

TSWELOPELE LOCAL MUNICIPALITY

FS 183

CIVIC CENTRE, BOSMAN STREET

BULTFONTEIN, 9670

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www.tswelopele.gov.za

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

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PART 1

1. Mayoral Report by Cllr. Matsholo

2. Budget resolution by Council

3. Executive summary

Tswelopele local municipality budget process started in August 2017, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as majority of its revenue is made up of equitable shares and some other grants, i.e. Financial management 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 67 240 000

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 39 .5 million.

National Treasury MFMA circulars were used to guide in the compilation of the 2018/2019 Medium Term revenue and expenditure framework,

The following budget principles and guidelines informed the compilation of the 2018/2019 Medium Term revenue and expenditure framework:

- 2017/2018 MFMA Section 72 report – mid-term assessment report
- 2017/2018 Adjustment Budget
- Average CPI from 1 March 2017 to 28 February 2018.

Total revenue is anticipated to grow in the mid-term, the growth in the mid-term due to tariff increases,

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 – Job creation through MIG and EPWP
- Provincial priority
 - Fighting Poverty

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

3.1. Operating revenue overview

Tswelopele Local Municipality has implemented revenue enhancement strategy.

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 as amended
- Municipality's indigent policy
- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage
- Targeted revenue collection rate of 85% of the billed revenue

The table in the next page summarises the 2018/2019 revenue by source:

As it can be seen from the table below, the revenue of the Municipality will increase in the Medium term, the main contributor is revenue from National Transfers (Grants):

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	13 502	15 085	15 854	17 000	17 000	17 000	17 000	18 085	19 893	21 882
Service charges - electricity revenue	2	22 099	26 361	31 319	34 241	34 241	34 241	34 241	36 415	40 057	44 063
Service charges - water revenue	2	4 792	6 127	5 843	8 155	8 155	8 155	8 155	8 677	9 544	10 499
Service charges - sanitation revenue	2	5 782	6 427	6 831	6 631	6 631	6 631	6 631	6 700	7 370	8 107
Service charges - refuse revenue	2	3 862	4 284	4 526	4 200	4 200	4 200	4 200	4 467	4 913	5 405
Service charges - other		491	748	758	512	512	512	512	–	–	–
Rental of facilities and equipment		734	1 133	620	500	500	500	500	647	712	783
Interest earned - external investments		1 244	1 604	702	1 000	1 000	1 000	1 000	600	660	726
Interest earned - outstanding debtors		41	49	20	50	50	50	50	1 000	1 100	1 210
Dividends received		374	301	274	40	40	40	40	50	55	61
Fines, penalties and forfeits		10	66	28	60	60	60	60	40	44	48
Licences and permits		–	–	–	–	–	–	–	80	88	97
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		68 903	67 994	62 528	62 602	62 602	62 602	62 602	68 417	75 259	82 785
Other revenue	2	1 055	1 051	1 135	2 156	2 156	2 156	2 156	3 114	3 425	3 768
Gains on disposal of PPE		–	–	–	4 250	4 250	4 250	4 250	–	–	–
Total Revenue (excluding capital transfers and contributions)		122 890	131 231	130 436	141 397	141 397	141 397	141 397	148 292	163 121	179 433

Table 2: Grants

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		65 094	61 819	60 553	62 527	62 527	62 527	69 989	75 300	80 757
Local Government Equitable Share		62 071	58 946	57 728	59 702	59 702	59 702	67 019	73 330	78 787
Finance Management		1 800	1 800	1 825	1 825	1 825	1 825	1 970	1 970	1 970
EPWP Incentive		1 223	1 073	1 000	1 000	1 000	1 000	1 000	-	-
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		50	50	50	50	50	50	50	50	50
Lejweleputswa		50	50	50	50	50	50	50	50	50
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	65 144	61 869	60 603	62 577	62 577	62 577	70 039	75 350	80 807

Total grants received will increase in 2018/2019 due to the increase in equitable share allocation and they will also increase in 2019/2020.

Different components of revenue will be discussed below:

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 about 1350 households and the rest are serviced by Eskom. The Municipality buys bulk electricity from Eskom to sell to these households and businesses in Bultfontein and Hoopstad respectively.

National Energy regulator of South Africa (NERSA) approved an average increase of 6.84% for the municipality for the year 2017/2018.

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

3.1.2. Water

The project of installing water meters in Tikwana was initiated during 2016/2017 financial year. The intention is that the Townships should be billed based on consumption and not flat rate as is currently the case. Municipality needs to conduct the meter in order to determine whether the municipality will be able to bill on consumption base.

The Municipality proposed an increase of 6.38% 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 6.38% for sanitation from 1 July 2018 is proposed.

The following factors contributed to the proposed tariff:

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

3.1.4. Waste Removal

The proposed tariff increase for waste removal is 6.38%; the reason for this increase is due to the fact that this will only be the third 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 2017.

The municipality is proposing an increase of the tariffs on Property rates by 6.38% for all the properties.

3.2. Operating Expenditure Framework

The municipality budgeted for an expenditure budget of R 168 351 000 (including non-cash items of R 19 669 000) 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

The table below show the total budgeted expenditure:

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Expenditure By Type											
Employee related costs	2	52 326	57 697	58 385	59 122	59 122	59 122	59 122	63 594	69 953	76 949
Remuneration of councillors		4 441	4 663	4 783	6 135	6 135	6 135	6 135	6 563	7 219	7 941
Debt impairment	3	2 755	7 531	13 115	5 641	5 641	5 641	5 641	-	-	-
Depreciation & asset impairment	2	22 971	26 179	26 783	19 669	19 669	19 669	19 669	19 669	19 669	21 636
Finance charges		3 546	2 562	3 932	2 178	2 178	2 178	2 178	2 958	3 254	3 579
Bulk purchases	2	32 024	32 282	34 144	31 916	31 916	31 916	31 916	33 895	37 285	41 013
Other materials	8	7 065	6 460	7 782	8 324	8 324	8 324	8 324	8 340	9 174	10 091
Contracted services		23	27	38	1 000	1 000	1 000	1 000	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	29 816	28 587	33 070	32 640	32 640	32 640	32 640	33 332	36 666	40 332
Loss on disposal of PPE											
Total Expenditure		154 967	165 988	182 032	166 624	166 624	166 624	166 624	168 351	183 219	201 541

3.3. Analysis of Capital Budget

Tswelopele Local Municipality capital budget is funded through Municipal Infrastructure Grant, Regional Bulk Infrastructure Grant and Electricity demand Side Grant

The following are the major capital projects budgeted for:

- Construction of Toilet Structures & Sewer Reticulation and Connections
- Construction of sewerage network
- Upgrading of Sports fields
- Upgrading of Roads
- Upgrading of Electricity Network
- Upgrading of Water treatment plant
- Construction of High Mast Lights

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	13 502	15 085	15 854	17 000	17 000	17 000	17 000	18 065	19 893	21 882
Service charges	37 027	43 947	49 276	53 739	53 739	53 739	53 739	56 259	61 885	68 073
Investment revenue	1 244	1 604	702	1 000	1 000	1 000	1 000	600	660	726
Transfers recognised - operational	68 903	67 994	62 528	62 602	62 602	62 602	62 602	68 417	75 259	82 785
Other own revenue	2 214	2 600	2 076	7 056	7 056	7 056	7 056	4 931	5 424	5 967
Total Revenue (excluding capital transfers and contributions)	122 890	131 231	130 436	141 397	141 397	141 397	141 397	148 292	163 121	179 433
Employee costs	52 326	57 697	58 385	59 122	59 122	59 122	59 122	63 594	69 953	76 949
Remuneration of councillors	4 441	4 663	4 783	6 135	6 135	6 135	6 135	6 563	7 219	7 941
Depreciation & asset impairment	22 971	26 179	26 783	19 669	19 669	19 669	19 669	19 669	19 669	21 636
Finance charges	3 546	2 562	3 932	2 178	2 178	2 178	2 178	2 968	3 254	3 579
Materials and bulk purchases	39 089	38 742	41 926	40 240	40 240	40 240	40 240	42 235	46 459	51 104
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 594	36 145	46 223	39 280	39 280	39 280	39 280	33 332	36 666	40 332
Total Expenditure	154 967	165 988	182 032	166 624	166 624	166 624	166 624	168 351	183 219	201 541
Surplus/(Deficit)	(32 077)	(34 757)	(51 595)	(25 227)	(25 227)	(25 227)	(25 227)	(20 059)	(20 098)	(22 108)
Transfers and subsidies - capital (monetary allocations)	24 378	33 794	33 835	51 704	51 704	51 704	51 704	43 870	39 688	22 095
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 699)	(964)	(17 761)	26 477	26 477	26 477	26 477	23 811	19 590	(13)
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 699)	(964)	(17 761)	26 477	26 477	26 477	26 477	23 811	19 590	(13)
Capital expenditure & funds sources										
Capital expenditure	27 584	32 306	33 331	51 964	51 964	51 964	51 964	23 374	22 064	16 922
Transfers recognised - capital	25 417	12 186	30 771	51 704	51 704	51 704	51 704	23 245	22 064	16 922
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 167	1 901	2 560	260	260	260	260	129	-	-
Total sources of capital funds	27 584	14 087	33 331	51 964	51 964	51 964	51 964	23 374	22 064	16 922
Financial position										
Total current assets	22 251	22 467	28 447	7 550	7 550	7 550	31 728	8 550	10 580	11 163
Total non current assets	472 900	581 522	585 114	526 294	526 294	526 294	585 114	594 800	651 880	714 668
Total current liabilities	37 544	37 108	68 106	24 862	24 862	24 862	67 873	61 000	67 000	73 800
Total non current liabilities	31 568	27 052	25 820	20 280	20 280	20 280	25 820	25 560	24 565	23 995
Community wealth/Equity	426 039	539 829	519 635	488 702	488 702	488 702	521 398	516 790	570 895	628 036
Cash flows										
Net cash from (used) operating	21 746	24 435	32 354	44 152	44 152	44 152	8 399	32 329	26 993	8 130
Net cash from (used) investing	(28 729)	(26 719)	(32 789)	(47 714)	(47 714)	(47 714)	(47 714)	(43 870)	(39 688)	(22 095)
Net cash from (used) financing	484	149	(487)	(830)	(830)	(830)	(357)	-	-	-
Cash/cash equivalents at the year end	6 355	4 221	3 300	3 558	3 558	3 558	(36 372)	(11 541)	(24 237)	(36 202)
Cash backing/surplus reconciliation										
Cash and investments available	6 640	3 780	1 807	3 520	3 520	3 520	185	3 250	4 750	4 750
Application of cash and investments	22 392	18 366	45 740	410	410	410	55 378	55 767	61 344	67 478
Balance - surplus (shortfall)	(15 751)	(14 585)	(43 932)	3 110	3 110	3 110	(55 193)	(52 517)	(56 594)	(62 728)
Asset management										
Asset register summary (MDV)	-	-	-	-	-	-	-	-	-	0
Depreciation	-	(26 179)	(26 783)	(17 169)	(17 169)	(17 169)	-	-	-	0
Renewal of Existing Assets	-	-	-	35 712	35 712	35 712	-	-	-	0
Repairs and Maintenance	7 065	6 460	7 782	8 324	8 324	8 324	8 340	9 174	9 174	9 091

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		83 828	88 187	89 567	27 341	27 341	27 341	35 282	38 810	42 691
Executive and council		8 055	1 079	6	5 880	5 880	5 880	4 828	5 310	5 841
Finance and administration		75 774	87 108	89 561	21 461	21 461	21 461	30 454	33 500	36 850
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 688	406	133	5 053	5 053	5 053	4 111	4 523	4 975
Community and social services		92	402	128	2 666	2 666	2 666	2 272	2 499	2 749
Sport and recreation		5 596	3	5	562	562	562	15	17	18
Public safety		-	1	-	1 825	1 825	1 825	1 825	2 007	2 208
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 421	16 433	576	7 388	7 388	7 388	135	149	163
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 421	16 433	576	7 388	7 388	7 388	135	149	163
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		55 330	59 999	73 995	153 320	153 320	153 320	108 764	119 640	131 604
Energy sources		22 681	26 779	34 092	65 320	65 320	65 320	54 664	60 131	66 144
Water management		4 792	22 508	28 546	46 754	46 754	46 754	22 241	24 465	26 912
Waste water management		23 994	6 427	6 831	28 788	28 788	28 788	19 135	21 048	23 153
Waste management		3 862	4 284	4 526	12 458	12 458	12 458	12 723	13 996	15 395
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	147 267	165 025	164 271	193 102	193 102	193 102	148 292	163 121	179 433
Expenditure - Functional										
<i>Governance and administration</i>		47 185	50 804	40 702	46 328	46 328	46 328	50 926	56 019	61 621
Executive and council		11 772	13 481	14 300	14 955	14 955	14 955	18 043	19 848	21 832
Finance and administration		35 413	37 323	26 402	31 373	31 373	31 373	32 883	36 172	39 789
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		14 523	17 410	19 942	15 888	15 888	15 888	12 372	13 610	14 971
Community and social services		11 821	13 170	14 017	13 837	13 837	13 837	9 868	10 854	11 940
Sport and recreation		706	2 281	4 325	127	127	127	107	118	129
Public safety		1 996	1 959	1 600	1 924	1 924	1 924	2 398	2 638	2 901
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25 411	20 257	24 127	20 682	20 682	20 682	14 066	15 472	17 019
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		25 411	20 257	24 127	20 682	20 682	20 682	14 066	15 472	17 019
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		67 848	77 517	97 261	83 726	83 726	83 726	71 317	78 449	86 294
Energy sources		31 836	31 265	41 130	36 103	36 103	36 103	35 464	39 010	42 911
Water management		12 376	19 323	19 892	18 878	18 878	18 878	13 926	15 318	16 850
Waste water management		14 177	17 562	22 384	17 206	17 206	17 206	12 548	13 803	15 183
Waste management		9 458	9 368	13 855	11 540	11 540	11 540	9 380	10 318	11 350
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	154 967	165 988	182 032	166 624	166 624	166 624	148 682	163 550	179 905
Surplus/(Deficit) for the year		(7 699)	(964)	(17 761)	26 478	26 478	26 478	(390)	(429)	(472)

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive and Council		8 055	1 079	6	5 880	5 880	5 880	4 828	5 310	5 841
Vote 2 - Budget and Treasury Office		75 103	86 283	88 914	19 945	19 945	19 945	29 842	32 826	36 109
Vote 3 - Community and Social Services		92	402	128	2 666	2 666	2 666	2 272	2 499	2 749
Vote 4 - Public Safety		-	1	-	1 825	1 825	1 825	1 825	2 007	2 208
Vote 5 - Sport and Recreation		5 596	3	5	562	562	562	15	17	18
Vote 6 - Waste Management		3 862	4 284	4 526	12 458	12 458	12 458	12 723	13 996	15 395
Vote 7 - Waste Water Management		23 994	6 427	6 831	28 788	28 788	28 788	19 135	21 048	23 153
Vote 8 - Road Transport		2 421	16 433	576	7 388	7 388	7 388	135	149	163
Vote 9 - Water		4 792	22 508	28 546	46 754	46 754	46 754	22 241	24 465	26 912
Vote 10 - Electricity		22 681	26 779	34 092	65 320	65 320	65 320	54 664	60 131	66 144
Vote 11 - Corporate Services		671	826	647	1 516	1 516	1 516	612	673	741
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	147 267	165 025	164 271	193 102	193 102	193 102	148 292	163 121	179 433
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		11 772	13 481	14 300	14 955	14 955	14 955	18 043	19 848	21 832
Vote 2 - Budget and Treasury Office		22 656	25 713	16 513	20 971	20 971	20 971	22 416	24 657	27 123
Vote 3 - Community and Social Services		12 757	11 610	9 890	10 402	10 402	10 402	10 467	11 514	12 666
Vote 4 - Public Safety		1 996	1 959	1 600	1 924	1 924	1 924	2 398	2 638	2 901
Vote 5 - Sport and Recreation		706	2 281	4 325	127	127	127	107	118	129
Vote 6 - Waste Management		9 458	9 368	13 855	11 540	11 540	11 540	9 380	10 318	11 350
Vote 7 - Waste Water Management		14 177	17 562	22 384	17 206	17 206	17 206	12 548	13 803	15 183
Vote 8 - Road Transport		25 411	20 257	24 127	20 682	20 682	20 682	14 066	15 472	17 019
Vote 9 - Water		12 376	19 323	19 892	18 878	18 878	18 878	13 926	15 318	16 850
Vote 10 - Electricity		31 836	31 265	41 130	36 103	36 103	36 103	35 464	39 010	42 911
Vote 11 - Corporate Services		11 821	13 170	14 017	13 837	13 837	13 837	9 868	10 854	11 940
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	154 967	165 988	182 032	166 624	166 624	166 624	148 682	163 550	179 905
Surplus/(Deficit) for the year	2	(7 699)	(964)	(17 761)	26 478	26 478	26 478	(390)	(429)	(472)

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	13 502	15 085	15 854	17 000	17 000	17 000	17 000	18 085	19 893	21 882
Service charges - electricity revenue	2	22 099	26 361	31 319	34 241	34 241	34 241	34 241	36 415	40 057	44 063
Service charges - water revenue	2	4 792	6 127	5 843	8 155	8 155	8 155	8 155	8 677	9 544	10 499
Service charges - sanitation revenue	2	5 782	6 427	6 831	6 631	6 631	6 631	6 631	6 700	7 370	8 107
Service charges - refuse revenue	2	3 862	4 284	4 526	4 200	4 200	4 200	4 200	4 467	4 913	5 405
Service charges - other		491	748	758	512	512	512	512	-	-	-
Rental of facilities and equipment		734	1 133	620	500	500	500	500	647	712	783
Interest earned - external investments		1 244	1 604	702	1 000	1 000	1 000	1 000	600	660	726
Interest earned - outstanding debtors		41	49	20	50	50	50	50	1 000	1 100	1 210
Dividends received		374	301	274	40	40	40	40	50	55	61
Fines, penalties and forfeits		10	66	28	60	60	60	60	40	44	48
Licences and permits		-	-	-	-	-	-	-	80	88	97
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		68 903	67 994	62 528	62 602	62 602	62 602	62 602	68 417	75 259	82 785
Other revenue	2	1 055	1 051	1 135	2 156	2 156	2 156	2 156	3 114	3 425	3 768
Gains on disposal of PPE		-	-	-	4 250	4 250	4 250	4 250	-	-	-
Total Revenue (excluding capital transfers and contributions)		122 890	131 231	130 436	141 397	141 397	141 397	141 397	148 292	163 121	179 433
Expenditure By Type											
Employee related costs	2	52 326	57 697	58 385	59 122	59 122	59 122	59 122	63 594	69 953	76 949
Remuneration of councillors		4 441	4 663	4 783	6 135	6 135	6 135	6 135	6 563	7 219	7 941
Debt impairment	3	2 755	7 531	13 115	5 641	5 641	5 641	5 641	-	-	-
Depreciation & asset impairment	2	22 971	26 179	26 783	19 669	19 669	19 669	19 669	19 669	19 669	21 636
Finance charges		3 546	2 562	3 932	2 178	2 178	2 178	2 178	2 958	3 254	3 579
Bulk purchases	2	32 024	32 282	34 144	31 916	31 916	31 916	31 916	33 895	37 285	41 013
Other materials	8	7 065	6 460	7 782	8 324	8 324	8 324	8 324	8 340	9 174	10 091
Contracted services		23	27	38	1 000	1 000	1 000	1 000	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	29 816	28 587	33 070	32 640	32 640	32 640	32 640	33 332	36 666	40 332
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		154 967	165 988	182 032	166 624	166 624	166 624	166 624	168 351	183 219	201 541

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	2 020	180
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	2 989	1 709
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	8 679	7 150	1 377
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		-	-	-	-	-	-	-	10 973	8 954	450
Vote 8 - Road Transport		-	-	-	-	-	-	-	3 593	950	13 206
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	7	-	-	-	-	-	-	-	23 245	22 064	16 922
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		1 959	20 120	2 001	90	90	90	90	-	-	-
Vote 2 - Budget and Treasury Office		132	-	387	50	50	50	50	-	-	-
Vote 3 - Community and Social Services		76	-	171	-	-	-	-	-	-	-
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	7 472	552	552	552	552	-	-	-
Vote 6 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Waste Water Management		21 313	-	11 244	9 822	9 822	9 822	9 822	-	-	-
Vote 8 - Road Transport		3 668	948	5 665	6 430	6 430	6 430	6 430	-	-	-
Vote 9 - Water		-	9 804	4 472	25 020	25 020	25 020	25 020	-	-	-
Vote 10 - Electricity		436	1 434	1 918	10 000	10 000	10 000	10 000	-	-	-
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		27 584	32 306	33 331	51 964	51 964	51 964	51 964	-	-	-
Total Capital Expenditure - Vote		27 584	32 306	33 331	51 964	51 964	51 964	51 964	23 245	22 064	16 922

FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		4 650	2 544	1 215	1 500	1 500	1 500	1 641	1 500	3 000	3 000
Call investment deposits	1	1 706	1 678	2 085	1 750	1 750	1 750	1 750	1 750	1 750	1 750
Consumer debtors	1	9 438	14 928	18 758	4 000	4 000	4 000	23 336	5 000	5 500	6 050
Other debtors		5 917	2 637	5 759				4 369			
Current portion of long-term receivables											
Inventory	2	540	680	631	300	300	300	631	300	330	363
Total current assets		22 251	22 467	28 447	7 550	7 550	7 550	31 728	8 550	10 580	11 163
Non current assets											
Long-term receivables											
Investments		972	948	953	1 100	1 100	1 100				
Investment property		23 197	22 858	22 518	24 000	24 000	24 000	22 518	24 000	24 000	24 000
Investment in Associate											
Property, plant and equipment	3	446 476	554 542	560 771	499 394	499 394	499 394	560 771	570 000	627 000	689 700
Agricultural											
Biological		2 254	3 174	871	1 800	1 800	1 800	871	800	880	968
Intangible											
Other non-current assets								953			
Total non current assets		472 900	581 522	585 114	526 294	526 294	526 294	585 114	594 800	651 880	714 668
TOTAL ASSETS		495 151	603 989	613 561	533 844	533 844	533 844	616 841	603 350	662 460	725 831
LIABILITIES											
Current liabilities											
Bank overdraft	1	687	1 390	2 446	830	830	830	3 206			
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		783	933	1 051				1 051	1 000	1 000	1 200
Trade and other payables	4	34 064	33 972	63 849	4 000	4 000	4 000	63 615	60 000	66 000	72 600
Provisions		2 010	814	760	20 032	20 032	20 032				
Total current liabilities		37 544	37 108	68 106	24 862	24 862	24 862	67 873	61 000	67 000	73 800
Non current liabilities											
Borrowing		10 622	10 344	8 914	9 480	9 480	9 480	16 160	15 060	13 960	12 860
Provisions		20 946	16 708	16 906	10 800	10 800	10 800	9 661	10 500	10 605	11 135
Total non current liabilities		31 568	27 052	25 820	20 280	20 280	20 280	25 820	25 560	24 565	23 995
TOTAL LIABILITIES		69 112	64 161	93 926	45 142	45 142	45 142	93 693	86 560	91 565	97 795
NET ASSETS	5	426 039	539 829	519 635	488 702	488 702	488 702	523 148	516 790	570 895	628 036
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		426 039	539 829	519 635	488 702	488 702	488 702	521 398	516 790	570 895	628 036
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	426 039	539 829	519 635	488 702	488 702	488 702	521 398	516 790	570 895	628 036

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			12 085	11 235	15 300	15 300	15 300	3 949	15 372	16 909	18 600
Service charges		38 560	40 344	35 974	47 905	47 905	47 905	10 354	47 820	52 602	57 862
Other revenue		1 247	2 063	2 231	2 767	2 767	2 767	7 551	3 881	4 269	4 696
Government - operating	1	101 508	71 291	73 024	62 602	62 602	62 602	26 777	68 417	75 259	82 785
Government - capital	1		28 425	22 704	51 704	51 704	51 704	8 405	43 870	39 688	22 095
Interest		1 979	2 736	1 322	1 500	1 500	1 500	57	1 600	1 760	1 936
Dividends		41	49	20	50	50	50	202	50	55	61
Payments											
Suppliers and employees		(118 045)	(130 103)	(110 133)	(136 636)	(136 636)	(136 636)	(47 909)	(148 682)	(163 550)	(179 905)
Finance charges		(3 544)	(2 456)	(4 023)	(1 040)	(1 040)	(1 040)	(647)	-	-	-
Transfers and Grants	1							(340)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 746	24 435	32 354	44 152	44 152	44 152	8 399	32 329	26 993	8 130
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(1 139)	1 092	569	4 250	4 250	4 250	4 250	-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments			4 495	(26)					-	-	-
Payments											
Capital assets		(27 584)	(32 306)	(33 331)	(51 964)	(51 964)	(51 964)	(51 964)	(43 870)	(39 688)	(22 095)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28 723)	(26 719)	(32 789)	(47 714)	(47 714)	(47 714)	(47 714)	(43 870)	(39 688)	(22 095)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		484	149	(487)	(830)	(830)	(830)	(357)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		484	149	(487)	(830)	(830)	(830)	(357)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(6 493)	(2 134)	(922)	(4 392)	(4 392)	(4 392)	(39 672)	(11 541)	(12 695)	(13 965)
Cash/cash equivalents at the year begin:	2	12 848	6 355	4 222	7 950	7 950	7 950	3 300	-	(11 541)	(24 237)
Cash/cash equivalents at the year end:	2	6 355	4 221	3 300	3 558	3 558	3 558	(36 372)	(11 541)	(24 237)	(38 202)

FS 601 Swinepole - Table A0 Cash backed reserves/accumulated surplus reconciliation

Description	Ref:	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
Cash and investments available											
Cash/equivalents at the year end	1	6,555	4,221	3,300	3,559	3,558	3,559	(36,372)	(11,541)	(24,227)	(38,202)
Other current investments > 90 days	2	(687)	(1,393)	(2,446)	(1,139)	(1,138)	(1,138)	36,557	14,791	28,987	42,952
Non current assets - Investments	1	972	948	953	1,100	1,100	1,100	-	-	-	-
Cash and investments available:		6,840	3,780	1,807	3,520	3,520	3,520	185	3,250	4,750	4,750
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	22,392	18,366	45,740	410	410	410	55,378	55,767	61,344	67,478
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		22,392	18,366	45,740	410	410	410	55,378	55,767	61,344	67,478
Surplus/(shortfall)		(15,551)	(14,586)	(43,932)	3,110	3,110	3,110	(55,493)	(52,517)	(56,594)	(62,728)

R thousand	Description	Ref	Current Year 2017/18						2018/19 Medium Term Expenditure Framework				
			Audited Outcome 2014/15	Audited Outcome 2015/16	Audited Outcome 2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
	CAPITAL EXPENDITURE												
	CAPITAL NEW ASSETS												
	Roads Infrastructure	1	27 984	32 306	33 331	16 252	16 252	16 252	22 166	2 297			
	Storm water Infrastructure		3 668	948	5 665	6 430	6 430	6 430	3 593	950			
	Electrical Infrastructure		—	1 434	1 918	—	—	—	—	—			
	Water Supply Infrastructure		436	9 804	4 472	—	—	—	—	—			
	Sanitation Infrastructure		21 313	—	11 244	9 822	9 822	9 822	10 973	1 347			
	Rail Infrastructure		—	—	—	—	—	—	—	—			
	Coastal Infrastructure		—	—	—	—	—	—	—	—			
	Information and Communication Infrastructure		—	—	—	—	—	—	—	—			
	Infrastructure		25 477	12 166	23 299	16 252	16 252	16 252	14 566	2 297			
	Community Facilities		—	—	169	—	—	—	7 600	—			
	Sport and Recreation Facilities		—	—	7 472	—	—	—	—	—			
	Community Assets		—	—	—	—	—	—	—	—			
	Heritage Assets		—	—	—	—	—	—	—	—			
	Revenue Generating		—	—	—	—	—	—	—	—			
	Non-revenue Generating		—	—	—	—	—	—	—	—			
	Investment Properties		371	19 720	1 629	—	—	—	—	—			
	Operational Buildings		—	—	—	—	—	—	—	—			
	Housing		—	—	—	—	—	—	—	—			
	Other Assets		371	19 720	1 629	—	—	—	—	—			
	Biological or Cultivated Assets		—	—	—	—	—	—	—	—			
	Services		—	—	—	—	—	—	—	—			
	Licences and Rights		—	—	—	—	—	—	—	—			
	Intangible Assets		—	—	—	—	—	—	—	—			
	Computer Equipment		—	—	—	—	—	—	—	—			
	Furniture and Office Equipment		—	—	—	—	—	—	—	—			
	Machinery and Equipment		—	—	—	—	—	—	—	—			
	Transport Assets		—	—	—	—	—	—	—	—			
	Libraries		—	—	—	—	—	—	—	—			
	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—			
	Total Upgrading of Existing Assets	6	—	—	—	—	—	—	—	—			
	Roads Infrastructure		—	—	—	—	—	—	—	—			
	Storm water Infrastructure		—	—	—	—	—	—	—	—			
	Electrical Infrastructure		—	—	—	—	—	—	—	—			
	Water Supply Infrastructure		—	—	—	—	—	—	—	—			
	Sanitation Infrastructure		—	—	—	—	—	—	—	—			
	Solid Waste Infrastructure		—	—	—	—	—	—	—	—			
	Rail Infrastructure		—	—	—	—	—	—	—	—			
	Coastal Infrastructure		—	—	—	—	—	—	—	—			
	Information and Communication Infrastructure		—	—	—	—	—	—	—	—			
	Infrastructure		—	—	—	—	—	—	—	—			
	Community Facilities		—	—	—	—	—	—	—	—			
	Sport and Recreation Facilities		—	—	—	—	—	—	—	—			
	Community Assets		—	—	—	—	—	—	—	—			
	Heritage Assets		—	—	—	—	—	—	—	—			
	Revenue Generating		—	—	—	—	—	—	—	—			
	Non-revenue Generating		—	—	—	—	—	—	—	—			
	Investment Properties		—	—	—	—	—	—	—	—			
	Operational Buildings		—	—	—	—	—	—	—	—			
	Housing		—	—	—	—	—	—	—	—			
	Other Assets		—	—	—	—	—	—	—	—			
	Biological or Cultivated Assets		—	—	—	—	—	—	—	—			
	Services		—	—	—	—	—	—	—	—			
	Licences and Rights		—	—	—	—	—	—	—	—			
	Intangible Assets		—	—	—	—	—	—	—	—			
	Computer Equipment		—	—	—	—	—	—	—	—			
	Furniture and Office Equipment		—	—	—	—	—	—	—	—			
	Machinery and Equipment		—	—	—	—	—	—	—	—			
	Transport Assets		—	—	—	—	—	—	—	—			
	Libraries		—	—	—	—	—	—	—	—			
	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—			
	Total Capital Expenditure	4	3 668	948	5 665	6 430	6 430	6 430	3 593	950			
	Roads Infrastructure		—	—	—	—	—	—	—	—			
	Storm water Infrastructure		436	1 434	1 918	10 000	10 000	10 000	—	—			
	Electrical Infrastructure		—	9 804	4 472	25 020	25 020	25 020	—	—			
	Water Supply Infrastructure		21 313	—	11 244	9 822	9 822	9 822	10 973	1 347			
	Sanitation Infrastructure		—	—	—	—	—	—	—	—			
	Solid Waste Infrastructure		—	—	—	—	—	—	—	—			
	Rail Infrastructure		—	—	—	—	—	—	—	—			
	Coastal Infrastructure		—	—	—	—	—	—	—	—			
	Information and Communication Infrastructure		—	—	—	—	—	—	—	—			
	Infrastructure		25 477	12 166	23 299	16 252	16 252	16 252	14 566	2 297			
	Community Facilities		—	—	169	—	—	—	8 679	150			
	Sport and Recreation Facilities		—	—	7 472	—	—	—	—	—			
	Community Assets		—	—	—	—	—	—	—	—			
	Heritage Assets		—	—	—	—	—	—	—	—			
	Revenue Generating		—	—	—	—	—	—	—	—			
	Non-revenue Generating		371	19 720	1 629	—	—	—	—	—			
	Investment Properties		—	—	—	—	—	—	—	—			
	Operational Buildings		—	—	—	—	—	—	—	—			
	Housing		—	—	—	—	—	—	—	—			
	Other Assets		371	19 720	1 629	—	—	—	—	—			
	Biological or Cultivated Assets		—	—	—	—	—	—	—	—			
	Services		—	—	—	—	—	—	—	—			
	Licences and Rights		—	—	—	—	—	—	—	—			
	Intangible Assets		—	—	—	—	—	—	—	—			
	Computer Equipment		—	—	—	—	—	—	—	—			
	Furniture and Office Equipment		—	—	—	—	—	—	—	—			
	Machinery and Equipment		—	—	—	—	—	—	—	—			
	Transport Assets		—	—	—	—	—	—	—	—			
	Libraries		—	—	—	—	—	—	—	—			
	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—			
	Total Capital Expenditure - Asset class		27 584	32 306	33 331	51 964	51 964	51 964	23 245	2 447	637		

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 functional 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 6.38% on electricity tariffs
 - b. An increase of 6.38% on refuse, 6.38% on sewerage and 6.38% on water tariffs
 - c. 6.38% 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 40.5% 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 2018/19 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.

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.

Due to the size of the municipality, the functions of the Budget Steering Committee are performed by the Finance Committee and 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 2017) 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 2017.

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 2017, 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 2018 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.

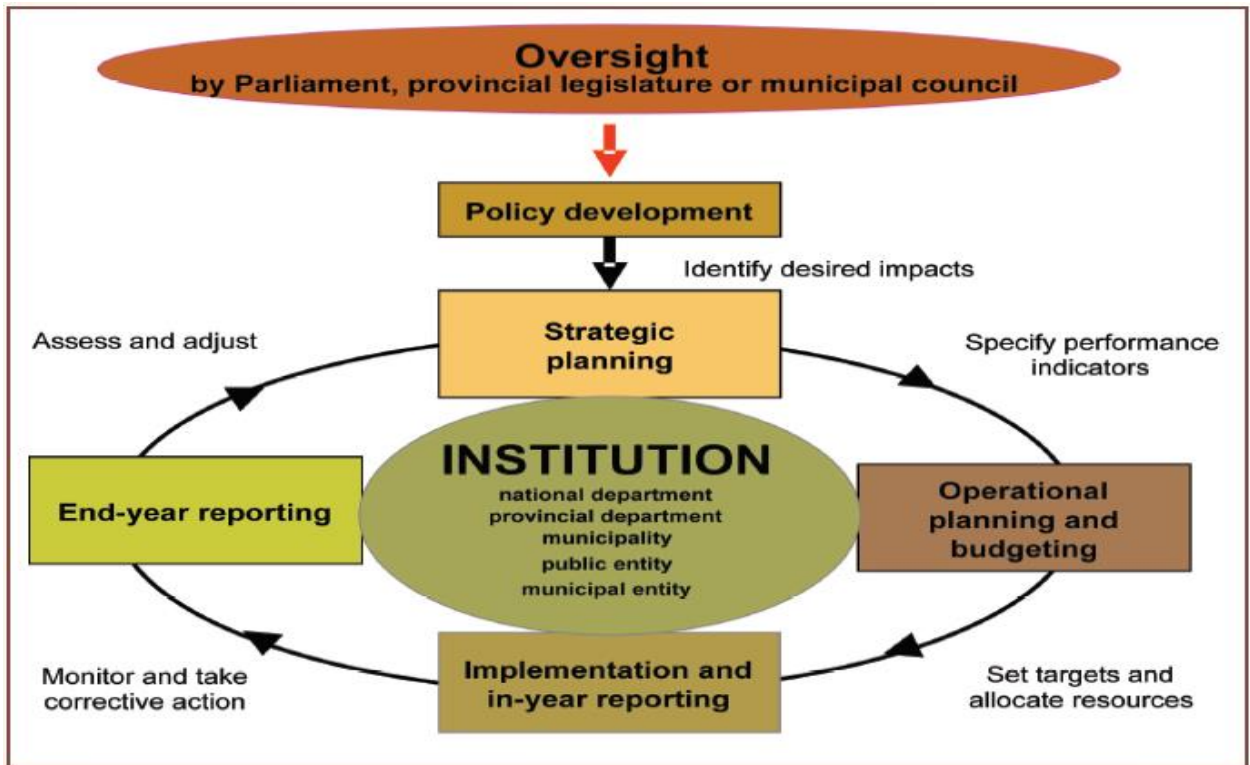
Over the years, Auditor General has been raising exceptions that the Integrated Development Plan and Annual Budget are not aligned to each other. Furthermore, the Key Performance Indicators were not measurable and with no target dates. The performance management system is also not effective at the municipality 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 2018/19 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.

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 - Planning and Reporting Cycle



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 2018/2019

- ***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 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 Municipality aims to increase the collection rate to 90% by the end of 2019/2020 Financial Year

Despite a credible policy that has been adopted by Municipal Council for the 2017/18 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 2016/2017 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.

SCM Policy was reviewed for 2016/2017 financial year.

4.4. Budget and Virement Policy

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 2016/17 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 arisen to increase the tariff with rate higher than the inflation to catch up with the years where increases were not implemented.

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 2016/17 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.

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 R 60 million, and it is in the light of the above that the policy was reviewed.

4.10. Related Policies

Municipality has also reviewed the following policies which have direct impact on the Annual Budget of the Municipality:

- Customer Care Policy

- Deposit Policy
- Petty Cash Policy
- MFMA delegations Policy

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 6.36%, Refuse 6.36%, water 6.38%, Electricity 6.38% and property rates 6.38%. Salaries are budgeted for an increase of 8%, this is informed by South African Local Bargaining Council collective agreement on salaries, the agreement was concluded in 2016, and it is effective until 2019. 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 2018 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 148 million and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 43.8 million, and is funded from:

- Municipal Infrastructure Grant
- Regional Bulk Infrastructure Grant
- Electricity demand grant

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 1 970 000, the condition of the grant is that the municipality must appoint five (5) financial interns, the municipality has appointed Six (6) interns and the stipends will be R 720 000, the grant is used for training of the municipal budget and treasury office officials, the grant will also be used to fund Standard chart of account (SCOA) Project.

- **Municipal infrastructure grant**

The total allocation is R 23 873 000 and this amount will be spent on the following projects:

- Upgrading of water treatment plan – Tikwana
- Construction of a 2km paved road and stormwater
- Upgrading of Sportsfields – Tikwana
- Upgrading of Sportsfields – Hoopstad
- Construction of Toilet Structures & Sewer Reticulation and Connections – Tikwana
- Construction of cricket pitch

- **Expanded Public Works Grant**

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

- **Regional Bulk Infrastructure Grant**

A total of R 20 000 000 has been allocated for rehabilitation of waste treatment plant in both Hoopstad and Bultfontein.

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	Current Year 2017/18					2018/19 Medium Term Revenue & Expenditure Framework			
		2014/15	2015/16	2016/17	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets										
Water:										
Piped water inside dwelling	1	7 650	7 650	7 650	7 650	7 650	7 650	7 650	7 650	7 650
Piped water inside yard (but not in dwelling)		14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044	14 044
Using public tap (at least min.service level)	2	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264	1 264
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		22 958	22 958	22 958	22 958	22 958	22 958	22 958	22 958	22 958
Using public tap (< min.service level)	3	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028
Total number of households	5	23 986	23 986	23 986	23 986	23 986	23 986	23 986	23 986	23 986
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		18 426	18 426	23 984	23 984	23 984	23 984	23 984	23 984	23 984
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit/toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		18 426	18 426	23 984	23 984	23 984	23 984	23 984	23 984	23 984
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	18 426	18 426	23 984	23 984	23 984	23 984	23 984	23 984	23 984
Energy:										
Electricity (at least min.service level)		22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042	22 042
Refuse:										
Removed at least once a week		17 822	17 822	17 822	17 822	17 822	17 822	17 822	17 822	17 822
<i>Minimum Service Level and Above sub-total</i>		17 822	17 822	17 822	17 822	17 822	17 822	17 822	17 822	17 822
Removed less frequently than once a week		86	86	86	86	86	86	86	86	86
Using communal refuse dump		170	170	170	170	170	170	170	170	170
Using own refuse dump		3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270
Other rubbish disposal		2 078	2 078	2 078	2 078	2 078	2 078	2 078	2 078	2 078
No rubbish disposal		558	558	558	558	558	558	558	558	558
<i>Below Minimum Service Level sub-total</i>		6 162	6 162	6 162	6 162	6 162	6 162	6 162	6 162	6 162
Total number of households	5	23 984	23 984	23 984	23 984	23 984	23 984	23 984	23 984	23 984
Households receiving Free Basic Service	7	11 921	11 500	11 500	11 992	11 992	11 992	11 992	11 992	11 992
Water (6 kilolites per household per month)		2 900	3 215	3 900	4 980	4 980	4 980	4 980	4 980	4 980
Sanitation (free minimum level service)		11 021	11 500	11 500	4 980	4 980	4 980	4 980	4 980	4 980
Electricity/other energy (50kwh per household per month)		2 900	3 215	3 900	4 980	4 980	4 980	4 980	4 980	4 980
Cost of Free Basic Services provided - Formal Settlements (R'000)	8	2 777	2 944	2 805	3 086	3 394	3 724	3 734	3 734	3 734
Water (6 kilolites per indigent household per month)		1 390	1 685	2 261	3 044	3 044	3 044	3 044	3 044	3 044
Sanitation (free sanitation service to indigent households)		5 248	6 035	6 518	3 705	3 705	3 705	3 705	3 705	3 705
Electricity/other energy (50kwh per indigent household per month)		925	1 128	1 505	2 116	2 116	2 116	2 116	2 116	2 116
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		10 339	11 801	13 088	11 930	12 239	12 588	12 598	12 598	12 598

Every household is receives 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.

9. Councillor and board members allowance and employee benefits

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 2018/19 financial year is R 89 995 000 and this amount will be spent on the following major projects:

- Construction of paved road and storm water: Phahameng
- Upgrading of Sportsfields: Tikwana/Hoopstad
- Upgrading of Sportsfields: Phahameng
- Construction of Cricket Sport facility: Phahameng
- Fencing of Cemeteries: Phahameng
- Construction of Toilet Structures: Phahameng
- Construction of high master lights: Tikwana
- Construction of Multi-purpose Courts, Mini Soccer Fields and Play grounds: Tikwana and Phahameng
- Construction of Toilet Structures & Sewer Reticulation and Connections – Tikwana

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 were tabled to council together with the Budget of the municipality

8. Approval of the annual budget

The Annual budget of the Municipality was tabled to council.

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. Tariffs

Vote Number	Details	2017/2018 Tariffs	2018/2019 Tariffs
<u>ELECTRICITY</u>			
		Weighted average increase of	Increase of 6.85%
0550 / 0413 / 0000	<u>DOMESTIC</u>	Increase of 1.88%	AS PER NERSA GUIDELINES
	Levy		
	Metered Consumption		
	Inclining Block Tariff		
	0 -50	R 0-8558 / kwh + vat	R 0-9144 / kwh + vat
	51 - 350	R 1.1003 / Kwh + vat	R 1.1757 / Kwh + vat
	351 -600	R 1.5486 / kwh + vat	R 1.6545 / kwh + vat
	600 and above	R 1.8237 /kwh + vat	R 1.9487 /kwh + vat
	<u>BUSINESSES</u>		
0550 / 0413 / 0000	<u>Businesses / Government / Schools</u> [Consumption under 60 kVA]		
	Levy	R 312.75 + Vat	R 334.14 + Vat
	kWh Consumption	R 1.3619 / Kwh +Vat	R 1.4552 / Kwh +Vat
	kVA Levy	R 184.38/ KVA + VAT	R 197.01/ KVA + VAT

	<u>BULK CONSUMERS / INDUSTRIAL (60 KVA and ABOVE)</u>		
0550 / 0413 / 0000	<u>Bulk Consumption</u>		
	Levy	R 1 200 + Vat/ Month	R 1 282.20 + Vat/ Month
	kWh Consumption	R 0-7314 / kwh + vat	R 0-7815 / kwh + vat
	kVA Levy	R 184.38/ KVA + VAT	R 197.01/ KVA + VAT
	<u>VACANT SITES - AVAILABILITY CHARGES</u>		
0550 / 0413 / 0000	<u>Levy: Vacant Erven</u>	R 61.13 + VAT / Month	R 65.32 + VAT / Month
0550 / 0413 / 0000	<u>Departmental Levy</u>	R 0.90/ Kwh + VAT	R 0.96/ Kwh + VAT
	<u>SPORT BODIES AND OLD AGE HOMES</u>		
0550 / 0413 / 0000	<u>Sport Bodies / Old Age Homes</u>		

	Levy	R 160.30 + VAT/Month	R 171.28 + VAT/Month
	kWh Consumption	R 0.9653 / Kwh + Vat	R 1.031 / Kwh + Vat
	<u>CONSUMER DEPOSITS</u>		
	<u>Consumer's Deposits</u>		
7201 / 7201 / 7201	Domestic (Normal Meter)	R 1 503.55	R 1 606.55
7201 / 7201 / 7202	Flats	R 1 503.55	R 1 606.55
	Commercial	R 3 359.20	R 3 589.31
	Old Age Home - Hoopstad	R 600.00	R 641.10
	<u>CALL OUT FEES</u>		
0550 / 1741 / 0000	<u>Call-Out Fee</u>	R 121.85 + Vat	R 130.20 + Vat
	<u>LATE PAYMENT FEES</u>		
0550 / 1729 / 0000	<u>Non / Late- Payment Penalty</u>	R 276.10	R 296.10
	<u>CONNECTION + METER TESTING FEES</u>		
0550 / 1729 / 0000	<u>Reconnection (new residents)</u>	R 276.09 + VAT	R 295.00 + VAT

0550 / 1739 / 0000	<u>Final Readings</u>	R 122.25 +VAT	R 130.62 +VAT
0550 / 1739 / 0000	<u>Testing of Meters</u>	R 423.36 + vat/meter/test	R 452.36 + vat/meter/test
	<u>Connection Fee</u>	Actual cost of material + VAT + labour + 20% admin fee + VAT	Actual cost of material + VAT + labour + 20% admin fee + VAT
	-		
	<u>METER TAMPERING FEES</u>		
	<u>Meter Tampering Fees</u>	R 7 000 + Vat + Cost of a new Meter	R 7 479.50 + Vat + Cost of a new Meter
PROPOSED TARIFFS 2018/2019			
Vote Number	Details	2017/2018 (6,36%)	2018/2019 (6.84%)
<u>ASSESSMENT RATES</u>	Residential Properties	0.007220193	0.007714055
[VAT at zero rate]	Business/ Industrial/ Commercial	0.009416025	0.010060081
	State Owned	0.018832051	0.020120163
	Public Service Infrastructure	0.001805048	0.001928514
	Newly rateable State Owned	0.018832051	0.020120163

Vote Number	Details	2017/2018 (0,00%)	
	Agriculture	0.000734787	0.000785046
The last instalment to be paid on the last day of June every year.			
<u>GENERAL EXPENSES OF COUNCIL</u>		2017/2018 (6,36%)	2018/2019
0200 / 1727 / 0000	<u>Assessment Certificate</u>	R 32-00 / certificate VAT at zero rate	R 34-20 / certificate VAT at zero rate
0200 / 1727 / 0000	<u>Clearance Certificate</u>	R 72-01 / certificate VAT at zero rate	R 76-95 / certificate VAT at zero rate
0400 / 1705 / 0000	<u>Building Clause [Certificate]</u>	R 106.40 / certificate plus VAT	R 113-70 / certificate plus VAT
0400 / 1705 / 0000	<u>Zoning Certificate</u>	R 73-81 / certificate plus VAT	R 78-86 / certificate plus VAT
0220 / 1721 / 0000	<u>Objection Fees [Valuation]</u>	R 106-40 / objection VAT at zero rate	R 113-70 / objection VAT at zero rate
0400 / 1705 / 0000	<u>Building Plans -</u>		

	New Buildings (Residential)	R 212-72 / plan plus VAT	R 227-27 / plan plus VAT
	Extensions	R 159- 54 / plan plus VAT	R 170- 45 / plan plus VAT
	New Buildings (Business)	R 319-08 / plan plus VAT	R 340-90 / plan plus VAT
0200 / 4511 / 0000	<u>Faxes</u>		
	Sending [National]	R 5-32 / page plus VAT	R 5-68 / page plus VAT
	Receiving	R 3-20 / page plus VAT	R 3-42 / page plus VAT
	Sending [International]	R 15-95 / page plus VAT	R 17-04 / page plus VAT
0410 / 1725 / 0000	<u>Photocopies (Colour at double tariff)</u>		
	A 3	R 2-00 / page plus VAT	R 2-16 / page plus VAT
	A 4	R 1-00 / page plus VAT	R 1-07 / page plus VAT
	ID Documents	R 1-00 / page plus VAT	R 1-07 / page plus VAT
	B 4	R 2-00 / page plus VAT	R 2-16 / page plus VAT
	Prood of Residence		R 2-16 / page plus VAT
0101 / 1741 / 0000	<u>Poster Deposit</u>		

	Poster deposit	R 210.60 / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]	R 225-00 / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]
	2.9.2 Poster Fee	R 446-71 plus VAT per 100 / event	R 477- 30 plus VAT per 100 / event
	2.9.3 Billboards	R 660-00 plus VAT (maximum 3)	R 705-10 plus VAT (maximum 3)
	2.9.4 Temporary Advertising Boards	R 21-30 plus VAT /board / month (maximum 20)	R 22-76 plus VAT /board / month (maximum 20)
0400 / 1737 / 0000	<u>Town Maps</u>		
	A ₀ [Large]	R 319-08 plus VAT	R 344-60 plus VAT
	A ₁ [Small]	R 191-45 plus VAT	R 204-50 plus VAT
6101 / 6101 /6101	<u>Business Erven</u>		
	Hoopstad & Bultfontein	Auction Price plus VAT/ Council Resolution	Auction Price plus VAT/ Council Resolution
	Tikwana & Phahameng	R 4-00 / m² + VAT / erf	R 4-27/ m² + VAT / erf

6101 / 6101 / 6101	Church Erven Phahameng & Tikwana	R 3-00 - m² + VAT	R 3-20 - m² + VAT
	NB: Once-off payment (ECM25- 16/02/05)	[max R 1 800-00 + VAT]	[max R 1 800-00 + VAT]
6100 / 6101 / 6101	<u>Residential Erven</u>		
	Bultfontein	Tender Price or Auction	Tender Price or Auction
	Hoopstad	Tender Price or Auction	Tender Price or Auction
	Phahameng & Tikwana	R 1 064-00 VAT inclusive /site	R 997.20 + VAT/ Site
0420 / 1741 / 0000	Transfer fee (Informal)	R 53-18 + VAT / site	R 53-18 + VAT / site
	RDP Houses – Prov. Government	R 1 595-40 VAT inclusive / site	R 1 495 + VAT / site
0101 / 1741 / 0000	<u>Rent of Loud Hailer</u>	R 319-08 + VAT / hour or part thereof	R 340-90 + VAT / hour or part thereof
	-		
0200 / 4409 / 0000	<u>Administration [Cheques]</u>		
	As per Bank statement with minimum R 80-00	R 85-00 / cheque	R 90-80 / cheque
0101 / 1741 / 0000	<u>Levy of containers [± 10% escalation price]</u>	R 404-17 + VAT / container	R 431-80 + VAT / container

0101 / 1741 / 0000	* <u>Request Fees</u>		
	As meant in section 22(1) of the Information Act)		
		R 35-00 + VAT	R 37-39 + VAT
0101 / 1741 / 0000	* <u>Reproduction Fees</u>		
	<u>For records meant is section 15 of the Information Act</u>		
	A4 photocopy or part thereof	R 0-60 + VAT	R 0-65 + VAT
	Printed copy A4 or part thereof held on computer or in electronic or machine readable form	R 0-40 + VAT	R 0-45 + VAT
	<u>A copy on a computer-readable form on :</u>		
	Stiffy Disc	R 5-00 + VAT	R 5-35 + VAT
	Compact Disc	R 40-00 + VAT	R 42-75 + VAT
	<u>A transcription of visual images on:</u>		
	A4 page or part thereof	R 22-00 + VAT	R 23-50 + VAT
	A copy of visual images	R 60-00 + VAT	R 64-10 + VAT
	<u>For a transcription of an audio record:</u>		
	A4 page or part thereof	R 12-00 + VAT	R 12-82 + VAT
	for a copy of an audio record	R 17-00 + VAT	R 18-16 + VAT

0101 / 1741 / 0000	*Access Fees		
	<u>For records meant in section 22 of the Information Act</u>		
	Photocopy of A4 page or part thereof	R 0-60 + VAT	R 0-65 + VAT
	Printed copy A4 or part thereof held on computer or in electronic or machine readable form	R 0-40 + VAT	R 0-45 + VAT
	<u>A copy in a computer readable form on:</u>		
	Stiffy Disc	R 5-00 + VAT	R 5-34 + VAT
	Compact Disc	R 40-00 + VAT	R 42.75 + VAT
	<u>A transcription of visual images for an:</u>		
	A4 page or part thereof	R 22-00 + VAT	R 23.50 + VAT
	A copy of visual images	R 60-00 + VAT	R 64-10 + VAT
	<u>A transcription of an audio record:</u>		
	A4 page or part thereof	R 12-00 + VAT	R 12-82 + VAT
	A copy of an audio record	R 17-00 + VAT	R 18-16 + VAT

0101 / 1741 / 0000	<u>*Search Fees</u>		
	As meant in section 22(2) of the Information Act		
	To search for the record, for each hour or part of an hour	R 15-00 + VAT	R 16-03 + VAT
<u>BUSINESS LICENCES</u>			
0400 / 1401 / 0000	<u>Hawkers' Licences</u>		
	Residents	R 106-40 / annum	R 113-70 / annum
	Non-Residents	R 212-80 / day	R 227-40 / day
0400 / 1401 / 0000	Certificate of acceptability	First Certificate free of charge thereafter R 106-40 / certificate	First Certificate free of charge thereafter R 113-70 / certificate
0400 / 1401 / 0000	Business Licences	R 531-80	R 568-20
0400 / 1401 / 0000	Duplicate Licences [Business / Hawkers / Tuck / Spas a shops]	R 159-54	R 170-50
<u>PUBLIC WORKS</u>			
0540 / 1741 / 0000	<u>Entrance Ways</u>		
	Repair of Entrance Ways	Cost of material + VAT & labour + 20% admin + VAT	Cost of material + VAT & labour + 20% admin + VAT

	New Entrance Ways	Cost of material + VAT & labour + 20% admin + VAT	Cost of material + VAT & labour + 20% admin + VAT
0540 / 1733 / 0000	Provision of Gravel [If available]		
	<u>Residents</u>		
	Delivered by Municipality with a minimum of 6 m ³	R 74-45 + VAT / m³	R 79-54 + VAT / m³
	Loaded by Buyer	R 63-810 + VAT / m³	R 68-17 + VAT / m³
	<u>Contractors</u>		
	Delivered by Municipality	R 85-08 + VAT / m³	R 90-89 + VAT / m³
	Loaded by Buyer	R 74-45 + VAT / m³	R 79-54 + VAT / m³
0540 / 1733 / 0000	Provisioning of Garden Soil [If available]		
	<u>Residents</u>		
	Delivered by Municipality	R 74-45 + VAT / m³	R 79-54 + VAT / m³
	Loaded by Buyer	R 63-810 + VAT / m³	R 68-17 + VAT / m³
	<u>Contractors</u>		
	Delivered by Municipality	R 85-08 + VAT / m³	R 90-89 + VAT / m³
	Loaded by Buyer	R 74-45 + VAT / m³	R 79-54 + VAT / m³

0540 / 0717 / 0000	Renting _____ Out: <u>Implements</u> _____ & <u>Equipment</u>		
	Tractor & Trailer	R 212-80 + VAT / hour	R 227-35 + VAT / hour
	Tractor	R 159-54 + VAT / hour	R 170-45 + VAT / hour
	Grader	R 531-80 + VAT / hour	R 568-18 + VAT / hour
	Front-End Loader	R 531-80 + VAT / hour	R 568-18 + VAT / hour
	Concrete Mixer	R 106-36 + VAT / hour [or part thereof]	R 113-64 + VAT / hour [or part thereof]
	Tractor & Slasher [Bossiekapper]	R 319-08 + VAT / hour	R 340-82 + VAT / hour
	Truck	R 319-08 + VAT / hour	R 340-82 + VAT / hour
	Back-Actor	R 531-80 + VAT / hour	R 568-18 + VAT / hour
	Water Tanker	R 106-36 + VAT / hour [or part thereof]	R 113-64 + VAT / hour [or part thereof]
	Bo-Mac [Roller]	R 106-36 + VAT / hour [or part thereof]	R 113-64 + VAT / hour [or part thereof]
	Kudu	R 106-36 + VAT / hour [or part thereof]	R 113-64 + VAT / hour [or part thereof]
	Bush cutter [Lyn snyer]	R 106-36 + VAT / hour [or part thereof]	R 113-64 + VAT / hour [or part thereof]
	<u>CEMETERIES</u>		

0430 / 1713 / 0000	<u>Grave Plots:</u> <u>Bultfontein &</u> <u>Hoopstad</u>		
	Not Masoned [Residents]	R 957-24 + VAT / plot	R 957-24 + VAT / plot
	Not Masoned [Non-Residents]	R 1170-00 + VAT / plot	R 1170-00 + VAT / plot
0430 / 1713 / 0000	<u>Grave Plots:</u> <u>Phahameng &</u> <u>Tikwana</u>		
	Not Masoned [Residents]	R 531-80 + VAT / plot	R 531-80 + VAT / plot
	Not Masoned [Non-Residents]	R 744-52+ VAT / plot	R 744-52+ VAT / plot
	Not Masoned [Residents]	R 531-80 + VAT / plot [Grave to be dug by family themselves]	R 531-80 + VAT / plot [Grave to be dug by family themselves]
0430 / 1713 / 0000	<u>Grave Plots: Children</u> <u>/ Still Born Babies</u>		
	6.3.1 [Grave dug by family themselves]	R 159-54 + VAT / plot	R 159-54 + VAT / plot
	6.3.2 [Grave dug by municipality]	R 425-44 + VAT / plot	R 425-44 + VAT / plot
0430 / 1713 / 0000	<u>Pauper Graves</u>	Grave FREE OF CHARGE	Grave FREE OF CHARGE
0430 / 1713 / 0000	<u>Double Burials in</u> <u>Single Grave</u>		
	<u>Bultfontein &</u> <u>Hoopstad</u>		
	Residents	R 2233-56 + VAT	R 2233-56 + VAT

	Non-Residents	R 3297-16 + VAT	R 3297-16 + VAT
	<u>Phahameng & Tikwana</u>		
	Residents	R 638-16 + VAT	R 638-16 + VAT
	Non-Residents	R 957-24 + VAT	R 957-24 + VAT
	<u>WATER 6.84% increase</u>		
0560 / 0433 / 0000	<u>Domestic & Churches</u>		
	Metered Tariff	R 5-16/ kℓ + VAT	R 5-51/ kℓ + VAT
	Levy		
	Unmetered Minimum	R 31-25 + VAT / month	R 33-39 + VAT / month
0560 / 0433 / 0000	<u>Businesses / Hotels / Hospitals / Prison / Schools / Government Bodies / Hostels</u>		
	Metered Tariff	R 5-16/ kℓ + VAT	R 5-51/ kℓ + VAT
	Levy	R 109-39 + VAT / month	R 116-87 + VAT / month
0560 / 0433 / 0000	<u>Levy: Schools Without Water Meters</u>		
	<u>[Phahameng / Tikwana]</u>	R 3275-63 + VAT	R 3500-00 + VAT
0560 / 0433 / 0000	<u>Departmental Levy</u>	R 1-81 / kℓ	R 1-94 / kℓ

0560 / 0433 / 0000	<u>Sport Bodies / Old Age Homes</u>	R4-02 / kℓ + VAT	R4-30/ kℓ + VAT
0560 / 0433 / 0000	<u>Vacant Erven Levy (Sec. 145(3)(ii) Ord. 8/62)</u>	R 22-72 + VAT	R 24-27 + VAT
0560 / 0433 / 0000	<u>Old Luzern Camp [Bultfontein]</u>	R4-02 / kℓ + VAT	R4-30 / kℓ + VAT
	-		
0560 / 1729 / 0000	<u>Reconnection fees</u>	R 165-73 + VAT	R 177-10 + VAT
	-		
	<u>Consumers' Deposits</u>		
7201 / 7202 / 7201	Domestic	R 568-79	R 607-70
7201 / 7202 / 7202	Businesses	R 758.38	R 810.30
	<u>Water Connections</u>	Cost of material + VAT and labour + 20% + VAT Admin fee	Cost of material + VAT and labour + 20% + VAT Admin fee
7330 / 7334 / 7301	-		
7330 / 7334 / 7301			
0560 / 1741 / 0000	<u>Testing of Water Meters</u>	R 379.20 + VAT / meter / test	R 405-13 + VAT / meter / test
	-		
	<u>SEWERAGE 6,86%</u>		

0570 / 0453 / 0000	Septic Tanks 1 suction max: B =7000 ft		
	10.1.1 Urban area H = 4500 ft	R 110-71 + VAT / suction	R 118-28 + VAT / suction
	10.1.2 Rural area:	R 26-87 + VAT / km + Suction	R 28-70 + VAT / km + Suction
0570 / 0453 / 0000	<u>Domestic / Churches</u> <u>/ Church Hall / Sport</u> <u>Clubs - Levy</u>		
	-	R 57-43 + VAT / month	R 61-35 + VAT / month
0570 / 0453 / 0000	<u>Business - Levy</u>	R 106-14 + VAT / month	R 113-39 + VAT / month
0570 / 0453 / 0000	<u>Garage - Levy</u>	R 153-13 + VAT / month	R 163-60 + VAT / month
0570 / 0453 / 0000	<u>Hotel - Levy</u>	R 574.11 + VAT / month	R 613.38 + VAT / month
0570 / 0453 / 0000	<u>Flats - Levy</u> [Per Block]	R 382.73 + VAT / month	R 408.90 + VAT / month
0570 / 0453 / 0000	<u>Suidwes - [Hoopstad]</u>		
		R 153-12 + VAT / month	R 163-59 + VAT / month
	Grain silo	R 259-30 + VAT / month	R 277-04 + VAT / month
	Workshop		
0570 / 0453 / 0000			

	<u>Senwes</u> - <u>[Bultfontein]</u>	R 153-12 + VAT / month	R 163-59 + VAT / month
	Grain silo	R 259-30 + VAT / month	R 277-03 + VAT / month
	Dealer Workshop		
0570 / 0453 / 0000			
	<u>Old Age Home</u>	R 593-27 + VAT / month	R 533-84 + VAT / month
	<u>[Bultfontein /</u> <u>Hoopstad]</u>		
0570 / 0453 / 0000	<u>Vacant Erven (Sec.</u> <u>138(2) Ord.8/62)</u>	R 19-17 + VAT / month	R 20-48 + VAT / month
0570 / 0453 / 0000			
	<u>Other State /</u> <u>Provincial Buildings</u>	R 287-10 + VAT / month	R 311-22 + VAT / month
	Testing Grounds Levy		
0570 / 0453 / 0000	<u>Magistrate's Office /</u> <u>Police Station - Levy</u>	R 478-42 + VAT / month	R 511-14 + VAT / month
0570 / 0453 / 0000	<u>Telkom / Post Office -</u> <u>Levy</u>	R 287-10 + VAT / month	R 311-22+ VAT / month
0570 / 0453 / 0000			
	<u>Schools without</u> <u>Waterborne</u> <u>Sewerage</u>		
	<u>[Phahameng /</u> <u>Tikwana] - Levy</u>	R 3 827.53 + VAT / month	R 3 512-39 + VAT / month
0570 / 0453 / 0000			
	<u>Schools with</u> <u>Waterborne</u> <u>Sewerage</u>	R 1 148-23 + VAT / month	R 1 226-77 + VAT / month

0570 / 0453 / 0000	<u>New Connection</u>	Cost of material + VAT & labour + 20% admin + VAT	Cost of material + VAT & labour + 20% admin + VAT
	<u>REFUSE REMOVAL 6,84%</u>		
0580 / 0473 / 0000	<u>Domestic / Churches</u>	R 39.56+ VAT / month	R 42.27+ VAT / month
0580 / 0473 / 0000	<u>Business</u>	R 79-73 + VAT / month	R 85-18 + VAT / month
0580 / 0473 / 0000	<u>Schools / Prisons / Hospitals / Other Provincial & Government Buildings</u>	R 198-10 + VAT / month	R 211-65 + VAT / month
	-		
0580 / 0473 / 0000	<u>Departmental</u>	R 58-92 + VAT / month	R 62-95 + VAT / month
0580 / 1741 / 0000	<u>Refuse Removal</u>		
	Cleaning of Erven	Actual costs + 20% + VAT / site	Actual costs + 20% + VAT / site
	Building Rubble	R 488.43 + VAT / load	R 521.84 + VAT / load
	<u>POUND FEES 6,84%</u>		

0420 / 1741 / 0000	<u>Cattle</u>		
	Pound Fees	R 17-55 + VAT / head / day	R 18-75 + VAT / head / day
	Herding Fees	R 23-40 + VAT / head / day	R 25-00 + VAT / head / day
0420 / 1741 / 0000	<u>Horses / Donkeys</u>		
	Pound Fees	R 23-40 + VAT / head / day	R 25-00 + VAT / head / day
	Herding Fees	R 52-65 + VAT / head / day	R 56-25 + VAT / head / day
0420 / 1741 / 0000	<u>Sheep / Goats</u>		
	Pound Fees	R 11-70 + VAT / head / day	R 12-50 + VAT / head / day
	Herding Fees		
0420 / 1741 / 0000	<u>Pigs</u>		
	Pound Fees	R 23-40 + VAT / head / day	R 25-00 + VAT / head / day
	Herding Fees	R 11-70 + VAT / head / day	R 12-50 + VAT / head / day
<u>RENTAL OF HALLS</u>			
	<u>Municipal Related (</u> <u>All Council Halls)</u>	Free of Charge	Free of Charge
	<u>Bultfontein - Louis</u> <u>Botha Hall</u>		
	<u>Conferences,</u> <u>Meetings, Courses</u>		
7300 / 7303 / 7301	Deposit	R 1 063-60	R 1 063-60
0423 / 0735 / 0000	Rental	R 1 276-32 + VAT	R 1 276-32 + VAT

	<u>Dinners, Parties, Receptions, Wedding</u>		
7300 / 7303 / 7301	Deposit	R 1 063-60	R 1 063-60
0423 / 0735 / 0000	Rental	R 3 403-52 + VAT	R 3 403-52 + VAT
0423 / 0735 / 0000	<u>Pre Occupation Fee per Day</u>	R 159-64 + VAT / day	R 159-64 + VAT / day
	-		
	<u>Table Cloths</u>		
7300 / 7303 / 7301	Deposit	R 117-00	R 117-00
0423 / 0735 / 0000	Rental	R 10-64 + VAT / cloth	R 10-64 + VAT / cloth
	<u>Phahameng Community Hall</u>		
7300 / 7315 / 7301	Deposit	R 638-16	R 638-16
0423 / 0737 / 0000	Rental	R 1063-60 + VAT	R 1063-60 + VAT
	<u>Bultfontein Town Hall: Non-Profitable Organisations</u>	-	-
	<u>VLU, Ecclesiastical gatherings and Services Management Meetings, Agricultural Study, Groups, Political Parties, District Agricultural Union, All</u>	-	-

	<u>Educational Lectures</u> - [<u>Crockery Included</u>]		
0423 / 0737 / 0000	Rental	R 1 063-60	R 1 063-60
7300 / 7301 / 7301	Deposit	R 1 063-60	R 1 063-60
0423 / 0737 / 0000	Pre Occupation Fee per Day	R 132-95 + VAT / day	R 132-95 + VAT / day
	<u>Dances, Concerts,</u> <u>Bioscope, Parties,</u> <u>Weddings, Dinners,</u> <u>Auctions, (Church</u> <u>Bazaars must be part</u> <u>of 13.7) - [Crockery</u> <u>Included]</u>		
0423 / 0737 / 0000	Rental	R 1 276-32 + VAT	R 1 276-32 + VAT
7300 / 7301 / 7301	Deposit	R 1 063-60	R 1 063-60
0423 / 0737 / 0000	Pre Occupation Fee per Day	R 132-95 + VAT / day	R 132-95 + VAT / day
	<u>Table Cloths</u>	-	-
7300 / 7301 / 7301	Deposit	R 117-00	R 117-00
0423 / 0737 / 0000	Rental	R 10-64 + VAT / cloth	R 10-64 + VAT / cloth
	Chair Covers	R 5-32 +VAT/ Chair cover	R 5-32 +VAT/ Chair cover
	Chair Tie	R 2-65 +Vat / Chair Tie	R 2-65 +Vat / Chair Tie

	<u>Hoopstad Civic Centre</u>	-	-
	<u>School functions, Local Concerts, Public meetings [none Political], Displays, Kitchen/Stork tea, Lectures/Conference, Folk-dances - [Crocery included] (only in cases of non-professional actors)</u>	-	-
0423 / 0737 / 0000	Rental: Main hall	R 1063-60 + VAT	R 1063-60 + VAT
0423 / 0737 / 0000	Rental: Side hall	R 585-00 + VAT / day	R 585-00 + VAT / day
0423 / 0737 / 0000	Rental: Kitchen & bar	R 446-71 + VAT / day	R 446-71 + VAT / day
	<u>Professional Concerts, Political Meetings, Social functions, Bazaars, Bioscope [mobile], Tea party - [Crocery included]</u>	-	-
0423 / 0737 / 0000	Rental: Main hall	R 1063-60 + VAT	R 1063-60 + VAT
0423 / 0737 / 0000	Rental: Side hall	R 585-00 + VAT / day	R 585-00 + VAT / day
0423 / 0737 / 0000	Rental: Kitchen & bar	R 446-71 + VAT / day	R 446-71 + VAT / day
	<u>Weddings, Receptions, Dinner party [without dancing] - [Crocery included]</u>	-	-

0423 / 0737 / 0000	Rental: Main hall	R 1063-60 + VAT	R 1063-60 + VAT
0423 / 0737 / 0000	Rental: Side hall	R 585-00 + VAT / day	R 585-00 + VAT / day
0423 / 0737 / 0000	Rental: Kitchen & bar	R 446-71 + VAT / day	R 446-71 + VAT / day
	<u>Pre occupation fee -</u>	-	-
0423 / 0737 / 0000	Rental: Main hall	R 132-95 + VAT / day	R 132-95 + VAT / day
0723 / 0737 / 0000	Rental: Side hall	R 106-40 + VAT / day	R 106-40 + VAT / day
0723 / 0737 / 0000	Rental: Kitchen & bar	R 106-40 + VAT / day	R 106-40 + VAT / day
	<i>50% of the above mentioned tariffs will be applicable in cases were the property are used before 17:00</i>		
0723 / 0737 / 0000	<u>Use of grand piano</u>	R 106-40 + VAT / occasion	R 106-40 + VAT / occasion
	<u>Piano</u>		
0723 / 0737 / 0000	During the day	R 21-27 + VAT / occasion	R 21-27 + VAT / occasion
0723 / 0737 / 0000	During the evening	R 53-18 + VAT / occasion	R 53-18 + VAT / occasion
	<u>Cleaning of crockery</u> – [Cleaning remains the duty of the user]	-	-

0723 / 0737 / 0000	Done by Council	R 319-08 + VAT	R 319-08 + VAT
	<u>Cleaning of kitchen –</u> <i>[Cleaning remains the duty of the user.]</i>	-	-
0723 / 0737 / 0000	Done by Council	R 425-44+ VAT	R 425-44+ VAT
	<u>Rental of table cloths:</u>		
0723 / 0737 / 0000	Crimpelene	R 10-64 + VAT / cloth	R 10-64 + VAT / cloth
0723 / 0737 / 0000	Damask	R 10-64 + VAT / cloth	R 10-64 + VAT / cloth
7300 / 7302 / 7301	Deposit	R 117-00	R 117-00
	<u>Booking of Main hall and Side hall on the same date by two different lessees – In a case were the second application cannot be accommodated, one of the applicants will be entitled to rent the Main hall at the same tariff that as applicable on the Side hall</u>	-	-
	<u>Ballet & Modern dancing</u>	R 26-59 + VAT /occasion	R 26-59 + VAT /occasion
	-		

	Use of Court yard by <u>displayers</u> – <i>An undertaking will be signed by the lessee that all damages (if any) will be for the account of the lessee</i>	-	-
	<u>Braai in Court yard/any other place on the property</u> – <i>This will not be allowed without pre permission of the Manager. In the case of any damage all cost will be for the account of the lessee.</i>	-	-
	<u>Tikwana Community Hall</u> – <i>Will be payable by all lessees</i>	-	-
7300 / 7316 / 7301	Deposit	R 638-16	R 638-16
0423 / 0707 / 0000	Rent	R 1063-60 + VAT	R 1063-60 + VAT
	<u>Amanda Coetzer Lapa [Game Reserve]</u>		
0423 / 0735 / 0000	Rental: Local Meetings & Training Courses	R 1063-60 + VAT	R 1063-60 + VAT
0423 / 0735 / 0000	Rental: Parties / Weddings	R 3403-52 + VAT	R 3403-52 + VAT
7300 / 7305 / 7301	Deposit	R 1063-60	R 1063-60
	<u>RENTAL OF SPORTING FACILITIES</u>		

	<u>Phahameng and Tikwana Stadiums (Tournaments)</u>		
7300 / 7306 / 0000		R 531-80	R 531-80
0520 / 0741 / 0000		R 372,26/ day + VAT	R 372,26/ day + VAT
	<u>Bultfontein and Hoopstad Stadiums (Tournaments)</u>		
7300 / 7306 / 0000		R 531-80	R 531-80
0520 / 0741 / 0000	:	R 404,16/ day + VAT	R 404,16/ day + VAT
	<u>Phahameng and Tikwana Stadiums (Concerts and Social Events)</u>		
7300 / 7306 / 0000		R 531-80	R 531-80
0520 / 0741 / 0000		R 585/ day + VAT	R 585/ day + VAT
	<u>Bultfontein and Hoopstad Stadiums (Concerts and social events)</u>		
7300 / 7306 / 0000		R 585-00	R 585-00
0520 / 0741 / 0000		R 585/ day + VAT	R 585/ day + VAT

14. 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, **MRE Mogopodi**, 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: _____