238	54,313	57,571	
Remuneration of councillors	454	454	454	454	454	454	454	454	454	454	454	455	5,451	5,778	6,125	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	2,501	2,501	2,501	2,501	
Bulk purchases - Electricity	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	27,600	31,740	
Bulk purchases - Water & Sewer	236	236	236	236	236	236	236	236	236	236	236	409	3,000	3,300	3,630	
Other materials	543	543	543	543	543	543	543	543	543	543	543	543	6,520	7,500	7,850	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	6,520	6,520	7,171	7,889	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	34,180	34,180	17,000	16,000	
Cash Payments by Type	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	7,503	50,876	133,409	125,163	133,305	
Other Cash Flows/Payments by Type																
Capital assets	2,090	2,065	2,122	1,630	2,857	1,224	1,260	570	599	579	360	715	16,071	16,549	17,265	
Repayment of borrowing	-	-	-	-	-	252	-	-	-	-	-	252	503	503	503	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	9,593	9,568	9,625	9,133	10,360	8,978	8,763	8,073	8,102	8,082	7,863	51,843	149,983	142,215	151,073	
NET INCREASE/(DECREASE) IN CASH HELD	29,478	(3,678)	(514)	(2,372)	19,014	(3,526)	(3,167)	(3,549)	18,063	(3,606)	(3,651)	(45,614)	(3,122)	6,180	(1,010)	
Cash/cash equivalents at the month/year begin:	12,400	41,878	38,200	37,686	35,314	54,328	50,803	47,636	44,086	62,149	58,543	54,892	12,400	9,278	15,459	
Cash/cash equivalents at the month/year end:	41,878	38,200	37,686	35,314	54,328	50,803	47,636	44,086	62,149	58,543	54,892	9,278	9,278	15,459	14,449	

47. SA 32

FS183 Tswelopele - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Mofomo Construction	Mths	8	Upgrading of Sports Fields	Sptember 2015	1,798

48. SA 33

FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
		1,3	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand		Total												
Parent Municipality:														
Revenue Obligation By Contract	2													
N/A														-
N/A														-
N/A														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
N/A														-
N/A														-
N/A														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
N/A														-
N/A														-
N/A														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

49. SA 34b

FS183 Tswelopele - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	20,199	20,199	20,199	13,461	13,849	14,515
Infrastructure - Road transport		-	-	-	-	-	-	7,800	8,100	8,500
Roads, Pavements & Bridges					-	-	-	7,800	8,100	8,500
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	20,199	20,199	20,199	5,661	5,749	6,015
Reticulation					20,199	20,199	20,199	5,661	5,749	6,015
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas	3									
Other										
Community		535	963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Parks & gardens										
Sportsfields & stadia			963	4,809	3,504	3,504	3,504	2,610	2,700	2,750
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		535								
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	1,100	965	965	-	-	-

50. SA 34c

FS 183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3,827	3,985	4,795	4,729	6,560	6,560	6,350	6,985	7,684
Infrastructure - Road transport		958	1,059	1,585	1,705	3,114	3,114	2,850	3,135	3,449
Roads, Pavements & Bridges		958	1,059	1,585	1,705	3,114	3,114	2,850	3,135	3,449
Storm water										
Infrastructure - Electricity		1,552	1,370	1,100	1,144	1,106	1,106	1,450	1,595	1,755
Generation										
Transmission & Reticulation		1,552	1,370	1,100	1,144	1,106	1,106	1,450	1,595	1,755
Street Lighting										
Infrastructure - Water		454	570	290	380	600	600	550	605	666
Dams & Reservoirs										
Water purification										
Reticulation		454	570	290	380	600	600	550	605	666
Infrastructure - Sanitation		615	327	1,600	1,300	1,500	1,500	1,200	1,320	1,452
Reticulation		615	327							
Sewerage purification				1,600	1,300	1,500	1,500	1,200	1,320	1,452
Infrastructure - Other		248	660	220	200	240	240	300	330	363
Waste Management		248	660	220	200	240	240	300	330	363
Transportation	2									
Gas										
Other	3									
Community		303	639	1,017	1,141	1,121	1,121	634	700	742
Parks & gardens		173	190	80	75	75	75	90	95	97
Sportsfields & stadia		56	58	62	120	100	100	110	120	125
Swimming pools										
Community halls		50	57	140	160	160	160	125	130	135
Libraries										
Recreational facilities										
Fire, safety & emergency		24	66	8				10	10	10
Security and policing			70		15	15	15	40	50	55
Buses	7									
Clinics										
Museums & Art Galleries				80						
Cemeteries			199		75	75	75	90	95	100
Social rental housing	8			647						
Other					696	696	696	169	200	220
Heritage assets										
Buildings										
Other	9									
Investment properties										
Housing development										
Other										
Other assets		1,404	2,054							
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)		1,404	2,054							
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	5,534	6,678	5,812	5,870	7,681	7,681	6,984	7,685	8,426

51. SA 35

FS 183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		—	—	—				
Vote 2 - Budget and Treasury Office		—	—	—				
Vote 3 - Community and Social Services		—	—	—				
Vote 4 - Public Safety		—	—	—				
Vote 5 - Sport and Recreation		2,610	2,700	2,750				
Vote 6 - Waste Management		—	—	—				
Vote 7 - Waste Water Management		5,661	5,749	6,015				
Vote 8 - Road Transport		7,800	8,100	8,500				
Vote 9 - Water		—	—	—				
Vote 10 - Electricity		—	—	—				
Vote 11 - Corporate Services		—	—	—				
Vote 12 - [NAME OF VOTE 12]		—	—	—				
Vote 13 - [NAME OF VOTE 13]		—	—	—				
Vote 14 - [NAME OF VOTE 14]		—	—	—				
Vote 15 - [NAME OF VOTE 15]		—	—	—				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		16,071	16,549	17,265	—	—	—	—
Future operational costs by vote	2							
Vote 1 - Executive and Council		16,457	16,900	17,100	18,263	19,505	20,831	13,806
Vote 2 - Budget and Treasury Office		19,686	20,000	21,000	22,428	23,953	25,582	16,955
Vote 3 - Community and Social Services		12,516	12,660	12,786	13,655	14,584	15,576	10,323
Vote 4 - Public Safety		2,365	2,370	2,425	2,590	2,766	2,954	1,958
Vote 5 - Sport and Recreation		—	—	—	—	—	—	—
Vote 6 - Waste Management		7,299	7,350	7,400	7,903	8,441	9,015	5,974
Vote 7 - Waste Water Management		10,328	10,500	10,520	11,235	11,999	12,815	8,493
Vote 8 - Road Transport		12,166	12,200	12,250	13,083	13,973	14,923	9,890
Vote 9 - Water		11,969	12,000	12,500	13,350	14,258	15,227	10,092
Vote 10 - Electricity		29,635	30,000	31,500	33,642	35,930	38,373	25,432
Vote 11 - Corporate Services		10,750	10,900	11,000	11,748	12,547	13,400	8,881
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—
<i>List entity summary if applicable</i>								
Total future operational costs		133,171	134,880	138,481	147,898	157,955	168,696	111,804
Future revenue by source	3							
Property rates		10,351	10,500	10,700	11,770	12,947	14,242	9,179
Property rates - penalties & collection charges		—	—	—	—	—	—	—
Service charges - electricity revenue		31,109	32,000	33,000	36,300	39,930	43,923	28,308
Service charges - water revenue		7,413	7,500	7,550	8,305	9,136	10,049	6,477
Service charges - sanitation revenue		6,028	6,250	6,500	7,150	7,865	8,652	5,576
Service charges - refuse revenue		3,410	3,500	3,550	3,905	4,296	4,725	3,045
Service charges - other		—	—	—	—	—	—	—
Rental of facilities and equipment		330	335	340	374	411	453	292
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		58,641	60,085	61,640	67,804	74,584	82,043	52,876
Net Financial Implications		90,601	91,344	94,106	80,094	83,370	86,653	58,928

52. SA 36

FS183 Tswelopele - Supporting Table SA36 Detailed capital budget											
Municipal Vote/Capital project	Program/Project description	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
R thousand		6	3	3	Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality:											
<i>List all capital projects grouped by Municipal Vote</i>											
Administration	Equipment	Yes	Other Assets	Plant & equipment							
Sewerage	Construction of Sewerage Network	Yes	structure - Sanit	Transmission & Reticulation	23,400	19,399	5,661	5,749	6,015	7	new
Sports Grounds	Construction of Sports Grounds	Yes	Community	Sportsfields & stadia	4,809	3,504	2,610	2,700	2,750	3&5	Renewal
PMU	Furniture and Fittings	Yes	Community	furniture and other office equipmen	600	800	-	-	-		
Public Works	Paving of Roads	Yes	structure - Road tr	Roads, Pavements & Bridges	2,500	-	7,800	8,100	8,500		renewal
Public Works	Vehicles	Yes	Other Assets	Plant & equipment			-	-	-		
Electricity	Network	Yes	structure - Elect	Transmission & Reticulation			-	-	-		
Electricity	Network	Yes	structure - We	Transmission & Reticulation			-	-	-		
Electricity	Vehicles	Yes	Other Assets	General vehicles			-	-	-		
Cemtries	Equipment	Yes	Other Assets	Plant & equipment			-	-	-		
Council General	Motor Vehicles (Speaker and Mayor)	Yes	Other Assets	General vehicles	-	1,100	-	-	-		
Parent Capital expenditure							16,071	16,549	17,265		

53. SA 37

FS183 Tswelopele - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework			
							Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand							Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>			<i>Examples</i>	<i>Examples</i>								
n/a												
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												