

**ANNUAL BUDGET
OF
GA-SEGONYANA LOCAL MUNICIPALITY**

**2013/14 TO 2015/16
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS**

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1.1 MAYOR'S SPEECH

- Honorable Speaker
- EXCO members
- Dikgosi tse ditlotlegang
- Councillors
- The Municipal Manager
- HODs & staff
- Leaders of political parties
- Members of ward committees
- Distinguished guests & all protocol observed
- Comrades, ditsala tse di rategang dumela, gooi more and good morning

Honorable Speaker Cllr T E Meyers it is a great pleasure to address this sitting of our council on this important meeting, presentation of the budget for the financial year 2013/ 2014 and reviewed integrated development plan (IDP). These above mentioned strategic and policy documents are now presented for consideration and for approval.

Honorable Speaker the budget is an instrument that we should manage properly in order to improve the quality of life of the people we serve.

- Basic services and infrastructure investment
- Local economic development
- Municipal transformation and institutional development
- Good governance and public participation
- Lastly municipal financial viability and management

The government adopted five these above mentioned key priorities which are not the only responsibility of the national and provincial government but must be tackled by all three (3) spheres of government especially local government.

It is important for local government service delivery plans and programmes to be in line with these priorities at ward level .

2013/214 Integrated Development Plan

Honorable Speaker the year 2013/2014 is significant in many aspects. We conducted community meeting/ road shows during the month of February/April 2013. These meeting were meant to get community inputs on the draft budget & IDP

All inputs were accurately recorded and considered by reviewed IDP

Budget 2013/2014

In terms of section 53(1) (C) (1) of the municipal finance management act, no 56 of 2003. I wish to table before this house our 2013/2014 budget for the approval.

Honorable Speaker we see the budget as an instrument or a tool of development within our municipality. We further do this through planning, budget allocation, control and proper accounting for every cent entrusted into Ga-segonyana Local Municipality.

The total budget that I am presenting here before this house amounts to **R254 983 665.00** operating and **R52 371 000.00** for **MIG** spending .

Honorable Speaker the community of Ga-segonyana gave a clear mandate to deliver a quality services, to grow the economy and to help build a better life for all .I therefore stand before you to present critical highlights of our budget we have made since then and to outline our program of action for 2013/2014 under the theme: **WORKING TOGETHER TO ENSURE EFFECTIVE AND EFFICIENT SERVICE DELIVERY.**

We Ga-segonyana Municipality experience a high rate of unemployed youth which I believe is both a national and provincial challenge.

In Conclusion Ga-segonyana Municipality will continue to strive towards higher and quality standards of service delivery. The budget is however in line with our vision, mission and commitment that we have made to the citizen of Ga-segonyana local Municipality.

I therefore present before your esteemed house a **2013/2014** budget & reviewed IDP for approval

I thank you
Ke aleboga

1.2 BUDGET RELATED RESOLUTIONS

COUNCIL

2013-05-31

55. BUDGET 2013/14 AND IDP FOR 2013/14 (6.1.1 2013/14) (Manager Financial Services)

PURPOSE

1. To **CONSIDER** and **APPROVE** the Budget for 2013/14 that has been deliberated and compiled in terms of section 24 of the Municipal Financial Management Act 56 of 2003.

2. BACKGROUND

National Treasury's MFMA circular 66 and 67 were used to guide the compilation of the 2013/14 MTREF. Tariff increases were based on the CPI/Inflation of 7% and Electricity tariff increase was based on 5.6% for lifeline and 7% for other as per NERSA guidelines.

Attached find the following:

- Executive summary
- Budget for 2013/14
- 2nd IDP of the third cycle IDP 2013/14
- MIG project list
- Capital Budget
- Tariff schedule
- Tariff Policy
- Credit Control and Debt Collection Policy
- Municipal Property Policy
- Indigent Policy
- Bulk Contribution Policy
- Virement Policy
- Budget Policy
- Asset Management Policy
- Reviewed Supply Chain Management Policy
- Reviewed Travel and Subsistence Policy

Budget/IDP road shows will be arranged for the 13 wards of Ga-Segonyana Local Municipality to obtain community inputs and ensure a better understanding of community needs;

3. LEGAL AUTHORITY

In terms of section 24(1) of MFMA, Act 56 of 2003, the annual budget must be tabled at least 30 days before the start of the financial 2013/14. The Mayor should table the budget and the 2nd IDP of the third cycle simultaneously.

Section 17(1) of MFMA, an Annual Budget of a Municipality must be a schedule in the prescribed format-

- (a) Setting out realistically anticipated revenue for the budget year from revenue source;
- (b) Appropriating expenditure for the budget year under the different votes of the municipality;
- (c) Setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (d) Setting out-
 - (I) estimated revenue and expenditure by vote for the current year; and
 - (II) actual revenue and expenditure by vote for the financial year preceding the current year; and
- (e) A statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.

4. Council **RESOLVED:**

1. That council approves 2013/14 MTRF budget in terms of section 24 of the MFMA and section 160 of the constitution of South Africa;
2. That Council approves budget for 2013/14 as set out in Schedule A and the 2nd IDP of the third cycle IDP with amendments to be made on the IDP;
3. Budgeted Financial Performance (revenue and expenditure by standard classification);
4. Budgeted Financial Performance (revenue and expenditure by municipal vote);
5. Budgeted Financial Performance (revenue by source and expenditure by type);
6. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations;

7. That the municipality be permitted to enter into long-term loans for the funding of the capital projects and assets in respect of the 2013/14 financial year limited to an amount of R67, 380, 000;
8. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending projects;
9. That the capital budget and MIG project list be approved;
10. That the tariff schedule for property rates; water, electricity, bulk contribution and other municipal services be approved to be effected from 01 July 2013;
11. That the following policies: Revised Supply Chain; Reviewed Travel and Subsistence; Asset Management; Credit Control and Debt Collection; Tariff; Budget; Bulk Contribution; Virement; Property Rates and Indigent be approved for 2013/14 and be implemented as from 01 July 2013;
12. That Council approves budgeted new posts;
13. That Council approves Sedibeng budget for 2013/14;
14. That the 2013/14 budget and 2nd IDP of the third cycle be submitted to both National and Provincial Treasury; and
15. That the Communications Officer receives a car allowance of R7 780 per month based on 21% of his total package as from July 2013.
16. That Council **NOTE** the Draft 2013/2014 SDBIPs.

PART 1 DRAFT ANNUAL BUDGET

1.3 Executive Summary

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

The Municipality's collection rate is not satisfactory: Currently the municipality collects only in Kuruman town, Mothibstad and Wrenchville. The Municipality is not able to collect from ward 4-13 because those areas are rural and there is no billing system in place and also the areas are under the Chieftancy. Collection from Mothibstad residents still remains the Municipality's main challenge because Eskom is the provider of electricity at Mothibstad.

The Municipality has developed a revenue enhancement strategy to curb the increasing debt and to optimize the collection of debt owed by consumers.

For indigent households, the threshold to qualify for free basic services is an income of less than R3 320 or two state pensioners with a foster child or with two child support grants in a household do qualify.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy as result of domestic strikes as well as increase in unemployment.
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality due to non payment from consumers;
- The increased cost of bulk electricity due to tariff increases from Eskom, which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no longer be affordable;

- Affordability of capital projects –
- The Municipality's ability to afford capital/borrowing to fund the aging infrastructure.

1.4 Operating revenue framework

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

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

Revenue generated from rates and service charges forms significant percentage of the Municipality' budget.

- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Reviewed the Credit Control and Debt Collection.

Operating grants amounts to R84 471 000 for the 2013/14 financial year.

Tariff-setting is very essential and forms strategic part of the compilation of the Municipality's budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality. Within this framework the Municipality has undertaken the tariff setting process as follows:.

Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the Municipality's budgeting process. Assessments will be determined according the new valuation roll as per MPRA 2004. Market related valuations with only one tariff per category will be used to determine yearly rates payable. The categories will be as follows: Households; Business; Agriculture and State Own Property.

The following stipulations are highlighted in the Property Rates Policy:

All residential properties with a market value of less than the amount as annually determined by the municipality are exempted from paying rates. **For the 2013/14 financial year the maximum reduction is determined as R25 000.** The impermissible rates of R15 000 contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. The remaining R10 000 is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

Indigent owners and child headed families will receive a 100% rebate from payment of property tax subject to application.

The municipality's Property Rates Policy is compiled in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);

Proposed Water and sanitation tariff

In terms of Circular No. 66: Municipalities are reminded to review the level and structure of their water and sanitation tariffs carefully, with a view to ensuring:

- Water and sanitation tariffs are on aggregate fully cost-reflective - including the cost of maintenance and renewal of purification/treatment plants and network infrastructure, and the cost of new infrastructure;
- Water and sanitation tariffs are structured to protect basic levels of service; and
- Water and sanitation tariffs are designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs)

If a municipality's water and sanitation tariffs are not fully cost reflective, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in manner that spreads the impact on consumers over a period of time. However, all municipalities should aim to have appropriately structured, cost-reflective water and sanitation tariffs in place by 2014.

The Municipality will be implementing block tariffs for water and start charging businesses a higher tariff from 2013/14. Indigents households will continue to receive free 6 (kl) of water per month.

Electricity tariff

Electricity tariff increases will be applied as follows: 5.5 % for Block ; 6.5% for Block for 2 and 8% all block tariffs as approved by the National Electricity Regulator of South Africa (NERSA) with effect from 01 July 2013;

Other tariff

There will be an increase of 7% on other charges based on the CPI/Inflation taking into account interest of poor households. There is new tariffs that been introduced to increase revenue base and to ensure that the municipality is able to sustain itself, see attached tariff schedule for the proposed tariff increase for 2013/14 financial year.

Table 2 is the summary of the main revenue source of the Municipality.

1.5 Operating Expenditure framework

The Municipality's expenditure framework for 2013/14 is informed by the following:

- Infrastructure master plan;

- Funding the budget over the medium term as informed by Section 18 and 19 of the MFMA;
- Operational gains will be directed to funding the capital budget and core services
- For salaries, wages and allowances for officials, a provision of 7% increase is made subject to the decision of the Bargaining Council. The same applies to medical aid, pension, insurance and other salary related contributions.

Provision is made for the following new posts:

| | |
|--|---------------------------------|
| 1. LED Manager | 2. SCM and Assets Manager |
| 3. Licensing Officer | 4. Rates Administrator |
| 5. Senior Admin Officer Council | 6. Team leader Meter Reader |
| 7. Programmer/Web Designer | 8. Cashier |
| 9. Labour Relations Specialist | 10. Assets Administrator |
| 11. Driver for Speaker(linked to the Speaker's term) | 12. Technician Electricity |
| 13. IDP/PMS Administrator | 14. General worker Water |
| 15. General worker Water | 16. Electrical Aid |
| 17. Shift worker Sewerage | 18. Shift worker Sewerage |
| 19. General worker Electricity | 20. Auto Mechanic Electricity |
| 21. General worker Electricity | 22. Peace Officer |
| 23. General worker Roads | 24. Superintendent Sanitation |
| 25. General worker Roads | 26. Nightshift worker Cleansing |
| 27. Cleaner at Civic Centre | 28. Nightshift worker Cleansing |
| 29. Truck Operator Sewer | 30. Nightshift worker Cleansing |
| 31. Chief Librarian | 32. Switchboard Operator |
| 33. Cashier at Caravan Park | 34. Security Officer |
| 35. Assistant Librarian | 36. Assistant Librarian |
| 37. Sewer Technician | 38. |

- For Section 56 and 57 Managers an increase of 7 % is made linked to a cost-of-living based on the market indicators which is not performance based. Reference: Government Gazette No. 29089 of 1 August 2006 Chapter 2 Section 7, Subsection 4.
- Remuneration packages for Councillors are according to the Government gazette Notice No. 35962, dated 7 December 2012 issued by the Minister of Local Government plus 7%.
- The Municipality has adequately provided for debt impairment and depreciation as an under provision is a material misstatement of the surplus/(deficit).

Municipalities are reminded that the following need to be eliminated:

- Excessive sponsorship of music festivals, beauty pageants and sporting events, including the purchase of tickets to events for councillors and/or officials;
- public relations projects and activities that are not centered on actual service delivery or are not a municipal function (e.g. celebrations; gala dinners;

commemorations, advertising and voter education);

- iii. LED projects that serve the narrow interests of only a small number of beneficiaries or fall within the mandates of other government departments such as the Department of Agriculture;
 - iv. excessive catering for meetings and other events, including the use of public funds to buy alcoholic beverages;
 - v. arranging workshops and events at expensive private venues, especially ones outside the municipality (as opposed to using the municipality's own venues);
 - vi. excessive printing costs (instead of maximizing the use of the municipality's website, including providing facilities for the public to access the website);
 - vii. excessive luxurious office accommodation and office furnishings;
 - viii. foreign travel by mayors, councillors and officials, particularly 'study tours';
 - ix. excessive councillor and staff perks such as luxurious mayoral cars and houses, notebooks, IPADS and cell-phone allowances; travel and subsistence allowances. Municipalities are reminded that in terms of section 7 (1) of the Remuneration of Public Office-bearers Act, 1998 (Act No.20 of 1998) the Minister for Cooperative Governance and Traditional Affairs must determine the limit of salaries and allowances of the different members of municipal councils and any budget provision may not be outside this framework;
 - x. excessive staff in the office of the mayor – particularly the appointment of political 'advisors' and 'spokespersons';
 - xi. all donations to individuals that are not made in terms of the municipality's indigent policy or a bursary scheme; for instance donations to cover funeral costs (other than pauper burials which is a district municipality function);
 - xii. costs associated with long-standing staff suspensions and the legal costs associated with not following due process when suspending or dismissing staff, as well as payment of severance packages or 'golden handshakes'; and
 - xiii. the use of consultants to perform routine management tasks, and the payment of excessive fees to consultants.
- Bulk purchases are directly informed by the purchase of electricity from Eskom. There is an increase of 8% for bulk purchases for electricity.
 - The Municipality has budgeted R2 000 000 for Legal costs due to pending cases and possible litigation against the Municipality.
 - Finance charges consist of primarily for the repayment of interest on long-term borrowing (cost of capital).
 - Other expenditure comprises of various line items relating to the daily operations of the municipality
 - Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Note that the implementation of GRAP

17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

- Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2013/14 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the Municipality's infrastructure master plan.

1.6 Capital Expenditure

- Assets funded by operational budget amounts to R8, 298, 687.
- MIG projects amounts to R52, 371,000.

The bulk of MIG projects is to address water backlog in Ga-Segonyana community because water is the first priority according to the municipality's IDP.

Capital projects which will finance through borrowings amounts to R67,380,000.

The bulk of capital borrowing is in respect of upgrading of municipal substation. Currently the electricity substation has reached its maximum capacity and therefore hinders the growth of Ga-Segonyana's economy.

The following projects will be rolled over into 2013/14 financial year, see Annexure P.

TableSA36 provides a detailed breakdown of capital projects for 2013/14 MREF.

1.7 Annual Budget Tables

These tables present the main budget tables as required in terms of section 18 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality 2013/14 budget and MTRF. **See Annexure Z for A1 Budget schedules.**

PART 2 SUPPORTING DOCUMENTATION

2.1 Budget Process Overview

The Budget process is governed by legislation, in particular:

- Municipal Systems Act, as amended
- Municipal Finance Management Act
- Annual Division of Revenue Act
- Budget Formats Guidelines
- MFMA Circular 58 and 59
- Municipal Property Rates Act

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. August 2012) a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required IDP and budget time schedule on the 25th August 2012.

The IDP review cycle could not take place as scheduled due to other commitment by both management and council. However the IDP review cycle was held during February 2013 and community needs were considered and incorporated into the draft budget road shows meeting held during May 2012.

On the 31 January 2013, council considered the 2012/13 Mid-year Review and Adjustment budget was also tabled.

On the 27 March 2013 the Draft 2013/14 Annual Budget MTREF and 2013/14 IDP was tabled in council.

The final 2013/14 Annual budget MTREF and IDP will be tabled on the 31 May 2013.

In February the Departments were requested to prepare their budgets in line with the IDP. During March 2013, Management undertook an extensive process of interrogating the Budget proposals by different Departments as well as ensuring that the consolidated budget is aligned to the key priorities as encapsulated in the IDP.

Councillors were work-shopped on the 18th March 2013 on these two Strategic Plans. This has ensured maximum participation of our Honourable Councillors in compilation of these Plans so that upon completion, Councillors would be well informed what the two Plans entails, this will also make it easy for our Politicians to exercise their political oversight role since they would have been part of the whole process from the initial stages. Both the budget and IDP as so required by the MFMA was presented to the Mayor who in turn tabled them before Council on the 27 March 2013.

Within seven days after the approval of the budget and IDP, in terms of the MFMA, these two Strategic Plans were advertised for 21 days for community inspection as a way of community participation.

Community Participation Process

Also as part of encouraging and ensuring public participation, as so required by relevant legislation, road shows were held during May 2013 in the thirteen wards to inter-alia:

- Get community inputs;
- Ensure a better understanding of community needs;
- Improve accountability and responsiveness to the needs of our local community at large;
- To create a platform where Government is accountable to its Constituency, thereby entrenching the Batho- Pele Principles; and
- Make the IDP and Budget accessible to the residents of Ga-Segonyana;

Community needs that were priorities identified during the Budget/IDP budget roadshows included amongst others:

- Water - extension of stand pipes, provision and repair of water tanks
- Electricity – highmast lights – incomplete projects and Maintenance of street lights
- Sanitation - Maintenance of toilets
- Roads and transport - Maintenance of roads; provision of speed humps on the main roads and provision of road signs
- Maintenance of Cemeteries, sports grounds and parks
- Sports, recreation and community facilities - Community halls
- Housing - Incomplete RDP houses
- Other – job creation and grazing camps
- Health - provision of clinic
- Education - provision of high schools
- Storm water
- Cemeteries - upgrading of cemeteries
- Maintenance of infrastructure
- LED and poverty alleviation

2.2 Overview of alignment of Budget with IDP

Chapter 4 of the Municipal Financial Management Act indicates that the Mayor should compile a budget programme to ensure community participation in the process. To achieve this, Council approves a budget programme and process plan aligning the budget, IDP and Performance Management System(PMS) for 2013/14.

In compiling the IDP, the Municipality considered the 6 key performance areas for local government as determined by the National Cabinet, which are:

- I. KPA1: Basic Service Delivery and Infrastructure Investment;
- II. KPA2: Local Economic Development;
- III. KPA3: Financial Viability and Financial Management;
- IV. KPA4: Good Governance and Community Participation and
- V. KPA5: Municipal Transformation and Institutional Development.

VI. KPA6: Integrated Spatial Development

Besides the alignment with national, provincial and district programmes and policies, internal alignment is also reached in aligning the budget, the PMS and the IDP. This is accomplished by following an integrated process in the process plan which was approved by Council in August 2012, in line with the MFMA.

Although alignment is not always reached fully the following represents the result of an alignment exercise whereby the Municipality compared its developmental issues with other strategic documents. The following documents are aligned with the Municipality's IDP:

- The District Growth and Development Summit Report
- The Provincial Growth and Development Strategy – NC
- The CRDP Programme Design Document
- The IDP of John Taolo Gaetsewe DM
- Government's Six Key Priorities
- Spatial Development Framework
- Free Basic Sanitation Strategy
- The IDP Engagement/Assessment comments
- Municipal Turnaround Strategy

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purpose of the IDP but must also conduct its affairs in a manner which is consistent with its IDP. The following highlights the six strategic objectives for the 2013/14 MTREF which have directly informed the compilation of the budget.

TABLE SA5 - IDP STRATEGIC OBJECTIVES

| OBJECTIVE | GOAL |
|--|--|
| To ensure provision of basic Services to Communities in a sustainable manner | To ensure that all rural residential areas, with the exception on in-fills, have at least RDP level of water ; sanitation; Roads and Transport; Electricity; housing;;waste removal and maintaining of the infrastructure depending on financial allocations and available resources |
| To promote social and economic development | To facilitate access to good quality primary education for all children within 5km radius as well as to good proper secondary education within 20km radius within five years |
| To promote a safe and healthy | By managing disasters and instituting |

| | |
|---|--|
| environment | programmes reduce crime and ensure road safety. To embark on programmes focusing on special groups as women, elderly, disabled, children an youth and create awareness amongst all communities on HIV and Aids and other communicable diseases. |
| To encourage the involvement of communities and community organisation in the matters of local government | Foster participatory democracy and Batho Pele principles. Approved communication strategy which ensures that the municipality communicates correct, clear, simple and common message effectively to all stakeholders in transparent manner on a regular basis. |
| Promote sound governance, financial sustainability and optimal transformation | To ensure financial viability by enhancing the income base, reducing outstanding debts and ensuring unqualified audit report by 2014. Review the organisational structure to optimise the use of personnel and capacity building. Establishing SCM unit. |
| Organisational development and transformation | Organisational development and transformation |

2.3 Measurable Performance Objectives and Indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the municipality has developed performance management system for Section 56 & 57 Managers. The Audit Committee reviews the individual managers' performance. Currently the performance management system is not cascaded down to employees.

Performance management system is intended to manage and monitor service delivery against the identified strategic objectives and priorities.

2.3.1. Performance indicators and benchmarks

i. Borrowing management

Capital expenditure in local government can be funded by capital grants, own revenue and long term borrowings. The municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

Increasing debt and declining collection rate could have a negative impact on the future borrowing of the municipality, in particular the municipality's ability to meet its borrowing obligations. Stringent measure must be put in place to curve the increasing debt.

ii. Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and at no point in time this ratio should be less than 1. The ratio for the 2013/14 is 1.3 which is a good indication that the municipality's assets exceed the liabilities.

Liquidity ratio is a measure of the municipality's ability to utilize cash and cash equivalent to extinguish or retire its current liabilities. The ratio for the 2012/13 is 1.3.

iii. Revenue management

The collection rate of the municipality is standing at 56% as at 31 March 2013, there is decline in collection rate as compared to 2011/12 financial year. The cash flow is assumed at 70% of the billing.

iv. Creditors management

The municipality tries to pay its creditors within the legislated 30 receipt of invoices.

v. Other Indicators

- **Water Distribution Losses**

Currently the municipality is unable to quantify water distribution losses due to the leaking reservoir. **See 2.2.3**

- **Employee costs**

The employee related costs represents 27.8% of the total budget. The municipality is still faced with the challenge of filling all the vacant posts on the organogram to address the IDP goals and objectives.

- **Repairs & Maintenance**

Repairs and Maintenance equate 10.5% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful life.

Currently the municipality have lots of old fleet which most of the time must be sent in for repairs and as a result this hampers service delivery. The cost to repair these vehicles is an exorbitant amount and it is not cost-effective to keep them and also it is very difficult to acquire their parts. Some of these vehicles are as old as 1965 so they have reached their maximum lifespan. These vehicles are not in good condition, not road worthy and can also cause fatal accidents. With the current situation the municipality is unable to render service at all its 13 wards as a result this causes community unrest. There is also broken furniture and computers that can no longer be used. The municipality is exploring the possibility of auction all these obsolete assets.

2.3.2. Free Basic Services: basic social services package for indigent households

For indigenous households, the threshold to qualify for equitable share is an income of less than R3 320 and two state pensioners in a household do qualify. In terms of the municipality's indigent policy registered households are entitled to 6kl free water and 50kwh of electricity; 100% of exemption on their property rates; 100% of exemption on sanitation 20% rebate for basic sewerage service and refuse removal.

2.2.3. Providing clean water and managing waste water

The municipality is currently providing water to only three ward out of thirteen wards, the rest of the wards is provided by Sedibeng Water Bothaville.

The following is briefly the main challenge facing the Municipality.

On the 15 December 2009, Ga-Segonyana Local Municipality conducted a study to determine the additional demands for water in the Kuruman and Wrenchville area. The study outlined the need for an increase in the bulk storage and the bulk distribution lines. However, the current location of the Kuruman reservoir is dolomatic and has been declared a disaster. The municipality has developed a by-pass to ensure that Kuruman resident have access to water.

- i. The Kuruman Regional Bulk water project is still on the pre-design stage and the funds for R3, 680, 130 will be utilized to fund the design and project management aspects of this bigger project. The total project amounts is R 135 000 000-00.
- ii. The business plans have been submitted to the Regional Bulk Infrastructure Grant (RBIG) for funding.

2.4 Budget related policies

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

The budget related policies such as Indigent (**Appendix A**), Tariff Policy and Tariff Schedule(**Appendix B**), Debt control and Credit Collection (**Appendix C**) policies have been reviewed and amended accordingly. The threshold for the indigent is now R3 320.

- **Property Rates policy (Appendix D)**

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

- **Budget and Virement Policy (Appendix E)**

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the town's system of delegations.

- **Bulk Contribution Policy(Appendix F)**

This policy provides a framework for the determination of bulk service contributions on an equitable basis thereby allowing tariffs to be set at a more affordable level and shortening the period of recovery of the capital cost of bulk infrastructure, thus reducing long-term debt, improving the municipality's balance sheet and its credit rating and further enabling the municipality to develop a capital reserve for new and replacement bulk infrastructure.

- **Asset Management Policy (Appendix G)**

The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for.

- **Supply Chain Policy (Appendix H)**

This policy provides a framework for procuring goods or services, disposing goods no longer needed, selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies or selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act. The SCM policy has been reviewed to take into consideration MFMA Circular 62.

- **Travel and Subsistence Policy (Appendix I)**

The objective of this policy is to:

Ensure that all travel and subsistence costs incurred by the Municipality are done as efficiently and effectively as possible.

Ensure that councilors and officials are reimbursed fairly and consistently for the cost incurred while traveling to perform municipal duties.

- **Funding and Reserve Policy (Appendix J)**

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non-existent.

The municipality, however, recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

- **Borrowing Policy (Appendix K)**

This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term Borrowing, to ensure sufficient management of Borrowing. The objectives of this policy are to ensure optimal performance with the lowest possible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

- **Cash Management and Investment Policy (Appendix L)**

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability and appropriate lines of responsibility in the process.

2.5 Budget Assumptions

- **External factors**

Due to domestic strikes the domestic economy has lost momentum and unemployment is on the rise that resulted on the customer's ability to pay their municipal bills. This resulted in declining cash flows of the Municipality as well increase in outstanding debt.

- The interim valuation roll must be implemented according to the MPRA 2004. However, the first R25 000 on Residential property per household will be exempted and the indigent qualifies for exemption subject to application.
- Price movements of bulk purchase – electricity tariff is increased by 8% as approved by NERSA.
- Plans and budgets of different spheres of governments have been taken into consideration when the 2013/14 budget was compiled.
- Collection rate: Currently the municipality collects only in Kuruman town and Wrenchville, there is a challenge to collect at Mothibistad because ESKOM supplier of electricity in Mothibistad.

2.6 Funding the budget

This gives an indication of the Municipality's overall budget as well as sources of funding.

SUMMARY: INCOME AND EXPENDITURE

The following summary of the operational budget shows the income and expenditure under the different subheadings:

| | Budget 2013/14 Rand | % of Total Operating Expenditure |
|-----------------------------|------------------------|--|
| Income | 254 983 665 | |
| Expenditure | | |
| Employee related costs | 72,168,614 | 26.62% |
| Remuneration of Councillors | 6,719,259 | 2.48% |
| Debt impairment | 504,840 | 0.19% |
| Depreciation | 37,783,025 | 13.94% |
| Finance charges | 7,136,830 | 2.63% |
| Audits costs | 3,797,595 | 1.40% |
| Legal costs | 2,000,000 | 0.74% |
| Insurance | 3,953,842 | 1.46% |
| DWA- Sedibeng | 19,304,686 | 7.12% |

| | | |
|------------------------------------|--------------------|--------|
| Bulk Purchases - Electricity | 58,209,428 | 21.48% |
| Security Services | 3,408,000 | 1.26% |
| Travelling | 1,345,000 | 0.50% |
| General expenses | 27,721,637 | 10.23% |
| Repairs and maintenance | 26,683,545 | 9.84% |
| New connections | 310,300 | 0.11% |
| Total Operating Expenditure | 271,046,601 | |
| Surplus/(Deficit) | 16,062,936 | |

GRANTS

The following grants are reflected in the budget as gazetted in the Division of Revenue Act:

Operational Budget

National Government:

- Equitable share R 73 591 000
- DWA R 6 500 000
- MSIG R 890 000
- FMG R 1 550 000
- EPWP R 1 000 000

Northern Cape Province:

- Library Development R 940 000

Capital Budget

- MIG R 52 371 000
- NEIGHBOURHOOD R 5 000 000
- RURAL HOUSEHOLD R 4 210 000
- MWIG R 3 543 000
- DME R 2 000 000

Total Grants **R151 595 000**

EQUITABLE SHARE

The equitable share of R 73 591 000 is allocated as follows:

| <u>DESCRIPTION ITEM</u> | <u>VOTE NUMBER</u> | <u>AMOUNT</u> |
|-------------------------|--------------------|---------------|
| Council | 020 | R 9 812 963 |
| Water | 380 | R 14 885 343 |
| Electricity | 410 | R 28 370 678 |
| Sewerage | 420 | R 5 663 697 |

| | | |
|-----------|-----|--------------|
| Cleansing | 480 | R 13 585 597 |
| Finance | | R 303 079 |
| Corporate | | R 240 294 |
| Community | | R449 780 |
| Technical | | R 279 569 |

Funding compliance measurement

National Treasury requires the municipality to assess its financial sustainability against different measures that look at various aspects of financial health of the municipality. The following measures are contained in **SA 10**, each of the measures are discussed below.

The municipality's collection rate has dropped by 8% from 64% to 56% when compared to the third quarter of 2012, this raises a huge concern for the municipality. This is due to lack of resources and non-culture payment which is as a result of high unemployment rate. For the 2012/13 the municipality had one cherry picker which was mainly used for maintenance. In addition to this problem Eskom is the provider of electricity at Mothibistat and is unable to assist municipality in terms of implementing the municipality's Debt and Credit Control Policy because the consumers does not owe them. Due to due budget constraints and capacity the municipality is unable to take over the provision of electricity in Mothibistad. In order to remedy the situation the municipality had developed an enhancement strategy by giving 50% discount among other things. In future the municipality will explore the possibility of converting all conventional meter to prepaid meters.

i. Cash/Cash equivalent position

The Municipality forecast a positive cash position as per the budgeted cash flow statement for 2013/14 MTREF. The forecasted cash and cash equivalent for the 2013/14 MTREF is R 821, 000.

ii. Cash plus investment less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

iii. Cash year end/monthly employee/supplier payments

The purpose of this measure is to understand the level of financial risk the municipality would faced with due to declining collection rate. The ratio for the 2013/14 is 0.2% which is not satisfactory and it implies that the municipality not receive on month services it will not be able to pay salaries and creditors.

iv. Surplus/(Deficit) excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making sufficient contribution

for the municipal resources consumed each year. For the 2012/13 MTREF the municipality shows a deficit of the R14, 685, 000 after offsetting the depreciation.

v. Cash receipts a percentage of Ratepayer and Other revenue

The purpose of this measure is to calculate the rate of funds collected from current billing and arrear debtors. The collection of the municipality for the 2013/14 is 56% which is a main concern. The municipality has developed an enhancement strategy to improve revenue collection.

vi. Debt impairment expense as a percentage of total billable revenue

The factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment. The municipality has made a provision of R504,840 which represent 0.4%. The provision made for debt impairment is not adequate considering the declining collection rate due to non-culture payment. The municipality has introduced an incentive to give 50% discount to consumers but there is still no improvement.

vii. Capital payments a percentage of capital expenditure

This ratio calculates whether the municipality is spending on its capital budget according to its budgeted cash flow. Currently the municipality spent 47% of its capital budget.

viii. Borrowing receipts a percentage of capital expenditure (excl. transfers)

The purpose of this measurement is to determine the proportion of a municipality's "own funded" capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Currently the ratio is 33%.

ix. Grants as a percentage of Govt. legislated/gazetted allocations

The purpose of this measurement is mainly to ensure that all available transfers from National and provincial government have been budgeted for. The ratio is 100% which means that the municipality has budgeted for all transfers.

x. Repairs and Maintenance as a percentage of Property Plant & Equipment

This indicator provides information on the amount of funds allocated to the Repair and Maintenance of municipal assets. Currently the ratio of repairs and maintenance is 10.5% which is acceptable and 2.2% towards Repairs and Maintenance as a percentage of Property Plant & Equipment.

2.7 Disclosure on Salaries, Allowances and Benefits

Remuneration package for section 56 & 57 managers

| Description | Municipal Manager | Financial services manager | Corporate Admin Manager | Technical services manager | Community Service Manager |
|--------------|-------------------|----------------------------|-------------------------|----------------------------|---------------------------|
| Package | 1 046 325 | 836 811.99 | 836 811.99 | 836 811.99 | 836 811.99 |
| TOTAL | 1 046 325 | 836 811.99 | 836 811.99 | 836 811.99 | 836 811.99 |

REMUNERATION PACKAGES FOR COUNCILLORS

The determination of the grading for councillors is based on the following as per gazette No.35962 dated 7th December 2012.

| | | POINTS |
|--------------------------|---------------|--------------|
| Population - Census 2011 | 93,651.00 | 16.67 |
| Revenue excluding grants | R 111,789,174 | 25.00 |
| Total | | 41.67 |

Based on the above the grading of councillors is Grade 3.

| MAYOR (CHAIRPERSON) | 2013/14 |
|-----------------------------------|-------------------|
| Total Remuneration | 714 497-00 |
| Article 5 Salaries | 518 052-75 |
| Article 10(b) Cellphone | 20 160-00 |
| Article 6(a) Travelling allowance | 172 684-25 |
| Article 11 Data cards | 3 600-00 |
| Benefits: | |
| Article 12(a) Pension 15% | |
| Article 11(b) Medical Aid | |
| Total maximum per annum | |
| Monthly | |
| Total Benefits | |

| SPEAKER | 2013/14 |
|-----------------------------------|-------------------|
| Total Remuneration | 576 349-00 |
| Article 5 Salaries | 423 480-00 |
| Article 10(b) Cellphone | 20 160-00 |
| Article 6(a) Travelling allowance | 129 109-00 |
| Article 11 Data cards | 3 600-00 |
| Benefits: | |
| Article 11 (a) Pension 15% | 63 522-00 |
| Article 11(b) Medical Aid | |
| Total maximum per annum | |
| Total Benefits | 63 522-00 |

| EXECUTIVE COMMITTEE | 2013/14 | X5 |
|-----------------------------------|-------------------|---------------------|
| Total Remuneration | 301 793-23 | 1 508 966-15 |
| Article 8 Salaries | 213 696.92 | 1 068 484-60 |
| Article 10(c) Cellphones | 13 264-00 | 66 320-00 |
| Article 9(a) Travelling allowance | 71 232-31 | 356 161-55 |
| Article 11 Data cards | 3 600-00 | 18 000-00 |
| Benefits: | | |
| Article 11(a) Pension 15% | 32 054-54 | 16 027-27 |
| Article 11(b) Medical Aid | | |
| Total maximum per annum | | |
| Total Benefits | 32 054-54 | 16 027-27 |

| SECTION 79 CHAIRPERSON | 2013/14 |
|-----------------------------------|-------------------|
| Total Remuneration | 282 797-52 |
| Article 8 Salaries | 265 933-52 |
| Article 10(c) Cellphones | 13 264-00 |
| Article 9(a) Travelling allowance | |
| Article 11 Data cards | 3 600-00 |
| Benefits: | |
| Article 11(a) Pension 15% | 39 890-03 |
| Article 11(b) Medical Aid | |
| Total maximum per annum | |
| Total Benefits | 39 890-03 |

| OTHER PART-TIME COUNCILLORS | 2013/14 | X17 |
|------------------------------------|-------------------|---------------------|
| Total Remuneration | 224 086-00 | 3 809 462-00 |
| Article 8 Salaries | 155 416-50 | 2 642 080-50 |
| Article 10 (c) Cellphones | 13 264-00 | 225 488-00 |
| Article 9(a) Travelling allowance | 51 805-50 | 880 693-50 |
| Article 11 Data cards | 3 600-00 | 61 200-00 |
| Total salary per annum | | |
| Benefits: | | |
| Article 11(a) Pension 15% | 23 312.47 | 396 311-99 |
| Article 11(b) Medical Aid | | |
| Total Benefits | 23 312.47 | 396 311-99 |

Note: Benefits are included in the remuneration package – for all Councillors.

2.8 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from Ratepayers and other to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

2.9 Contracts having 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 Budget and Treasury Office.

2.10 Legislation Compliance Status

The promulgation of the Municipal Finance Management Act 56 of 2003) has without doubt, enhanced efficiency and control measures to local government in terms of budgeting monitoring and accounting of public funds. The MFMA has created has created a profound effect on the local government operations that required transformation in financial discipline and planning processes. The budget preparation for 2012/13 has surpassed most of these key requirements.

The MFMA has created clear standards of operating for local government that complies or conforms to the International Standards of reporting. The municipality's reporting to Provincial Treasury has been substantially complied with. The monthly reports and quarterly returns have been submitted on time to both National and Provincial Treasury.

In its endeavors to comply with the MFMA, Council has an approved Supply Chain Management Policy. The policy was developed as per the guidelines provided by the National Treasury, so that it can achieve the prescribed results of regulating the Supply Chain Management environment within the municipality

**2.11 CAPITAL EXPENDITURE DETAILS
MIG THREE YEAR PLAN**

| | 2013/2014 | 2014/2015 | 2015/2016 |
|---|------------------------|------------------------|----------------------|
| ITEM | Amount | Amount | Amount |
| Magojaneng and Seeding water ext. | R8 802 352.00- | | - |
| Highmast lights ward 1-9 | R437 654.84 | | |
| Mothibistad Phase 3 | R4 704 514.75 | R15 495 907.33 | R1 060 300.00 |
| Maruping/Batlharos: External and Water distribution: Phase Two | R12 329 300.60 | R13 523 494.55 | - |
| Ward Internal Road | | | R10,000,000.00 |
| Bankhara-Bodulong Water | R415 562.35 | | |
| Surface of collector street within Mapoteng and Mothibistad | R5 995 597.00 | R3 994 997.00 | R450 900.00 |
| Upgrading of Bulk Water Supply, Network Extensions, Stand pipes and Refurbishment: Ward 7 | R12 039 278.00 | R4 775 599.69 | 840 743.88 |
| Gasebolao Water | R2 102 342.40 | | |
| Mokalamosesane Water Supply | | R1 902 395.64 | |
| Thamoyanche Water Supply | | R1 778 962.66 | |
| Vergenoeg Community Hall | R3 446 241.37 | R181 381.13 | |
| Upgrading of internal road: Batlharos | R498 156.69 | | |
| Batlharos Sanitation | | R7 406 262.00 | |
| PMU | R1 600 000.00 | R2 000 000.00 | R2 200 000.00 |
| TOTAL VALUE OF PROJECTS | R 52 371 000.00 | R 51 059 000.00 | 54,134,000.00 |
| APPROVED MIG ALLOCATION | R 52 371 000.00 | R 51 059 000.00 | 54,134,000.00 |

ASSETS FINANCED THROUGH BORROWING

| SECTION | DETAILS | FINANCING | | CAPITAL COST | | | |
|-----------------|-------------------|-----------|---------------|------------------|----------------|----------------|------------------|
| | | PERIOD | INTEREST RATE | ESTIMATE | INTEREST | REDEMPTION | TOTAL |
| Traffic | 5 x Bakkies | 5 | 7% | 320,000 | 22,400 | 64,000 | 406,400 |
| | TOTAL | | | 320,000 | 22,400 | 64,000 | 406,400 |
| Fire | 15 4 x 4 vehicles | 5 | 7% | 350,000 | 24,500 | 70,000 | 444,500 |
| | TOTAL | | | 350,000 | 24,500 | 70,000 | 444,500 |
| Cemetery | TLB for graves | 5 | 7% | 450,000 | 31,500 | 90,000 | 121,500 |
| | 1 x Bakkie | 5 | 7% | 160,000 | 11,200 | 32,000 | 43,200 |
| | TOTAL | | | 610,000 | 42,700 | 122,000 | 164,700 |
| Roads & S/Water | Grader | 5 | 7% | 3,000,000 | 210,000 | 600,000 | 3,810,000 |
| | Front Loader | 5 | 7% | 1,500,000 | 105,000 | 300,000 | 1,905,000 |
| | TOTAL | | | 4,500,000 | 315,000 | 900,000 | 5,715,000 |

| | | | | | | | |
|-------------|-----------------------------------|----|----|-------------------|------------------|------------------|-------------------|
| Parks | Tractor and Trailer | 5 | 7% | 450,000 | 31,500 | 90,000 | 571,500 |
| | Compactor Truck | 5 | 7% | 1,100,000 | 77,000 | 220,000 | 1,397,000 |
| | TOTAL | | | 1,550,000 | 108,500 | 310,000 | 1,968,500 |
| Electricity | | | | | | | |
| | Municipal Substation | 20 | 7% | 50,000,000 | 3,500,000 | 2,500,000 | 56,000,000 |
| | New Transformer | 5 | 7% | 2,000,000 | 140,000 | 400,000 | 540,000 |
| | Mini Substation | 5 | 7% | 2,000,000 | 140,000 | 400,000 | 540,000 |
| | Refurbishment of low voltage line | 20 | 7% | 2,000,000 | 140,000 | 100,000 | 240,000 |
| | Kickerpost | 5 | 5% | 1,000,000 | 50,000 | 200,000 | 250,000 |
| | TOTAL | | | 57,000,000 | 3,780,000 | 3,300,000 | 64,080,000 |
| Sewer | | | | | | | |
| | Aerators Kuruman Sewerage | 20 | 7% | 1,000,000 | 70,000 | 50,000 | 1,120,000 |
| | TOTAL | | | 1,000,000 | 70,000 | 50,000 | 1,120,000 |
| Cleansing | | | | | | | |
| | New sewer truck | 5 | 7% | 1,200,000 | 84,000 | 240,000 | 1,524,000 |
| | TOTAL | | | 1,200,000 | 84,000 | 240,000 | 1,524,000 |

CAPITAL BUDGET 2013/2014

Pg 2

| SECTION | DETAILS | FINANCING | | CAPITAL COST | | | |
|-----------------------------|--------------|-----------|-----------------|-------------------|------------------|------------------|-------------------|
| | | PERIOD | INT RAT E | ESTIMATE | INTEREST | REDEMP TION | TOTAL |
| Information Tech | Vehicle | 5 | 7% | 250,000 | 17,500 | 50,000 | 317,500 |
| SCM | Vehicle | 5 | 7% | 200,000 | 14,000 | 40,000 | 254,000 |
| Council | Vehicle | 5 | 7% | 400,000 | 28,000 | 80,000 | 508,000 |
| | TOTAL | | | 850,000 | 59,500 | 170,000 | 1,079,500 |
| TOTAL EXTERNAL LOANS | | | | 67,380,000 | 4,506,600 | 5,226,000 | 77,112,600 |

ASSETS FINANCED FROM OPERATIONAL BUDGET

| <u>DEPARTMENT</u> | <u>DESCRIPTION</u> | <u>ORIGINAL BUDGET</u> |
|-------------------------|----------------------|------------------------|
| TECHNICAL | | |
| 720 | Furniture & Fittings | 5,000.00 |
| | Office Equipment | 136,000.00 |
| | Plant and Equipment | 600,000.00 |
| | MIG Counter funding | 5,000,000.00 |
| | Water Network | 800,000.00 |
| | | 6,541,000.00 |
| COMMUNITY | | |
| 710 | Furniture & Fittings | 200,000.00 |
| | Office Equipment | 112,000.00 |
| | | 312,000.00 |
| CORPORATE | | |
| 730 | Office Equipment | 243,000.00 |
| | Plant and Equipment | 30,000.00 |
| | Server Room | 400,000.00 |
| | | 673,000.00 |
| BTO | | |
| 740 | Furniture & Fittings | 156,787.00 |
| | Office Equipment | 197,900.00 |
| | Plant and Equipment | 78,000.00 |
| | | 432,687.00 |
| COUNCIL | | |
| 720 | Furniture & Fittings | 200,000.00 |
| | Office Equipment | 140,000.00 |
| | | 340,000.00 |
| TOTAL NEW ASSETS | | 8,298,687.00 |

APPROVED NEW ASSETS

FINANCE

| | | | |
|------------|-----------------|---|---|
| 10,000.00 | Desktop | 2 | Confy and cashiers |
| 22,000.00 | Chairs | 9 | Naso, Beauty,Cashier,Tshidi,Stores*2,Thapelo,Renata |
| 40,000.00 | Desk | 7 | Confy,Naso,Beauty,Cashier, Stores *2 |
| 25,000.00 | Cupboard | 5 | Des, Mrs Jarvis, Gomo C, Tidimalo and Thapelo |
| 10,000.00 | Credensa | 2 | Confy and Thapelo |
| 1,500.00 | Cabinet | 1 | Stores |
| 30,000.00 | Airconditioner | 2 | Beauty and Desiree |
| 87,000.00 | Laptop | 5 | Tumi, Desiree, Tidimalo plus Renata*2 @ R33000 |
| 387.00 | Fans | 3 | Cashiers |
| 7,000.00 | Epson Printers | | Cashiers |
| 3,600.00 | Calculators | 3 | Tshidi and Renata*2 |
| 500.00 | Stapler | 1 | Renata |
| 600.00 | Puncher | 1 | Renata |
| 22,000.00 | Water Cooler | 1 | Stores |
| 20,000.00 | Printers | 5 | Mrs Jarvis,Desiree, Confy, Tumi and Renata*2 |
| 113,100.00 | Upgrade Kitchen | | |
| 40,000.00 | Unforseen | | |

432,687.00

CORPORATE

| | | | |
|------------|----------------------|----|--|
| 203,000.00 | Laptops and Printers | 10 | Gaetsewe, Lencwe, Motheo, Led Officer, LED Manager, Licencing Officer, Tourism officer, Web designer, Ward Aministrator and Desktop for Registry |
| 30,000.00 | Camera | 1 | Mr Mabudi |
| 40,000.00 | Unforseen | | |
| 400,000.00 | Server Room | | IT |

673,000.00

COMMUNITY

| | | | |
|------------|----------------------|--|---|
| 200,000.00 | Furniture & fittions | | R100 000 is for Caravan park and R100 is for Community ser dept |
| 72,000.00 | Laptos & Printers | | Desktop, Printer, Laptop and Printer for Com Manager and Security Officer |
| 40,000.00 | Unforseen | | |

312,000.00

COUNCIL

| | | | |
|------------|------------------------|--|-------------------------------|
| 200,000.00 | Furniture and Fittings | | Petitioning of Mayor's office |
| 100,000.00 | Office Furniture | | |
| 40,000.00 | Unforseen | | |

340,000.00

TECHNICAL

| | | | |
|--------------|----------------------|--|--|
| 5,000.00 | Filling Cabinets | | Town Planner |
| 30,000.00 | Chairs | | Kagung Hall |
| 66,000.00 | Printers and Laptops | | TM, Deputy TM and Staff |
| 40,000.00 | | | |
| 600,000.00 | Carpot & Fencing | | Municipal building and Municipal Staff |
| 5,000,000.00 | Counter funding | | |
| 800,000.00 | Water Network | | |

6,541,000.00



ANNEXURE P

| | | | | | | | | | | | | | Total Actual Expenditure to date | | | | | | | |
|--|--|------------|------------|--------------|--|--|--|--|--|--|--|--|----------------------------------|-----------------|-----------------|-----------------|---|-----------------|----------------|--|
| Mokhibidat water supply phase 3 | Construction of 6ML concrete reservoir, 31mØ with dome roof, A 1.3ML reinforced concrete elevated water tower 30m high, 399L/S pump station building with 2 duty and one standby pump set including oil suction and delivery pipework, electrical works and motor control centers. | 10/08/2012 | 30/04/2014 | Construction | | | | | | | | | R 21,142,508.00 | R 19,614,596.15 | R 40,757,104.15 | R 12,592,477.31 | The project is above the approved cost, the Municipality submitted the budget maintenance for additional funding; MIG Office has evaluated the additional funding; still awaiting for approval letter; hence the request for roo over | | | |
| Upgrading of Ballharos gravel internal road to paved road phase 1 | The project entails upgrading of 3.5km internal access roads from gravel to surfaced standard and stormwater control | 30/04/2013 | 30/10/2013 | Construction | | | | | | | | | | | | | The project is above the approved cost, the Municipality submitted the budget maintenance for additional funding; MIG Office has evaluated the additional funding; still awaiting for approval letter; hence the request for roo over | | | |
| Mopeleng water extensions phase 2 | Construction of 5.5km of internal reticulation, installation of 15 prepad communal standpipes, Construction of 200kl sectional steel tank on a 10m stand | 06/11/2012 | 26/04/2013 | Construction | | | | | | | | | | | | R 9,963,133.74 | R 5,034,544.06 | R 14,997,677.80 | R 4,870,364.44 | Inexperienced and emerging contractor is hampering the quality of work, slow progress on site and not having the financial cashflow to execute the project; as a remedial action the Municipality assisted with sessions for purchaint of the materials; The municipality requested the Engineer to monitor their work on a daily basis. |
| Banithara Bedouling network | Construction of 5.02km of pipeline, installation of stand pipes and upgrading and equipping of borehole | 26/04/2013 | 30/11/2013 | Construction | | | | | | | | | | | | | | | | The project was delayed due to the disruption of the SMMES during the site briefing which delayed the reactivating and procurement procedure, and community unrest |
| Ballharos and Maraping internal bulk boreholes and external water distribution phase 2 | Construction of 3.4ml concrete reservoir; equipping of two boreholes; construction of pump station; bulk pipeline to connect the existing two reservoir and bulk boreholes and installation of prepad communal standpipes and reticulation the | Not yet | 2015 | tender stage | | | | | | | | | | | | | | | | The project was planned to roll over due to to budget constraints, Phases) |

ANNEXURE Z

NC452 Ga-Segonyana - Table A1 Budget Summary

| Description | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 11,786 | 13,031 | 14,823 | 18,829 | - | 18,829 | - | 27,018 | 28,396 | 29,787 |
| Service charges | 58,111 | 64,224 | 80,916 | 72,876 | (1,854) | 71,023 | - | 83,871 | 88,149 | 92,468 |
| Investment revenue | 365 | 1,184 | 1,873 | 457 | 27 | 484 | - | 763 | 802 | 841 |
| Transfers recognised - operational | 41,617 | 80,930 | 97,174 | 71,587 | 13,794 | 85,381 | - | 84,471 | 101,833 | 117,447 |
| Other own revenue | 7,756 | 12,069 | 14,178 | 32,437 | 29,619 | 62,056 | - | 58,861 | 61,863 | 64,894 |
| Total Revenue (excluding capital transfers and contributions) | 119,635 | 171,437 | 208,963 | 196,186 | 41,587 | 237,773 | - | 254,984 | 281,042 | 305,437 |
| Employee costs | 39,062 | 36,587 | 42,726 | 51,231 | 545 | 51,777 | - | 72,169 | 75,849 | 79,566 |
| Remuneration of councillors | - | 5,267 | 5,530 | 6,205 | (18) | 6,187 | - | 6,719 | 7,062 | 7,408 |
| Depreciation & asset impairment | 38,775 | 40,524 | 50,300 | 13,028 | 1 | 13,029 | - | 37,783 | 39,710 | 41,656 |
| Finance charges | 4,293 | 4,103 | 3,929 | 7,137 | - | 7,137 | - | 7,137 | 7,501 | 7,868 |
| Materials and bulk purchases | 23,225 | 30,543 | 41,533 | 49,401 | 5,000 | 54,401 | - | 58,209 | 61,178 | 64,176 |
| Transfers and grants | - | - | 21,654 | - | - | - | - | - | - | - |
| Other expenditure | 55,106 | 90,091 | 61,205 | 64,517 | 40,726 | 105,242 | - | 89,029 | 93,570 | 98,155 |
| Total Expenditure | 160,460 | 207,115 | 226,878 | 191,519 | 46,254 | 237,773 | - | 271,047 | 284,870 | 298,829 |
| Surplus/(Deficit) | (40,825) | (35,678) | (17,915) | 4,667 | (4,667) | - | - | (16,063) | (3,828) | 6,608 |
| Transfers recognised - capital | 21,050 | 27,442 | 31,283 | 55,163 | 10,132 | 65,295 | - | 67,124 | 71,729 | 78,847 |
| Contributions recognised - capital & contributed asset | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 38,251 | 31,197 | 47,790 | 119,860 | 19,786 | 139,646 | - | 142,803 | 150,086 | 157,440 |
| Transfers recognised - capital | 21,050 | 27,442 | 45,776 | 55,163 | 10,132 | 65,295 | - | 67,124 | 71,729 | 78,847 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 17,201 | 3,756 | 600 | 60,030 | - | 60,030 | - | 67,380 | 70,816 | 74,286 |
| Internally generated funds | - | - | 1,413 | 4,667 | 9,655 | 14,322 | - | 8,299 | 8,722 | 9,149 |
| Total sources of capital funds | 38,251 | 31,197 | 47,790 | 119,860 | 19,786 | 139,646 | - | 142,803 | 151,267 | 162,283 |
| Financial position | | | | | | | | | | |
| Total current assets | 26,696 | 25,789 | 42,025 | 41,562 | - | 41,562 | - | 78,495 | 79,125 | 83,002 |
| Total non current assets | 963,435 | 954,146 | 959,727 | 1,201,708 | - | 1,201,708 | - | 1,268,059 | 1,332,730 | 1,398,034 |
| Total current liabilities | 17,343 | 15,469 | 24,416 | 38,672 | (13,891) | 24,781 | - | 59,116 | 62,131 | 65,176 |
| Total non current liabilities | 39,216 | 39,172 | 38,658 | 99,135 | - | 99,135 | - | 105,365 | 110,738 | 116,164 |
| Community wealth/Equity | 933,572 | 925,293 | 938,678 | 1,105,463 | 13,891 | 1,119,354 | - | 1,182,073 | 1,238,986 | 1,299,696 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 46,135 | 28,947 | 77,879 | 40,381 | (31,046) | 9,334 | - | 17,325 | 18,208 | 19,101 |
| Net cash from (used) investing | (38,251) | (31,197) | (55,694) | (78,446) | 23,140 | (55,306) | - | (85,519) | (89,880) | (94,285) |
| Net cash from (used) financing | (4,993) | (3,889) | (2,994) | 50,784 | 6,500 | 57,284 | - | 19,540 | 20,536 | 21,543 |
| Cash/cash equivalents at the year end | 3,944 | (2,195) | 16,996 | 842 | 27,334 | 28,177 | 28,741 | 821 | (50,315) | (103,956) |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 3,813 | (2,327) | 16,864 | 70,008 | - | 70,008 | - | 33,210 | 31,530 | 33,075 |
| Allocation of cash and investments | (12,613) | 19,699 | (7,194) | 5,435 | (13,891) | (13,803) | - | (2,041) | (2,145) | (2,249) |
| Surplus - surplus (shortfall) | 16,426 | (22,026) | 24,058 | 64,573 | 13,891 | 83,811 | - | 35,251 | 33,675 | 35,324 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 962,922 | 955,413 | 959,261 | 1,131,129 | - | 1,131,129 | 1,237,844 | 1,237,844 | 1,300,974 | 1,364,722 |
| Depreciation & asset impairment | 38,775 | 40,524 | 50,300 | 13,028 | 1 | 13,029 | 37,783 | 37,783 | 39,710 | 41,656 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | 22,965 | 24,557 | 19,927 | 15,942 | 7,274 | 23,216 | 26,684 | 26,684 | 28,044 | 29,419 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | 6,534 | 12,212 | 4,684 | 4,965 | - | 4,965 | 4,965 | 4,965 | 5,218 | 5,473 |
| Revenue cost of free services provided | 2,700 | 3,268 | 3,443 | 3,157 | - | 3,157 | 25 | 25 | 2,052 | 2,152 |
| Households below minimum service level | | | | | | | | | | |
| Water: | 19 | 19 | 22 | 24 | - | 24 | 25 | 25 | 26 | 27 |
| Sanitation/sewerage: | 9 | 9 | 9 | 10 | - | 10 | 10 | 10 | 11 | 11 |
| Energy: | 25 | 25 | 26 | 28 | - | 28 | 29 | 29 | 31 | 32 |
| Refuse: | 27 | 27 | 28 | 30 | - | 30 | 31 | 31 | 33 | 34 |

IC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

| C-43/2 Ga-Segonyana - Table A2: Budgeted, Audited, Estimated Revenue and Expenditure by Standard Classification | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Standard Classification Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| thousand | 1 | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | |
| Governance and administration | | 20,831 | 26,032 | 30,090 | 34,064 | (820) | 33,244 | 43,592 | 50,695 | 59,492 |
| Executive and council | | 5,342 | 6,443 | 9,185 | 9,631 | - | 9,631 | 10,756 | 12,931 | 15,669 |
| Budget and treasury office | | 15,158 | 19,121 | 20,855 | 24,057 | (933) | 23,125 | 32,498 | 35,782 | 39,640 |
| Corporate services | | 332 | 469 | 51 | 375 | 113 | 488 | 338 | 1,982 | 4,183 |
| Community and public safety | | 3,252 | 3,448 | 6,232 | 8,875 | (170) | 8,705 | 11,157 | 13,352 | 16,111 |
| Community and social services | | 416 | (297) | (174) | 1,071 | (4) | 1,067 | 1,091 | 2,773 | 5,014 |
| Sport and recreation | | 1,139 | 1,459 | 1,514 | 766 | 514 | 1,280 | 1,837 | 1,931 | 2,026 |
| Public safety | | 1,669 | 2,259 | 4,864 | 7,006 | (671) | 6,335 | 8,202 | 8,621 | 9,043 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 28 | 28 | 28 | 31 | (8) | 23 | 26 | 27 | 29 |
| Economic and environmental services | | 3,010 | 41,604 | 29,133 | 11,439 | 38,220 | 49,660 | 36,446 | 39,932 | 43,993 |
| Planning and development | | 1,297 | 39,549 | 25,817 | 6,666 | 38,222 | 44,888 | 28,818 | 31,914 | 35,583 |
| Road transport | | 1,714 | 2,055 | 3,316 | 4,773 | (2) | 4,772 | 7,528 | 8,017 | 8,410 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 113,593 | 127,795 | 174,791 | 196,971 | 14,488 | 211,459 | 230,913 | 242,689 | 254,581 |
| Electricity | | 56,125 | 67,185 | 90,495 | 94,985 | 5,134 | 100,119 | 106,677 | 112,118 | 117,611 |
| Water | | 29,819 | 35,249 | 52,819 | 71,277 | 5,276 | 76,553 | 86,736 | 91,159 | 95,626 |
| Waste water management | | 18,180 | 14,162 | 19,036 | 13,025 | 3,695 | 16,720 | 16,474 | 17,314 | 18,162 |
| Waste management | | 9,469 | 11,199 | 12,441 | 17,684 | 383 | 18,067 | 21,026 | 22,099 | 22,822 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 140,687 | 198,879 | 240,246 | 251,349 | 51,719 | 303,068 | 322,108 | 346,668 | 374,177 |
| Expenditure - Standard | | | | | | | | | | |
| Governance and administration | | 32,224 | 36,996 | 42,229 | 38,661 | 15,776 | 54,437 | 56,908 | 59,810 | 62,741 |
| Executive and council | | 12,211 | 11,998 | 14,414 | 14,448 | 2,410 | 16,858 | 16,597 | 17,444 | 18,298 |
| Budget and treasury office | | 10,914 | 16,566 | 19,905 | 15,184 | 12,544 | 27,728 | 25,840 | 27,158 | 28,489 |
| Corporate services | | 9,100 | 8,433 | 7,911 | 9,029 | 822 | 9,851 | 14,471 | 15,209 | 15,954 |
| Community and public safety | | 18,328 | 17,605 | 20,673 | 23,930 | 4,132 | 28,063 | 33,808 | 35,532 | 37,274 |
| Community and social services | | 5,131 | 4,867 | 5,614 | 5,942 | 545 | 6,486 | 12,306 | 12,934 | 13,567 |
| Sport and recreation | | 7,914 | 6,755 | 6,223 | 7,268 | 1,137 | 8,404 | 8,134 | 8,548 | 8,967 |
| Public safety | | 4,631 | 5,036 | 7,817 | 9,433 | 3,077 | 12,511 | 12,651 | 13,297 | 13,948 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 653 | 948 | 1,019 | 1,287 | (626) | 661 | 717 | 754 | 791 |
| Economic and environmental services | | 27,164 | 53,320 | 43,765 | 19,873 | 16,869 | 36,742 | 35,664 | 37,483 | 39,319 |
| Planning and development | | 10,422 | 35,583 | 26,677 | 9,023 | 14,820 | 23,844 | 12,643 | 13,288 | 13,939 |
| Road transport | | 16,742 | 17,737 | 17,088 | 10,850 | 2,048 | 12,898 | 23,020 | 24,194 | 25,380 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 82,744 | 99,194 | 120,211 | 109,055 | 9,476 | 118,532 | 144,667 | 152,044 | 159,495 |
| Electricity | | 39,924 | 52,071 | 67,350 | 66,491 | 5,504 | 71,995 | 81,868 | 86,044 | 90,260 |
| Water | | 21,856 | 30,394 | 32,365 | 25,905 | 2,494 | 28,399 | 40,678 | 42,753 | 44,847 |
| Waste water management | | 10,537 | 7,931 | 10,881 | 5,532 | 116 | 5,648 | 5,948 | 6,251 | 6,557 |
| Waste management | | 10,426 | 8,797 | 9,615 | 11,128 | 1,361 | 12,490 | 16,173 | 16,997 | 17,830 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 160,461 | 207,115 | 226,878 | 191,519 | 46,254 | 237,773 | 271,047 | 284,870 | 299,129 |
| Surplus/(Deficit) for the year | | (19,774) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | 51,061 | 61,798 | 75,348 |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

NC452 Ga-Segonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 4,492 | 5,818 | 8,683 | 8,792 | - | 8,792 | 10,756 | 12,931 | 15,669 |
| Vote 2 - BUDGET & TREASURY | | 15,158 | 19,121 | 20,855 | 24,057 | (933) | 23,125 | 32,498 | 35,782 | 39,640 |
| Vote 3 - CORPORATE SERVICES | | 1,182 | 1,094 | 553 | 1,214 | 113 | 1,327 | 338 | 1,982 | 4,183 |
| Vote 4 - PLANNING & DEVELOPMENT | | 1,297 | 39,549 | 25,817 | 6,666 | 38,222 | 44,888 | 28,818 | 31,914 | 35,583 |
| Vote 5 - HEALTH | | 28 | 28 | 28 | 31 | (8) | 23 | 26 | 27 | 29 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 416 | (297) | (174) | 1,071 | (4) | 1,067 | 1,091 | 2,773 | 5,014 |
| Vote 7 - PUBLIC SAFETY | | 1,669 | 2,259 | 4,864 | 7,006 | (671) | 6,335 | 8,202 | 8,621 | 9,043 |
| Vote 8 - WASTE WATER MANAGEMENT | | 18,180 | 14,162 | 19,036 | 13,025 | 3,695 | 16,720 | 16,474 | 17,314 | 18,162 |
| Vote 9 - ROAD TRANSPORT | | 1,714 | 2,055 | 3,316 | 4,773 | (2) | 4,772 | 7,628 | 8,017 | 8,410 |
| Vote 10 - WATER | | 29,819 | 35,249 | 52,819 | 71,277 | 5,276 | 76,553 | 86,736 | 91,159 | 95,626 |
| Vote 11 - Electricity | | 56,125 | 67,185 | 90,495 | 94,985 | 5,134 | 100,119 | 106,677 | 112,118 | 117,611 |
| Vote 12 - WASTE MANAGEMENT | | 9,469 | 11,199 | 12,441 | 17,684 | 383 | 18,067 | 21,026 | 22,099 | 23,182 |
| Vote 13 - SPORTS & RECREATION | | 1,139 | 1,459 | 1,514 | 766 | 514 | 1,280 | 1,837 | 1,931 | 2,026 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 140,687 | 198,879 | 240,246 | 251,349 | 51,719 | 303,068 | 322,108 | 346,668 | 374,177 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 10,495 | 10,083 | 14,414 | 12,171 | 2,331 | 14,502 | 16,597 | 17,444 | 18,298 |
| Vote 2 - BUDGET & TREASURY | | 10,914 | 16,566 | 19,905 | 15,184 | 12,544 | 27,728 | 25,840 | 27,158 | 28,489 |
| Vote 3 - CORPORATE SERVICES | | 10,816 | 10,348 | 7,911 | 11,306 | 901 | 12,207 | 14,471 | 15,209 | 15,954 |
| Vote 4 - PLANNING & DEVELOPMENT | | 10,422 | 35,583 | 26,677 | 9,023 | 14,820 | 23,844 | 12,643 | 13,288 | 13,939 |
| Vote 5 - HEALTH | | 653 | 948 | 1,019 | 1,287 | (626) | 661 | 717 | 754 | 791 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 5,131 | 4,867 | 5,614 | 5,942 | 545 | 6,486 | 12,306 | 12,934 | 13,567 |
| Vote 7 - PUBLIC SAFETY | | 4,631 | 5,036 | 7,817 | 9,433 | 3,077 | 12,511 | 12,651 | 13,297 | 13,948 |
| Vote 8 - WASTE WATER MANAGEMENT | | 10,537 | 7,931 | 10,881 | 5,532 | 116 | 5,648 | 5,948 | 6,251 | 6,557 |
| Vote 9 - ROAD TRANSPORT | | 16,742 | 17,737 | 17,088 | 10,850 | 2,048 | 12,898 | 23,020 | 24,194 | 25,380 |
| Vote 10 - WATER | | 21,856 | 30,394 | 32,365 | 25,905 | 2,494 | 28,399 | 40,678 | 42,753 | 44,847 |
| Vote 11 - Electricity | | 39,924 | 52,071 | 67,350 | 66,491 | 5,504 | 71,995 | 81,888 | 86,044 | 90,260 |
| Vote 12 - WASTE MANAGEMENT | | 10,426 | 8,797 | 9,615 | 11,128 | 1,361 | 12,490 | 16,173 | 16,997 | 17,830 |
| Vote 13 - SPORTS & RECREATION | | 7,914 | 6,755 | 6,223 | 7,268 | 1,137 | 8,404 | 8,134 | 8,548 | 8,967 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 160,461 | 207,115 | 226,878 | 191,519 | 46,254 | 237,773 | 271,047 | 284,870 | 298,829 |
| Surplus/(Deficit) for the year | 2 | (19,774) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | 51,061 | 61,798 | 75,348 |

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote



NC452 Ga-Segonyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

| NC452 Ga-Segonyana - Table A4 Budgeted Financial Performance (revenue and expenditure) | | | | | | | | | | | |
|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | 11,786 | 13,031 | 14,823 | 18,829 | - | 18,829 | - | 27,018 | 28,396 | 29,787 |
| Property rates - penalties & collection charges | | | | | | | | | | | |
| Service charges - electricity revenue | 2 | 39,091 | 44,407 | 58,166 | 43,341 | 932 | 44,273 | - | 48,551 | 51,028 | 53,528 |
| Service charges - water revenue | 2 | 7,458 | 7,365 | 8,984 | 16,063 | (3,834) | 12,229 | - | 18,446 | 19,386 | 20,336 |
| Service charges - sanitation revenue | 2 | 7,074 | 7,552 | 8,798 | 7,950 | 721 | 8,671 | - | 9,501 | 9,985 | 10,475 |
| Service charges - refuse revenue | 2 | 4,488 | 4,899 | 4,967 | 5,523 | 327 | 5,849 | - | 7,373 | 7,749 | 8,129 |
| Service charges - other | | | | | | | - | | | | |
| Rental of facilities and equipment | | 1,400 | 1,650 | 1,667 | 991 | 380 | 1,371 | | 2,680 | 2,817 | 2,955 |
| Interest earned - external investments | | 365 | 1,184 | 1,873 | 457 | 27 | 484 | | 763 | 802 | 841 |
| Interest earned - outstanding debtors | | 1,054 | 931 | 1,154 | 831 | (267) | 565 | | 565 | 593 | 623 |
| Dividends received | | | 0 | 0 | | | - | | | - | - |
| Fines | | 622 | 1,345 | 4,083 | 3,573 | (1,310) | 2,263 | | 4,057 | 4,264 | 4,473 |
| Licences and permits | | 1,484 | 1,507 | 1,775 | 1,765 | 389 | 2,154 | | 2,153 | 2,263 | 2,374 |
| Agency services | | 912 | 1,042 | 1,267 | 1,251 | 63 | 1,313 | | 1,369 | 1,439 | 1,509 |
| Transfers recognised - operational | | 41,617 | 80,930 | 97,174 | 71,587 | 13,794 | 85,381 | | 84,471 | 101,833 | 117,447 |
| Other revenue | 2 | 2,284 | 5,594 | 4,232 | 24,026 | 30,365 | 54,391 | - | 47,037 | 49,436 | 51,858 |
| Gains on disposal of PPE | | | | | | | | | 1,000 | 1,051 | 1,102 |
| Total Revenue (excluding capital transfers and contributions) | | 119,635 | 171,437 | 208,963 | 196,186 | 41,587 | 237,773 | - | 254,984 | 281,042 | 305,437 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 39,062 | 36,587 | 42,726 | 51,231 | 545 | 51,777 | - | 72,169 | 75,849 | |
| Remuneration of councillors | | - | 5,267 | 5,530 | 6,205 | (18) | 6,187 | | 6,719 | 7,062 | |
| Debt impairment | 3 | 1,769 | 2,166 | | 1,484 | | 1,484 | | 505 | 531 | 557 |
| Depreciation & asset impairment | 2 | 38,775 | 40,524 | 50,300 | 13,028 | 1 | 13,029 | - | 37,783 | 39,710 | 41,656 |
| Finance charges | | 4,293 | 4,103 | 3,929 | 7,137 | | 7,137 | | 7,137 | 7,501 | 7,868 |
| Bulk purchases | 2 | 23,225 | 30,543 | 41,533 | 49,401 | 5,000 | 54,401 | - | 58,209 | 61,178 | 64,176 |
| Other materials | 8 | | | | | | | | | | |
| Contracted services | | - | - | - | 1,909 | 785 | 2,694 | - | 3,628 | 3,813 | 4,000 |
| Transfers and grants | | - | - | 21,654 | - | - | - | - | - | - | - |
| Other expenditure | 4, 5 | 53,337 | 87,925 | 61,205 | 61,123 | 39,941 | 101,064 | - | 84,897 | 89,226 | 93,598 |
| Loss on disposal of PPE | | - | | | | | | | | | |
| Total Expenditure | | 160,460 | 207,115 | 226,878 | 191,519 | 46,254 | 237,773 | - | 271,047 | 284,870 | 298,829 |
| Surplus/(Deficit) | | | | | | | | | | | |
| Transfers recognised - capital | | (40,825) | (35,678) | (17,915) | 4,667 | (4,667) | - | - | (16,063) | (3,828) | 6,508 |
| Contributions recognised - capital | 6 | 21,050 | 27,442 | 31,283 | 55,163 | 10,132 | 65,295 | | 67,124 | 71,729 | 78,847 |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |
| Taxation | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | |
| Surplus/(Deficit) for the year | | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | - | 51,061 | 67,901 | 85,455 |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

NC452 Ga-Segonyana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - BUDGET & TREASURY | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - PLANNING & DEVELOPMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - ROAD TRANSPORT | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - WATER | | - | - | - | 22,797 | - | 22,797 | - | - | - | - |
| Vote 11 - Electricity | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - SPORTS & RECREATION | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | 22,797 | - | 22,797 | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 804 | 224 | 710 | - | 327 | 327 | - | 690 | 725 | 761 |
| Vote 2 - BUDGET & TREASURY | | 114 | 308 | 244 | 10 | - | 10 | - | 633 | 665 | 698 |
| Vote 3 - CORPORATE SERVICES | | 288 | - | 99 | 15 | 88 | 102 | - | 923 | 970 | 1,018 |
| Vote 4 - PLANNING & DEVELOPMENT | | 4,934 | 7,638 | 1,774 | 1,994 | 7,990 | 9,984 | - | 20,797 | 21,858 | 22,929 |
| Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 316 | 923 | 811 | 660 | - | 660 | - | 972 | 1,022 | 1,072 |
| Vote 7 - PUBLIC SAFETY | | 325 | 15 | 150 | 1,011 | 1,000 | 2,011 | - | 670 | 704 | 739 |
| Vote 8 - WASTE WATER MANAGEMENT | | 5,556 | 214 | 301 | 1,490 | 2,969 | 4,459 | - | 1,000 | 1,051 | 1,102 |
| Vote 9 - ROAD TRANSPORT | | 2,573 | - | 1,955 | 6,668 | - | 6,668 | - | 10,994 | 11,554 | 12,121 |
| Vote 10 - WATER | | 13,795 | 16,702 | 31,202 | 17,702 | 7,162 | 24,864 | - | 43,936 | 47,359 | 53,283 |
| Vote 11 - Electricity | | 4,795 | 5,173 | 10,544 | 64,493 | 250 | 64,743 | - | 59,438 | 62,469 | 65,530 |
| Vote 12 - WASTE MANAGEMENT | | 4,093 | - | - | 1,200 | - | 1,200 | - | 1,200 | 1,261 | 1,323 |
| Vote 13 - SPORTS & RECREATION | | 656 | - | - | 1,820 | - | 1,820 | - | 1,550 | 1,629 | 1,709 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 38,251 | 31,197 | 47,790 | 97,063 | 19,786 | 116,849 | - | 142,803 | 151,267 | 162,283 |
| Total Capital Expenditure - Vote | | 38,251 | 31,197 | 47,790 | 119,860 | 19,786 | 139,646 | - | 142,803 | 151,267 | 162,283 |
| Capital Expenditure - Standard | | | | | | | | | | | |
| Governance and administration | | 12,637 | 532 | 1,053 | 25 | 415 | 439 | - | 2,246 | 2,360 | 2,476 |
| Executive and council | | - | 224 | 710 | - | 327 | 327 | - | 690 | 725 | 761 |
| Budget and treasury office | | 12,341 | 308 | 244 | 10 | - | 10 | - | 633 | 665 | 698 |
| Corporate services | | 297 | - | 99 | 15 | 88 | 102 | - | 923 | 970 | 1,018 |
| Community and public safety | | 40 | 938 | 961 | 3,491 | 1,000 | 4,491 | - | 3,192 | 3,355 | 3,519 |
| Community and social services | | 40 | 923 | 811 | 660 | - | 660 | - | 972 | 1,022 | 1,072 |
| Sport and recreation | | - | - | - | 1,820 | - | 1,820 | - | 1,550 | 1,629 | 1,709 |
| Public safety | | - | 15 | 150 | 1,011 | 1,000 | 2,011 | - | 670 | 704 | 739 |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 5,036 | 7,638 | 3,729 | 8,662 | 7,990 | 16,652 | - | 31,791 | 33,412 | 35,050 |
| Planning and development | | 5,028 | 7,638 | 1,774 | 1,994 | 7,990 | 9,984 | - | 20,797 | 21,858 | 22,929 |
| Road transport | | 8 | - | 1,955 | 6,668 | - | 6,668 | - | 10,994 | 11,554 | 12,121 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 20,538 | 22,089 | 42,047 | 107,682 | 10,382 | 118,064 | - | 105,574 | 110,958 | 116,395 |
| Electricity | | 2,126 | 5,173 | 10,544 | 64,493 | 250 | 64,743 | - | 59,438 | 62,469 | 65,530 |
| Water | | 17,747 | 16,702 | 31,202 | 40,499 | 7,162 | 47,661 | - | 43,936 | 46,177 | 48,440 |
| Waste water management | | 642 | 214 | 301 | 1,490 | 2,969 | 4,459 | - | 1,000 | 1,051 | 1,102 |
| Waste management | | 23 | - | - | 1,200 | - | 1,200 | - | 1,200 | 1,261 | 1,323 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard | 3 | 38,251 | 31,197 | 47,790 | 119,860 | 19,786 | 139,646 | - | 142,803 | 150,086 | 157,440 |
| Funded by: | | | | | | | | | | | |
| National Government | | 21,050 | 27,442 | 45,776 | 55,163 | 10,132 | 65,295 | - | 67,124 | 71,729 | 78,847 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 21,050 | 27,442 | 45,776 | 55,163 | 10,132 | 65,295 | - | 67,124 | 71,729 | 78,847 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 17,201 | 3,756 | 600 | 60,030 | - | 60,030 | - | 67,380 | 70,816 | 74,286 |
| Internally generated funds | | - | - | 1,413 | 4,667 | 9,655 | 14,322 | - | 8,299 | 8,722 | 9,149 |
| Total Capital Funding | 7 | 38,251 | 31,197 | 47,790 | 119,860 | 19,786 | 139,646 | - | 142,803 | 151,267 | 162,283 |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

C452 Ga-Segonyana - Table A6 Budgeted Financial Position

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| thousand | | | | | | | | | | | |
| SSETS | | | | | | | | | | | |
| urrent assets | | | | | | | | | | | |
| Cash | 1 | 3,813 | 7 | 16,864 | 8 | | 8 | | 3,210 | | |
| Call investment deposits | | | | | | | | | | | |
| Consumer debtors | 1 | 15,815 | 14,143 | 14,959 | 21,545 | | 21,545 | | 60,578 | 63,667 | 66,787 |
| Other debtors | | 155 | 4,897 | 7,196 | 10,292 | | 10,292 | | 11,112 | 11,678 | 12,251 |
| Current portion of long-term receivables | | 2 | 2 | | | | | | | | |
| Inventory | 2 | 6,911 | 6,739 | 3,007 | 9,717 | | 9,717 | | 3,596 | 3,779 | 3,964 |
| total current assets | | 26,696 | 25,789 | 42,025 | 41,562 | - | 41,562 | - | 78,495 | 79,125 | 83,002 |
| on current assets | | | | | | | | | | | |
| Long-term receivables | | 512 | 551 | 465 | 579 | | 579 | | 465 | 489 | 513 |
| Investments | | 0 | 0 | 0 | 70,000 | | 70,000 | | 30,000 | 31,530 | 33,075 |
| Investment property | | 1,635 | 1,619 | 1,602 | | | | | 1,602 | 1,683 | 1,766 |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | 960,954 | 951,777 | 957,586 | 1,131,129 | | 1,131,129 | | 1,235,899 | 1,298,929 | 1,362,577 |
| Agricultural | | | | | | | | | | | |
| Biological | | | | | | | | | | | |
| Intangible | | 332 | 200 | 93 | | | | | 93 | 98 | 103 |
| Other non-current assets | | | | | | | | | | | |
| total non current assets | | 963,435 | 954,146 | 959,727 | 1,201,708 | - | 1,201,708 | - | 1,268,059 | 1,332,730 | 1,398,034 |
| TOTAL ASSETS | | 990,131 | 979,935 | 1,001,752 | 1,243,270 | - | 1,243,270 | - | 1,346,554 | 1,411,855 | 1,036 |
| ABILITIES | | | | | | | | | | | |
| urrent liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | | 2,335 | | | | | | | | |
| Borrowing | 4 | 5,500 | 3,081 | 2,003 | 8,575 | | 8,575 | | 2,003 | 2,105 | 2,209 |
| Consumer deposits | | 1,577 | 1,832 | 2,192 | 2,039 | | 2,039 | | 4,562 | 4,795 | 5,030 |
| Trade and other payables | 4 | 8,885 | 6,725 | 16,535 | 28,058 | (13,891) | 14,167 | | 48,865 | 51,357 | 53,874 |
| Provisions | | 1,380 | 1,496 | 3,686 | | | | | 3,686 | 3,874 | 4,063 |
| total current liabilities | | 17,343 | 15,469 | 24,416 | 38,672 | (13,891) | 24,781 | - | 59,116 | 62,131 | 65,176 |
| on current liabilities | | | | | | | | | | | |
| Borrowing | | 32,339 | 30,695 | 28,901 | 90,658 | | 90,658 | | 95,607 | 100,483 | 105,407 |
| Provisions | | 6,878 | 8,478 | 9,758 | 8,478 | | 8,478 | | 9,758 | 10,255 | 10,758 |
| total non current liabilities | | 39,216 | 39,172 | 38,658 | 99,135 | - | 99,135 | - | 105,365 | 110,738 | 116,164 |
| TOTAL LIABILITIES | | 56,559 | 54,641 | 63,074 | 137,808 | (13,891) | 123,916 | - | 164,481 | 172,869 | 181,340 |
| ET ASSETS | 5 | 933,572 | 925,293 | 938,678 | 1,105,463 | 13,891 | 1,119,354 | - | 1,182,073 | 1,238,986 | 1,299,696 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 933,572 | 925,293 | 938,678 | 1,105,463 | 13,891 | 1,119,354 | | 1,182,073 | 1,238,986 | 1,299,696 |
| Reserves | 4 | | | | | | | | | | |
| Minorities' interests | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 933,572 | 925,293 | 938,678 | 1,105,463 | 13,891 | 1,119,354 | - | 1,182,073 | 1,238,986 | 1,299,696 |

References

Detail to be provided in Table SA3

Include completed low cost housing to be transferred to beneficiaries within 12 months

Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

Detail to be provided in Table SA3. Includes reserves to be funded by statute.

Net assets must balance with Total Community Wealth/Equity

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Ratepayers and other | | 101,279 | 80,794 | 115,308 | 86,638 | 44,436 | 131,074 | | 119,054 | 125,126 | 131,257 |
| Government - operating | 1 | 41,617 | 80,930 | 72,908 | 71,587 | 13,794 | 85,381 | | 84,471 | 88,779 | 93,129 |
| Government - capital | 1 | 21,050 | 27,442 | 55,163 | 55,163 | 10,132 | 65,295 | | 67,124 | 70,547 | 74,004 |
| Interest | | 1,419 | 2,115 | 3,027 | 457 | 592 | 1,048 | | 1,158 | 1,218 | 1,277 |
| Dividends | | | 0 | 0 | | | | | | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (114,938) | (158,231) | (105,570) | (173,184) | (100,000) | (273,184) | | (247,346) | (259,960) | (272,698) |
| Finance charges | | (4,293) | (4,103) | (3,799) | (280) | | (280) | | (7,137) | (7,501) | (7,868) |
| Transfers and Grants | 1 | - | | (59,158) | | | | | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 46,135 | 28,947 | 77,679 | 40,381 | (31,046) | 9,334 | - | 17,325 | 18,208 | 19,101 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | - | | 1,860 | (1,860) | - | | 605 | 636 | 667 |
| Decrease (increase) in non-current debtors | | - | | | | | | | | - | - |
| Decrease (increase) other non-current receivables | | | | 86 | | | | | | - | - |
| Decrease (increase) in non-current investments | | (0) | 0 | | | 25,000 | 25,000 | | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | (38,251) | (31,197) | (55,779) | (80,306) | | (80,306) | | (86,124) | (90,516) | (94,952) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (38,251) | (31,197) | (55,694) | (78,446) | 23,140 | (55,306) | - | (85,519) | (89,880) | (94,285) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | 629 | 1,147 | | | | | | | - | - |
| Borrowing long term/refinancing | | 4 | (82) | | 60,030 | | 60,030 | | 25,000 | 26,275 | 27,562 |
| Increase (decrease) in consumer deposits | | (832) | 255 | | | | | | | - | - |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (4,795) | (5,209) | (2,994) | (9,246) | 6,500 | (2,746) | | (5,460) | (5,739) | (6,020) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (4,993) | (3,889) | (2,994) | 50,784 | 6,500 | 57,284 | - | 19,540 | 20,536 | 21,543 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | 2 | 2,890 | (6,140) | 19,191 | 12,719 | (1,407) | 11,313 | - | (48,654) | (51,136) | (53,641) |
| Cash/cash equivalents at the year end: | 2 | 1,054 | 3,944 | (2,196) | (11,877) | 28,741 | 16,864 | 28,741 | 49,475 | 821 | (50,315) |
| | | 3,944 | (2,196) | 16,996 | 842 | 27,334 | 28,177 | 28,741 | 821 | (50,315) | (103,956) |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less



NC452 Ga-Segonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

| NC452 Ga-Segouyana - Table A6 Cash backed Reserves Estimated Surplus Reconciliation | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 3,944 | (2,199) | 16,996 | 842 | 27,334 | 28,177 | 28,741 | 821 | (50,315) | (103,956) |
| Other current investments > 90 days | | (131) | (131) | (132) | (835) | (27,334) | (28,169) | (28,741) | 2,389 | 50,315 | 103,956 |
| Non current assets - Investments | 1 | 0 | 0 | 0 | 70,000 | - | 70,000 | - | 30,000 | 31,530 | 33,075 |
| Cash and investments available: | | 3,813 | (2,327) | 16,864 | 70,008 | - | 70,008 | - | 33,210 | 31,530 | 33,075 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 5,640 | 3,099 | - | 24,023 | (13,891) | 10,132 | - | 32,330 | 33,979 | 35,644 |
| Unspent borrowing | | - | 30,695 | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | (18,253) | (14,095) | (7,194) | (18,588) | - | (23,935) | - | (34,371) | (36,123) | (37,893) |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | (12,613) | 19,699 | (7,194) | 5,435 | (13,891) | (13,803) | - | (2,041) | (2,145) | (2,249) |
| Surplus(shortfall) | | 16,426 | (22,026) | 24,058 | 64,573 | 13,891 | 83,811 | - | 35,251 | 33,675 | 35,324 |

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

NC452 Ga-Segonyana - Table A9 Asset Management

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | 38,251 | 62,418 | 47,790 | 119,860 | 19,786 | 139,646 | 136,003 | 144,121 | 154,786 |
| Infrastructure - Road transport | | 2,573 | - | - | 4,640 | - | 4,640 | 6,494 | 6,825 | 7,159 |
| Infrastructure - Electricity | | 4,796 | 4,366 | 10,544 | 63,815 | - | 63,815 | 59,438 | 62,469 | 65,530 |
| Infrastructure - Water | | 13,795 | 16,563 | 31,202 | 40,464 | 7,162 | 47,626 | 44,736 | 48,200 | 54,165 |
| Infrastructure - Sanitation | | 5,556 | - | 301 | 950 | 2,969 | 3,919 | 1,000 | 1,051 | 1,102 |
| Infrastructure - Other | | 9,027 | 5,782 | - | - | - | - | 14,210 | 14,935 | 15,667 |
| Infrastructure | | 35,747 | 26,711 | 42,047 | 109,869 | 10,132 | 120,001 | 125,878 | 133,479 | 143,623 |
| Community | | 1,298 | 35,708 | - | 270 | 544 | 814 | 3,446 | 3,622 | 3,799 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | 1,206 | - | 5,721 | 9,721 | 9,110 | 18,832 | 6,679 | 7,019 | 7,363 |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | 22 | - | - | - | - | - | - |
| Total Renewal of Existing Assets | 2 | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | - | - | - | - | - | - | - | - | - |
| Infrastructure - Road transport | | 2,573 | - | - | 4,640 | - | 4,640 | 6,494 | 6,825 | 7,159 |
| Infrastructure - Electricity | | 4,796 | 4,366 | 10,544 | 63,815 | - | 63,815 | 59,438 | 62,469 | 65,530 |
| Infrastructure - Water | | 13,795 | 16,563 | 31,202 | 40,464 | 7,162 | 47,626 | 44,736 | 48,200 | 54,165 |
| Infrastructure - Sanitation | | 5,556 | - | 301 | 950 | 2,969 | 3,919 | 1,000 | 1,051 | 1,102 |
| Infrastructure - Other | | 9,027 | 5,782 | - | - | - | - | 14,210 | 14,935 | 15,667 |
| Infrastructure | | 35,747 | 26,711 | 42,047 | 109,869 | 10,132 | 120,001 | 125,878 | 133,479 | 143,623 |
| Community | | 1,298 | 35,708 | - | 270 | 544 | 814 | 3,446 | 3,622 | 3,799 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | | 1,206 | - | 5,721 | 9,721 | 9,110 | 18,832 | 13,479 | 14,166 | 14,860 |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | 22 | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | 2 | 38,251 | 62,418 | 47,790 | 119,860 | 19,786 | 139,646 | 142,803 | 151,267 | 162,283 |
| ASSET REGISTER SUMMARY - PPE (WDV) | | | | | | | | | | |
| Infrastructure - Road transport | 5 | 187,332 | 179,609 | 171,886 | 176,526 | - | 176,526 | 174,237 | 183,123 | 192,096 |
| Infrastructure - Electricity | | 276,114 | 269,859 | 268,858 | 332,674 | - | 332,674 | 383,925 | 403,505 | 423,277 |
| Infrastructure - Water | | 295,631 | 304,093 | 319,724 | 367,350 | - | 367,350 | 396,835 | 417,074 | 437,511 |
| Infrastructure - Sanitation | | 77,287 | 74,469 | 71,953 | 75,872 | - | 75,872 | 76,837 | 80,755 | 84,712 |
| Infrastructure - Other | | 59,670 | 56,479 | 53,289 | 53,289 | - | 53,289 | 64,555 | 67,847 | 71,172 |
| Infrastructure | | 896,033 | 881,509 | 885,710 | 1,005,710 | - | 1,005,710 | 1,096,388 | 1,152,304 | 1,208,767 |
| Community | | - | - | 59,408 | 60,223 | - | 60,223 | 63,648 | 66,894 | 70,172 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 1,635 | 1,619 | 1,602 | - | - | - | 1,602 | 1,683 | 1,766 |
| Other assets | | 64,922 | 72,086 | 12,448 | 65,196 | - | 65,196 | 76,112 | 79,994 | 83,914 |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | 332 | 200 | 93 | - | - | - | 93 | 98 | 103 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 962,922 | 955,413 | 959,261 | 1,131,129 | - | 1,131,129 | 1,237,644 | 1,309,974 | 1,364,722 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | |
| Depreciation & asset impairment | | 38,775 | 40,524 | 50,300 | 13,028 | 1 | 13,029 | 37,783 | 39,710 | 41,656 |
| Repairs and Maintenance by Asset Class | 3 | 22,965 | 24,557 | 19,927 | 15,942 | 7,274 | 23,216 | 26,684 | 28,044 | 29,419 |
| Infrastructure - Road transport | | 1,353 | 2,030 | - | 1,594 | 4,256 | 5,850 | 3,260 | 3,426 | 3,594 |
| Infrastructure - Electricity | | - | - | 2,896 | 4,623 | - | 4,623 | 500 | 526 | 551 |
| Infrastructure - Water | | - | - | 14,540 | 3,268 | - | 3,268 | 4,700 | 4,940 | 5,182 |
| Infrastructure - Sanitation | | - | - | 829 | 159 | - | 159 | - | - | - |
| Infrastructure - Other | | 201 | 2,793 | - | - | - | - | - | - | - |
| Infrastructure | | 1,554 | 4,823 | 18,266 | 9,645 | 4,256 | 13,901 | 8,460 | 8,891 | 9,327 |
| Community | | - | - | - | 80 | - | 80 | 270 | 284 | 298 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | 6.7 | 21,411 | 19,734 | 1,662 | 6,217 | 3,018 | 9,235 | 17,954 | 18,869 | 19,794 |
| TOTAL EXPENDITURE OTHER ITEMS | | 61,740 | 65,081 | 70,228 | 28,970 | 7,275 | 35,245 | 64,467 | 67,754 | 71,974 |
| Renewal of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.8% | 4.7% | 4.6% |
| Renewal of Existing Assets as % of deprecn | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 18.0% | 18.0% | 18.0% |
| R&M as a % of PPE | | 2.4% | 2.6% | 2.1% | 1.4% | 0.0% | 2.1% | 2.2% | 2.2% | 2.2% |
| Renewal and R&M as a % of PPE | | 2.0% | 3.0% | 2.0% | 1.0% | 0.0% | 2.0% | 3.0% | 3.0% | 3.0% |

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Unallocated contributed and assets funded by finance leases to be allocated to the respective category

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | 2,322 | 2,322 | 2,322 | 2,385 | | 2,385 | 2,504 | 2,832 | 2,761 |
| Piped water inside yard (but not in dwelling) | | - | | 1,522 | 1,613 | | 1,613 | 1,684 | 1,780 | 1,867 |
| Using public tap (at least min.service level) | 2 | - | | | | | | | | |
| Other water supply (at least min.service level) | 4 | - | | | | | | | | |
| Minimum Service Level and Above sub-total | | 2,322 | 2,322 | 3,844 | 3,998 | - | 3,998 | 4,188 | 4,412 | 4,628 |
| Using public tap (< min.service level) | 3 | | | | | | | | | |
| Other water supply (< min.service level) | 4 | 16,814 | 16,814 | 20,414 | 21,434 | | 21,434 | 22,506 | 23,654 | 24,813 |
| No water supply | | 1,955 | 1,955 | 1,994 | 2,093 | | 2,093 | 2,198 | 2,310 | 2,423 |
| Below Minimum Service Level sub-total | | 18,769 | 18,769 | 22,408 | 23,527 | - | 23,527 | 24,704 | 25,964 | 27,236 |
| Total number of households | 5 | 21,091 | 21,091 | 26,252 | 27,525 | - | 27,525 | 28,902 | 30,376 | 31,864 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 3,588 | 3,588 | 3,791 | 3,869 | | 3,869 | 4,062 | 4,269 | 4,478 |
| Flush toilet (with septic tank) | | 10,004 | 10,004 | 13,012 | 13,662 | | 13,662 | 14,345 | 15,077 | 15,815 |
| Chemical toilet | | - | | | | | | | | |
| Pit toilet (ventilated) | | - | 2,130 | 2,130 | 2,236 | | 2,236 | 2,348 | 2,468 | 2,589 |
| Other toilet provisions (> min.service level) | | | | | | | | | | |
| Minimum Service Level and Above sub-total | | 13,602 | 15,732 | 18,933 | 19,767 | - | 19,767 | 20,755 | 21,814 | 22,862 |
| Bucket toilet | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | 7,311 | 7,311 | 7,676 | 8,059 | | 8,059 | 8,462 | 8,894 | 9,329 |
| No toilet provisions | | 1,439 | 1,439 | 1,540 | 1,617 | | 1,617 | 1,697 | 1,784 | 1,871 |
| Below Minimum Service Level sub-total | | 8,750 | 8,750 | 9,216 | 9,676 | - | 9,676 | 10,159 | 10,677 | 11,200 |
| Total number of households | 5 | 22,352 | 24,482 | 28,149 | 29,443 | - | 29,443 | 30,914 | 32,491 | 34,083 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | 10,281 | 10,281 | 10,795 | 11,335 | | 11,335 | 11,902 | 12,509 | 13,122 |
| Electricity - prepaid (min.service level) | | 1,712 | 1,712 | 1,797 | 1,887 | | 1,887 | 1,981 | 2,082 | 2,184 |
| Minimum Service Level and Above sub-total | | 11,993 | 11,993 | 12,592 | 13,222 | - | 13,222 | 13,883 | 14,591 | 15,306 |
| Electricity (< min.service level) | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | |
| Other energy sources | | 25,160 | 25,160 | 26,418 | 27,739 | | 27,739 | 29,126 | 30,611 | 32,111 |
| Below Minimum Service Level sub-total | | 25,160 | 25,160 | 26,418 | 27,739 | - | 27,739 | 29,126 | 30,611 | 32,111 |
| Total number of households | 5 | 37,153 | 37,153 | 39,010 | 40,961 | - | 40,961 | 43,009 | 45,202 | 47,417 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | 3,634 | 3,634 | 4,899 | 5,144 | | 5,144 | 54,012 | 56,767 | 59,548 |
| Minimum Service Level and Above sub-total | | 3,634 | 3,634 | 4,899 | 5,144 | - | 5,144 | 54,012 | 56,767 | 59,548 |
| Removed less frequently than once a week | | 23 | 23 | 65 | 68 | | 68 | 71 | 75 | 78 |
| Using communal refuse dump | | | | | | | | | | |
| Using own refuse dump | | 18,695 | 18,695 | 19,630 | 20,611 | | 20,611 | 21,642 | 22,746 | 23,860 |
| Other rubbish disposal | | | | | | | | | | |
| No rubbish disposal | | 8,168 | 8,168 | 8,576 | 9,004 | | 9,004 | 9,454 | 9,936 | 10,423 |
| Below Minimum Service Level sub-total | | 26,866 | 26,866 | 28,271 | 29,583 | - | 29,583 | 31,167 | 32,757 | 34,362 |
| Total number of households | 5 | 30,520 | 30,520 | 33,170 | 34,827 | - | 34,827 | 36,179 | 37,523 | 38,910 |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 4,838 | 31,785 | 60,894 | 61,000 | | 61,000 | 61,000 | 64,111 | 67,252 |
| Sanitation (free minimum level service) | | 988 | 901 | 532 | 560 | | 560 | 560 | 589 | 617 |
| Electricity/other energy (50kwh per household per month) | | 21,128 | 17,967 | 19,667 | 19,789 | | 19,789 | 19,789 | 20,798 | 21,817 |
| Refuse (removed at least once a week) | | 988 | 901 | 532 | 560 | | 560 | 560 | 589 | 617 |
| Cost of Free Basic Services provided (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 3,938 | 8,809 | 2,117 | 2,244 | | 2,244 | 2,244 | 2,358 | 2,474 |
| Sanitation (free sanitation service) | | 275 | 1,240 | 991 | 1,050 | | 1,050 | 1,050 | 1,104 | 1,158 |
| Electricity/other energy (50kwh per household per month) | | 2,120 | 2,006 | 1,505 | 1,595 | | 1,595 | 1,595 | 1,677 | 1,759 |
| Refuse (removed once a week) | | 202 | 157 | 71 | 76 | | 76 | 76 | 79 | 83 |
| Total cost of FBS provided (minimum social package) | | 6,534 | 12,212 | 4,684 | 4,965 | - | 4,965 | 4,965 | 5,218 | 5,473 |
| Highest level of free service provided | | | | | | | | | | |
| Property rates (R value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | 6 | 6 | 6 | 6 | | 6 | 6 | 6 | 7 |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (R and per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | 50 | 50 | 50 | 50 | | 50 | 50 | 53 | 55 |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of free services provided (R'000) | 9 | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | 25 | 25 | 25 | 25 | | 25 | 25 | 25 | 25 |
| Property rates (other exemptions, reductions and rebates) | | 478 | 1,257 | 1,386 | 938 | | 938 | | 1,133 | 1,189 |
| Water | | 44 | 40 | 50 | 52 | | 52 | | 55 | 58 |
| Sanitation | | | | | | | | | | |
| Electricity/other energy | | 2,140 | 1,946 | 2,002 | 2,142 | | 2,142 | | 839 | 880 |
| Refuse | | 13 | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of free services provided (total social package) | 6 | 2,700 | 3,268 | 3,443 | 3,157 | - | 3,157 | 25 | 2,052 | 2,152 |

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

NC452 Ga-Sageparan - Supporting Table SA1 Subordinate detail to "Budgeted Financial Performance"

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2012/14 Medium Term Revenues & Expenditure Framework | | |
|--|-----|----------------|----------------|----------------|----------------------|-----------------|--------------------|--------------------|--|-----------------------|-----------------------|
| | | Actual Outcome | Actual Outcome | Actual Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit estimate | Budget Year 2012/14 | Budget Year+1 2013/15 | Budget Year+2 2013/16 |
| REVENUE (INCOME) | | | | | | | | | | | |
| Property Rates | 6 | | | | | | | | | | |
| Total Property Rates | | 12,264 | 14,240 | 16,188 | 16,707 | | 16,702 | | 28,151 | 29,507 | 31,028 |
| Less Revenue Foregone | | 473 | 1,252 | 1,368 | 538 | | 538 | | 1,123 | 1,131 | 1,242 |
| Net Property Rates | | 11,791 | 12,988 | 14,820 | 16,169 | | 16,164 | | 27,028 | 28,376 | 29,786 |
| Service charges - electricity revenue | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | 41,220 | 46,353 | 49,168 | 45,483 | 352 | 46,115 | | 48,964 | 52,107 | 54,755 |
| Less Revenue Foregone | | 2,540 | 1,546 | 2,022 | 2,142 | | 2,142 | | 1,113 | 1,178 | 1,227 |
| Net Service charges - electricity revenue | | 38,680 | 44,807 | 47,146 | 43,341 | 332 | 43,973 | | 47,851 | 50,929 | 53,528 |
| Service charges - water revenue | 5 | | | | | | | | | | |
| Total Service charges - water revenue | | 7,388 | 7,496 | 8,074 | 14,115 | (1,314) | 12,791 | | 14,361 | 15,448 | 16,397 |
| Less Revenue Foregone | | 44 | 48 | 50 | 52 | | 32 | | 55 | 68 | 61 |
| Net Service charges - water revenue | | 7,344 | 7,448 | 7,924 | 14,063 | (1,314) | 12,759 | | 14,306 | 15,380 | 16,336 |
| Service charges - sanitation revenue | 5 | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 7,874 | 7,852 | 8,798 | 7,990 | | 8,721 | | 9,586 | 9,985 | 10,475 |
| Less Revenue Foregone | | | | | | | | | | | |
| Net Service charges - sanitation revenue | | 7,874 | 7,852 | 8,798 | 7,990 | | 8,721 | | 9,586 | 9,985 | 10,475 |
| Service charges - refuse revenue | 6 | | | | | | | | | | |
| Total refuse revenue | | 4,791 | 4,889 | 4,967 | 5,523 | 327 | 5,849 | | 7,573 | 7,749 | 8,119 |
| Less Revenue Foregone | | 13 | | | | | | | | | |
| Net Service charges - refuse revenue | | 4,778 | 4,889 | 4,967 | 5,523 | 327 | 5,849 | | 7,573 | 7,749 | 8,119 |
| Other Revenue by source | | | | | | | | | | | |
| Other Revenue | | 2,284 | 3,984 | 4,232 | 24,026 | 30,785 | 34,381 | | 11,267 | 12,094 | 12,888 |
| Sale of Assets | | | | | | | | | 12,281 | 12,887 | 13,540 |
| Prepaid Motels - Household | | | | | | | | | 23,248 | 24,654 | 25,932 |
| Total Other Revenue | 3 | 2,284 | 3,984 | 4,232 | 24,026 | 30,785 | 34,381 | | 42,802 | 49,646 | 51,368 |
| EXPENDITURE (ITEMS) | | | | | | | | | | | |
| Employee related costs | 2 | | | | | | | | | | |
| Basic Salaries and Wages | | 24,407 | 20,775 | 25,488 | 31,890 | 1,238 | 32,728 | | 44,352 | 46,814 | 48,896 |
| Pension and PF Contributions | | 5,015 | 5,223 | 4,215 | 4,401 | (25) | 5,368 | | 4,231 | 4,851 | 5,015 |
| Medical Aid Contributions | | 1,678 | 2,030 | 2,032 | 3,361 | (1,238) | 2,123 | | 4,010 | 4,214 | 4,421 |
| Overtime | | 1,144 | 1,172 | 1,145 | 1,286 | 392 | 1,778 | | 2,145 | 2,235 | 2,345 |
| Performance Bonus | | 6 | 9 | 7 | 7 | 2 | 8 | | | | |
| Motor Vehicle Allowance | | 1,073 | 2,080 | 1,713 | 970 | (148) | 821 | | 1,711 | 1,788 | 1,865 |
| California Allowance | | 212 | 205 | 42 | 100 | 36 | 136 | | 225 | 263 | 303 |
| Housing Allowance | | 1,807 | 1,980 | 1,462 | 1,705 | (29) | 1,676 | | 2,212 | 2,321 | 2,404 |
| Other benefits and allowances | | 1,062 | 1,151 | 1,208 | 1,450 | 717 | 2,167 | | 7,522 | 8,018 | 8,483 |
| Payments in lieu of leave | | 1,714 | 1,775 | 4,314 | 1,261 | | 1,261 | | 1,534 | 1,613 | 1,692 |
| Long service awards | | 505 | 654 | 589 | 589 | | 589 | | 74 | 77 | 81 |
| Post-retirement benefit obligations | 4 | | | | | | | | | | |
| Less: Contributions payable to FICA | 5 | 35,042 | 35,042 | 42,728 | 41,221 | 548 | 41,769 | | 72,189 | 73,848 | 75,568 |
| Total Employee related costs | 1 | 35,042 | 35,042 | 42,728 | 41,221 | 548 | 41,769 | | 72,189 | 73,848 | 75,568 |
| Contributions recognized - capital | | | | | | | | | | | |
| JAF contributions by contract | | | | | | | | | | | |
| Total Contributions recognized - capital | | | | | | | | | | | |
| Depreciation & asset impairment | 10 | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 30,775 | 42,324 | 41,880 | 12,038 | 1 | 12,039 | | 32,783 | 38,710 | 41,896 |
| Less amortization | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | | | | | | | | | | | |
| Total Depreciation & asset impairment | 10 | 30,775 | 42,324 | 41,880 | 12,038 | 1 | 12,039 | | 32,783 | 38,710 | 41,896 |
| Both purchases | 1 | | | | | | | | | | |
| Vehicle Bulk Purchases | | 22,225 | 26,543 | 41,253 | 48,401 | 5,000 | 54,401 | | 58,209 | 61,178 | 64,176 |
| Total both purchases | 1 | 22,225 | 26,543 | 41,253 | 48,401 | 5,000 | 54,401 | | 58,209 | 61,178 | 64,176 |
| Transfers and grants | 1 | | | | | | | | | | |
| Cash transfers and grants | | | | 21,554 | | | | | | | |
| Non-cash transfers and grants | | | | | | | | | | | |
| Total transfers and grants | 1 | | | 21,554 | | | | | | | |
| Contracted services | | | | | | | | | | | |
| SECURITY | | | | | 1,640 | 856 | 2,496 | | 3,406 | 3,960 | 3,757 |
| CLEANING | | | | | 279 | (279) | 204 | | 220 | 231 | 243 |
| Attendance for repairs of state | 1 | | | | 1,369 | 785 | 2,694 | | 3,186 | 3,719 | 4,000 |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total contracted services | 1 | | | | 1,369 | 785 | 2,694 | | 3,186 | 3,719 | 4,000 |
| Other Expenditures by Type | | | | | | | | | | | |
| Collection costs | | | | | | | | | | | |
| Contributions to Water provision | | | | | | | | | | | |
| Construction fund | | | | 400 | 9,953 | 10,353 | | 1,900 | 1,577 | 1,654 | |
| Audit fees | | | | 3,288 | (75) | 3,213 | | 3,786 | 3,891 | 4,147 | |
| General expenses | | 53,337 | 67,563 | 61,265 | 41,483 | 22,778 | 64,262 | | 52,915 | 55,814 | 58,319 |
| Repairs and Maintenance | | | | | 12,942 | 7,714 | 20,656 | | 28,944 | 29,944 | 30,619 |
| Total Other Expenditures | 3 | 53,337 | 67,563 | 61,265 | 54,435 | 30,411 | 84,918 | | 84,635 | 89,628 | 93,088 |
| Total Other Expenditures | 1 | 53,337 | 67,563 | 61,265 | 54,435 | 30,411 | 84,918 | | 84,635 | 89,628 | 93,088 |
| by Expenditure Item | | | | | | | | | | | |
| Employee related costs | 8 | | | | | | | | 2,301 | 2,344 | 2,388 |
| Other related costs | | | | | | | | | 728 | 760 | 795 |
| Contracted Services | | | | | | | | | 5,000 | 5,781 | 6,064 |
| Other Expenditures | | | | | | | | | 17,857 | 18,558 | 19,461 |
| Total Repairs and Maintenance Expenditure | 8 | | | | | | | | 26,886 | 26,944 | 27,648 |

Expenditure

1. Most revenue with Budgeted Financial Performance (Revenue and Expenditure)

2. Most revenue in supporting document on all tables

3. Less other categories where revenue or expenditure is not a material item (not separate item and item's expenditure is not > 1% of Total Expenditure)

4. Expenditure to meet any individual obligation

5. This sub-table must agree with the table on SA2, but excluding revenue and loan member items

6. Include costs for such revenue item that is affected by revenue changes

7. Special consideration may have to be given in including 'special' items or 'other' items where circumstances require this (include separately under relevant table)

NC452 Ga-Segonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept)

| Description | Ref | Vote 1 - EXECUTIVE & COUNCIL | Vote 2 - BUDGET & TREASURY | Vote 3 - CORPORATE SERVICES | Vote 4 - PLANNING & DEVELOPME T | Vote 5 - HEALTH | Vote 6 - COMMUNITY & SOCIAL SERVICES | Vote 7 - PUBLIC SAFETY | Vote 8 - WASTE WATER MANAGEMENT | Vote 9 - ROAD TRANSPORT | Vote 10 - WATER | Vote 11 - Electricity | Vote 12 - WASTE MANAGEMENT | Vote 13 - SPORTS & RECREATION | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
|--|-----|------------------------------------|----------------------------------|-----------------------------------|--|--------------------|---|------------------------------|--|----------------------------|--------------------|--------------------------|----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|----------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | | 27,018 | | | | | | | | | | | | | | 27,018 |
| Property rates - penalties & collection charges | | | | | | | | | | | | | | | | | - |
| Service charges - electricity revenue | | | | | | | | | 9,501 | | 18,448 | 48,551 | | | | | 76,498 |
| Service charges - water revenue | | | | | | | | | | | | | 7,373 | | | | 7,373 |
| Service charges - sanitation revenue | | | | | | | | | | | | | | | | | - |
| Service charges - refuse revenue | | | | | | | | | | | | | | | | | - |
| Service charges - other | | | | | | | | | | | | | | | | | - |
| Rental of facilities and equipment | | | | | 188 | | 9 | | | 1,000 | | | | 1,438 | | | 2,634 |
| Interest earned - external investments | | | 763 | | | | | | | | | | | | | | 763 |
| Interest earned - outstanding debtors | | | 565 | | | | | | | | | | | | | | 565 |
| Dividends received | | | | | | | | | | | | | | | | | - |
| Fines | | | | | | | 7 | 4,050 | | | | | | | | | 4,057 |
| Licences and permits | | | 81 | | | | | 2,073 | | | | | | | | | 2,153 |
| Agency services | | | | | | | | 1,369 | | | | | | | | | 1,369 |
| Other revenue | | | 2,219 | 151 | 13,229 | 3 | 56 | 517 | 1,309 | 11 | 2,968 | 27,308 | 68 | 246 | | | 49,083 |
| Transfers recognised - operational | | 10,756 | 1,853 | 187 | 1,145 | 23 | 1,020 | 194 | 5,564 | 123 | 21,385 | 28,382 | 13,586 | 153 | | | 84,471 |
| Gain on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total Revenue (excluding capital transfers and contributions) | | 10,756 | 32,498 | 338 | 14,562 | 26 | 1,091 | 8,202 | 16,474 | 1,154 | 42,799 | 104,239 | 21,028 | 1,837 | - | - | 254,984 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 2,395 | 12,544 | 8,383 | 4,982 | 201 | 7,321 | 7,849 | 4,118 | 5,339 | 2,317 | 3,699 | 7,452 | 5,568 | | | 72,189 |
| Remuneration of councillors | | 5,719 | | | | | | | | | | | | | | | 6,719 |
| Debt impairment | | | | | | | | | 55 | | 437 | | 12 | | | | 505 |
| Depreciation & asset impairment | | 104 | 350 | 154 | 1,400 | 15 | 128 | 302 | 36 | 8,815 | 15,251 | 8,186 | 2,944 | 67 | | | 37,783 |
| Finance charges | | | | | 379 | 1 | 46 | 69 | 161 | 429 | 1,510 | 4,272 | 90 | 187 | | | 7,137 |
| Bulk purchases | | | | | | | | | | | | 58,209 | | | | | 58,209 |
| Other materials | | | | | | | | | | | | | | | | | - |
| Contracted services | | | 409 | | 220 | | 3,000 | | | | | | | | | | 3,628 |
| Transfers and grants | | | | | | | | | | | | | | | | | - |
| Other expenditure | | 7,379 | 12,536 | 5,933 | 5,663 | 500 | 1,810 | 4,440 | 1,577 | 8,437 | 21,588 | 7,077 | 5,673 | 2,281 | | | 84,887 |
| Loss on disposal of PPE | | | | | | | | | | | | | | | | | - |
| Total Expenditure | | 16,597 | 25,840 | 14,471 | 12,643 | 717 | 12,306 | 12,651 | 5,948 | 23,020 | 41,103 | 81,444 | 16,173 | 8,134 | - | - | 271,047 |
| Surplus/(Deficit) | | (5,841) | 6,658 | (14,133) | 1,919 | (691) | (11,215) | (4,449) | 10,526 | (21,866) | 1,697 | 22,796 | 4,854 | (6,296) | - | - | (16,063) |
| Transfers recognised - capital | | | | | 14,256 | | | | | 5,494 | 43,936 | 2,438 | | | | | 67,724 |
| Contributions recognised - capital | | | | | | | | | | | | | | | | | - |
| Contributed assets | | | | | | | | | | | | | | | | | - |
| Surplus/(Deficit) after capital transfers & contributions | | (5,841) | 6,658 | (14,133) | 16,175 | (691) | (11,215) | (4,449) | 10,526 | (15,392) | 45,633 | 25,233 | 4,854 | (6,296) | - | - | 51 |

References

1. Departmental columns to be based on municipal organisation structure

NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits < 90 days | | | | | | | | | | - | - |
| Other current investments > 90 days | | | | | | | | | | - | - |
| Total Call Investment deposits | 2 | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 15,815 | 14,143 | 14,959 | 36,686 | | 36,686 | 60,073 | 63,137 | 66,230 | |
| Less: Provision for debt impairment | | | | | (15,140) | | (15,140) | 505 | 531 | 557 | |
| Total Consumer debtors | 2 | 15,815 | 14,143 | 14,959 | 21,545 | - | 21,545 | 60,578 | 63,667 | 66,787 | |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | 2,177 | 2,286 | | 13,656 | | 13,656 | | - | - | |
| Contributions to the provision | | 10,834 | 11,376 | | 1,484 | | 1,484 | 505 | 531 | 557 | |
| Bad debts written off | | (29) | (6) | | | | | | - | - | |
| Balance at end of year | | 12,982 | 13,656 | - | 15,140 | - | 15,140 | 505 | 531 | 557 | |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1,085,215 | 1,116,127 | 957,566 | 1,305,181 | | 1,305,181 | 1,447,734 | 1,521,568 | 1,596,125 | |
| Leases recognised as PPE | | - | - | | - | | - | | - | - | |
| Less: Accumulated depreciation | | 124,260 | 164,350 | | 174,052 | | 174,052 | 211,835 | 222,639 | 233,548 | |
| Total Property, plant and equipment (PPE) | 2 | 960,954 | 951,777 | 957,566 | 1,131,129 | - | 1,131,129 | 1,235,899 | 1,298,929 | 1,362,577 | |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | - | - |
| Current portion of long-term liabilities | | 5,500 | 3,081 | 2,003 | 8,575 | | 8,575 | 2,003 | 2,105 | 2,209 | |
| Total Current liabilities - Borrowing | | 5,500 | 3,081 | 2,003 | 8,575 | - | 8,575 | 2,003 | 2,105 | 2,209 | |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | 3,245 | 3,626 | 16,535 | 4,035 | | 4,035 | 16,535 | 17,379 | 18,230 | |
| Unspent conditional transfers | | 5,640 | 3,099 | | 24,023 | (13,891) | 10,132 | 32,330 | 33,979 | 35,644 | |
| VAT | | | | | | | | | - | - | |
| Total Trade and other payables | 2 | 8,885 | 6,725 | 16,535 | 28,058 | (13,891) | 14,167 | 48,865 | 51,357 | 53,874 | |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | 4 | 32,339 | 30,695 | 28,901 | 90,658 | | 90,658 | 95,607 | 100,483 | 105,407 | |
| Finance leases (including PPP asset element) | | | | | | | | | - | - | |
| Total Non current liabilities - Borrowing | | 32,339 | 30,695 | 28,901 | 90,658 | - | 90,658 | 95,607 | 100,483 | 105,407 | |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | | | 9,758 | | | | 9,758 | 10,255 | 10,758 | |
| List other major provision items | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | | | | | | | | - | - | |
| Other | | 6,878 | 8,478 | | 8,478 | | 3,478 | | - | - | |
| Total Provisions - non-current | | 6,878 | 8,478 | 9,758 | 8,478 | - | 3,478 | 9,758 | 10,255 | 10,758 | |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 16,601 | 977,264 | | 1,092,434 | | 1,092,434 | 1,091,852 | 1,129,927 | 1,171,066 | |
| Adjustments | | 804,883 | (49,286) | | | | | | - | - | |
| Adjusted balance | | 821,484 | 927,979 | - | 1,092,434 | - | 1,092,434 | 1,091,852 | 1,129,927 | 1,171,066 | |
| Surplus/(Deficit) | | (19,775) | (8,236) | 13,368 | 59,830 | 5,465 | 65,295 | 51,061 | 67,901 | 85,455 | |
| Appropriations to Reserves | | | | | | | | | - | - | |
| Transfers from Reserves | | 41,235 | (43) | | | | | | - | - | |
| Depreciation offsets | | 87,140 | | | 13,028 | | 13,028 | 37,783 | 39,710 | 41,656 | |
| Other adjustments | | 1,201 | (0) | | | | | | - | - | |
| Accumulated Surplus/(Deficit) | 1 | 931,286 | 919,700 | 13,368 | 1,165,293 | 5,465 | 1,170,757 | 1,180,596 | 1,237,538 | 1,298,177 | |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | - | - | |
| Capital replacement | | | | | | | | | - | - | |
| Self-insurance | | | | | | | | | - | - | |
| Other reserves | | | | | | | | | - | - | |
| Revaluation | | | | | | | | | - | - | |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 931,286 | 919,700 | 13,368 | 1,165,293 | 5,465 | 1,170,757 | 1,180,596 | 1,237,538 | 1,298,177 | |

Total capital expenditure includes expenditure on nationally significant priorities:

| | | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|--|
| Provision of basic services | | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|--|

NC452 Ga-Segonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| M452 Ga-Segonyana - Supporting Table SA4 Reconciliation of the Strategic Objectives and Budget (Revenue) | | | | | | | | | | | | |
|---|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Strategic Objective | Goal | Goal Code | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | | | |
| To ensure provision of basic Services to Communities in a sustainable manner | To ensure that all rural residential areas, with the exception on in-fills, have at least RDP level of water ; sanitation; Roads and Transport; Electricity; housing; waste removal and maintaining of the infrastructure depending on financial allocations and available resources | | | 113,593 | 127,795 | | 148,392 | | 148,392 | 174,599 | 242,689 | 254,581 |
| To promote social and economic development | To facilitate access to good quality primary education for all children within whiting 5km radius as well as to good proper secondary education within 20km radius within five years | | | 2,896 | 3,148 | | 1,348 | | 1,348 | 7,966 | 9,999 | 12,593 |
| To promote a safe and healthy environment | By managing disasters and instituting programmes reduce crime and ensure road safety. To embark on programmes focusing on special groups as women, elderly, disabled, children and youth and create awareness amongst all communities on HIV and Aids and other communicable diseases. | | | 1,697 | 2,286 | | 7,038 | | 7,038 | 8,228 | 8,648 | 9,072 |
| To encourage the involvement of communities and community organisation in the matters of local government | Foster participatory democracy and Batho Pele principles. Approved communication strategy which ensures that the municipality communicates correct, clear, simple and common message effectively to all stakeholders in transparent manner on a regular basis. | | | 6,046 | 6,980 | | 10,630 | | 10,630 | 13,684 | 17,635 | 22,708 |
| Promote sound governance, financial sustainability and optimal transformation | To ensure financial viability by enhancing the income base, reducing outstanding debts and ensuring unqualified audit report by 2014. Review the organisational structure to optimise the use of personnel and capacity building. Establishing SCM unit. | | | 15,158 | 19,121 | | 24,057 | | 24,057 | 32,498 | 35,782 | 39,640 |
| Organisational development and transformation | Organisational development and transformation | | | 1,297 | 39,549 | | 4,722 | | 4,722 | 18,008 | 31,914 | 35,583 |
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References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

NC452 Ga-Segonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | | |
|--|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|---------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | |
| R thousand | | | | | | | | | | | | | |
| To ensure provision of basic Services to Communities in a sustainable manner | To ensure that all rural residential areas, with the exception on islands, have at least RDP level of water; sanitation; Roads and Transport; Electricity; housing; waste removal and maintaining of the infrastructure depending on financial allocations and available resources | | | 82,744 | 95,194 | | 109,065 | | 109,065 | 144,667 | 152,044 | 159,465 | |
| To promote social and economic development | To facilitate access to good quality primary education for all children within existing 5km radius as well as to good proper secondary education within 20km radius within five years | | | 27,164 | 63,320 | | 19,873 | | 19,873 | 35,664 | 37,483 | 39,319 | |
| To promote a safe and healthy environment | By managing disasters and instituting programmes reduce crime and ensure road safety. To embark on programmes focusing on special groups as women, elderly, disabled, children at youth and create awareness amongst all communities on HIV and Aids and other communicable diseases. | | | 5,283 | 5,983 | | 10,721 | | 10,721 | 13,369 | 14,050 | 14,739 | |
| To encourage the involvement of communities and community organisation in the matters of local government. | Foster participatory democracy and Batho Pele principles. Approved communication strategy which ensures that the municipality communicates correct, clear, simple and common message effectively to all stakeholders in transparent manner on a regular basis. | | | 29,540 | 21,705 | | 25,361 | | 25,361 | 37,037 | 38,926 | 40,633 | |
| Promote sound governance, financial sustainability and optimal transformation | To ensure financial viability by enhancing the income base, reducing outstanding debts and ensuring unqualified audit report by 2014. Review the organisational structure to optimise the use of personnel and capacity building. Establishing SCM unit. | | | 10,914 | 16,566 | | 15,184 | | 15,184 | 25,840 | 27,158 | 28,489 | |
| Organisational development and transformation | Organisational development and transformation | | | 10,816 | 10,348 | | 11,306 | | 11,306 | 14,471 | 15,209 | 15,954 | |
| Allocations to other priorities | | | | | | | | | | | | | |
| Total Expenditure | | | | 1 | 160,461 | 207,115 | - | 191,519 | - | 191,519 | 271,047 | 284,870 | 298,829 |

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

NC452 Ga-Segonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective | Goal | Goal Code | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | | |
|---|--|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|---------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | |
| R thousand | | | | | | | | | | | | | |
| To ensure provision of basic Services to Communities in a sustainable manner | To ensure that all rural residential areas, with the exception of in-fills, have at least RDP level of water; sanitation; Roads and Transport; Electricity; housing; waste removal and maintaining of the infrastructure depending on financial allocations and available resources | A | | 28,241 | 22,083 | | 107,682 | | | 105,574 | 110,858 | 116,395 | |
| To promote social and economic development | To facilitate access to good quality primary education for all children within existing 5km radius as well as to good proper secondary education within 20km radius within five years | B | | 7,506 | 7,638 | | 8,662 | | | 31,791 | 33,412 | 35,050 | |
| To promote a safe and healthy environment | By managing disasters and instituting programmes reduce crime and ensure road safety. To embark on programmes focusing on special groups as women, elderly, disabled, children, on drought and create awareness amongst all communities on HIV and Aids and other communicable diseases. | C | | 325 | 15 | | 1,011 | | | 670 | 704 | 739 | |
| To encourage the involvement of communities and community organisation in the matters of local government | Foster participatory democracy and Betho Pale principles. Approved communication strategy which ensures that the municipality communicates correct, clear, simple and common message effectively to all stakeholders in transparent manner on a regular basis. | D | | 1,777 | 1,147 | | 2,480 | | | 3,212 | 3,376 | 3,541 | |
| Promote sound governance, financial sustainability and optimal transformation | To ensure financial viability by enhancing the income base, reducing outstanding debts and ensuring unqualified audit report by 2014. Review the organisational structure to optimise the use of personnel and capacity building. Establishing SCM unit. | E | | 114 | 308 | | 10 | | | 633 | 665 | 698 | |
| Organisational development and transformation | Organisational development and transformation | F | | 268 | - | | 15 | | | 923 | 970 | 1,018 | |
| | | G | | | | | | | | | | | |
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| | | P | | | | | | | | | | | |
| Allocations to other priorities | | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | | 1 | 38,251 | 31,197 | - | 119,860 | - | - | 142,803 | 150,086 | 157,440 |

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

| | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|
| Entity 2: (name of entity) | | | | | | | | | | |
| Install pre-paid water meters on standpipes | | | | | | | | | | |
| | | | | | | | | | | |
| Entity 3: (name of entity) | | | | | | | | | | |
| Install pre-paid water meters on standpipes | | | | | | | | | | |
| | | | | | | | | | | |
| And so on for the rest of the Entities | | | | | | | | | | |

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

C452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

[illegible]

Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b)).
Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities.
Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

IC452 Ga-Segonyana - Entities measureable performance objectives

[illegible]

NC452 Ga-Segonyana - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 5.7% | 4.5% | 3.1% | 8.6% | -14.1% | 4.2% | 0.0% | 4.6% | 4.6% | 4.6% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 11.6% | 10.3% | 6.2% | 13.1% | -23.4% | 6.5% | 0.0% | 7.4% | 7.4% | 7.4% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 3.7% | 28.4% | 0.0% | 92.8% | 0.0% | 60.7% | 0.0% | 33.0% | 33.0% | 33.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.5 | 1.7 | 1.7 | 1.1 | - | 1.7 | - | 1.3 | 1.3 | 1.3 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.5 | 1.7 | 1.7 | 1.1 | - | 1.7 | - | 1.3 | 1.3 | 1.3 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.2 | 0.0 | 0.7 | 0.0 | - | 0.0 | - | 0.1 | - | - |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 130.4% | 90.5% | 105.0% | 69.6% | 160.0% | 88.3% | 0.0% | 70.6% | 70.6% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | | 130.4% | 90.5% | 104.9% | 69.8% | 160.0% | 88.3% | 0.0% | 70.6% | 70.6% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 13.8% | 11.4% | 10.8% | 16.5% | 0.0% | 13.6% | 0.0% | 28.3% | 27.0% | 26.0% |
| Outstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA's 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 82.3% | -165.1% | 97.3% | 479.0% | 0.0% | 14.3% | 0.0% | 2014.4% | -34.5% | -17.5% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | Total Volume Losses (k) | | | | | | | | | | |
| Water Distribution Losses (2) | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 32.7% | 21.3% | 20.4% | 26.1% | 1.3% | 21.8% | 0.0% | 28.3% | 27.0% | 26.0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 32.7% | 24.4% | 23.1% | 29.3% | 1.3% | 24.4% | | 30.6% | 29.5% | 28.4% |
| Repairs & Maintenance | RSM/(Total Revenue excluding capital revenue) | 19.2% | 14.3% | 9.5% | 8.1% | 17.5% | 9.6% | | 10.5% | 10.0% | 9.6% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 36.0% | 25.0% | 26.0% | 10.3% | 0.0% | 8.5% | 0.0% | 17.6% | 16.8% | 16.2% |
| EEP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | 10.7 | 15.0 | 11.5 | (21.1) | (21.1) | (21.1) | - | 24.5 | 24.6 | 25.8 |
| ii O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 22.4% | 4.1% | 22.7% | 34.3% | 0.0% | 34.9% | 0.0% | 63.1% | 63.1% | 63.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 0.6 | (0.2) | 1.5 | 0.1 | 11.4 | 2.1 | - | 0.1 | (3.2) | (6.4) |

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

NC452 Ga-Segonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 1996 Census | 2001 Census | 2007 Survey | 2009/10 | | 2010/11 | | 2011/12 | | Current Year 2012/13 | | 2013/14 Medium Term Revenue & Expenditure Framework | |
|---|-------|----------------------|-------------|-------------|-------------|---------|--|---------|--|---------|--|-------------------------|--|--|--|
| | | | | | | Outcome | | Outcome | | Outcome | | Original Budget | | Outcome | |
| Demographics | | | | | | | | | | | | | | | |
| Population | | Census 2001 | | 70 | | 70 | | 70 | | 70 | | 102 | | 131 | |
| Females aged 5 - 14 | | Census 2001 | | 8 | | 8 | | 8 | | 8 | | 16 | | 16 | |
| Males aged 5 - 14 | | Census 2001 | | 9 | | 9 | | 9 | | 9 | | 16 | | 16 | |
| Females aged 15 - 34 | | Census 2001 | | 14 | | 14 | | 14 | | 14 | | 26 | | 26 | |
| Males aged 15 - 34 | | Census 2001 | | 12 | | 12 | | 12 | | 12 | | 22 | | 22 | |
| Unemployment | | Census 2001 | | 11 | | 11 | | 11 | | 11 | | 22 | | 22 | |
| Monthly household income (no. of households) | 1, 12 | | | | | | | | | | | | | | |
| No income | | Census 2001 | | 51,884 | | 51,884 | | 51,884 | | 51,884 | | 104,768 | | 104,768 | |
| R1 - R1 600 | | Census 2001 | | 13,384 | | 13,384 | | 13,384 | | 13,384 | | 28,768 | | 28,768 | |
| R1 601 - R3 200 | | Census 2001 | | 2,443 | | 2,443 | | 2,443 | | 2,443 | | 3,886 | | 3,886 | |
| R3 201 - R6 400 | | Census 2001 | | 1,824 | | 1,824 | | 1,824 | | 1,824 | | 3,548 | | 3,548 | |
| R6 401 - R12 800 | | Census 2001 | | 660 | | 660 | | 660 | | 660 | | 1,420 | | 1,420 | |
| R12 801 - R25 600 | | Census 2001 | | 119 | | 119 | | 119 | | 119 | | 250 | | 250 | |
| R25 601 - R51 200 | | Census 2001 | | 33 | | 33 | | 33 | | 33 | | 78 | | 78 | |
| R51 201 - R102 400 | | Census 2001 | | 18 | | 18 | | 18 | | 18 | | 45 | | 45 | |
| R102 401 - R204 800 | | Census 2001 | | 21 | | 21 | | 21 | | 21 | | 52 | | 52 | |
| R204 801 - R409 600 | | Census 2001 | | 3 | | 3 | | 3 | | 3 | | 18 | | 18 | |
| R409 601 - R819 200 | | Census 2001 | | | | | | | | | | | | | |
| > R819 200 | | Census 2001 | | (12,245) | | | | | | | | | | | |
| Poverty profiles (no. of households) | 13 | | | | | | | | | | | | | | |
| < R2 060 per household per month | 2 | | | | | | | | | | | | | | |
| Insert description | | | | | | | | | | | | | | | |
| Household demographics (000) | | | | | | | | | | | | | | | |
| Number of people in municipal area | | | | | | | | | | | | 31 | | 33 | |
| Number of poor people in municipal area | | | | | | | | | | | | | | | |
| Number of households in municipal area | | | | | | | | | | | | | | | |
| Number of poor households in municipal area | | | | | | | | | | | | | | | |
| Definition of poor household (R per month) | | | | | | | | | | | | | | | |
| Housing statistics | 3 | | | | | | | | | | | | | | |
| Formal | | Census 2001 | | 3,190 | | 3,190 | | 3,190 | | 3,190 | | 3,190 | | 3,190 | |
| Informal | | Census 2001 | | 84 | | 84 | | 84 | | 84 | | 84 | | 84 | |
| Total number of households | | | | | | | | | | | | | | | |
| Dwellings provided by municipality | 4 | | | | | | | | | | | | | | |
| Dwellings provided by province | | | | | | | | | | | | | | | |
| Dwellings provided by private sector | | | | | | | | | | | | | | | |
| Total new housing dwellings | 5 | | | | | | | | | | | | | | |
| Economic | 6 | | | | | | | | | | | | | | |
| Inflation outlook (CPI) | | | | | | | | | | | | | | | |
| Interest rate - borrowing | | | | | | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | | | | | | |
| Remuneration increase | | | | | | | | | | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | | | | | | |
| Collection rates | 7 | | | | | | | | | | | | | | |
| Property tax/service charges | | | | | | | | | | | | | | | |
| Rental of facilities & equipment | | | | | | | | | | | | | | | |
| Interest - external investments | | | | | | | | | | | | | | | |
| Interest - debtors | | | | | | | | | | | | | | | |
| Revenue from agency services | | | | | | | | | | | | | | | |

Detail on the provision of municipal services for A10

NC452 Ga-Segonyana Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| | | | | | | | | | | | | |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 3,944 | (2,196) | 16,996 | 842 | 27,334 | 28,177 | 28,741 | 821 | (50,315) | (103,956) |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 16,426 | (22,026) | 24,058 | 64,573 | 13,891 | 83,811 | - | 35,251 | 33,675 | 35,324 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 0.6 | (0.2) | 1.5 | 0.1 | 11.4 | 2.1 | - | 0.1 | (3.2) | (6.4) |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 67,366 | (8,236) | 13,368 | 72,858 | 5,465 | 78,323 | - | 88,844 | 107,611 | 127,111 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | 4.5% | 17.9% | (10.2%) | (108.0%) | (4953.3%) | (106.0%) | (6088.2%) | (0.9%) | (1.1%) |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 130.4% | 90.5% | 104.9% | 69.8% | 160.0% | 86.3% | 0.0% | 70.6% | 70.6% | 70.6% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 2.5% | 2.7% | 0.0% | 1.6% | 0.0% | 1.6% | 0.0% | 0.4% | 0.4% | 0.4% |
| Capital payments % of capital expenditure | 18(1)c,19 | 8 | 100.0% | 100.0% | 116.7% | 67.0% | 0.0% | 57.5% | 0.0% | 60.3% | 59.8% | 58.5% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | (2.2%) | 0.0% | 92.8% | 0.0% | 80.7% | 0.0% | 33.0% | 33.0% | 33.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100.0% | 107.3% | 109.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 19.2% | 16.3% | 43.7% | (100.0%) | 0.0% | (100.0%) | 0.0% | 5.1% | 4.9% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 7.6% | (15.6%) | 24.4% | (100.0%) | 0.0% | (100.0%) | 0.0% | 5.1% | 4.9% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2.4% | 2.6% | 2.1% | 1.4% | 0.0% | 2.1% | 0.0% | 2.2% | 2.2% | 2.2% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.8% | 4.7% | 4.6% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. R average cash collection forecasts as % of annual billed revenue
7. R average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Valuation: | 1 | 30/11/2010 | | 31/01/2012 | | | | | | |
| Date of valuation: | | 1/07/2009-30/06/2013 | | | | | | | | |
| Financial year valuation used | 2 | Yes | | YES | | | | Yes | | |
| Municipal by-laws s6 in place? (Y/N) | | No | | NO | | | | Yes | | |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | | YES | | | | No | | |
| Municipal partnership s38 used? (Y/N) | 3 | | | | | | | 1 | 1 | 1 |
| No. of assistant valuers (FTE) | 3 | | | | | | | | | |
| No. of data collectors (FTE) | 3 | | | | | | | | | |
| No. of internal valuers (FTE) | 3 | | | | | | | | | |
| No. of external valuers (FTE) | 3 | | | | | | | 1 | 1 | 1 |
| No. of additional valuers (FTE) | 4 | | | | | | | - | | |
| Valuation appeal board established? (Y/N) | | Yes | | YES | | | | Yes | | |
| Implementation time of new valuation roll (mths) | | | | | | | | 1/07/2013 | | |
| No. of properties | 5 | 8,898 | 9,195 | 9,334 | 12,807 | | | 14,600 | 15,345 | 16,096 |
| No. of sectional title values | 5 | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | |
| No. of objections by rate payers | | 178 | | - | 8 | | | 8 | | |
| No. of appeals by rate payers | | 10 | | - | - | | | - | | |
| No. of successful objections | 8 | 13 | | - | - | | | - | | |
| No. of successful objections > 10% | 8 | 126 | | - | - | | | - | | |
| Supplementary valuation | | | | | | | | | | |
| Public service infrastructure value (Rm) | 5 | | | | | | | | | |
| Municipality owned property value (Rm) | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | 1 | 1 | | | | | | - | - |
| Valuation reductions-public worship (Rm) | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | |
| Total valuation reductions: | | 1 | 1 | - | - | - | - | - | - | - |
| Total value used for rating (Rm) | 5 | | | | | | | | | |
| Total land value (Rm) | 5 | | | | | | | | | |
| Total value of improvements (Rm) | 5 | | | | | | | | | |
| Total market value (Rm) | 5 | | | | | | | | | |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | 5 | Yes | | YES | Yes | | | Yes | | |
| Differential rates used? (Y/N) | | | | | | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | Yes | | YES | Yes | | | Yes | | |
| Special rating area used? (Y/N) | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | |
| Rates policy accompanying budget? (Y/N) | | Yes | | YES | Yes | | | Yes | | |
| Fixed amount minimum value (R'000) | | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | 12,264 | 14,288 | 16,189 | 19,767 | | 19,767 | 28,151 | 30,121 | 32,230 |
| Rate revenue expected to collect (R'000) | 6 | 11,742 | 13,755 | 15,741 | 14,430 | | 14,430 | 24,210 | 1,212 | 1,297 |
| Expected cash collection rate (%) | 7 | 87.0% | 88.0% | 85.0% | 73.0% | | 0 | 86.0% | | |
| Special rating areas (R'000) | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | 478 | 1,257 | 1,366 | 938 | | 938 | 1,133 | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |
| Total rebates, exemptions, reductions, discounts (R'000) | | 478 | 1,257 | 1,366 | 938 | - | 938 | 1,133 | - | - |

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

NC452 Ga-Segonyana - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Resl. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monuments | Public benefit organs. | Mining Props. |
|---|-----|--------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| Current Year 2012/13 | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | |
| No. of properties | | 9,631 | 220 | 327 | 355 | 58 | 2,216 | | | | | | | | | | |
| No. of sectional title property values | | | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | | | | | |
| No. of objections by rate-payers | | 5 | 3 | | | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation (select) | | | | | | | | | | | | | | | | | |
| Frequency of valuation (select) | | | | | | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Flat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance raised by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | 1 | | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | | | | | | | | |
| Total valuation reductions: | 2 | | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | 4,457 | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | | | | | |
| Rate revenue budget (R'000) | | 19,767 | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | 14,430 | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | 73.0% | | | | | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | 938 | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| Total rebates, exemptions, reductions, discounts (R'000) | | | | | | | | | | | | | | | | | |

References:

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include areas collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

NC452 Ga-Segonyana - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Resl. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monuments | Public benefit organs. | Mining Props. |
|---|-----|--------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| Budget Year 2013/14 | | | | | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | | | | | |
| No. of properties | | 9,631 | 220 | 327 | 355 | 58 | 2,216 | | | | | | | | | | |
| No. of sectional title property values | | | | | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s/2(2) | | | | | | | | | | | | | | | | | |
| No. of supplementary valuations | | | | | | | | | | | | | | | | | |
| Supplementary valuation (Rm) | | | | | | | | | | | | | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | | | | | |
| No. of objections by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | | | | | |
| No. of successful objections > 10% | | | | | | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | | | | | |
| Years since last valuation (select) | 3 | | | | | | | | | | | | | | | | |
| Frequency of valuation (select) | 4 | | | | | | | | | | | | | | | | |
| Method of valuation used (select) | | | | | | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | | | | | | | | | | | | | | | | |
| Fiat rate used? (Y/N) | | | | | | | | | | | | | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-mineral rights (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | 1 | | | | | | | | | | | | | | | | |
| Valuation reductions-public worship (Rm) | | | | | | | | | | | | | | | | | |
| Valuation reductions-other (Rm) | | | | | | | | | | | | | | | | | |
| Total valuation reductions: | 2 | 4,457 | | | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total land value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total value of improvements (Rm) | 6 | | | | | | | | | | | | | | | | |
| Total market value (Rm) | 6 | | | | | | | | | | | | | | | | |
| Rating: | | | | | | | | | | | | | | | | | |
| Average rate | 3 | 28,151 | | | | | | | | | | | | | | | |
| Rate revenue budget (R'000) | | 24,210 | | | | | | | | | | | | | | | |
| Rate revenue expected to collect (R'000) | | 86.0% | | | | | | | | | | | | | | | |
| Expected cash collection rate (%) | 4 | | | | | | | | | | | | | | | | |
| Special rating areas (R'000) | | | | | | | | | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | 1,133 | | | | | | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | - | | | | | | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | - | | | | | | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | | | | | |
| Total rebates, exemptions, discounts, etc. (R'000) | | | | | | | | | | | | | | | | | |

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

NC452 Ga-Segonyana - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | 011011 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Residential properties - vacant land | | | - | - | - | - | - | - | - |
| Formal/informal settlements | | | - | - | - | - | - | - | - |
| Small holdings | | | - | - | - | - | - | - | - |
| Farm properties - used | | 011501 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Farm properties - not used | | | - | - | - | - | - | - | - |
| Industrial properties | | | - | - | - | - | - | - | - |
| Business and commercial properties | | 011181 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Communal land - residential | | | - | - | - | - | - | - | - |
| Communal land - small holdings | | | - | - | - | - | - | - | - |
| Communal land - farm property | | | - | - | - | - | - | - | - |
| Communal land - business and commercial | | | - | - | - | - | - | - | - |
| Communal land - other | | | - | - | - | - | - | - | - |
| State-owned properties | | 011101 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Municipal properties | | 011071 | - | - | - | - | - | - | - |
| Public service infrastructure | | | - | - | - | - | - | - | - |
| Privately owned towns serviced by the owner | | | - | - | - | - | - | - | - |
| State trust land | | | - | - | - | - | - | - | - |
| Restitution and redistribution properties | | | - | - | - | - | - | - | - |
| Protected areas | | | - | - | - | - | - | - | - |
| National monuments properties | | 011081 | - | - | - | - | - | - | - |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| General residential rebate | | 011231 | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Indigent rebate or exemption | | 011001 | | | | | | | |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| Other rebates or exemptions | 2 | | | | | | | | |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fee (Rands/month) | | | - | 34.60 | 38 | 41 | 44 | 46 | 48 |
| Service point - vacant land (Rands/month) | | | | | | | | | |
| Water usage - flat rate tariff (c/k) | | | | | | | | | |
| Water usage - life line tariff | | (describe structure) | | | | | | | |
| Water usage - Block 1 (c/k) | | 7kl-12kl | | 4 | 5 | 7 | 7 | 8 | 8 |
| Water usage - Block 2 (c/k) | | 13kl-35kl | | 4 | 5 | 7 | 8 | 8 | 8 |
| Water usage - Block 3 (c/k) | | 36kl+ | | 4 | 5 | 7 | 8 | 8 | 8 |
| Water usage - Block 4 (c/k) | | per kiloliter usage | | 4 | 5 | 7 | 13 | 13 | 14 |
| Other | 2 | | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fee (Rands/month) | | | - | 48.00 | 53 | 57 | 60 | 64 | 67 |
| Service point - vacant land (Rands/month) | | | | | | | | | |
| Waste water - flat rate tariff (c/k) | | | | | | | | | |
| Volumetric charge - Block 1 (c/k) | | 1 Toilet | | 33 | 36 | 39 | 41 | 44 | 46 |
| Volumetric charge - Block 2 (c/k) | | 2 Toilets | | 66 | 72 | 77 | 83 | 87 | 91 |
| Volumetric charge - Block 3 (c/k) | | 3 Toilets and more | | 77 | 84 | 90 | 97 | 102 | 107 |

| | | | | | | | | |
|---|---|----------------------------|----|-----|-----|-----|-----|-----|
| Volumetric charge - Block 4 (c/kJ) | | 20% Rebates consumer fixed | 44 | 48 | 52 | 55 | 58 | 61 |
| Other | 2 | 40% Rebates consumer fixed | 40 | 44 | 47 | 50 | 52 | 55 |
| Electricity tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 69 | 75 | 81 | 86 | 91 | 95 |
| Service point - vacant land (Rands/month) | | | | | | | | |
| FBE | | (how is this targeted?) | | | | | | |
| Life-line tariff - meter | | (describe structure) | | 63 | 66 | 71 | 75 | 79 |
| Life-line tariff - prepaid | | (describe structure) | | | | | | |
| Flat rate tariff - meter (c/kwh) | | | | | | | | |
| Flat rate tariff - prepaid (c/kwh) | | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | | Bulk users per kWh | 48 | 58 | 65 | 70 | 74 | 77 |
| Meter - IBT Block 2 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 3 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 4 (c/kwh) | | (fill in thresholds) | | | | | | |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 1 (c/kwh) | | Business prepaid per kWh | | 95 | 1 | 1 | 1 | 1 |
| Prepaid - IBT Block 2 (c/kwh) | | | | | | | | |
| Prepaid - IBT Block 3 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 4 (c/kwh) | | (fill in thresholds) | | | | | | |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) | | | | | | |
| Other | 2 | | | | | | | |
| Waste management tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Street cleaning charge | | | | | | | | |
| Basic charge/ fixed fee | | | | | | | | |
| 80l bin - once a week | | | 97 | 106 | 114 | 122 | 128 | 135 |
| 250l bin - once a week | | | | | | | | |

References

If properties are not rated or zero rated this must be indicated as such

Please provide detailed descriptions on Sheet SA13b

NC452 Ga-Segonyana - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

| NC452 Ga-Segonyana - Supporting Table SA14 Household bills | | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 % Incr. | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Randicent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | - | - | - | - | - | - | - | - | - | - |
| % Increase/decrease | | | | | | | | | | | |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 11,787,194.00 | 13,030,786.00 | 16188543.00 | 19,767,180.00 | - | 19,767,180.00 | 26,150,683.00 | 29,586,578 | 31,036,320 | |
| Electricity: Basic levy | | 38,090,645.00 | 44,407,281.00 | 60168473.00 | 45,482,902.00 | 832,210.00 | 46,415,112.00 | 48,551,426.00 | 51,027,542 | 53,527,682 | |
| Electricity: Consumption | | 6,084,870.00 | 10,193,224.00 | | 17,190,340.00 | | 17,190,340.00 | | 0 | 0 | |
| Water: Basic levy | | 7,457,915.00 | 7,365,917.00 | 9034156.00 | 16,115,200.00 | (3,634,910.00) | 12,281,190.00 | 18,500,990.00 | 19,444,530 | 20,397,312 | |
| Water: Consumption | | (29,370.00) | (5,000.00) | | 33,880.00 | | 33,880.00 | | 0 | 0 | |
| Sanitation | | 7,074,363.00 | 7,562,335.00 | 8798231.00 | 7,650,000.00 | 721,280.00 | 8,671,280.00 | 9,500,920.00 | 9,985,467 | 10,474,755 | |
| Refuse removal | | 4,488,405.00 | 4,809,275.00 | 4967146.00 | 5,522,800.00 | 325,870.00 | 5,848,470.00 | 7,373,235.00 | 7,749,270 | 8,128,984 | |
| Other | | | | | | | | | | | |
| sub-total | | 77,654,043.00 | 87,442,921.00 | 99,156,951.00 | 112,062,202.00 | (1,853,650.00) | 110,208,552.00 | - | 112,077,438.00 | 117,793,387.34 | 123,565,263.32 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 77,654,043.00 | 87,442,921.00 | 99,156,951.00 | 112,062,202.00 | (1,853,650.00) | 110,208,552.00 | - | 112,077,438.00 | 117,793,387.34 | 123,565,263.32 |
| % Increase/decrease | | | 12.2% | 13.4% | 13.0% | (101.7%) | (6,045.5%) | | 1.7% | 5.1% | 4.9% |
| Monthly Account for Household - 'Indigent' | 3 | | | | | | | | | | |
| Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | - | - | - | - | - | - | - | - | - | - |
| % Increase/decrease | | | | | | | | | | | |

References

1. Use as basic property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basic property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basic property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NC452 Ga-Segonyana - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | 70,000 | | 70,000 | 30,000 | 31,530 | 33,075 |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | - | - | - | 70,000 | - | 70,000 | 30,000 | 31,530 | 33,075 |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | - | - | - | - | - | - | - | - | - |
| Consolidated total: | | - | - | - | 70,000 | - | 70,000 | 30,000 | 31,530 | 33,075 |

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)



NC452 Ga-Segonyana - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity Name of Institution & Investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed Interest rate | Interest Rate 3. | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Monetary value | Interest to be realised |
|--|-----|----------------------|--------------------|--------------------------------|------------------------------------|---------------------|----------------------------|----------------------|------------------------------|----------------|-------------------------|
| | | Yrs/Months | | | | | | | | Rand thousand | |
| Parent municipality | | | | | | | | | | | |
| NEDBANK - R5 000 000 | | 6 Months | Fixed | YES | FIXED | 5.3% | | | 11/01/2014 | 5,000 | 14 |
| NEDBANK - R5 000 000 | | 5 Months | Fixed | YES | FIXED | 5.2% | | | 10/12/2013 | 5,000 | 14 |
| FNB - R5 000 000 | | 4 Months | Fixed | YES | FIXED | 5.2% | | | 12/11/2012 | 5,000 | 13 |
| NEDBANK - R5 000 000 | | 3 Months | Fixed | YES | FIXED | 5.1% | | | 12/10/2013 | 5,000 | 13 |
| FNB - R5 000 000 | | 2 Months | Fixed | YES | FIXED | 5.1% | | | 13/09/2013 | 5,000 | 13 |
| FNB - R5 000 000 | | 3 Months | Fixed | YES | FIXED | 5.1% | | | 13/10/2013 | 5,000 | 13 |
| Municipality sub-total | | | | | | | | | | 30,000 | 81 |
| Entities | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | | - | - |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | 30,000 | 81 |

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

NC452 Ga-Segonyana - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | 32,339 | 30,695 | 28,901 | 90,658 | | 90,658 | 95,607 | 100,483 | 105,407 |
| Long-Term Loans (non-annuity) | | | | | | | | | - | - |
| Local registered stock | | | | | | | | | - | - |
| Instalment Credit | | | | | | | | | - | - |
| Financial Leases | | | | | | | | | - | - |
| PPP liabilities | | | | | | | | | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | - | - |
| Marketable Bonds | | | | | | | | | - | - |
| Non-Marketable Bonds | | | | | | | | | - | - |
| Bankers Acceptances | | | | | | | | | - | - |
| Financial derivatives | | | | | | | | | - | - |
| Other Securities | | | | | | | | | - | - |
| Municipality sub-total | 1 | 32,339 | 30,695 | 28,901 | 90,658 | - | 90,658 | 95,607 | 100,483 | 105,407 |
| Entities | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | - | - |
| Long-Term Loans (non-annuity) | | | | | | | | | - | - |
| Registered stock | | | | | | | | | - | - |
| Instalment Credit | | | | | | | | | - | - |
| Financial Leases | | | | | | | | | - | - |
| PPP liabilities | | | | | | | | | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | - | - |
| Marketable Bonds | | | | | | | | | - | - |
| Non-Marketable Bonds | | | | | | | | | - | - |
| Bankers Acceptances | | | | | | | | | - | - |
| Financial derivatives | | | | | | | | | - | - |
| Other Securities | | | | | | | | | - | - |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 1 | 32,339 | 30,695 | 28,901 | 90,658 | - | 90,658 | 95,607 | 100,483 | 105,407 |

| | | | | | | | | | | |
|--|----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Unspent Borrowing - Categorised by type | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | - | - |
| Long-Term Loans (non-annuity) | | | | | | | | | - | - |
| Local registered stock | | | | | | | | | - | - |
| Instalment Credit | | | | | | | | | - | - |
| Financial Leases | | | | | | | | | - | - |
| PPP liabilities | | | | | | | | | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | - | - |
| Marketable Bonds | | | 30,695 | | | | | | - | - |
| Non-Marketable Bonds | | | | | | | | | - | - |
| Bankers Acceptances | | | | | | | | | - | - |
| Financial derivatives | | | | | | | | | - | - |
| Other Securities | | | | | | | | | - | - |
| Municipality sub-total | 1 | - | 30,695 | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | | | | | | | | - | - |
| Long-Term Loans (non-annuity) | | | | | | | | | - | - |
| Local registered stock | | | | | | | | | - | - |
| Instalment Credit | | | | | | | | | - | - |
| Financial Leases | | | | | | | | | - | - |
| PPP liabilities | | | | | | | | | - | - |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | - | - |
| Marketable Bonds | | | | | | | | | - | - |
| Non-Marketable Bonds | | | | | | | | | - | - |
| Bankers Acceptances | | | | | | | | | - | - |
| Financial derivatives | | | | | | | | | - | - |
| Other Securities | | | | | | | | | - | - |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total unspent Borrowing | 1 | - | 30,695 | - | - | - | - | - | - | - |

Remarks

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

IC452 Ga-Segonyana - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 41,271 | 80,570 | 61,940 | 70,655 | - | 70,655 | 83,531 | 100,893 | 116,507 |
| Local Government Equitable Share | | 36,821 | 76,505 | 58,219 | 65,874 | | 65,874 | 73,591 | 86,859 | 108,890 |
| Finance Management | | 850 | 750 | 1,450 | 1,500 | | 1,500 | 1,550 | 1,600 | 1,650 |
| Municipal Systems Improvement | | 2,850 | 2,115 | 790 | 800 | | 800 | 890 | 934 | 967 |
| Water Services Operating Subsidy | | | | 1,481 | 1,481 | | 1,481 | 6,500 | 11,500 | 5,000 |
| EPWP Incentive | | 750 | 1,200 | | 1,000 | | 1,000 | 1,000 | - | - |
| | | | | | | | | | - | - |
| Other transfers/grants [insert description] | | | | | | | | | - | - |
| Provincial Government: | | 346 | 360 | 646 | 932 | - | 932 | 940 | 940 | 940 |
| Sport and Recreation | | 346 | 360 | 646 | 932 | | 932 | 940 | 940 | 940 |
| | | | | | | | | | - | - |
| | | | | | | | | | - | - |
| Other transfers/grants [insert description] | | | | | | | | | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | - | - |
| | | | | | | | | | - | - |
| Other grant providers: | | - | - | 32,072 | - | 13,794 | 13,794 | - | - | - |
| ACIP WATER | | | | | | 1,930 | 1,930 | | | |
| Blue Drop and Green Drop | | | | 365 | | | | | | |
| RURAL HOUSING | | | | 31,707 | | 11,864 | 11,864 | | | |
| Total Operating Transfers and Grants | 5 | 41,617 | 80,930 | 94,658 | 71,587 | 13,794 | 85,381 | 84,471 | 101,833 | 117,447 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 21,050 | 27,442 | 45,474 | 55,163 | 10,132 | 65,295 | 67,124 | 74,984 | 81,359 |
| Municipal Infrastructure Grant (MIG) | | 21,050 | 27,442 | 45,474 | 55,163 | 10,132 | 65,295 | 52,371 | 51,059 | 54,134 |
| Neighbourhood Development Partnership | | | | | | | | 5,000 | 5,255 | 5,512 |
| Rural Households Infrastructure | | | | | | | | 4,210 | 4,500 | 4,000 |
| | | | | | | | | | - | - |
| | | | | | | | | | - | - |
| Municipal Water Infrastructure Grant | | | | | | | | 3,543 | 14,170 | 17,713 |
| Integrated National Electrification Programme | | | | | | | | 2,000 | 2,000 | 2,000 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Other capital transfers/grants [insert description] | | | | | | | | | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | - | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| ACIP WATER | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 21,050 | 27,442 | 45,474 | 55,163 | 10,132 | 65,295 | 67,124 | 74,984 | 81,359 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 62,667 | 108,372 | 140,132 | 126,750 | 23,926 | 150,676 | 151,595 | 176,817 | 198,806 |

- References**
- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
 - Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
 - Replacement of RSC levies
 - Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
 - Total transfers and grants must reconcile to Budgeted Cash Flows
 - Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NC452 Ga-Segonyana - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 41,261 | 52,274 | 62,214 | 70,655 | - | 70,655 | 83,531 | 100,893 | 116,507 |
| Local Government Equitable Share | | 39,086 | 48,470 | 58,219 | 65,874 | | 65,874 | 73,591 | 86,859 | 108,890 |
| Finance Management | | 1,080 | 595 | 1,434 | 1,500 | | 1,500 | 1,550 | 1,600 | 1,650 |
| Municipal Systems Improvement | | - | 1,586 | 1,079 | 800 | | 800 | 890 | 934 | 967 |
| Water Services Operating Subsidy | | | | 1,481 | 1,481 | | 1,481 | 6,500 | 11,500 | 5,000 |
| EPWP Incentive | | 1,095 | 1,624 | | 1,000 | | 1,000 | 1,000 | - | - |
| Other transfers/grants [insert description] | | | | | | | | | - | - |
| Provincial Government: | | 356 | 480 | 646 | 932 | - | 932 | 940 | 988 | 1,036 |
| Sport and Recreation | | 356 | 360 | 646 | 932 | | 932 | 940 | 988 | 1,036 |
| | | | 120 | | | | | | - | - |
| Other transfers/grants [insert description] | | | | | | | | | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | - | - |
| Other grant providers: | | - | - | 33,443 | - | 13,794 | 13,794 | - | - | - |
| ACIP WATER | | | | | | 1,930 | 1,930 | | | |
| RURAL HOUSING | | | | 31,967 | | 11,864 | 11,864 | | | |
| Water and Sanitation Masterplan | | | | 542 | | | | | | |
| DME | | | | 619 | | | | | | |
| Blue Drop and Green Support | | | | 315 | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 41,617 | 52,754 | 96,303 | 71,587 | 13,794 | 85,381 | 84,471 | 101,881 | 117,543 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 21,050 | 24,914 | 35,342 | 55,163 | 10,132 | 65,295 | 67,124 | 74,984 | 81,359 |
| Municipal Infrastructure Grant (MIG) | | 21,050 | 24,914 | 35,342 | 55,163 | 10,132 | 65,295 | 52,371 | 51,059 | 54,134 |
| Neighbourhood Development Partnership | | | | | | | | 5,000 | 5,255 | 5,512 |
| Rural Households Infrastructure | | | | | | | | 4,210 | 4,500 | 4,000 |
| | | | | | | | | | - | - |
| | | | | | | | | | - | - |
| Municipal Water Infrastructure Grant | | | | | | | | 3,543 | 14,170 | 17,713 |
| Integrated National Electrification Programme | | | | | | | | 2,000 | 2,000 | 2,000 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert description] | | | | | | | | | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| ACIP WATER | | | | | | | | | - | - |
| Total capital expenditure of Transfers and Grants | | 21,050 | 24,914 | 35,342 | 55,163 | 10,132 | 65,295 | 67,124 | 74,984 | 81,359 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 62,667 | 77,668 | 131,645 | 126,750 | 23,926 | 150,676 | 151,595 | 176,865 | 198,903 |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

NC452 Ga-Segonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 2,409 | 3,099 | 357 | 913 | (913) | - | - | - | - |
| Current year receipts | | 41,271 | 80,584 | 61,940 | 70,655 | | 70,655 | 83,531 | 100,893 | 116,507 |
| Conditions met - transferred to revenue | | 43,679 | 83,683 | 62,214 | 71,568 | (913) | 70,655 | 83,531 | 100,893 | 116,507 |
| Conditions still to be met - transferred to liabilities | | | | 83 | | | | | - | - |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 0 | 1 | 1 | 148 | (148) | - | - | - | - |
| Current year receipts | | 346 | 346 | 646 | 932 | | 932 | 940 | 940 | 940 |
| Conditions met - transferred to revenue | | 346 | 347 | 646 | 1,080 | (148) | 932 | 940 | 940 | 940 |
| Conditions still to be met - transferred to liabilities | | | | 0 | | | | | - | - |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | - | - | - |
| Current year receipts | | | | | | | | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | - | - | - |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | 2,742 | | | | - | - | - |
| Current year receipts | | | | 32,072 | | 13,794 | 13,794 | - | - | - |
| Conditions met - transferred to revenue | | - | - | 33,443 | - | 13,794 | 13,794 | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | 1,371 | | | | - | - | - |
| Total operating transfers and grants revenue | | 44,026 | 84,030 | 96,303 | 72,648 | 12,733 | 85,381 | 84,471 | 101,833 | 116,947 |
| Total operating transfers and grants - CTBM | 2 | - | - | 1,454 | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | 3,230 | | | 22,962 | (12,830) | 10,132 | - | - | - |
| Current year receipts | | 21,050 | 27,442 | 45,474 | 55,163 | - | 55,163 | 67,124 | 71,729 | 78,847 |
| Conditions met - transferred to revenue | | 24,280 | 27,442 | 35,342 | 78,125 | (12,830) | 65,295 | 67,124 | 71,729 | 78,847 |
| Conditions still to be met - transferred to liabilities | | | | 10,132 | | | | | - | - |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | - | - | - |
| Current year receipts | | | | | | | | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | - | - | - |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | - | - | - |
| Current year receipts | | | | | | | | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | - | - | - |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | - | - | - |
| Current year receipts | | | | | | | | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | - | - | - |
| Total capital transfers and grants revenue | | 24,280 | 27,442 | 35,342 | 78,125 | (12,830) | 65,295 | 67,124 | 71,729 | 78,847 |
| Total capital transfers and grants - CTBM | 2 | - | - | 10,132 | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 68,306 | 111,471 | 131,645 | 150,773 | (97) | 150,676 | 151,595 | 173,562 | 196,294 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | 11,586 | - | - | - | - | - | - |

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

NC452 Ga-Segonyana - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Cash Transfers to other municipalities <i>Insert description</i> | 1 | | | | | | | | | - | - |
| Total Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i> | 2 | | | | | | | | | - | - |
| Total Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to other Organs of State <i>Insert description</i> | 3 | | | | | | | | | - | - |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Organisations <i>Insert description</i> | 4 | | | | | | | | | - | - |
| Total Cash Transfers To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Groups of Individuals <i>GROUP CODE ID1</i> | 5 | | | 21,654 | | | | | | - | - |
| Total Cash Transfers To Groups Of Individuals: | | - | - | 21,654 | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | - | - | 21,654 | - | - | - | - | - | - | - |
| Non-Cash Transfers to other municipalities <i>Insert description</i> | 1 | | | | | | | | | - | - |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i> | 2 | | | | | | | | | - | - |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State <i>Insert description</i> | 3 | | | | | | | | | - | - |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations <i>Insert description</i> | 4 | | | | | | | | | - | - |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals <i>insert description</i> | 5 | | | | | | | | | - | - |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | - | - | 21,654 | - | - | - | - | - | - | - |

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

NC452 Ga-Sagonyana - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year: 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|-----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 2,208 | 3,682 | 3,142 | 3,435 | (18) | 3,418 | 8,284 | 8,604 | 6,928 |
| Pension and UIF Contributions | | 541 | 528 | 1,005 | 630 | | 630 | - | - | - |
| Medical Aid Contributions | | 140 | 205 | | 432 | | 432 | - | - | - |
| Motor Vehicle Allowance | | 863 | 851 | 1,382 | 1,406 | | 1,406 | - | - | - |
| Cellphone Allowance | | | | | 308 | | 308 | 435 | 458 | 490 |
| Housing Allowances | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | |
| Sub Total - Councillors | 1 | 3,850 | 5,267 | 5,530 | 6,205 | (18) | 6,187 | 8,719 | 7,062 | 7,408 |
| % Increase | 4 | | 36.2% | 5.0% | 12.2% | (100.3%) | (34,858.0%) | 8.6% | 5.1% | 4.9% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 2,546 | 2,834 | 3,128 | 3,211 | (250) | 2,959 | 5,842 | 6,140 | 5,441 |
| Pension and UIF Contributions | | 362 | 315 | 342 | 240 | (20) | 220 | 664 | 697 | 732 |
| Medical Aid Contributions | | - | 68 | | 71 | (10) | 81 | 205 | 215 | 228 |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | 430 | 370 | 370 | 408 | (86) | 330 | 1,127 | 1,184 | 1,242 |
| Cellphone Allowance | 3 | | | | 43 | | 43 | 123 | 129 | 136 |
| Housing Allowances | 3 | 14 | | | | | | 58 | 61 | 64 |
| Other benefits and allowances | 3 | | | | 70 | | | 121 | 127 | 134 |
| Payments in lieu of leave | | | | | | | | 231 | 243 | 254 |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | 4 | 3,332 | 3,586 | 3,837 | 4,041 | (368) | 3,673 | 8,389 | 8,796 | 8,227 |
| % Increase | 4 | | 7.0% | 7.0% | 5.3% | (108.1%) | (1,080.0%) | 127.9% | 5.1% | 4.0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 18,379 | 20,678 | 22,360 | 28,294 | 332 | 28,626 | 38,510 | 40,474 | 42,457 |
| Pension and UIF Contributions | | 5,016 | 3,576 | 3,833 | 6,181 | 236 | 6,307 | 7,568 | 7,954 | 8,344 |
| Medical Aid Contributions | | 1,878 | 1,658 | 2,032 | 3,288 | 125 | 3,415 | 3,805 | 3,989 | 4,195 |
| Overtime | | 1,144 | 1,172 | 1,195 | 1,288 | 51 | 1,348 | 2,110 | 2,218 | 2,327 |
| Performance Bonus | | 8 | 8 | | 7 | | 7 | - | - | - |
| Motor Vehicle Allowance | 3 | 1,975 | 2,080 | 1,344 | 585 | | 585 | 686 | 689 | 723 |
| Cellphone Allowance | 3 | 212 | 205 | 42 | 57 | | 57 | 156 | 164 | 172 |
| Housing Allowances | 3 | 1,827 | 1,589 | 1,492 | 1,705 | 56 | 1,761 | 2,154 | 2,264 | 2,375 |
| Other benefits and allowances | 3 | | | 1,326 | 4,573 | 90 | 4,662 | 3,911 | 4,111 | 4,312 |
| Payments in lieu of leave | 3 | 1,714 | 1,778 | 4,314 | 1,241 | 24 | 1,265 | 4,791 | 5,035 | 5,282 |
| Long service awards | | 108 | 146 | | 196 | | | 65 | 70 | 73 |
| Post-retirement benefit obligations | 6 | | | 658 | | | | | | |
| Sub Total - Other Municipal Staff | 4 | 31,861 | 33,000 | 38,889 | 47,190 | 914 | 48,104 | 63,727 | 66,977 | 70,259 |
| % Increase | 4 | | 3.6% | 17.8% | 21.3% | (98.1%) | 5,165.3% | 32.5% | 5.1% | 4.9% |
| Total Parent Municipality | | 38,063 | 41,853 | 48,256 | 57,436 | 528 | 57,964 | 78,815 | 82,835 | 86,894 |
| | | | 7.1% | 15.3% | 19.0% | (99.1%) | 10,882.2% | 36.0% | 5.1% | 4.9% |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Board Fees | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Board Members of Entities | 4 | - | - | - | - | - | - | - | - | - |
| % Increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Senior Managers of Entities | 4 | - | - | - | - | - | - | - | - | - |
| % Increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | |
| Overtime | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | |
| Motor Vehicle Allowance | 3 | | | | | | | | | |
| Cellphone Allowance | 3 | | | | | | | | | |
| Housing Allowances | 3 | | | | | | | | | |
| Other benefits and allowances | 3 | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | |
| Long service awards | | | | | | | | | | |
| Post-retirement benefit obligations | 6 | | | | | | | | | |
| Sub Total - Other Staff of Entities | 4 | - | - | - | - | - | - | - | - | - |
| % Increase | 4 | | | | | | | | | |
| Total Municipal Entities | | - | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 38,063 | 41,853 | 48,256 | 57,436 | 528 | 57,964 | 78,815 | 82,835 | 86,894 |
| % Increase | 4 | | 7.1% | 15.3% | 19.0% | (99.1%) | 10,882.2% | 36.0% | 5.1% | 4.9% |
| TOTAL MANAGERS AND STAFF | 5,7 | 35,212 | 36,587 | 42,726 | 51,231 | 546 | 51,777 | 72,697 | 75,774 | 79,486 |

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, G/E, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

NC452 Ga-Segonyana - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | | 2011/12 | | | Current Year 2012/13 | | | Budget Year 2013/14 | | |
|---|-------|------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | Ref | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 18 | | 18 | 18 | | 18 | 25 | | 25 |
| Board Members of municipal entities | 4 | | | | | | | — | | |
| Municipal employees | 5 | | | | | | | — | | |
| Municipal Manager and Senior Managers | 3 | 5 | | 5 | 4 | | 4 | 5 | | 5 |
| Other Managers | 7 | 4 | 4 | | 4 | 4 | | 5 | 5 | — |
| Professionals | | 140 | 68 | 72 | 137 | 67 | 70 | 119 | 96 | 23 |
| Finance | | 34 | 23 | 11 | 33 | 22 | 11 | 36 | 35 | 1 |
| Spatial/town planning | | 5 | 5 | | 5 | 5 | | 3 | 3 | |
| Information Technology | | 3 | 1 | 2 | 2 | 1 | 1 | 1 | 1 | |
| Roads | | | | | | | | 3 | 3 | |
| Electricity | | 2 | 2 | | 2 | 2 | | 1 | 1 | |
| Water | | | | | | | | 2 | 2 | |
| Sanitation | | | | | | | | 1 | 1 | |
| Refuse | | | | | | | | 2 | 2 | |
| Other | | 96 | 37 | 59 | 95 | 37 | 58 | 70 | 48 | 22 |
| Technicians | | 229 | 166 | 65 | 227 | 166 | 61 | 249 | 131 | 118 |
| Finance | | | | | | | | — | | — |
| Spatial/town planning | | 2 | 2 | | 4 | 2 | 2 | 1 | 1 | |
| Information Technology | | | | | | | | 2 | 2 | |
| Roads | | 38 | 22 | 18 | 40 | 22 | 18 | 27 | 13 | 14 |
| Electricity | | 13 | 13 | | 13 | 13 | | 14 | 11 | 3 |
| Water | | 13 | 8 | 5 | 13 | 8 | 5 | 11 | 7 | 4 |
| Sanitation | | 21 | 17 | 4 | 21 | 17 | 4 | 16 | 12 | 4 |
| Refuse | | 57 | 45 | 12 | 57 | 45 | 12 | 74 | 38 | 36 |
| Other | | 85 | 59 | 26 | 79 | 59 | 20 | 104 | 47 | 57 |
| Clerks (Clerical and administrative) | | 8 | 4 | 4 | 8 | 4 | 4 | 13 | 13 | |
| Service and sales workers | | | | | | | | — | | |
| Skilled agricultural and fishery workers | | | | | | | | — | | |
| Craft and related trades | | | | | | | | — | | |
| Plant and Machine Operators | | | | | | | | 17 | 17 | |
| Elementary Occupations | | | | | | | | | | |
| TOTAL PERSONNEL NUMBERS | 9 | 404 | 242 | 164 | 398 | 241 | 157 | 433 | 262 | 171 |
| % increase | | | | | (1.5%) | (0.4%) | (4.3%) | 8.8% | 8.7% | 8.9% |
| Total municipal employees headcount | 6, 10 | | | | | | | | | |
| Finance personnel headcount | 8, 10 | | | | | | | | | |
| Human Resources personnel headcount | 8, 10 | | | | | | | | | |

References

- Positions must be funded and aligned to the municipality's current organisational structure
- Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
- s57 of the Systems Act
- Include only in Consolidated Statements
- Include municipal entity employees in Consolidated Statements
- Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
- Managers who provide the direction of a critical technical function
- Total number of employees working on these functions

NC452 Ga-Segonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

| R thousand | Description | Ref | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|--|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|--------|--------|--------|---------|---|------------------------|------------------------|
| | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| | | | | | | | | | | | | | | | | | |
| Revenue By Source | | | 2,702 | 2,702 | 2,702 | 2,702 | 1,351 | 675 | 2,702 | 2,702 | 2,702 | 2,702 | 2,702 | 675 | 27,018 | 28,396 | 29,787 |
| | Property sales | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Property sales - penalties & collection charges | | 4,855 | 4,855 | 4,855 | 4,855 | 2,428 | 1,214 | 4,855 | 4,855 | 4,855 | 4,855 | 4,855 | 1,214 | 48,551 | 51,028 | 53,528 |
| | Service charges - electricity revenue | | 1,845 | 1,845 | 1,845 | 1,845 | 922 | 461 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 461 | 18,446 | 19,386 | 20,336 |
| | Service charges - water revenue | | 950 | 950 | 950 | 950 | 475 | 238 | 950 | 950 | 950 | 950 | 950 | 238 | 9,501 | 9,986 | 10,475 |
| | Service charges - sanitation revenue | | 737 | 737 | 737 | 737 | 369 | 184 | 737 | 737 | 737 | 737 | 737 | 184 | 7,373 | 7,749 | 8,129 |
| | Service charges - refuse revenue | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Service charges - other | | 268 | 268 | 268 | 268 | 134 | 67 | 268 | 268 | 268 | 268 | 268 | 67 | 2,680 | 2,817 | 2,955 |
| | Rental of facilities and equipment | | 76 | 76 | 76 | 76 | 38 | 19 | 76 | 76 | 76 | 76 | 76 | 19 | 763 | 802 | 841 |
| | Interest earned - external investments | | 56 | 56 | 56 | 56 | 28 | 14 | 56 | 56 | 56 | 56 | 56 | 14 | 565 | 593 | 623 |
| | Interest earned - outstanding debtors | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Dividends received | | 406 | 406 | 406 | 406 | 203 | 101 | 406 | 406 | 406 | 406 | 406 | 101 | 4,057 | 4,264 | 4,473 |
| | Fines | | 215 | 215 | 215 | 215 | 108 | 54 | 215 | 215 | 215 | 215 | 215 | 54 | 2,153 | 2,263 | 2,374 |
| | Licences and permits | | 137 | 137 | 137 | 137 | 68 | 34 | 137 | 137 | 137 | 137 | 137 | 34 | 1,369 | 1,439 | 1,509 |
| | Agency services | | 8,447 | 8,447 | 8,447 | 8,447 | 4,224 | 2,112 | 8,447 | 8,447 | 8,447 | 8,447 | 8,447 | 2,112 | 84,471 | 101,833 | 117,447 |
| | Transfers recognised - operational | | 4,704 | 4,704 | 4,704 | 4,704 | 2,352 | 1,176 | 4,704 | 4,704 | 4,704 | 4,704 | 4,704 | 1,176 | 47,037 | 49,436 | 51,868 |
| | Other revenue | | 100 | 100 | 100 | 100 | 100 | 50 | 100 | 100 | 100 | 100 | 100 | (50) | 1,000 | 1,051 | 1,102 |
| | Gains on disposal of PPE | | 25,498 | 25,498 | 25,498 | 25,498 | 12,799 | 6,400 | 25,498 | 25,498 | 25,498 | 25,498 | 25,498 | 6,300 | 254,984 | 281,042 | 305,437 |
| Total Revenue (excluding capital transfers and contribution) | | | | | | | | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| | Employee related costs | | 7,939 | 6,495 | 7,217 | 7,217 | 5,773 | 4,330 | 5,773 | 7,217 | 5,773 | 5,052 | 3,608 | 5,773 | 72,169 | 75,849 | 79,566 |
| | Remuneration of councillors | | 672 | 672 | 672 | 672 | 336 | 168 | 672 | 672 | 672 | 672 | 672 | 168 | 6,719 | 7,062 | 7,408 |
| | Debt impairment | | 50 | 50 | 50 | 50 | 25 | 13 | 50 | 50 | 50 | 50 | 50 | 13 | 505 | 531 | 557 |
| | Depreciation & asset impairment | | 3,778 | 3,778 | 3,778 | 3,778 | 1,889 | 945 | 3,778 | 3,778 | 3,778 | 3,778 | 3,778 | 945 | 37,783 | 39,710 | 41,656 |
| | Finance charges | | 714 | 714 | 714 | 714 | 357 | 178 | 714 | 714 | 714 | 714 | 714 | 178 | 7,137 | 7,501 | 7,868 |
| | Bulk purchases | | 8,403 | 6,403 | 5,821 | 4,657 | 4,075 | 4,075 | 2,910 | 2,910 | 2,910 | 5,821 | 5,821 | 6,403 | 58,209 | 61,178 | 64,176 |
| | Other materials | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Contracted services | | 363 | 363 | 363 | 363 | 181 | 91 | 363 | 363 | 363 | 363 | 363 | 91 | 3,628 | 3,813 | 4,000 |
| | Transfers and grants | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Other expenditure | | 8,490 | 8,490 | 8,490 | 8,490 | 4,245 | 2,122 | 8,490 | 8,490 | 8,490 | 8,490 | 8,490 | 2,122 | 84,897 | 89,226 | 93,598 |
| | Loss on disposal of PPE | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Total Expenditure | | 28,408 | 26,965 | 27,105 | 25,940 | 16,882 | 11,921 | 22,751 | 24,194 | 22,751 | 24,940 | 23,496 | 15,693 | 271,047 | 284,870 | 298,829 |
| | Surplus/(Deficit) | | (2,910) | (1,467) | (1,606) | (442) | (4,082) | (5,522) | 2,748 | 1,304 | 2,748 | 559 | 2,002 | (9,394) | (16,063) | (3,828) | 6,608 |
| | Transfers recognised - capital | | — | — | 3,356 | 2,685 | 10,069 | 9,397 | 10,069 | 6,712 | 6,041 | 5,370 | 6,712 | 6,712 | 67,124 | 71,729 | 78,847 |
| | Contributions recognised - capital | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Contributed assets | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Surplus/(Deficit) after capital transfers & contributions | | (2,910) | (1,467) | 1,750 | 2,243 | 5,986 | 3,875 | 12,816 | 8,017 | 8,789 | 5,929 | 8,715 | (2,681) | 51,061 | 67,901 | 85,455 |
| | Taxation | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Attributable to minorities | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Share of surplus/ (deficit) of associate | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| | Surplus/(Deficit) | 1 | (2,910) | (1,467) | 1,750 | 2,243 | 5,986 | 3,875 | 12,816 | 8,017 | 8,789 | 5,929 | 8,715 | (2,681) | 51,061 | 67,901 | 85,455 |

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC 452 Ca-Segonyana - Supporting Table SA226 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Raf | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| | | | | | | | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 1,076 | 1,076 | 1,076 | 1,076 | 538 | 269 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 269 | 10,756 | 12,931 | 15,669 |
| Vote 2 - BUDGET & TREASURY | | 3,250 | 3,250 | 3,250 | 3,250 | 1,625 | 812 | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 812 | 32,498 | 35,782 | 39,640 |
| Vote 3 - CORPORATE SERVICES | | 34 | 34 | 34 | 34 | 17 | 8 | 34 | 34 | 34 | 34 | 34 | 8 | 338 | 1,982 | 4,183 |
| Vote 4 - PLANNING & DEVELOPMENT | | 2,882 | 2,882 | 2,882 | 2,882 | 1,441 | 720 | 2,882 | 2,882 | 2,882 | 2,882 | 2,882 | 720 | 28,818 | 31,914 | 35,583 |
| Vote 5 - HEALTH | | 3 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 26 | 27 | 29 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 109 | 109 | 109 | 109 | 55 | 27 | 109 | 109 | 109 | 109 | 109 | 27 | 1,091 | 2,773 | 5,014 |
| Vote 7 - PUBLIC SAFETY | | 820 | 820 | 820 | 820 | 410 | 205 | 820 | 820 | 820 | 820 | 820 | 205 | 8,202 | 8,621 | 9,043 |
| Vote 8 - WASTE WATER MANAGEMENT | | 1,647 | 1,647 | 1,647 | 1,647 | 824 | 412 | 1,647 | 1,647 | 1,647 | 1,647 | 1,647 | 412 | 16,474 | 17,314 | 18,162 |
| Vote 9 - ROAD TRANSPORT | | 763 | 763 | 763 | 763 | 381 | 191 | 763 | 763 | 763 | 763 | 763 | 191 | 7,628 | 8,017 | 8,410 |
| Vote 10 - WATER | | 8,674 | 8,674 | 8,674 | 8,674 | 4,337 | 2,168 | 8,674 | 8,674 | 8,674 | 8,674 | 8,674 | 2,168 | 86,736 | 91,159 | 95,626 |
| Vote 11 - Electricity | | 10,668 | 10,668 | 10,668 | 10,668 | 5,334 | 2,667 | 10,668 | 10,668 | 10,668 | 10,668 | 10,668 | 2,667 | 106,677 | 112,118 | 117,611 |
| Vote 12 - SPORTS & RECREATION | | 2,103 | 2,103 | 2,103 | 2,103 | 1,051 | 526 | 2,103 | 2,103 | 2,103 | 2,103 | 2,103 | 526 | 21,026 | 22,099 | 23,162 |
| Vote 14 - [NAME OF VOTE 14] | | 184 | 184 | 184 | 184 | 92 | 46 | 184 | 184 | 184 | 184 | 184 | 46 | 1,837 | 1,931 | 2,026 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 32,211 | 32,211 | 32,211 | 32,211 | 16,105 | 8,053 | 32,211 | 32,211 | 32,211 | 32,211 | 32,211 | 8,053 | 322,108 | 346,668 | 374,177 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 1,660 | 1,660 | 1,660 | 1,660 | 830 | 415 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 415 | 16,597 | 17,444 | 18,298 |
| Vote 2 - BUDGET & TREASURY | | 2,584 | 2,584 | 2,584 | 2,584 | 1,292 | 646 | 2,584 | 2,584 | 2,584 | 2,584 | 2,584 | 646 | 25,840 | 27,158 | 28,489 |
| Vote 3 - CORPORATE SERVICES | | 1,447 | 1,447 | 1,447 | 1,447 | 724 | 362 | 1,447 | 1,447 | 1,447 | 1,447 | 1,447 | 362 | 14,471 | 15,209 | 15,954 |
| Vote 4 - PLANNING & DEVELOPMENT | | 1,264 | 1,264 | 1,264 | 1,264 | 632 | 316 | 1,264 | 1,264 | 1,264 | 1,264 | 1,264 | 316 | 12,643 | 13,288 | 13,939 |
| Vote 5 - HEALTH | | 72 | 72 | 72 | 72 | 36 | 18 | 72 | 72 | 72 | 72 | 72 | 18 | 717 | 754 | 791 |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 1,231 | 1,231 | 1,231 | 1,231 | 615 | 308 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 308 | 12,306 | 12,934 | 13,567 |
| Vote 7 - PUBLIC SAFETY | | 1,265 | 1,265 | 1,265 | 1,265 | 633 | 316 | 1,265 | 1,265 | 1,265 | 1,265 | 1,265 | 316 | 12,651 | 13,297 | 13,948 |
| Vote 8 - WASTE WATER MANAGEMENT | | 595 | 595 | 595 | 595 | 297 | 149 | 595 | 595 | 595 | 595 | 595 | 149 | 5,948 | 6,251 | 6,557 |
| Vote 9 - ROAD TRANSPORT | | 2,302 | 2,302 | 2,302 | 2,302 | 1,151 | 576 | 2,302 | 2,302 | 2,302 | 2,302 | 2,302 | 576 | 23,020 | 24,194 | 25,360 |
| Vote 10 - WATER | | 4,068 | 4,068 | 4,068 | 4,068 | 2,034 | 1,017 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 1,017 | 40,678 | 42,753 | 44,847 |
| Vote 11 - Electricity | | 8,187 | 8,187 | 8,187 | 8,187 | 4,093 | 2,047 | 8,187 | 8,187 | 8,187 | 8,187 | 8,187 | 2,047 | 81,868 | 86,044 | 90,260 |
| Vote 12 - WASTE MANAGEMENT | | 1,617 | 1,617 | 1,617 | 1,617 | 809 | 404 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 404 | 16,173 | 16,997 | 17,830 |
| Vote 13 - SPORTS & RECREATION | | 813 | 813 | 813 | 813 | 407 | 203 | 813 | 813 | 813 | 813 | 813 | 203 | 8,134 | 8,548 | 8,967 |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 27,105 | 27,105 | 27,105 | 27,105 | 13,552 | 6,776 | 27,105 | 27,105 | 27,105 | 27,105 | 27,105 | 6,776 | 271,047 | 284,870 | 298,829 |
| Surplus/(Deficit) before assoc. | | 5,106 | 5,106 | 5,106 | 5,106 | 2,553 | 1,277 | 5,106 | 5,106 | 5,106 | 5,106 | 5,106 | 1,277 | 51,061 | 61,798 | 75,348 |
| Taxation | | | | | | | | | | | | | | | | |
| Attributable to minorities | | | | | | | | | | | | | | | | |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) | 1 | 5,106 | 5,106 | 5,106 | 5,106 | 2,553 | 1,277 | 5,106 | 5,106 | 5,106 | 5,106 | 5,106 | 1,277 | 51,061 | 61,798 | 75,348 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC452 Ga-Segonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| Ref | Description | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|-----|--|---------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| | Revenue - Standard | | | | | | | | | | | | | | | |
| | <i>Governance and administration</i> | | | | | | | | | | | | | | | |
| | Executive and council | 4,359 | 4,359 | 4,359 | 4,359 | 2,180 | 1,090 | 4,359 | 4,359 | 4,359 | 4,359 | 4,359 | 1,090 | 43,592 | 50,695 | 59,492 |
| | Budget and treasury office | 1,076 | 1,076 | 1,076 | 1,076 | 538 | 268 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 268 | 10,756 | 12,931 | 15,688 |
| | Corporate services | 3,250 | 3,250 | 3,250 | 3,250 | 1,625 | 812 | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 812 | 32,490 | 35,782 | 39,640 |
| | <i>Community and public safety</i> | | | | | | | | | | | | | | | |
| | Community and social services | 1,116 | 1,116 | 1,116 | 1,116 | 558 | 279 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 279 | 11,157 | 13,352 | 16,111 |
| | Sport and recreation | 109 | 109 | 109 | 109 | 55 | 27 | 109 | 109 | 109 | 109 | 109 | 27 | 1,091 | 2,773 | 5,014 |
| | Public safety | 184 | 184 | 184 | 184 | 92 | 46 | 184 | 184 | 184 | 184 | 184 | 46 | 1,837 | 1,931 | 2,026 |
| | Housing | 820 | 820 | 820 | 820 | 410 | 205 | 820 | 820 | 820 | 820 | 820 | 205 | 8,202 | 8,621 | 9,043 |
| | Health | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Economic and environmental services</i> | | | | | | | | | | | | | | | |
| | Planning and development | 3,645 | 3,645 | 3,645 | 3,645 | 1,822 | 911 | 3,645 | 3,645 | 3,645 | 3,645 | 3,645 | 911 | 36,446 | 39,932 | 43,993 |
| | Road transport | 2,882 | 2,882 | 2,882 | 2,882 | 1,441 | 720 | 2,882 | 2,882 | 2,882 | 2,882 | 2,882 | 720 | 28,818 | 31,914 | 35,593 |
| | Environmental protection | 763 | 763 | 763 | 763 | 381 | 191 | 763 | 763 | 763 | 763 | 763 | 191 | 7,628 | 8,017 | 8,410 |
| | <i>Trading services</i> | | | | | | | | | | | | | | | |
| | Electricity | 23,091 | 23,091 | 23,091 | 23,091 | 11,546 | 5,773 | 23,091 | 23,091 | 23,091 | 23,091 | 23,091 | 5,773 | 230,913 | 242,889 | 254,561 |
| | Water | 10,668 | 10,668 | 10,668 | 10,668 | 5,334 | 2,667 | 10,668 | 10,668 | 10,668 | 10,668 | 10,668 | 2,667 | 106,677 | 112,118 | 117,611 |
| | Waste water management | 8,674 | 8,674 | 8,674 | 8,674 | 4,337 | 2,168 | 8,674 | 8,674 | 8,674 | 8,674 | 8,674 | 2,168 | 86,736 | 91,159 | 95,626 |
| | Waste management | 1,647 | 1,647 | 1,647 | 1,647 | 824 | 412 | 1,647 | 1,647 | 1,647 | 1,647 | 1,647 | 412 | 16,474 | 17,314 | 18,162 |
| | <i>Other</i> | 2,103 | 2,103 | 2,103 | 2,103 | 1,051 | 526 | 2,103 | 2,103 | 2,103 | 2,103 | 2,103 | 526 | 21,026 | 22,099 | 23,182 |
| | Total Revenue - Standard | 32,211 | 32,211 | 32,211 | 32,211 | 16,105 | 8,053 | 32,211 | 32,211 | 32,211 | 32,211 | 32,211 | 8,053 | 322,108 | 346,668 | 374,177 |
| | Expenditure - Standard | | | | | | | | | | | | | | | |
| | <i>Governance and administration</i> | | | | | | | | | | | | | | | |
| | Executive and council | 5,691 | 5,691 | 5,691 | 5,691 | 2,845 | 1,423 | 5,691 | 5,691 | 5,691 | 5,691 | 5,691 | 1,423 | 56,908 | 59,810 | 62,741 |
| | Budget and treasury office | 1,660 | 1,660 | 1,660 | 1,660 | 830 | 415 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 415 | 16,597 | 17,444 | 18,298 |
| | Corporate services | 2,584 | 2,584 | 2,584 | 2,584 | 1,292 | 646 | 2,584 | 2,584 | 2,584 | 2,584 | 2,584 | 646 | 25,840 | 27,158 | 28,489 |
| | <i>Community and public safety</i> | | | | | | | | | | | | | | | |
| | Community and social services | 3,381 | 3,381 | 3,381 | 3,381 | 1,690 | 845 | 3,381 | 3,381 | 3,381 | 3,381 | 3,381 | 845 | 33,808 | 35,532 | 37,274 |
| | Sport and recreation | 1,231 | 1,231 | 1,231 | 1,231 | 615 | 308 | 1,231 | 1,231 | 1,231 | 1,231 | 1,231 | 308 | 12,308 | 12,934 | 13,567 |
| | Public safety | 813 | 813 | 813 | 813 | 407 | 203 | 813 | 813 | 813 | 813 | 813 | 203 | 8,184 | 8,548 | 8,967 |
| | Housing | 1,265 | 1,265 | 1,265 | 1,265 | 633 | 316 | 1,265 | 1,265 | 1,265 | 1,265 | 1,265 | 316 | 12,651 | 13,297 | 13,948 |
| | Health | 72 | 72 | 72 | 72 | 36 | 18 | 72 | 72 | 72 | 72 | 72 | 18 | 717 | 754 | 791 |
| | <i>Economic and environmental services</i> | | | | | | | | | | | | | | | |
| | Planning and development | 3,566 | 3,566 | 3,566 | 3,566 | 1,783 | 892 | 3,566 | 3,566 | 3,566 | 3,566 | 3,566 | 892 | 35,664 | 37,483 | 39,319 |
| | Road transport | 1,264 | 1,264 | 1,264 | 1,264 | 632 | 316 | 1,264 | 1,264 | 1,264 | 1,264 | 1,264 | 316 | 12,643 | 13,288 | 13,939 |
| | Environmental protection | 2,302 | 2,302 | 2,302 | 2,302 | 1,151 | 576 | 2,302 | 2,302 | 2,302 | 2,302 | 2,302 | 576 | 23,020 | 24,194 | 25,380 |
| | <i>Trading services</i> | | | | | | | | | | | | | | | |
| | Electricity | 14,467 | 14,467 | 14,467 | 14,467 | 7,233 | 3,617 | 14,467 | 14,467 | 14,467 | 14,467 | 14,467 | 3,617 | 144,667 | 152,044 | 159,495 |
| | Water | 8,187 | 8,187 | 8,187 | 8,187 | 4,093 | 2,047 | 8,187 | 8,187 | 8,187 | 8,187 | 8,187 | 2,047 | 81,868 | 86,044 | 90,260 |
| | Waste water management | 4,068 | 4,068 | 4,068 | 4,068 | 2,034 | 1,017 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 1,017 | 40,678 | 42,753 | 44,847 |
| | Waste management | 595 | 595 | 595 | 595 | 297 | 149 | 595 | 595 | 595 | 595 | 595 | 149 | 5,948 | 6,251 | 6,557 |
| | <i>Other</i> | 1,617 | 1,617 | 1,617 | 1,617 | 809 | 404 | 1,617 | 1,617 | 1,617 | 1,617 | 1,617 | 404 | 16,173 | 16,997 | 17,830 |
| | Total Expenditure - Standard | 27,105 | 27,105 | 27,105 | 27,105 | 13,552 | 6,776 | 27,105 | 27,105 | 27,105 | 27,105 | 27,105 | 6,776 | 271,047 | 284,870 | 298,829 |
| | Surplus/(Deficit) before assoc. | 5,106 | 5,106 | 5,106 | 5,106 | 2,553 | 1,277 | 5,106 | 5,106 | 5,106 | 5,106 | 5,106 | 1,277 | 51,061 | 61,798 | 75,348 |
| | Share of surplus/ (deficit) of associate | | | | | | | | | | | | | | | |
| | Surplus/(Deficit) | 1 | 5,106 | 5,106 | 5,106 | 2,553 | 1,277 | 5,106 | 5,106 | 5,106 | 5,106 | 5,106 | 1,277 | 51,061 | 61,798 | 75,348 |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

NC452 Ga-Segonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| R thousand | Description | Ref | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---|-----|---------------------|--------|--------|---------|------|--------|---------|--------|--------|-------|-----|------|---|------------------------|------------------------|
| | | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| 1 | Multi-year expenditure to be appropriated | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 1 - EXECUTIVE & COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 2 - BUDGET & TREASURY | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 3 - CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 4 - PLANNING & DEVELOPMENT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 6 - COMMUNITY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 7 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 8 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 9 - ROAD TRANSPORT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 10 - WATER | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 11 - Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 12 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 13 - SPORTS & RECREATION | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | Single-year expenditure to be appropriated | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 1 - EXECUTIVE & COUNCIL | | 69 | 73 | 76 | - | - | 69 | 69 | 73 | 76 | - | - | - | 186 | 690 | 761 |
| | Vote 2 - BUDGET & TREASURY | | 63 | 66 | 70 | - | - | 63 | 63 | 66 | 70 | - | - | - | 170 | 633 | 698 |
| | Vote 3 - CORPORATE SERVICES | | 92 | 97 | 102 | - | - | 92 | 92 | 97 | 102 | - | - | - | 249 | 923 | 1,018 |
| | Vote 4 - PLANNING & DEVELOPMENT | | 2,080 | 2,186 | 2,293 | - | - | 2,080 | 2,080 | 2,186 | 2,293 | - | - | - | 5,601 | 20,797 | 22,929 |
| | Vote 5 - HEALTH | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 6 - COMMUNITY & SOCIAL SERVICES | | 97 | 102 | 107 | - | - | 97 | 97 | 102 | 107 | - | - | - | 262 | 972 | 1,072 |
| | Vote 7 - PUBLIC SAFETY | | 67 | 70 | 74 | - | - | 67 | 67 | 70 | 74 | - | - | - | 180 | 670 | 739 |
| | Vote 8 - WASTE WATER MANAGEMENT | | 100 | 105 | 110 | - | - | 100 | 100 | 105 | 110 | - | - | - | 269 | 1,000 | 1,102 |
| | Vote 9 - ROAD TRANSPORT | | 1,099 | 1,155 | 1,212 | - | - | 1,099 | 1,099 | 1,155 | 1,212 | - | - | - | 2,961 | 10,994 | 12,121 |
| | Vote 10 - WATER | | 4,394 | 4,736 | 5,328 | - | - | 4,394 | 4,394 | 4,736 | 5,328 | - | - | - | 10,627 | 43,936 | 53,283 |
| | Vote 11 - Electricity | | 5,944 | 6,247 | 6,553 | - | - | 5,944 | 5,944 | 6,247 | 6,553 | - | - | - | 16,007 | 59,438 | 66,530 |
| | Vote 12 - WASTE MANAGEMENT | | 120 | 126 | 132 | - | - | 120 | 120 | 126 | 132 | - | - | - | 323 | 1,200 | 1,323 |
| | Vote 13 - SPORTS & RECREATION | | 165 | 163 | 171 | - | - | 165 | 155 | 163 | 171 | - | - | - | 417 | 1,550 | 1,709 |
| | Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | | 14,280 | 15,127 | 16,228 | - | - | 14,280 | 14,280 | 15,127 | 16,228 | - | - | - | 37,252 | 142,803 | 162,283 |
| Total Capital Expenditure | | | 14,280 | 15,127 | 16,228 | - | - | 14,280 | 14,280 | 15,127 | 16,228 | - | - | - | 37,252 | 142,803 | 162,283 |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Table SA29 Budgeted monthly capital expenditure (standard classification)

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|---------------|---------------|----------|----------|--------------|---------------|---------------|---------------|----------|----------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Capital Expenditure - Standard | 1 | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | | | | | | | | | | | | | | | |
| Executive and council | | 225 | 236 | 248 | - | - | 112 | 225 | 236 | 248 | - | - | 717 | 2,246 | 2,360 | 2,476 |
| Budget and treasury office | | 69 | 73 | 76 | - | - | 35 | 69 | 73 | 76 | - | - | 220 | 690 | 725 | 761 |
| Corporate services | | 63 | 66 | 70 | - | - | 32 | 63 | 66 | 70 | - | - | 202 | 633 | 665 | 698 |
| <i>Community and public safety</i> | | | | | | | | | | | | | | | | |
| Community and social services | | 319 | 335 | 352 | - | - | 100 | 319 | 335 | 352 | - | - | 295 | 923 | 970 | 1,018 |
| Sport and recreation | | 97 | 102 | 107 | - | - | 49 | 97 | 102 | 107 | - | - | 1,019 | 3,192 | 3,355 | 3,519 |
| Public safety | | 165 | 163 | 171 | - | - | 78 | 155 | 163 | 171 | - | - | 310 | 972 | 1,022 | 1,072 |
| Housing | | 67 | 70 | 74 | - | - | 34 | 67 | 70 | 74 | - | - | 495 | 1,550 | 1,629 | 1,709 |
| Health | | | | | | | | | | | | | 214 | 670 | 704 | 739 |
| <i>Economic and environmental services</i> | | | | | | | | | | | | | - | - | - | - |
| Planning and development | | 3,179 | 3,341 | 3,505 | - | - | 1,590 | 3,179 | 3,341 | 3,505 | - | - | 10,151 | 31,791 | 33,412 | 35,050 |
| Road transport | | 2,080 | 2,186 | 2,293 | - | - | 1,040 | 2,080 | 2,186 | 2,293 | - | - | 6,641 | 20,797 | 21,858 | 22,929 |
| Environmental protection | | 1,089 | 1,155 | 1,212 | - | - | 550 | 1,089 | 1,155 | 1,212 | - | - | 3,510 | 10,994 | 11,554 | 12,121 |
| <i>Trading services</i> | | | | | | | | | | | | | - | - | - | - |
| Electricity | | 10,557 | 11,096 | 11,640 | - | - | 5,279 | 10,557 | 11,096 | 11,640 | - | - | 33,710 | 105,574 | 110,958 | 116,395 |
| Water | | 5,944 | 6,247 | 6,553 | - | - | 2,972 | 5,944 | 6,247 | 6,553 | - | - | 18,978 | 59,438 | 62,469 | 65,530 |
| Waste water management | | 4,394 | 4,618 | 4,844 | - | - | 2,197 | 4,394 | 4,618 | 4,844 | - | - | 14,029 | 43,936 | 46,177 | 48,440 |
| Waste management | | 100 | 105 | 110 | - | - | 50 | 100 | 105 | 110 | - | - | 319 | 1,000 | 1,051 | 1,102 |
| Other | | 120 | 126 | 132 | - | - | 60 | 120 | 126 | 132 | - | - | 383 | 1,200 | 1,261 | 1,323 |
| Total Capital Expenditure - Standard | 2 | 14,280 | 15,009 | 15,744 | - | - | 7,140 | 14,280 | 15,009 | 15,744 | - | - | 45,597 | 142,803 | 150,086 | 157,440 |

Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

| MONTHLY CASH FLOWS | | | | | | | | | | | | Budget Year 2013/14 | | | | | | Medium Term Revenue and Expenditure Framework | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|---------------------|---------|----------|----------|----------|----------|---|----------|---------|--------|---------|----------|---------------------|------------------------|------------------------|----------|
| | | | | | | | | | | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | |
| Cash Receipts By Source | | | | | | | | | | | | 1,945 | 1,945 | 1,945 | 1,945 | 973 | 486 | 1,945 | 1,945 | 1,945 | 1,945 | 1,945 | 486 | 19,453 | 20,445 | 21,447 | |
| Property rates | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates - penalties & collection charges | | | | | | | | | | | | 3,399 | 3,399 | 3,399 | 3,399 | 1,699 | 850 | 3,399 | 3,399 | 3,399 | 3,399 | 3,399 | 850 | 33,988 | 35,719 | 37,470 | |
| Service charges - electricity revenue | | | | | | | | | | | | 1,291 | 1,291 | 1,291 | 1,291 | 646 | 323 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 323 | 12,912 | 13,570 | 14,235 | |
| Service charges - water revenue | | | | | | | | | | | | 665 | 665 | 665 | 665 | 333 | 166 | 665 | 665 | 665 | 665 | 665 | 166 | 6,651 | 6,990 | 7,332 | |
| Service charges - sanitation revenue | | | | | | | | | | | | 516 | 516 | 516 | 516 | 288 | 129 | 516 | 516 | 516 | 516 | 516 | 129 | 5,161 | 5,424 | 5,690 | |
| Service charges - refuse revenue | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | | | | | | | | | | | | 188 | 188 | 188 | 188 | 94 | 47 | 188 | 188 | 188 | 188 | 188 | 47 | 1,876 | 1,972 | 2,069 | |
| Rental of facilities and equipment | | | | | | | | | | | | 76 | 76 | 76 | 76 | 38 | 19 | 76 | 76 | 76 | 76 | 76 | 19 | 763 | 802 | 841 | |
| Interest earned - external investments | | | | | | | | | | | | 56 | 56 | 56 | 56 | 28 | 14 | 56 | 56 | 56 | 56 | 56 | 14 | 565 | 593 | 623 | |
| Interest earned - outstanding debtors | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | | | | | | | | | | | | 284 | 284 | 284 | 284 | 142 | 71 | 284 | 284 | 284 | 284 | 284 | 71 | 2,840 | 2,985 | 3,131 | |
| Licences and permits | | | | | | | | | | | | 151 | 151 | 151 | 151 | 75 | 38 | 151 | 151 | 151 | 151 | 151 | 38 | 1,507 | 1,584 | 1,662 | |
| Agency services | | | | | | | | | | | | 107 | 107 | 107 | 107 | 53 | 27 | 107 | 107 | 107 | 107 | 107 | 27 | 1,068 | 1,122 | 1,177 | |
| Transfer receipts - operational | | | | | | | | | | | | 29,565 | 3,379 | - | - | 25,341 | - | 845 | - | - | 25,341 | - | 84,471 | 88,779 | 93,129 | | |
| Other revenue | | | | | | | | | | | | 3,293 | 3,293 | 3,293 | 3,293 | 1,646 | 823 | 3,293 | 3,293 | 3,293 | 3,293 | 3,293 | 823 | 32,926 | 34,605 | 36,301 | |
| Cash Receipts by Source | | | | | | | | | | | | 41,536 | 15,350 | 11,971 | 11,971 | 31,327 | 2,993 | 12,815 | 11,971 | 11,971 | 37,312 | 11,971 | 2,993 | 204,178 | 214,581 | 225,106 | |
| Other Cash Flows by Source | | | | | | | | | | | | 23,493 | - | - | - | 23,493 | - | - | - | - | 20,137 | - | - | 87,124 | 70,547 | 74,004 | |
| Transfer receipts - capital | | | | | | | | | | | | - | - | - | 300 | - | - | - | 305 | - | - | - | - | 605 | 636 | 667 | |
| Contributions recognised - capital & Contributed assets | | | | | | | | | | | | - | - | - | 5,000 | - | 5,000 | - | - | - | - | - | 10,000 | 25,000 | 26,275 | 27,562 | |
| Proceeds on disposal of PPE | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/financing | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current debtors | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts By Source | | | | | | | | | | | | 65,029 | 15,350 | 15,971 | 17,271 | 59,820 | 12,993 | 17,815 | 12,276 | 21,971 | 62,449 | 11,971 | (30,000) | 295,907 | 312,049 | 327,340 | |
| Cash Payments by Type | | | | | | | | | | | | 7,939 | 6,495 | 7,217 | 7,217 | 5,773 | 4,330 | 5,773 | 7,217 | 5,773 | 5,082 | 3,608 | 5,773 | 72,169 | 75,849 | 79,666 | |
| Employee related costs | | | | | | | | | | | | 739 | 605 | 672 | 672 | 538 | 403 | 538 | 672 | 538 | 470 | 336 | 538 | 6,719 | 7,082 | 7,408 | |
| Remuneration of councillors | | | | | | | | | | | | 785 | 642 | 714 | 714 | 571 | 428 | 571 | 714 | 571 | 500 | 357 | 571 | 7,137 | 7,501 | 7,868 | |
| Finance charges | | | | | | | | | | | | 6,403 | 5,239 | 5,821 | 5,821 | 4,657 | 3,493 | 4,657 | 5,821 | 4,657 | 4,075 | 2,910 | 4,657 | 56,209 | 61,178 | 64,176 | |
| Bulk purchases - Electricity | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Water & Sewer | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | | | | | | | | | | | 399 | 327 | 363 | 363 | 290 | 218 | 290 | 363 | 290 | 264 | 181 | 290 | 3,628 | 3,813 | 4,000 | |
| Transfers and grants - other municipalities | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | | | | | | | | | | | 9,339 | 7,641 | 8,490 | 8,490 | 6,792 | 5,094 | 6,792 | 8,490 | 6,792 | 5,943 | 4,245 | 6,792 | 84,897 | 89,226 | 93,598 | |
| Cash Payments by Type | | | | | | | | | | | | 25,603 | 20,948 | 23,276 | 23,276 | 18,621 | 13,966 | 18,621 | 23,276 | 18,621 | 16,293 | 11,638 | 18,621 | 232,759 | 244,629 | 256,616 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital assets | | | | | | | | | | | | 410 | 410 | 410 | 410 | 410 | 956 | 410 | 410 | 410 | 410 | 410 | 410 | 86,124 | 90,516 | 94,952 | |
| Repayment of borrowing | | | | | | | | | | | | 2,468 | 2,034 | 2,260 | 2,260 | 1,808 | 1,356 | 1,808 | 2,260 | 1,808 | 1,582 | 1,130 | 1,808 | 22,596 | 23,748 | 24,912 | |
| Other Cash Flows/Payments | | | | | | | | | | | | 28,499 | 23,391 | 30,251 | 29,390 | 33,756 | 28,334 | 33,756 | 34,557 | 28,599 | 25,174 | 21,790 | 29,450 | 346,339 | 364,633 | 382,500 | |
| Total Cash Payments by Type | | | | | | | | | | | | 36,530 | (8,042) | (13,280) | (12,119) | 26,064 | (15,341) | (15,941) | (22,282) | (5,618) | 37,275 | (9,819) | (46,458) | (50,032) | (52,584) | (55,160) | |
| NET INCREASE/DECREASE IN CASH HELD | | | | | | | | | | | | 49,475 | 86,006 | 77,964 | 64,663 | 52,564 | 78,627 | 63,266 | 47,345 | 25,063 | 18,445 | 55,720 | 45,901 | 49,475 | (557) | (53,140) | (55,160) |
| Cash/cash equivalents at the month/year begin: | | | | | | | | | | | | 86,006 | 77,964 | 64,663 | 52,564 | 78,627 | 63,266 | 47,345 | 25,063 | 18,445 | 55,720 | 45,901 | (557) | (557) | (53,140) | (55,160) | |
| Cash/cash equivalents at the month/year end: | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NC452 Ga-Segonyana - Supporting Table SA32 List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|--------------------------------|--------------|---------------------------|--------------------------------|---|-----------------------------------|
| Name of organisation | | Number | | | R thousand |
| Kgomongwe Security Service | Yrs | 3 | Cash in Transit | 31 March 2016 | 1,232 |
| Bothosasa Trading and Projects | Mths | 18 | Cleaning of Municipal Building | 30 June 2014 | 329 |
| Uhuru Environment | Yrs | 3 | Management of Landfill site | 30 November 2015 | 9,029 |
| Ikgodiseng Security | Yrs | 3 | Provision of Security | 31 August 2015 | 9,371 |

References

1. Total agreement period from commencement until end
2. Annual value

NC452 Ga-Segonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 35,747 | 26,711 | 42,047 | 109,869 | 10,132 | 120,001 | 125,878 | 133,479 | 143,623 |
| Infrastructure - Road transport | | | 2,573 | - | - | 4,640 | - | 4,640 | 6,494 | 6,825 | 7,159 |
| Roads, Pavements & Bridges | | | 2,573 | | | 4,640 | | 4,640 | 6,494 | 6,825 | 7,159 |
| Storm water | | | | | | | | | | - | - |
| Infrastructure - Electricity | | | 4,796 | 4,368 | 10,544 | 63,815 | - | 63,815 | 59,438 | 62,469 | 65,530 |
| Generation | | | | | | | | | | | - |
| Transmission & Reticulation | | | | 2,488 | 10,544 | 55,000 | | 55,000 | 59,000 | 62,009 | 65,047 |
| Street Lighting | | | 4,796 | 1,897 | | 8,815 | | 8,815 | 438 | 460 | 483 |
| Infrastructure - Water | | | 13,795 | 16,563 | 31,202 | 40,464 | 7,162 | 47,626 | 44,736 | 48,200 | 54,165 |
| Dams & Reservoirs | | | | | | 200 | | 200 | | - | - |
| Water purification | | | | | | | | - | | - | - |
| Reticulation | | | 13,795 | 16,563 | 31,202 | 40,264 | 7,162 | 47,426 | 44,736 | 48,200 | 54,165 |
| Infrastructure - Sanitation | | | 5,556 | - | 301 | 950 | 2,969 | 3,919 | 1,000 | 1,051 | 1,102 |
| Reticulation | | | 5,556 | | | | | | 1,000 | 1,051 | 1,102 |
| Sewerage purification | | | | | 301 | 950 | 2,969 | 3,919 | | - | - |
| Infrastructure - Other | | | 9,027 | 5,782 | - | - | - | - | 14,210 | 14,935 | 15,667 |
| Waste Management | | | 4,093 | | | | | | | - | - |
| Transportation | 2 | | | | | | | | | - | - |
| Gas | | | | | | | | | | - | - |
| Other | 3 | | 4,934 | 5,782 | | | | | 14,210 | 14,935 | 15,667 |
| Community | | | 1,298 | 35,708 | - | 270 | 544 | 814 | 3,446 | 3,622 | 3,799 |
| Parks & gardens | | | | | | 270 | | 270 | | - | - |
| Sportsfields & stadia | | | 656 | | | | | | | - | - |
| Swimming pools | | | | | | | | | | - | - |
| Community halls | | | | | | | 544 | 544 | 3,446 | 3,622 | 3,799 |
| Libraries | | | | | | | | | | - | - |
| Recreational facilities | | | | | | | | | | - | - |
| Fire, safety & emergency | | | 325 | | | | | | | - | - |
| Security and policing | | | | | | | | | | - | - |
| Buses | 7 | | | | | | | | | - | - |
| Clinics | | | | | | | | | | - | - |
| Museums & Art Galleries | | | | | | | | | | - | - |
| Cemeteries | | | | | | | | | | - | - |
| Social rental housing | 8 | | | | | | | | | - | - |
| Other | | | 316 | 35,708 | | | | | | - | - |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | | - | - |
| Other | 9 | | | | | | | | | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | | - | - |
| Other | | | | | | | | | | - | - |
| Other assets | | | 1,206 | - | 5,721 | 9,721 | 9,110 | 18,832 | 6,679 | 7,019 | 7,363 |
| General vehicles | | | 804 | | 600 | 830 | 577 | 1,407 | 1,680 | 1,766 | 1,852 |
| Specialised vehicles | | | - | - | 1,955 | 3,250 | - | 3,250 | 900 | 946 | 992 |
| Plant & equipment | | | 288 | | 811 | 1,450 | | 1,450 | 630 | 662 | 695 |
| Computers - hardware/equipment | | | | | | 13 | | 13 | 421 | 443 | 464 |
| Furniture and other office equipment | | | | | 581 | 1,585 | 1,098 | 2,682 | 2,531 | 2,660 | 2,790 |
| Abattoirs | | | | | | | | - | | - | - |
| Markets | | | | | | | | - | | - | - |
| Civic Land and Buildings | | | | | 1,774 | 544 | 7,436 | 7,980 | - | - | - |
| Other Buildings | | | | | | 50 | | 50 | 517 | 543 | 570 |
| Other Land | | | | | | | | - | | - | - |
| Surplus Assets - (Investment or Inventory) | | | | | | | | - | | - | - |
| Other | | | 114 | | | 2,000 | | 2,000 | - | - | - |
| Agricultural assets | | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | - | - |
| Intangibles | | | - | - | 22 | - | - | - | - | - | - |
| Computers - software & programming | | | | | 22 | | | | | - | - |
| Other (list sub-class) | | | | | | | | | | - | - |
| Total Capital Expenditure on new assets | 1 | | 38,251 | 62,418 | 47,790 | 119,860 | 19,786 | 139,646 | 138,003 | 144,121 | 154,786 |
| Specialised vehicles | | | - | - | 1,955 | 3,250 | - | 3,250 | 900 | 946 | 992 |
| Refuse | | | | | | 1,200 | | 1,200 | - | - | - |
| Fire | | | | | | | | - | | - | - |
| Conservancy | | | | | 1,955 | 2,050 | | 2,050 | 900 | 946 | 992 |
| Ambulances | | | | | | | | | | - | - |

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| Description | | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | | | | | | | | | |
| | Infrastructure - Road transport | | - | - | - | - | - | - | - | - | - |
| | Roads, Pavements & Bridges | | - | - | - | - | - | - | - | - | - |
| | Storm water | | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - |
| | Generation | | - | - | - | - | - | - | - | - | - |
| | Transmission & Reticulation | | - | - | - | - | - | - | - | - | - |
| | Street Lighting | | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| | Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| | Water purification | | - | - | - | - | - | - | - | - | - |
| | Reticulation | | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| | Reticulation | | - | - | - | - | - | - | - | - | - |
| | Sewerage purification | | - | - | - | - | - | - | - | - | - |
| | Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| | Waste Management | | - | - | - | - | - | - | - | - | - |
| | Transportation | | - | - | - | - | - | - | - | - | - |
| | Gas | | - | - | - | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - | - | - | - |
| Community | | | | | | | | | | | |
| | Parks & gardens | | - | - | - | - | - | - | - | - | - |
| | Sportsfields & stadia | | - | - | - | - | - | - | - | - | - |
| | Swimming pools | | - | - | - | - | - | - | - | - | - |
| | Community halls | | - | - | - | - | - | - | - | - | - |
| | Libraries | | - | - | - | - | - | - | - | - | - |
| | Recreational facilities | | - | - | - | - | - | - | - | - | - |
| | Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| | Security and policing | | - | - | - | - | - | - | - | - | - |
| | Buses | | - | - | - | - | - | - | - | - | - |
| | Clinics | | - | - | - | - | - | - | - | - | - |
| | Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |
| | Cemeteries | | - | - | - | - | - | - | - | - | - |
| | Social rental housing | | - | - | - | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | | | | | | | | | |
| | Buildings | | - | - | - | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | | | | | | | | | |
| | Housing development | | - | - | - | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - | - | - | - |
| Other assets | | | | | | | | | | | |
| | General vehicles | | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| | Specialised vehicles | | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| | Plant & equipment | | - | - | - | - | - | - | - | - | - |
| | Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - |
| | Furniture and other office equipment | | - | - | - | - | - | - | - | - | - |
| | Abattoirs | | - | - | - | - | - | - | - | - | - |
| | Markets | | - | - | - | - | - | - | - | - | - |
| | Civic Land and Buildings | | - | - | - | - | - | - | - | - | - |
| | Other Buildings | | - | - | - | - | - | - | - | - | - |
| | Other Land | | - | - | - | - | - | - | - | - | - |
| | Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | - | - | - |
| | Other | | - | - | - | - | - | - | - | - | - |
| Agricultural assets | | | | | | | | | | | |
| | List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | | | | | | | | | |
| | List sub-class | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | | | | | | | | | |
| | Computers - software & programming | | - | - | - | - | - | - | - | - | - |
| | Other (list sub-class) | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | | | | | | | | | | | |
| | | 1 | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| Specialised vehicles | | | | | | | | | | | |
| | Refuse | | - | - | - | - | - | - | 6,800 | 7,147 | 7,497 |
| | Fire | | - | - | - | - | - | - | 1,200 | 1,261 | 1,323 |
| | Conservancy | | - | - | - | - | - | - | 5,600 | 5,886 | 6,174 |
| | Ambulances | | - | - | - | - | - | - | - | - | - |
| Renewal of Existing Assets as % of total capex | | | | | | | | | | | |
| | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 4.8% | 4.7% | 4.6% |
| Renewal of Existing Assets as % of deprecn" | | | | | | | | | | | |
| | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 18.0% | 18.0% | 18.0% |

Notes:

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes "land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the "top structure" being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment"

check balance

31,220,753

-0

-0

-

-

-

NC452 Ga-Segonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2012/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 1,594 | 4,823 | 18,266 | 5,645 | 4,256 | 13,901 | 8,468 | 8,891 | 9,327 |
| Infrastructure - Road transport | | | 1,353 | 2,030 | - | 1,594 | 4,256 | 5,850 | 3,260 | 3,428 | 3,594 |
| Roads, Pavements & Bridges | | | 1,353 | 2,030 | - | 1,594 | 4,256 | 5,850 | 3,060 | 3,218 | 3,374 |
| Storm water | | | - | - | - | - | - | - | 200 | 210 | 220 |
| Infrastructure - Electricity | | | - | - | 2,896 | 4,823 | - | 4,823 | 500 | 628 | 551 |
| Generation | | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | | - | - | 2,896 | 3,188 | - | 3,188 | 300 | 315 | 331 |
| Street Lighting | | | - | - | - | 1,435 | - | 1,435 | 200 | 210 | 220 |
| Infrastructure - Water | | | - | - | 14,540 | 3,288 | - | 3,288 | 4,700 | 4,940 | 5,182 |
| Dams & Reservoirs | | | - | - | - | 80 | - | 80 | 400 | 420 | 441 |
| Water purification | | | - | - | 14,540 | - | - | - | - | - | - |
| Reticulation | | | - | - | - | 3,188 | - | 3,188 | 4,300 | 4,519 | 4,741 |
| Infrastructure - Sanitation | | | - | - | 829 | 159 | - | 159 | - | - | - |
| Reticulation | | | - | - | - | - | - | - | - | - | - |
| Sewerage purification | | | - | - | 829 | 159 | - | 159 | - | - | - |
| Infrastructure - Other | | | 201 | 2,783 | - | - | - | - | - | - | - |
| Waste Management | | | - | - | - | - | - | - | - | - | - |
| Transportation | | | - | - | - | - | - | - | - | - | - |
| Gas | | | - | - | - | - | - | - | - | - | - |
| Other | | | 201 | 2,783 | - | - | - | - | - | - | - |
| Community | | | - | - | - | 80 | - | 80 | 270 | 284 | 298 |
| Parks & gardens | | | - | - | - | 80 | - | 80 | - | - | - |
| Sportsfields & stadia | | | - | - | - | - | - | - | - | - | - |
| Swimming pools | | | - | - | - | - | - | - | 270 | 284 | 298 |
| Community halls | | | - | - | - | - | - | - | - | - | - |
| Libraries | | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | | - | - | - | - | - | - | - | - | - |
| Security and policing | | | - | - | - | - | - | - | - | - | - |
| Buses | | | - | - | - | - | - | - | - | - | - |
| Clinics | | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | | - | - | - | - | - | - | - | - | - |
| Cemeteries | | | - | - | - | - | - | - | - | - | - |
| Social rental housing | | | - | - | - | - | - | - | - | - | - |
| Other | | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Buildings | | | - | - | - | - | - | - | - | - | - |
| Other | | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | - | - | - | - | - | - | - | - | - |
| Housing development | | | - | - | - | - | - | - | - | - | - |
| Other | | | - | - | - | - | - | - | - | - | - |
| Other assets | | | 21,411 | 19,734 | 1,682 | 6,217 | 3,918 | 9,235 | 17,954 | 18,869 | 19,794 |
| General vehicles | | | 6,983 | 7,520 | 524 | 80 | 2,564 | 2,644 | 500 | 528 | 551 |
| Specialised vehicles | | | - | - | 562 | 2,550 | 454 | 3,004 | 8,701 | 9,144 | 9,582 |
| Plant & equipment | | | 911 | 940 | 124 | 1,116 | - | 1,116 | - | - | - |
| Computers - hardware/equipment | | | 1,336 | 1,167 | - | - | - | - | 189 | 205 | 220 |
| Furniture and other office equipment | | | 803 | 865 | 215 | 1,116 | - | 1,116 | 8,354 | 8,780 | 9,210 |
| Assets | | | - | - | - | - | - | - | - | - | - |
| Markets | | | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | | | - | - | 237 | 80 | - | 80 | - | - | - |
| Other Buildings | | | 313 | 230 | - | - | - | - | - | - | - |
| Other Land | | | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | | | - | - | - | - | - | - | - | - | - |
| Other | | | 11,064 | 8,912 | - | 1,275 | - | 1,275 | 200 | 210 | 220 |
| Agricultural assets | | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | - | - | - | - | - | - | - | - | - |
| Biological assets | | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | - | - | - | - | - | - | - | - | - |
| Intangibles | | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | - | - | - | - | - | - | - | - | - |
| Other (list sub-class) | | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | | 1 | 22,965 | 24,557 | 18,927 | 15,942 | 7,274 | 23,216 | 26,884 | 28,044 | 29,419 |
| Specialised vehicles | | | - | - | 562 | 2,550 | 454 | 3,004 | 8,701 | 9,144 | 9,582 |
| Refuse | | | - | - | - | 1,116 | 227 | 1,343 | - | - | - |
| Fire | | | - | - | - | - | - | - | - | - | - |
| Conservancy | | | - | - | 562 | 1,434 | 227 | 1,661 | 8,701 | 9,144 | 9,582 |
| Ambulances | | | - | - | - | - | - | - | - | - | - |
| R&M as a % of PPE | | | 2.4% | 2.6% | 2.1% | 1.4% | 0.0% | 2.1% | 2.2% | 2.2% | 2.2% |
| R&M as % of Operating Expenditure | | | 14.3% | 11.9% | 8.8% | 9.3% | 15.7% | 9.6% | 8.6% | 8.8% | 9.8% |

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance 22,965 24,557 18,927 15,942 7,274 23,216 - - -

NC452 Ga-Segonyana - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | | | 2013/14 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 29,800 | 33,808 | 31,261 | 7,535 | - | 7,535 | 35,200 | 36,995 | 38,808 |
| Infrastructure - Road transport | | 800 | - | 8,270 | 1,765 | - | 1,765 | 8,763 | 9,231 | 9,683 |
| Roads, Pavements & Bridges | | 800 | - | 8,270 | 1,765 | - | 1,765 | 8,763 | 9,231 | 9,683 |
| Storm water | | | | | | | | | | |
| Infrastructure - Electricity | | 10,000 | 10,907 | 5,862 | 1,833 | - | 1,833 | 8,186 | 8,604 | 9,025 |
| Generation | | | | | | | | | | |
| Transmission & Reticulation | | 10,000 | 10,904 | 5,862 | 1,000 | - | 1,000 | 8,185 | 8,603 | 9,024 |
| Street Lighting | | | 73 | | 633 | - | 633 | 1 | 1 | 1 |
| Infrastructure - Water | | 10,500 | 14,514 | 17,120 | 3,518 | - | 3,518 | 15,251 | 16,028 | 16,814 |
| Dams & Reservoirs | | 1,500 | | | 18 | - | 18 | - | - | - |
| Water purification | | | | 5,270 | - | - | - | - | - | - |
| Reticulation | | 9,000 | 14,914 | 11,850 | 3,500 | - | 3,500 | 15,251 | 16,028 | 16,814 |
| Infrastructure - Sanitation | | 3,500 | 205 | - | 420 | - | 420 | 36 | 38 | 40 |
| Reticulation | | | 205 | - | - | - | - | - | - | - |
| Sewerage purification | | 3,500 | | | 420 | - | 420 | 36 | 38 | 40 |
| Infrastructure - Other | | 5,000 | 7,783 | - | - | - | - | 2,944 | 3,084 | 3,246 |
| Waste Management | | | | | | | | | | |
| Transportation | | | | | | | | | | |
| Gas | | | | | | | | | | |
| Other | | 5,000 | 7,783 | - | - | - | - | - | - | - |
| Community | | 263 | 3,281 | - | 625 | - | 625 | 21 | 22 | 23 |
| Parks & gardens | | | | | | | | | | |
| Sportsfields & clubs | | 263 | 151 | | 625 | - | 625 | - | - | - |
| Swimming pools | | | | | | | | | | |
| Community halls | | | | | | | | 21 | 22 | 23 |
| Libraries | | | | | | | | | | |
| Recreational facilities | | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | | |
| Security and policing | | | | | | | | | | |
| Buses | | | | | | | | | | |
| Clinics | | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | | |
| Cemeteries | | | | | | | | | | |
| Social rental housing | | | | | | | | | | |
| Other | | | 3,130 | | | | | | | |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | | |
| Other | | | | | | | | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | | |
| Other | | | | | | | | | | |
| Other assets | | 9,712 | 3,243 | 10,919 | 4,868 | 1 | 4,868 | 2,563 | 2,690 | 2,825 |
| General vehicles | | 5,600 | | 4,955 | 1,828 | - | 1,828 | 33 | 34 | 36 |
| Specialised vehicles | | - | | 6,524 | - | - | - | - | - | - |
| Plant & equipment | | 1,300 | 1,050 | | 689 | - | 689 | - | - | - |
| Computers - hardware/equipment | | | | | 171 | - | 171 | - | - | - |
| Furniture and other office equipment | | | 504 | | 415 | - | 415 | 2,530 | 2,658 | 2,788 |
| Abattoirs | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Civic Land and Buildings | | | | | 665 | 1 | 668 | - | - | - |
| Other Buildings | | | 1,640 | | | | | - | - | - |
| Other Land | | | | | | | | - | - | - |
| Surplus Assets - (Investment or Inventory) | | | | | | | | - | - | - |
| Other | | 1,812 | 149 | | 1,000 | - | 1,000 | - | - | - |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | | | | | | | | | |
| Intangible | | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | | |
| Other (list sub-class) | | | | | | | | | | |
| Total Depreciation | 1 | 38,775 | 40,432 | 41,880 | 13,028 | 1 | 13,029 | 37,783 | 38,710 | 41,668 |
| Specialised vehicles | | - | - | 6,524 | - | - | - | - | - | - |
| Refuse | | | | | | | | | | |
| Fire | | | | | | | | | | |
| Conservancy | | | | 6,524 | | | | | | |
| Ambulances | | | | | | | | | | |

References:

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/rental/leased assets to be included within the respective sub-class
7. Buses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check 0 (97) (8,420) - - - - -

NC452 Ga-Segonyana - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2013/14 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|----------|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | Forecast 2016/17 | Forecast 2017/18 | Forecast 2018/19 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 690 | 725 | 761 | | | | |
| Vote 2 - BUDGET & TREASURY | | 633 | 665 | 698 | | | | |
| Vote 3 - CORPORATE SERVICES | | 923 | 970 | 1,018 | | | | |
| Vote 4 - PLANNING & DEVELOPMENT | | 20,797 | 21,858 | 22,929 | | | | |
| Vote 5 - HEALTH | | - | - | - | | | | |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 972 | 1,022 | 1,072 | | | | |
| Vote 7 - PUBLIC SAFETY | | 670 | 704 | 739 | | | | |
| Vote 8 - WASTE WATER MANAGEMENT | | 1,000 | 1,051 | 1,102 | | | | |
| Vote 9 - ROAD TRANSPORT | | 10,994 | 11,554 | 12,121 | | | | |
| Vote 10 - WATER | | 43,936 | 47,359 | 53,283 | | | | |
| Vote 11 - Electricity | | 59,438 | 62,469 | 65,530 | | | | |
| Vote 12 - WASTE MANAGEMENT | | 1,200 | 1,261 | 1,323 | | | | |
| Vote 13 - SPORTS & RECREATION | | 1,550 | 1,629 | 1,709 | | | | |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | | | | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | | | | |
| List entity summary if applicable | | | | | | | | |
| Total Capital Expenditure | | 142,803 | 151,267 | 162,283 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - EXECUTIVE & COUNCIL | | 10,756 | 12,931 | 15,669 | | | | |
| Vote 2 - BUDGET & TREASURY | | 32,498 | 35,782 | 39,640 | | | | |
| Vote 3 - CORPORATE SERVICES | | 338 | 1,982 | 4,183 | | | | |
| Vote 4 - PLANNING & DEVELOPMENT | | 28,818 | 31,914 | 35,583 | | | | |
| Vote 5 - HEALTH | | 26 | 27 | 29 | | | | |
| Vote 6 - COMMUNITY & SOCIAL SERVICES | | 1,091 | 2,773 | 5,014 | | | | |
| Vote 7 - PUBLIC SAFETY | | 8,202 | 8,621 | 9,043 | | | | |
| Vote 8 - WASTE WATER MANAGEMENT | | 16,474 | 17,314 | 18,162 | | | | |
| Vote 9 - ROAD TRANSPORT | | 7,628 | 8,017 | 8,410 | | | | |
| Vote 10 - WATER | | 86,736 | 91,159 | 95,626 | | | | |
| Vote 11 - Electricity | | 106,677 | 112,118 | 117,611 | | | | |
| Vote 12 - WASTE MANAGEMENT | | 21,026 | 22,099 | 23,182 | | | | |
| Vote 13 - SPORTS & RECREATION | | 1,837 | 1,931 | 2,026 | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | |
| List entity summary if applicable | | | | | | | | |
| Total future operational costs | | 322,108 | 346,668 | 374,177 | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | 27,018 | 28,396 | 29,787 | | | | |
| Property rates - penalties & collection charges | | - | - | - | | | | |
| Service charges - electricity revenue | | 48,551 | 51,028 | 53,528 | | | | |
| Service charges - water revenue | | 18,446 | 19,386 | 20,336 | | | | |
| Service charges - sanitation revenue | | 9,501 | 9,985 | 10,475 | | | | |
| Service charges - refuse revenue | | 7,373 | 7,749 | 8,129 | | | | |
| Service charges - other | | - | - | - | | | | |
| Rental of facilities and equipment | | 2,680 | 2,817 | 2,955 | | | | |
| Transfer recognised-operational | | 84,471 | 101,833 | 117,447 | | | | |
| Licence and permits | | 2,153 | 2,263 | 2,374 | | | | |
| Interest earned | | 1,327 | 1,395 | 1,463 | | | | |
| Other Revenue | | 53,463 | 56,189 | 58,942 | | | | |
| Total future revenue | | 254,984 | 281,042 | 305,437 | - | - | - | - |
| Net Financial Implications | | 209,927 | 216,893 | 231,023 | - | - | - | - |

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of each asset's useful life)

C

○

2 As per Table S4B

[illegible]

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Refer MFMA s30

As per Table SA34

Request : 0001
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 020
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
COUNCIL EXPENSES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 055001 | INCOME | | | | | | | |
| | EQUITABLE SHARE | | (5811366.00) | (7763190.00) | (8783943.00) | (9812963.00) | (10,499,870) | (11,234,861) |
| | TOTAL INCOME | | (5811366.00) | (7763190.00) | (8783943.00) | (9812963.00) | (10,499,870) | (11,234,861) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 2959239.00 | 611338.00 | 595720.00 | 111964.00 | 119,801 | 128,188 |
| 200001 | REMUNERATION: MAYOR | | 0.00 | 639676.00 | 674888.00 | 714497.00 | 764,512 | 818,028 |
| 200002 | REMUNERATION: SPEAKER | | 0.00 | 569509.00 | 596420.00 | 576349.00 | 616,693 | 659,862 |
| 200003 | REMUNERATION: COUNCILLORS | | 0.00 | 3787731.00 | 4915795.00 | 5428413.00 | 5,808,402 | 6,214,990 |
| 200005 | ANNUAL BONUS | | 37980.00 | 40975.00 | 45470.00 | 92664.00 | 99,150 | 106,091 |
| 200015 | OVERTIME ALLOWANCE | | 7988.00 | 0.00 | 28203.00 | 19790.00 | 21,175 | 22,658 |
| 200020 | TRAVELLING ALLOWANCE | | 1012085.00 | 916212.00 | 31859.00 | 42000.00 | 44,940 | 48,086 |
| 200030 | HOUSING ALLOWANCE | | 41856.00 | 25130.00 | 19360.00 | 43200.00 | 46,224 | 49,460 |
| 200035 | TELEPHONE ALLOWANCE | | 223791.00 | 0.00 | 9956.00 | 7560.00 | 8,089 | 8,655 |
| 200050 | LOANSERVICE BONUS | | 6026.00 | 0.00 | 5352.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 34420.00 | 0.00 | 8060.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 484306.00 | 121864.00 | 96600.00 | 200154.00 | 214,165 | 229,156 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 182313.00 | 66827.00 | 76320.00 | 151725.00 | 162,346 | 173,710 |
| 200075 | CONTR:GROUP INSURANCE | | 14543.00 | 16525.00 | 17070.00 | 35249.00 | 37,716 | 40,357 |
| 200080 | CONTR: UNEMPLOYMENT | | 31780.00 | 4918.00 | 5470.00 | 10140.00 | 10,850 | 11,609 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 150.00 | 250.00 | 240.00 | 468.00 | 501 | 536 |
| 200090 | FURNITURE REMOVAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 1903.00 | 2443.00 | 2,614 | 2,797 |
| 305030 | LEAVE-/BONUS PROVISION | | 9385.00 | 51865.00 | 30370.00 | 29000.00 | 31,030 | 33,202 |
| | TOTAL SALARIES & ALLOWANCES | | 5045862.00 | 6852820.00 | 7159056.00 | 7465616.00 | 7,988,209 | 8,547,384 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 292428.00 | 0.00 | 292430.00 | 67069.00 | 71,764 | 76,787 |
| 260004 | ADVERTISEMENTS | | 40000.00 | 121463.00 | 135820.00 | 150000.00 | 160,500 | 171,735 |
| 260005 | TRAVELLING | | 463226.00 | 497909.00 | 907979.00 | 700000.00 | 749,000 | 801,430 |
| 260016 | OCCUPATIONAL SAFETY | | 2000.00 | 1310.00 | 0.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 2000.00 | 500.00 | 2680.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 8600.00 | 8680.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 550.00 | 1220.00 | 420.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 61270.00 | 66810.00 | 56010.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 10800.00 | 8580.00 | 8290.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 17940.00 | 12500.00 | 5220.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 157233.00 | 183842.00 | 424189.00 | 530304.00 | 567,425 | 607,145 |
| 260082 | MATERIAL AND STOCK | | 221.00 | 1000.00 | 2510.00 | 1500.00 | 1,605 | 1,717 |
| 260091 | ENTERTAINMENT | | 295603.00 | 152505.00 | 303454.00 | 300000.00 | 321,000 | 343,470 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 2825.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 40388.00 | 38294.00 | 8300.00 | 9370.00 | 10,026 | 10,728 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 1650.00 | 500.00 | 60.00 | 0.00 | 0 | 0 |
| 260103 | LEGAL COSTS | | 1867655.00 | 2309171.00 | 1609660.00 | 2000000.00 | 2,140,000 | 2,289,800 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260104 | BOUQUETS, WREATH ETC | | 320.00 | 989.00 | 1000.00 | 500.00 | 535 | 572 |
| 260107 | COMPUTER ACCESSORIES | | 5000.00 | 5000.00 | 5870.00 | 5000.00 | 5,350 | 5,725 |
| 260111 | SUBSCRIPTION FEES | | 5728.00 | 3295.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 1840.00 | 16294.00 | 3530.00 | 15000.00 | 16,050 | 17,174 |
| 260121 | TELEPHONE | | 37004.00 | 122298.00 | 100000.00 | 0.00 | 0 | 0 |
| 260127 | ALLOWANCE: MAYORS FUND | | 606.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260132 | LETSEMA ACTIVITIES/MAGAZINES | | 117000.00 | 138179.00 | 191000.00 | 0.00 | 0 | 0 |
| 260135 | TRANS FEE TELCOM/SEATING ALLOW | | 7650.00 | 5410.00 | 3840.00 | 1440.00 | 1,541 | 1,649 |
| 260136 | PROJECTS: WOMEN/CHILDREN/DISA | | 0.00 | 0.00 | 0.00 | 300000.00 | 321,000 | 343,470 |
| 260139 | ELECTION EXPENSES | | 117700.00 | 32590.00 | 500.00 | 200000.00 | 214,000 | 228,980 |
| 260141 | INSURANCE | | 61786.00 | 89970.00 | 109270.00 | 146402.00 | 156,650 | 167,616 |
| 260142 | REFRESHMENTS | | 3000.00 | 1822.00 | 2067.00 | 2000.00 | 2,140 | 2,290 |
| TOTAL GENERAL EXPENSES | | | 3619198.00 | 3822956.00 | 4174099.00 | 4428585.00 | 4,738,586 | 5,070,287 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235009 | OFFICE EQUIPMENT | | 310.00 | 2290.00 | 388473.00 | 50000.00 | 53,500 | 57,245 |
| 235013 | AIRCONDITIONERS | | 0.00 | 1200.00 | 1200.00 | 2000.00 | 2,140 | 2,290 |
| 235026 | COMPUTER HARDWARE | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 225697.00 | 289199.00 | 491560.00 | 300000.00 | 321,000 | 343,470 |
| TOTAL REPAIRS & MAINTENANCE | | | 227007.00 | 292689.00 | 881233.00 | 352000.00 | 376,640 | 403,005 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 305100 | CONTRIBUTION TO CAPITAL EXPEN | | 40000.00 | 100000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 40000.00 | 100000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (5811366.00) | (7763190.00) | (8783943.00) | (9812963.00) | (10,499,870) | (11,234,861) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 8932067.00 | 11068465.00 | 12214388.00 | 12246201.00 | 13,103,435 | 14,020,676 |
| | | | | | | | | |
| GRAND TOTAL | | | 3120701.00 | 3305275.00 | 3430445.00 | 2433238.00 | 2,603,565 | 2,785,814 |

Report : 029
Mun'plty: MC
Depunt : 050
Period : JUNE 2013

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| 055001 | INCOME EQUITABLE SHARE | | (6268.00) | (7410.00) | (8384.00) | (9366.00) | (10,022) | (10,723) |
| | TOTAL INCOME | | (6268.00) | (7410.00) | (8384.00) | (9366.00) | (10,022) | (10,723) |
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 118848.00 | 6554.00 | 0.00 | 154197.00 | 164,991 | 176,540 |
| 200005 | ANNUAL BONUS | | 19681.00 | 0.00 | 0.00 | 12850.00 | 13,750 | 14,712 |
| 200015 | OVERTIME ALLOWANCE | | 3030.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200020 | TRAVELLING ALLOWANCE | | 1490.00 | 0.00 | 0.00 | 36000.00 | 38,520 | 41,216 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | (300.00) | 7200.00 | 7,704 | 8,243 |
| 200060 | CARETAKER | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 22268.00 | 0.00 | 0.00 | 27755.00 | 29,698 | 31,777 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 16689.00 | 1350.00 | 0.00 | 20900.00 | 22,363 | 23,928 |
| 200075 | CONTR:GROUP INSURANCE | | 4986.00 | 4690.00 | 0.00 | 4888.00 | 5,230 | 5,596 |
| 200080 | CONTR: UNEMPLOYMENT | | 1664.00 | 1500.00 | 0.00 | 1784.00 | 1,909 | 2,043 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 0.00 | 80.00 | 86 | 92 |
| 305030 | LEAVE | | 2780.00 | 5910.00 | 5580.00 | 6170.00 | 6,602 | 7,064 |
| | TOTAL SALARIES & ALLOWANCES | | 198686.00 | 27254.00 | 5280.00 | 271824.00 | 290,852 | 311,211 |
| 260004 | GENERAL EXPENSES | | | | | | | |
| 260004 | ADVERTISEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 15000.00 | 15000.00 | 5356.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 500.00 | 0.00 | 250.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 2000.00 | 1810.00 | 1650.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 296.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 11000.00 | 10550.00 | 11180.00 | 0.00 | 0 | 0 |
| 260092 | COMPENSATION COMMISSIONER | | 530.00 | 760.00 | 1280.00 | 2000.00 | 2,140 | 2,290 |
| 260093 | SETA | | 860.00 | 950.00 | 0.00 | 0.00 | 0 | 0 |
| 260094 | TRAVELLING | | 6000.00 | 7190.00 | 0.00 | 0.00 | 0 | 0 |
| 260095 | TRAIN:OFFICIALS/WARD COM MEMB | | 20000.00 | 9500.00 | 0.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 2290.00 | 0.00 | 20500.00 | 30000.00 | 32,100 | 34,347 |
| 260113 | STATIONERY | | 1500.00 | 1500.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 260121 | TELEPHONE | | 2538.00 | 1500.00 | 6500.00 | 10000.00 | 10,700 | 11,449 |
| 260141 | INSURANCE | | 8000.00 | 8640.00 | 6660.00 | 0.00 | 0 | 0 |
| 260142 | REFRESHMENTS | | 6405.00 | 10627.00 | 15360.00 | 19905.00 | 21,298 | 22,789 |
| 260163 | STIPEND | | 14000.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL GENERAL EXPENSES | | 1092560.00 | 1459127.00 | 1630736.00 | 1623905.00 | 1,737,578 | 1,859,209 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |

Request : 0002
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 050
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
WARD COMMITTEE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------|-------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| NEW CONNECTIONS | | | | | | | | |
| | TOTAL INCOME | | (6268.00) | (7410.00) | (8384.00) | (9366.00) | (10,022) | (10,723) |
| | TOTAL EXPENDITURE | | 1291246.00 | 1486381.00 | 1636016.00 | 1895729.00 | 2,028,430 | 2,170,420 |
| | GRAND TOTAL | | 1284978.00 | 1478971.00 | 1627632.00 | 1886363.00 | 2,018,408 | 2,159,697 |

Request : 0004
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmt : 210
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
FINANCIAL SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 005010 | LATE PAYMENTS & FINES | | (1500000.00) | (727530.00) | (631370.00) | (524230.00) | (560,926) | (600,191) |
| 010009 | CLEARANCE CERTIFICATE | | (55000.00) | (83920.00) | (80640.00) | (80640.00) | (86,285) | (92,325) |
| 010010 | VALUATION CERTIFICATE | | (4040.00) | (3370.00) | (8450.00) | (19460.00) | (20,822) | (22,280) |
| 030001 | INTEREST ARREARS | | (315000.00) | (1304840.00) | (564680.00) | (564680.00) | (604,208) | (646,502) |
| 030003 | INTEREST EARNED - EXT INVEST | | 0.00 | 0.00 | (483550.00) | (762700.00) | (816,089) | (873,215) |
| 055001 | EQUITABLE SHARE | | (144277.00) | (166590.00) | (188494.00) | (210576.00) | (225,316) | (241,088) |
| 055004 | F M G | | (1200000.00) | (1450000.00) | (1500000.00) | (1550000.00) | (1,658,500) | (1,774,595) |
| 055007 | DBSA GRANT | | (422016.00) | (422016.00) | 0.00 | 0.00 | 0 | 0 |
| 060001 | ADMINISTRATION FEES | | (500.00) | (750.00) | (830.00) | (730.00) | (781) | (836) |
| 060015 | SUNDRIES | | (17000.00) | (4560.00) | (8190.00) | (7680.00) | (8,218) | (8,793) |
| 060016 | DIVIDEND RECEIVED ON SHARES | | 0.00 | (596.00) | 0.00 | 0.00 | 0 | 0 |
| 060027 | SUNDRIES: PHOTOCOPIES | | (831.00) | (110.00) | (100.00) | (130.00) | (139) | (149) |
| 060033 | REASSET SETTLEMENT | | 0.00 | 0.00 | (6270.00) | (6270.00) | (6,709) | (7,179) |
| 060035 | INSURANCE CLAIMS | | 0.00 | (150397.00) | (100000.00) | (38540.00) | (41,238) | (44,124) |
| 065001 | GAIN ON SALE OF ASSETS | | 0.00 | 0.00 | 0.00 | (1000000.00) | (1,070,000) | (1,144,900) |
| | TOTAL INCOME | | (3658664.00) | (4314679.00) | (3572574.00) | (4765636.00) | (5,099,231) | (5,456,177) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 2716710.00 | 2970094.96 | 4334356.00 | 5574934.00 | 5,965,179 | 6,382,742 |
| | ALLOWANCE | | 216763.00 | 245586.00 | 282200.00 | 457609.00 | 489,642 | 523,917 |
| | ALLOWANCE | | 20001.00 | (9970.00) | 0.00 | 0.00 | 0 | 0 |
| 200015 | OVERTIME ALLOWANCE | | 13610.00 | 16962.00 | 65570.00 | 17469.00 | 18,692 | 20,000 |
| 200020 | TRAVELLING ALLOWANCE | | 275391.00 | 261642.00 | 296930.00 | 398478.00 | 426,371 | 456,217 |
| 200030 | HOUSING ALLOWANCE | | 140800.00 | 127600.00 | 147600.00 | 194400.00 | 208,008 | 222,569 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 7000.00 | 22730.00 | 46080.00 | 49,306 | 52,757 |
| 200050 | LONGTERM SERVICE BONUS | | 33190.00 | 0.00 | 4533.00 | 3737.00 | 3,999 | 4,278 |
| 200055 | ACTING ALLOWANCE | | 23387.00 | 124517.00 | 7060.00 | 12659.00 | 13,545 | 14,493 |
| 200065 | CONTR: RETIREMENT FUND | | 533496.00 | 567786.00 | 725140.00 | 994759.00 | 1,064,392 | 1,138,900 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 214736.00 | 222497.00 | 317790.00 | 518270.00 | 554,549 | 593,367 |
| 200075 | CONTR:GROUP INSURANCE | | 72529.00 | 78360.00 | 114320.00 | 157834.00 | 168,882 | 180,704 |
| 200080 | CONTR: UNEMPLOYMENT | | 22313.00 | 22530.00 | 35020.00 | 44047.00 | 47,130 | 50,429 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 852.00 | 1100.00 | 1430.00 | 2088.00 | 2,234 | 2,391 |
| | PENSION & GRATIFICATION | | 0.00 | 0.00 | 90660.00 | 132981.00 | 142,290 | 152,250 |
| | NIGHTSHIFT ALLOWANCE | | 0.00 | 491.04 | 2359.00 | 1075.00 | 1,150 | 1,231 |
| 305030 | LEAVE-/BONUS PROVISION | | 92945.00 | 317580.00 | 143111.00 | 190810.00 | 204,167 | 218,458 |
| | | | 4376783.00 | 4953976.00 | 6590809.00 | 8747230.00 | 9,359,536 | 10,014,704 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 170036.00 | 0.00 | 170040.00 | 228040.00 | 244,003 | 261,083 |
| 260001 | AUDIT COSTS | | 0.00 | 0.00 | 0.00 | 3797595.00 | 4,063,427 | 4,347,867 |
| 260002 | ACTUARIAL LOSSES | | 0.00 | (6740.00) | 0.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 101618.00 | 28990.00 | 111200.00 | 100000.00 | 107,000 | 114,490 |
| 260012 | BANK CHARGES | | 364789.00 | 363505.00 | 461770.00 | 551470.00 | 590,073 | 631,378 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260015 | ACTUARIAL LOSSES | | 0.00 | 0.00 | 10000.00 | 10000.00 | 10,700 | 11,449 |
| 260020 | F M G GRANT | | 784921.00 | 1450000.00 | 1500000.00 | 1500000.00 | 1,658,500 | 1,774,595 |
| 260024 | PROFESSIONAL FEES | | 1426273.00 | 1336410.00 | 9556129.00 | 1500000.00 | 1,605,000 | 1,717,350 |
| 260025 | PRINTING | | 16140.00 | 23200.00 | 40200.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 30414.00 | 30000.00 | 40000.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 5280.00 | 12000.00 | 10000.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 151561.00 | 145056.00 | 135240.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 16543.00 | (53796.00) | 68600.00 | 0.00 | 0 | 0 |
| 260064 | RENTAL: FACSIMILE | | 1085.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 8027.00 | 6700.00 | 2500.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 7250.00 | 8000.00 | 7000.00 | 12840.00 | 13,739 | 14,701 |
| 260082 | MATERIAL AND STOCK | | 200.00 | 200.00 | 200.00 | 200.00 | 214 | 229 |
| 260091 | ENTERTAINMENT | | 12210.00 | 9142.00 | 88400.00 | 20000.00 | 21,400 | 22,898 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 37000.00 | 41130.00 | 54290.00 | 58890.00 | 63,012 | 67,423 |
| 260096 | PENSION & GRATIFICATION | | 42078.00 | 46563.00 | 800.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 1496.00 | 7050.00 | 3000.00 | 0.00 | 0 | 0 |
| 260102 | INTEREST: OVERDRAFT | | 775.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260104 | BOUQUETS, WREATH ETC | | 400.00 | 400.00 | 400.00 | 1000.00 | 1,070 | 1,145 |
| 260107 | COMPUTER ACCESSORIES | | 10000.00 | 15040.00 | 22003.00 | 38400.00 | 41,088 | 43,964 |
| 260109 | SECURITY SERVICES | | 55179.00 | 59165.00 | 156910.00 | 408000.00 | 436,560 | 467,119 |
| 260113 | STATIONERY | | 15000.00 | 16735.00 | 16897.00 | 24740.00 | 26,472 | 28,325 |
| 260121 | TELEPHONE | | 85016.00 | 91671.00 | 133000.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 45448.00 | 62975.00 | 73620.00 | 98643.00 | 105,548 | 112,936 |
| 260142 | REFRESHMENTS | | 500.00 | 400.00 | 400.00 | 500.00 | 535 | 572 |
| 260165 | PENALTIES | | 0.00 | 0.00 | 45456.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 234646.00 | 259280.00 | 194751.00 | 60000.00 | 64,200 | 68,694 |
| TOTAL GENERAL EXPENSES | | | 3623885.00 | 3953076.00 | 12902806.00 | 8460318.00 | 9,052,540 | 9,686,218 |
| | | | | | | | | |
| 235005 | REPAIRS & MAINTENANCE | | 445.00 | 610.00 | 840.00 | 2500.00 | 2,675 | 2,862 |
| 235009 | ELECTRICAL MAINTENANCE | | 20659.00 | 32013.00 | 66460.00 | 55810.00 | 59,717 | 63,897 |
| 235013 | OFFICE EQUIPMENT | | 286.00 | 3000.00 | 4500.00 | 4500.00 | 4,815 | 5,152 |
| 235015 | AIRCONDITIONERS | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235026 | FURNITURE & EQUIPMENT | | 4681.00 | 2107.00 | 3380.00 | 0.00 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 27071.00 | 37730.00 | 75180.00 | 62810.00 | 67,207 | 71,911 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 305100 | CONTRIBUTION TO CAPITAL EXPEN | | 11615.00 | 15000.00 | 0.00 | 0.00 | 0 | 0 |
| 305101 | FURNITURE & APPLIANCES | | 47192.00 | 15000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 58807.00 | 30000.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0004
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 210
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
FINANCIAL SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------|-------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (3658664.00) | (4314679.00) | (3572574.00) | (4765636.00) | (5,099,231) | (5,456,177) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 8086546.00 | 8974782.00 | 19568795.00 | 17270358.00 | 18,479,283 | 19,772,833 |
| | | | | | | | | |
| GRAND TOTAL | | | 4427882.00 | 4660103.00 | 15996221.00 | 12504722.00 | 13,380,053 | 14,316,656 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 000001 | LEVIES:PROPERTY RATES | | (15500000.00) | (18474000.00) | (19767180.00) | (28150883.00) | (30,121,445) | (32,229,946) |
| 000003 | INCOME FOREGONE | | 0.00 | 0.00 | 938329.00 | 1133134.00 | 1,212,453 | 1,297,325 |
| 045005 | BUILDING CLAUSE | | (800000.00) | (839550.00) | (485480.00) | (500000.00) | (535,000) | (572,450) |
| | TOTAL INCOME | | (16300000.00) | (19313550.00) | (19314331.00) | (27517749.00) | (29,443,991) | (31,505,071) |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 260001 | AUDIT COSTS | | 878501.00 | 593284.00 | 687850.00 | 0.00 | 0 | 0 |
| 260006 | DEEDS OFFICE STATEMENTS | | 8798.00 | 2000.00 | 4000.00 | 5000.00 | 5,350 | 5,725 |
| 260074 | DISCOUNT EQUITABLE SHARE | | 465734.00 | 422123.00 | 409240.00 | 43610.00 | 46,663 | 49,929 |
| 260151 | VALUATION COST | | 0.00 | 0.00 | 999621.00 | 2000000.00 | 2,140,000 | 2,289,800 |
| 260152 | VALUATIONS COST | | 4675.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL GENERAL EXPENSES | | 1357708.00 | 1017407.00 | 2100711.00 | 2048610.00 | 2,192,013 | 2,345,454 |
| 235040 | REPAIRS & MAINTENANCE VEHICLES | | 200000.00 | 109347.00 | 190390.00 | 0.00 | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | | 200000.00 | 109347.00 | 190390.00 | 0.00 | 0 | 0 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (16300000.00) | (19313550.00) | (19314331.00) | (27517749.00) | (29,443,991) | (31,505,071) |
| | TOTAL EXPENDITURE | | 1557708.00 | 1126754.00 | 2291101.00 | 2048610.00 | 2,192,013 | 2,345,454 |
| | GRAND TOTAL | | (14742292.00) | (18186796.00) | (17023230.00) | (25469139.00) | (27,251,979) | (29,159,617) |

Request : 0006
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'ply: MC
Depmt : 230
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
DATA PROCESSING

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 055001 | INCOME | | | | | | | |
| | EQUITABLE SHARE | | (6491.00) | (7690.00) | (8701.00) | (9720.00) | (10,400) | (11,128) |
| | TOTAL INCOME | | (6491.00) | (7690.00) | (8701.00) | (9720.00) | (10,400) | (11,128) |
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 141560.00 | 173886.00 | 186270.00 | 195455.00 | 209,137 | 223,776 |
| 200005 | ANNUAL BONUS | | 12870.00 | 14110.00 | 15350.00 | 16288.00 | 17,428 | 18,648 |
| 200030 | HOUSING ALLOWANCE | | 13200.00 | 14400.00 | 14400.00 | 14400.00 | 15,408 | 16,487 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 0.00 | 5864.00 | 6,274 | 6,714 |
| 200065 | CONTR: RETIREMENT FUND | | 25481.00 | 30480.00 | 33150.00 | 35182.00 | 37,645 | 40,280 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 26510.00 | 31320.00 | 33420.00 | 41876.00 | 44,807 | 47,944 |
| 200075 | CONTR: GROUP INSURANCE | | 5010.00 | 5370.00 | 5840.00 | 6196.00 | 6,630 | 7,094 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 1500.00 | 1640.00 | 1785.00 | 1,910 | 2,044 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 46.00 | 50.00 | 80.00 | 77.00 | 82 | 88 |
| 305030 | LEAVE-/BONUS PROVISION | | 3180.00 | 17955.00 | 7370.00 | 7820.00 | 8,367 | 8,953 |
| | TOTAL SALARIES & ALLOWANCES | | 229357.00 | 289071.00 | 297520.00 | 324943.00 | 347,689 | 372,027 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 8520.00 | 0.00 | 8720.00 | 102121.00 | 109,269 | 116,918 |
| 260005 | TRAVELLING | | 37590.00 | 59390.00 | 0.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 61767.00 | 84175.00 | 152000.00 | 181610.00 | 194,323 | 207,925 |
| 260061 | RENTAL: TEL SYSTEM | | 11155.00 | 12030.00 | 0.00 | 0.00 | 0 | 0 |
| 260067 | RENTAL: MODEM | | 89841.00 | 83639.00 | 80000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 200.00 | 200.00 | 220.00 | 400.00 | 428 | 458 |
| 260093 | COMMISSIONER | | 1710.00 | 1890.00 | 0.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 1590.00 | 2045.00 | 2210.00 | 2850.00 | 3,050 | 3,263 |
| 260107 | COMPUTER ACCESSORIES | | 270982.00 | 228419.00 | 225000.00 | 0.00 | 0 | 0 |
| 260112 | COURIER SERVICE | | 3200.00 | 3000.00 | 1850.00 | 2000.00 | 2,140 | 2,290 |
| 260113 | STATIONERY | | 300.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 6537.00 | 6865.00 | 6280.00 | 5500.00 | 5,885 | 6,297 |
| 260141 | INSURANCE | | 676.00 | 228.00 | 250.00 | 0.00 | 0 | 0 |
| | TOTAL GENERAL EXPENSES | | 500807.00 | 495218.00 | 490020.00 | 312437.00 | 334,308 | 357,709 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235013 | AIRCONDITIONERS | | 300.00 | 300.00 | 400.00 | 400.00 | 428 | 458 |
| 235026 | COMPUTER HARDWARE | | 21544.00 | 132339.00 | 97980.00 | 109100.00 | 116,737 | 124,909 |
| 235027 | COMPUTER S/WARE & DEV | | 521204.00 | 773995.00 | 1020040.00 | 1200000.00 | 1,284,000 | 1,373,880 |
| | TOTAL REPAIRS & MAINTENANCE | | 544048.00 | 906634.00 | 1118420.00 | 1309500.00 | 1,401,165 | 1,499,247 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305101 | OFFICE MACHINERY & EQUIPMENT | | 17131.00 | 30000.00 | 0.00 | 0.00 | 0 | 0 |
| 305112 | COMPUTER SOFTWARE | | 0.00 | 25000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 17131.00 | 55000.00 | 0.00 | 0.00 | 0 | 0 |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (6491.00) | (7690.00) | (8701.00) | (9720.00) | (10,400) | (11,128) |
| TOTAL EXPENDITURE | | | 1291343.00 | 1745923.00 | 1905960.00 | 1946880.00 | 2,083,162 | 2,228,983 |
| GRAND TOTAL | | | 1284852.00 | 1738233.00 | 1897259.00 | 1937160.00 | 2,072,761 | 2,217,854 |

Request : 0007
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 250
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
STORES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | 0.00 | (19530.00) | (22098.00) | (24687.00) | (26,415) | (28,264) |
| 060033 | HANDLINGFEES | | (80000.00) | (809240.00) | 0.00 | 0.00 | 0 | 0 |
| 060034 | STOCK ADJUSTMENTS | | 0.00 | 0.00 | (20000.00) | (10000.00) | (10,700) | (11,449) |
| 060049 | SUNDRIES | | (550.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060050 | REFUSE BINS | | (1040.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (801590.00) | (828770.00) | (42098.00) | (34687.00) | (37,115) | (39,713) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 252193.00 | 378846.00 | 409330.00 | 467573.00 | 500,303 | 535,324 |
| 200005 | ANNUAL BONUS | | 16900.00 | 36430.00 | 28980.00 | 38964.00 | 41,691 | 44,610 |
| 200010 | STANDBY ALLOWANCE | | 0.00 | 0.00 | 1250.00 | 6431.00 | 6,881 | 7,363 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 0.00 | 66149.00 | 70,779 | 75,734 |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 5695.00 | 37790.00 | 21600.00 | 23,112 | 24,730 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 8605.00 | 0.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 8367.00 | 8,953 | 9,579 |
| 200065 | CONTR: RETIREMENT FUND | | 45124.00 | 66841.00 | 74800.00 | 84163.00 | 90,054 | 96,358 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 25844.00 | 34510.00 | 37800.00 | 68521.00 | 73,317 | 78,450 |
| 200075 | CONTR:GROUP INSURANCE | | 7972.00 | 13860.00 | 13070.00 | 14822.00 | 15,860 | 16,970 |
| 200080 | CONTR: UNEMPLOYMENT | | 3000.00 | 4500.00 | 3300.00 | 5355.00 | 5,730 | 6,131 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 90.00 | 150.00 | 240.00 | 231.00 | 247 | 264 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 4000.00 | 7200.00 | 9000.00 | 9900.00 | 10,593 | 11,335 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 200115 | WAGES | | 73412.00 | 80696.00 | 105533.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 5857.00 | 6560.00 | 6930.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 20021.00 | 18970.00 | 49086.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 2400.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 60.00 | 60.00 | 60.00 | 0.00 | 0 | 0 |
| 200145 | LONGTERM SERVICE BONUS | | 8306.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 12460.00 | 13420.00 | 16669.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 1370.00 | 1315.00 | 1650.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 72.00 | 0.00 | 0 | 0 |
| 200180 | STANDBY ALLOWANCE | | 0.00 | 0.00 | 16620.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 58.00 | 1229.00 | 14112.00 | 15,100 | 16,157 |
| CONTRIBUTIONS: MEDICAL AID DIVISION | | | 15976.00 | 19350.00 | 21322.00 | 0.00 | 0 | 0 |
| | | | 7335.00 | 49355.00 | 18380.00 | 18700.00 | 20,009 | 21,410 |
| TOTAL SALARIES & ALLOWANCES | | | 509170.00 | 756071.00 | 860311.00 | 834888.00 | 893,330 | 955,863 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 24586.00 | 0.00 | 24590.00 | 12748.00 | 13,640 | 14,595 |
| 260025 | PRINTING | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 1138.00 | 586.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 14760.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260028 | DEPT EXPENSES: SEWERAGE | | 4260.00 | 5074.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 2803.00 | 3644.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 100.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 100.00 | 100.00 | 80.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 3192.00 | 4530.00 | 4800.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 802.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTE/ASSO | | 560.00 | 700.00 | 600.00 | 1100.00 | 1,177 | 1,259 |
| 260090 | STOCK ADJUSTMENT | | 0.00 | 4469870.00 | 100000.00 | 78200.00 | 83,674 | 89,531 |
| 260092 | COMPENSATION COMMISSIONER | | 1110.00 | 1230.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 4306.00 | 5392.00 | 6900.00 | 7050.00 | 7,544 | 8,072 |
| 260113 | STATIONERY | | 100.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 4760.00 | 5060.00 | 7200.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 467668.00 | 652949.00 | 821870.00 | 800000.00 | 856,000 | 915,920 |
| 235047 | CONTRACT WORKERS | | 66822.00 | 3600.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 598067.00 | 5152930.00 | 966540.00 | 899098.00 | 962,035 | 1,029,377 |
| | | | | | | | | |
| 235006 | REPAIRS & MAINTENANCE | | 0.00 | 0.00 | 5000.00 | 5000.00 | 5,350 | 5,725 |
| 235007 | BUILDINGS AND EQUIPMENT | | 0.00 | 0.00 | 2000.00 | 500.00 | 535 | 572 |
| 235013 | TOOLS AND EQUIPMENT | | 300.00 | 400.00 | 400.00 | 400.00 | 428 | 458 |
| 235035 | AIRCONDITIONERS | | 955.00 | 770.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | TELEPHONE | | 43710.00 | 21865.00 | 51910.00 | 56741.00 | 60,713 | 64,963 |
| TOTAL REPAIRS & MAINTENANCE | | | 44965.00 | 23035.00 | 59310.00 | 62641.00 | 67,026 | 71,718 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (801590.00) | (828770.00) | (42098.00) | (34687.00) | (37,115) | (39,713) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 1152202.00 | 5932036.00 | 1886161.00 | 1796627.00 | 1,922,391 | 2,056,958 |
| | | | | | | | | |
| GRAND TOTAL | | | 350612.00 | 5103266.00 | 1844063.00 | 1761940.00 | 1,885,276 | 2,017,245 |

Request : 0008
Structure : 02
Operator : DESIKEE PELELE



Report : 029
Municipality: MC
Department : 260
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
COLLECTIONS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 000010 | COLLECTION LEVIES | | (60000.00) | (51740.00) | 0.00 | 0.00 | 0 | 0 |
| 055001 | EQUITABLE SHARE | | (16800.00) | (22980.00) | (26002.00) | (29048.00) | (31,081) | (33,257) |
| 060001 | ADMINISTRATION FEES | | (780.00) | (3859.00) | (2980.00) | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (77580.00) | (78579.00) | (28982.00) | (29048.00) | (31,081) | (33,257) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 411315.00 | 462751.00 | 569395.00 | 708284.00 | 757,864 | 810,914 |
| 200005 | ANNUAL BONUS | | 34277.00 | 39116.00 | 42608.00 | 59024.00 | 63,156 | 67,577 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 1162.00 | 0.00 | 0 | 0 |
| 200020 | TRAVELLING ALLOWANCE | | 6000.00 | 19396.00 | 750.00 | 1500.00 | 1,605 | 1,717 |
| 200030 | HOUSING ALLOWANCE | | 21600.00 | 21600.00 | 25200.00 | 28800.00 | 30,816 | 32,973 |
| 200050 | LONGTERM SERVICE BONUS | | 18077.00 | 0.00 | 0.00 | 5208.00 | 5,573 | 5,963 |
| 200055 | ACTING ALLOWANCE | | 9000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR. RETIREMENT FUND | | 74040.00 | 78753.00 | 102015.00 | 127491.00 | 136,415 | 145,964 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 10010.00 | 12610.00 | 23120.00 | 42255.00 | 45,213 | 48,378 |
| 200075 | CONTR:GROUP INSURANCE | | 15196.00 | 14090.00 | 18030.00 | 22453.00 | 24,025 | 25,706 |
| 200080 | CONTR: UNEMPLOYMENT | | 4450.00 | 6080.00 | 5880.00 | 7102.00 | 7,599 | 8,131 |
| 200090 | CONTR: UNEMPLOYMENT | | 150.00 | 200.00 | 240.00 | 308.00 | 330 | 353 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 15.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 8475.00 | 33930.00 | 19100.00 | 28330.00 | 30,313 | 32,435 |
| TOTAL SALARIES & ALLOWANCES | | | 612590.00 | 688526.00 | 807515.00 | 1030755.00 | 1,102,908 | 1,180,111 |
| GENERAL EXPENSES | | | | | | | | |
| DEPRECIATION | | | | | | | | |
| 260061 | RENTAL: TEL SYSTEM | | 797.00 | 0.00 | 800.00 | 3482.00 | 3,726 | 3,987 |
| 260070 | INTERNET | | 900.00 | 680.00 | 790.00 | 200.00 | 214 | 229 |
| 260071 | COLLECTION COSTS | | 21550.00 | 22050.00 | 18000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1860.00 | 170.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 0.00 | 148.00 | 0.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 290.00 | 300.00 | 340.00 | 620.00 | 663 | 710 |
| 260107 | COMPUTER ACCESSORIES | | 4758.00 | 5119.00 | 6210.00 | 6100.00 | 6,527 | 6,984 |
| 260113 | STATIONERY | | 2000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 1130.00 | 3036.00 | 1800.00 | 1610.00 | 1,723 | 1,843 |
| 260141 | INSURANCE | | 900.00 | 460.00 | 310.00 | 300.00 | 321 | 343 |
| | | | 780.00 | 902.00 | 1040.00 | 0.00 | 0 | 0 |
| | | | 6763.00 | 9417.00 | 10810.00 | 14339.00 | 15,343 | 16,417 |
| TOTAL GENERAL EXPENSES | | | 41728.00 | 42282.00 | 40100.00 | 26651.00 | 28,517 | 30,513 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235013 | AIRCONDITIONERS | | 900.00 | 900.00 | 1200.00 | 1200.00 | 1,284 | 1,374 |
| TOTAL REPAIRS & MAINTENANCE | | | 900.00 | 900.00 | 1200.00 | 1200.00 | 1,284 | 1,374 |

Request : 0008

Structure : 02

Operator : DESIREE PELELE

Report : 029

Mun'pity: MC

Depmnt : 260

Period : JUNE 2013

DRAFT BUDGET 2013/2014

GASEGONYANA MUNICIPALITY

COLLECTIONS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| 305112 | COMPUTER SOFTWARE | | 0.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CONTRIBUTION TO CAPITAL | | 0.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (77580.00) | (78579.00) | (28982.00) | (29048.00) | (31,081) | (33,257) |
| | TOTAL EXPENDITURE | | 655218.00 | 751708.00 | 848815.00 | 1058606.00 | 1,132,708 | 1,211,998 |
| | GRAND TOTAL | | 577638.00 | 673129.00 | 819833.00 | 1029558.00 | 1,101,627 | 1,178,741 |

Request : 0009
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmt : 276
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNIC
HOUSING SCHEME 12

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| SALARIES & ALLOWANCES | | | | | | | | |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 4220.00 | 0.00 | 400.00 | 3231.00 | 3,457 | 3,699 |
| TOTAL GENERAL EXPENSES | | | 4220.00 | 0.00 | 400.00 | 3231.00 | 3,457 | 3,699 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL EXPENDITURE | | | 4220.00 | 0.00 | 400.00 | 3231.00 | 3,457 | 3,699 |
| GRAND TOTAL | | | | | | | | |
| | | | 4220.00 | 0.00 | 400.00 | 3231.00 | 3,457 | 3,699 |

Request : 0010
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'pity: MC
 Depmnt : 280
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 HOUSING - INDIVIDUAL

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|-------------------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| | INCOME | | | | | | | |
| 000017 | LEVIES: HOUSING SCHEMES | | 0.00 | (70.00) | (80.00) | 0.00 | 0 | 0 |
| | TOTAL INCOME | | 0.00 | (70.00) | (80.00) | 0.00 | 0 | 0 |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| | REPAIRS & MAINTENANCE | | | | | | | |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | 0.00 | (70.00) | (80.00) | 0.00 | 0 | 0 |
| | GRAND TOTAL | | 0.00 | (70.00) | (80.00) | 0.00 | 0 | 0 |

Request : 0011
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 290
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
METER READINGS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|----------------------------------|--|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 010010 | READING / CONNECTION FEES | | (55020.00) | (62540.00) | (77890.00) | (57130.00) | (61,129) | (65,408) |
| 020015 | RECONNECTION FEES | | (82310.00) | (136010.00) | (53600.00) | (55000.00) | (58,850) | (62,970) |
| 055001 | EQUITABLE SHARE | | (17999.00) | (22980.00) | (26002.00) | (29048.00) | (31,081) | (33,257) |
| | TOTAL INCOME | | (155329.00) | (221530.00) | (157492.00) | (141178.00) | (151,060) | (161,635) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 381800.00 | 424126.00 | 463821.00 | 1001634.00 | 1,071,748 | 1,146,771 |
| 200005 | ANNUAL BONUS | | 32090.00 | 33979.00 | 53570.00 | 83469.00 | 89,312 | 95,564 |
| 200020 | TRAVELLING ALLOWANCE | | 1446.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 28800.00 | 28800.00 | 28800.00 | 54589.00 | 58,410 | 62,499 |
| 200040 | CLOTHING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 23100.00 | 24,717 | 26,447 |
| 200065 | CONTR: RETIREMENT FUND | | 69310.00 | 75150.00 | 81120.00 | 180290.00 | 192,910 | 206,414 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 80510.00 | 77243.00 | 95820.00 | 189730.00 | 203,011 | 217,222 |
| 200075 | CONTR: GROUP INSURANCE | | 14225.00 | 13235.00 | 14340.00 | 31752.00 | 33,975 | 36,353 |
| 200080 | CONTR: UNEMPLOYMENT | | 5126.00 | 5436.00 | 5800.00 | 10383.00 | 11,110 | 11,887 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 200.00 | 200.00 | 290.00 | 539.00 | 577 | 617 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 8840.00 | 10411.00 | 15000.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 11357.00 | 44255.00 | 27170.00 | 30560.00 | 32,699 | 34,988 |
| | TOTAL SALARIES & ALLOWANCES | | 633704.00 | 712835.00 | 785731.00 | 1606046.00 | 1,718,469 | 1,838,762 |
| GENERAL EXPENSES | | | | | | | | |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 230.00 | 250.00 | 280.00 | 510.00 | 546 | 584 |
| 260092 | COMPENSATION COMMISSIONER | | 433.00 | 1570.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 4262.00 | 4964.00 | 6000.00 | 6120.00 | 6,548 | 7,007 |
| 260113 | STATIONERY | | 100.00 | 100.00 | 100.00 | 300.00 | 321 | 343 |
| 235047 | CONTRACT WORKERS | | 0.00 | 1616.00 | 3030.00 | 60000.00 | 64,200 | 68,694 |
| | TOTAL GENERAL EXPENSES | | 5025.00 | 8500.00 | 9410.00 | 66930.00 | 71,615 | 76,628 |
| EQUIPMENT | | | | | | | | |
| | | | 400.00 | 400.00 | 400.00 | 400.00 | 428 | 458 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 45590.00 | 22146.00 | 39190.00 | 42659.00 | 45,645 | 48,840 |
| | TOTAL REPAIRS & MAINTENANCE | | 45990.00 | 22546.00 | 39590.00 | 43059.00 | 46,073 | 49,298 |
| CAPITAL COST | | | | | | | | |
| 305101 | CONTRIBUTION TO CAPITAL EXPEN | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 305105 | OFFICE MACHINERY & EQUIPMENT | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 305112 | RADIO'S & EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 305112 | COMPUTER SOFTWARE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0011
Structure : 02
Operator : DESIRRE PELELE

Report : 029
Mun'plty: MC
Depmnt : 290
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
METER READINGS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|-------------------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| | TOTAL CONTRIBUTION TO CAPITAL | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (155329.00) | (221530.00) | (157492.00) | (141178.00) | (151,060) | (161,635) |
| | TOTAL EXPENDITURE | | 684719.00 | 748881.00 | 834731.00 | 1716035.00 | 1,836,157 | 1,964,688 |
| | GRAND TOTAL | | 529390.00 | 527351.00 | 672339.00 | 1574857.00 | 1,685,097 | 1,803,054 |

Request : 0012
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 010
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
MUNICIPAL MANAGER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|----------------------------------|--|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (30167.00) | (34470.00) | (39002.00) | (43571.00) | (46,621) | (49,884) |
| 055003 | MSIG | | (750000.00) | (790000.00) | (800000.00) | (890000.00) | (952,300) | (1,018,961) |
| | TOTAL INCOME | | (780167.00) | (824470.00) | (839002.00) | (933571.00) | (998,921) | (1,068,845) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 839361.00 | 686440.00 | 950835.00 | 1059918.00 | 1,134,112 | 1,213,500 |
| 200005 | ANNUAL BONUS | | 10239.00 | 11470.00 | 14250.00 | 16288.00 | 17,428 | 18,648 |
| 200020 | TRAVELLING ALLOWANCE | | 106800.00 | 44500.00 | 162000.00 | 162000.00 | 173,340 | 185,474 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 7200.00 | 7,704 | 8,243 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 18000.00 | 18000.00 | 19,260 | 20,608 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 68523.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 22330.00 | 24770.00 | 26650.00 | 35182.00 | 37,645 | 40,280 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 17070.00 | 23500.00 | 16270.00 | 26105.00 | 27,932 | 29,888 |
| 200075 | CONTR: GROUP INSURANCE | | 31098.00 | 16387.00 | 4710.00 | 6196.00 | 6,630 | 7,094 |
| 200080 | CONTR: UNEMPLOYMENT | | 2967.00 | 3000.00 | 3540.00 | 3285.00 | 3,515 | 3,761 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 100.00 | 100.00 | 160.00 | 154.00 | 165 | 176 |
| 305030 | LEAVE-/BONUS PROVISION | | 17715.00 | 36520.00 | 41610.00 | 42397.00 | 45,365 | 48,540 |
| | TOTAL SALARIES & ALLOWANCES | | 1054880.00 | 853887.00 | 1313748.00 | 1376725.00 | 1,473,096 | 1,576,212 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 22115.00 | 0.00 | 22120.00 | 36590.00 | 39,151 | 41,892 |
| 260005 | TRAVELLING | | 99671.00 | 39000.00 | 114700.00 | 90000.00 | 96,300 | 103,041 |
| 260021 | MSIG COM PARTICIPATION | | 135000.00 | 200000.00 | 250000.00 | 0.00 | 0 | 0 |
| 260023 | MSIG: IDP | | 100000.00 | 50000.00 | 150000.00 | 0.00 | 0 | 0 |
| 260037 | MSIG MPRA | | 40000.00 | 40000.00 | 40000.00 | 0.00 | 0 | 0 |
| 260038 | MSIG GRAP | | 100000.00 | 500000.00 | 300000.00 | 0.00 | 952,300 | 1,018,961 |
| 260039 | MSIG BY-LAWS | | 15000.00 | 0.00 | 60000.00 | 0.00 | 0 | 0 |
| 260040 | MSIG TURNAROUND-STRATEGY | | 100000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260041 | MSIG MUNICIPALITY SERVER ROOM | | 260000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | SYSTEM | | 1240.00 | 360.00 | 2000.00 | 0.00 | 0 | 0 |
| | INSTITUTES/ASSO | | 620.00 | 960.00 | 760.00 | 0.00 | 0 | 0 |
| | COMMISSIONER | | 26526.00 | 23260.00 | 24140.00 | 0.00 | 0 | 0 |
| | POSTAGE, STAMPS & TELEGRAMS | | 1200.00 | 12612.00 | 14630.00 | 0.00 | 0 | 0 |
| | BOUQUETS, WREATH ETC | | 1210.00 | 1210.00 | 1340.00 | 2150.00 | 2,301 | 2,462 |
| | COMPUTER ACCESSORIES | | 1500.00 | 2000.00 | 48776.00 | 18000.00 | 19,260 | 20,608 |
| | STATIONERY | | 0.00 | 2600.00 | 0.00 | 0.00 | 0 | 0 |
| | TELEPHONE | | 10100.00 | 9680.00 | 11390.00 | 11793.00 | 12,619 | 13,502 |
| | INSURANCE | | 180.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | STATIONERY | | 400.00 | 400.00 | 500.00 | 0.00 | 0 | 0 |
| | COMPUTER ACCESSORIES | | 1000.00 | 1000.00 | 2700.00 | 2170.00 | 2,322 | 2,484 |
| | STATIONERY | | 700.00 | 700.00 | 1710.00 | 2377.00 | 2,543 | 2,721 |
| | TELEPHONE | | 57053.00 | 43340.00 | 34000.00 | 0.00 | 0 | 0 |
| | INSURANCE | | 10391.00 | 15050.00 | 18090.00 | 24232.00 | 25,928 | 27,743 |

Request : 0012
Structure : 02
Operator : DESIREE PRIELE

Report : 029
Municipality: MC
Department : 010
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
MUNICIPAL MANAGER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260142 | REFRESHMENTS | | 300.00 | 0.00 | 474.00 | 400.00 | 428 | 458 |
| | TOTAL GENERAL EXPENSES | | 995006.00 | 942172.00 | 1097330.00 | 1077712.00 | 1,153,152 | 1,233,872 |
| 235013 | REPAIRS & MAINTENANCE | | | | | | | |
| | REPAIRS & MAINTENANCE | | | | | | | |
| | 235013 AIRCONDITIONERS | | 0.00 | 800.00 | 800.00 | 800.00 | 856 | 916 |
| | TOTAL REPAIRS & MAINTENANCE | | 0.00 | 800.00 | 800.00 | 800.00 | 856 | 916 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 22689.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| 305106 | BUILDINGS & EQUIPMENT | | 1364.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 305113 | TRANSNET PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CONTRIBUTION TO CAPITAL | | 24053.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (780167.00) | (824470.00) | (839002.00) | (933571.00) | (998,921) | (1,068,845) |
| | TOTAL EXPENDITURE | | 2073939.00 | 1806859.00 | 2411878.00 | 2455237.00 | 2,627,104 | 2,811,001 |
| | GRAND TOTAL | | 1293772.00 | 982389.00 | 1572876.00 | 1521666.00 | 1,628,183 | 1,742,155 |

Request : 0017
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 110
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
CORPORATE ADMINISTRATION

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (91919.00) | (109150.00) | (123502.00) | (137970.00) | (147,628) | (157,962) |
| 060011 | SUNDRIES: CAM | | (1664.00) | (2740.00) | 0.00 | 0.00 | 0 | 0 |
| 060027 | SUNDRIES | | (20770.00) | 0.00 | 0.00 | (30.00) | (32) | (34) |
| 060028 | FAXES | | (6370.00) | (1530.00) | (930.00) | (500.00) | (535) | (572) |
| 060042 | SETA | | (38580.00) | (65682.00) | (115000.00) | (150000.00) | (160,500) | (171,735) |
| TOTAL INCOME | | | (159303.00) | (179102.00) | (239432.00) | (288500.00) | (308,695) | (330,304) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 2040225.00 | 1946410.00 | 3395005.00 | 3314136.00 | 3,546,126 | 3,794,354 |
| 200005 | ANNUAL BONUS | | 152080.00 | 186783.00 | 144844.00 | 208765.00 | 223,879 | 239,015 |
| 200015 | OVERTIME ALLOWANCE | | 527.00 | 0.00 | 10780.00 | 20480.00 | 21,814 | 23,448 |
| 200020 | TRAVELLING ALLOWANCE | | 118552.00 | 27000.00 | 0.00 | 102000.00 | 109,140 | 116,780 |
| 200030 | HOUSING ALLOWANCE | | 75000.00 | 79200.00 | 111000.00 | 93600.00 | 100,152 | 107,163 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 4500.00 | 18600.00 | 27180.00 | 29,083 | 31,118 |
| 200050 | LONGTERM SERVICE BONUS | | 20979.00 | 3400.00 | 6794.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 31244.00 | 271718.00 | 90463.00 | 42972.00 | 45,980 | 49,199 |
| 200065 | CONTR: RETIREMENT FUND | | 304574.00 | 307456.00 | 477060.00 | 450932.00 | 482,497 | 516,272 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 150141.00 | 150720.00 | 223070.00 | 177620.00 | 190,053 | 203,357 |
| 200075 | CONTR:GROUP INSURANCE | | 49137.00 | 53724.00 | 82260.00 | 79414.00 | 84,973 | 90,921 |
| 200080 | CONTR: UNEMPLOYMENT | | 15691.00 | 18765.00 | 26350.00 | 22126.00 | 23,675 | 25,332 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 495.00 | 700.00 | 1020.00 | 1007.00 | 1,077 | 1,153 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 876.00 | 1369.00 | 1,465 | 1,567 |
| 305030 | LEAVE-/BONUS PROVISION | | 62855.00 | 175255.00 | 89200.00 | 116574.00 | 124,734 | 133,466 |
| TOTAL SALARIES & ALLOWANCES | | | 3021500.00 | 3225631.00 | 4677322.00 | 4658175.00 | 4,984,247 | 5,333,145 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 46286.00 | 0.00 | 46290.00 | 140561.00 | 150,400 | 160,928 |
| 260004 | ADVERTISEMENTS | | 30982.00 | 19085.00 | 40000.00 | 50000.00 | 53,500 | 57,245 |
| 260005 | TRAVELLING | | 97200.00 | 46100.00 | 156783.00 | 150000.00 | 160,500 | 171,735 |
| 260025 | PRINTING | | 6349.00 | 4200.00 | 2270.00 | 127890.00 | 136,842 | 146,421 |
| 260047 | PHOTOCOPIES | | 26893.00 | 40620.00 | 20240.00 | 93547.00 | 100,095 | 107,102 |
| 260049 | FAXES | | 14810.00 | 0.00 | 9560.00 | 27000.00 | 28,890 | 30,912 |
| 260061 | RENTAL: TEL SYSTEM | | 70882.00 | 83134.00 | 70000.00 | 775740.00 | 830,042 | 888,145 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 406143.00 | 429000.00 | 320000.00 | 648682.00 | 694,090 | 742,676 |
| 260064 | RENTAL: FACSIMILE | | 2330.00 | 2130.00 | 2500.00 | 6221.00 | 6,656 | 7,122 |
| 260068 | LICENCES | | 950.00 | 950.00 | 0.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 30993.00 | 9250.00 | 4998.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 5280.00 | 7570.00 | 11000.00 | 0.00 | 0 | 0 |
| 260087 | REFERENCE BOOKS / EQUITY | | 9436.00 | 12837.00 | 12500.00 | 20000.00 | 21,400 | 22,898 |
| 260091 | ENTERTAINMENT | | 23000.00 | 18710.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 3043.00 | 432100.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 28515.00 | 29490.00 | 45280.00 | 0.00 | 0 | 0 |
| 260095 | TRAIN:OFFICIALS/WARD COM MEMB | | 358738.00 | 161096.00 | 125886.00 | 200000.00 | 214,000 | 228,980 |

Request : 0017
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Municipality: MC
 Department : 110
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 CORPORATE ADMINISTRATION

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 3074.00 | 5042.00 | 21800.00 | 232950.00 | 249,257 | 266,704 |
| 260104 | BOUQUETS, WREATH ETC | | 900.00 | 400.00 | 400.00 | 500.00 | 535 | 572 |
| 260107 | COMPUTER ACCESSORIES | | 5493.00 | 14443.00 | 8883.00 | 5000.00 | 5,350 | 5,725 |
| 260111 | SUBSCRIPTION FEES | | 2001.00 | 2900.00 | 3030.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 5594.00 | 6000.00 | 5000.00 | 30000.00 | 32,100 | 34,347 |
| 260121 | TELEPHONE | | 46520.00 | 50370.00 | 35000.00 | 551183.00 | 589,766 | 631,049 |
| 260137 | YOUTH COUNCIL | | 0.00 | 0.00 | 66000.00 | 200000.00 | 214,000 | 228,980 |
| 260141 | INSURANCE | | 45448.00 | 65840.00 | 79120.00 | 106011.00 | 113,432 | 121,372 |
| 260142 | REFRESHMENTS | | 500.00 | 400.00 | 1450.00 | 400.00 | 428 | 458 |
| 260156 | STUDY AIDS | | 40402.00 | (22627.00) | 102000.00 | 100000.00 | 107,000 | 114,490 |
| 260165 | EMPLOYEES WELLNESS | | 0.00 | 0.00 | 0.00 | 250000.00 | 267,500 | 286,225 |
| 235047 | CONTRACT WORKERS | | 389927.00 | 404334.00 | 683350.00 | 200000.00 | 214,000 | 228,980 |
| TOTAL GENERAL EXPENSES | | | 1698646.00 | 1394317.00 | 2305440.00 | 3945685.00 | 4,221,883 | 4,517,415 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235001 | CROCKERY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235009 | OFFICE EQUIPMENT | | 72643.00 | 71065.00 | 72000.00 | 78780.00 | 84,295 | 90,195 |
| 235013 | AIRCONDITIONERS | | 1000.00 | 4000.00 | 4000.00 | 4000.00 | 4,280 | 4,580 |
| 235026 | COMPUTER HARDWARE | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 235027 | COMPUTER S/WARE & DEV | | 168969.00 | 150031.00 | 174520.00 | 241570.00 | 258,480 | 276,573 |
| 235035 | TELEPHONE | | 4297.00 | 6900.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| TOTAL REPAIRS & MAINTENANCE | | | 246909.00 | 236996.00 | 250520.00 | 339350.00 | 363,105 | 388,522 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 305101 | CONTRIBUTION TO CAPITAL EXPEN | | 0.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| 305112 | OFFICE MACHINERY & EQUIPMENT | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 305113 | COMPUTER SOFTWARE | | 0.00 | 3000.00 | 0.00 | 0.00 | 0 | 0 |
| 305113 | TRANSNET PROPERTY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 0.00 | 28000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (159303.00) | (179102.00) | (239432.00) | (288500.00) | (308,695) | (330,304) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 4967055.00 | 4884944.00 | 7233282.00 | 8943210.00 | 9,569,235 | 10,239,081 |
| | | | | | | | | |
| GRAND TOTAL | | | 4807752.00 | 4705842.00 | 6993850.00 | 8654710.00 | 9,260,540 | 9,908,777 |

Request : 0013
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Deptmt : 030
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PUBLIC RELATIONS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 055001 | EQUITABLE SHARE | | (10016.00) | (11490.00) | (13001.00) | (14524.00) | (15,541) | (16,629) |
| 060008 | KURUMAN BOOK | | (50.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL INCOME | | (10066.00) | (11490.00) | (13001.00) | (14524.00) | (15,541) | (16,629) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 221770.00 | 249754.00 | 117677.00 | 396157.00 | 423,888 | 453,560 |
| 200005 | ANNUAL BONUS | | 18490.00 | 20263.00 | 0.00 | 33013.00 | 35,324 | 37,797 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 0.00 | 20470.00 | 21,903 | 23,436 |
| 200020 | TRAVELLING ALLOWANCE | | 7476.00 | 8000.00 | 0.00 | 108000.00 | 115,560 | 123,649 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 12600.00 | 3600.00 | 14400.00 | 15,408 | 16,487 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 1890.00 | 3780.00 | 4,045 | 4,328 |
| 200065 | CONTR: RETIREMENT FUND | | 39920.00 | 42814.00 | 20850.00 | 71308.00 | 76,300 | 81,641 |
| 200070 | CONTR: CONTRIBUTIONS: MEDICAL AID | | 12080.00 | 14048.00 | 15800.00 | 15145.00 | 16,205 | 17,340 |
| 200075 | CONTR: GROUP INSURANCE | | 8193.00 | 10834.00 | 3690.00 | 12558.00 | 13,437 | 14,378 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 2486.00 | 850.00 | 3570.00 | 3,820 | 4,087 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 90.00 | 80.00 | 154.00 | 165 | 176 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 800.00 | 1342.00 | 1,436 | 1,536 |
| 305030 | LEAVE-/BONUS PROVISION | | 4570.00 | 25776.00 | 10320.00 | 15846.00 | 16,955 | 18,142 |
| | TOTAL SALARIES & ALLOWANCES | | 321249.00 | 386665.00 | 175557.00 | 695743.00 | 744,445 | 796,556 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 4928.00 | 0.00 | 4930.00 | 7555.00 | 8,084 | 8,650 |
| 260004 | ADVERTISEMENTS | | 159236.00 | 57687.00 | 80000.00 | 100000.00 | 107,000 | 114,490 |
| 260005 | TRAVELLING | | 30000.00 | 28000.00 | 0.00 | 0.00 | 0 | 0 |
| 260007 | I T C / BROCHURE | | 3936.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 260018 | INTERNAL COMMUNICATION | | 9420.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 19384.00 | 1000.00 | 2000.00 | 30000.00 | 32,100 | 34,347 |
| 260047 | PHOTOCOPIES | | 1000.00 | 160.00 | 0.00 | 5000.00 | 5,350 | 5,725 |
| 260049 | FAXES | | 500.00 | 600.00 | 570.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 18341.00 | 18590.00 | 15510.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 1000.00 | 3500.00 | 0.00 | 0.00 | 0 | 0 |
| 260083 | MAYORAL AWARD | | 9363.00 | 1430.00 | 2000.00 | 10000.00 | 10,700 | 11,449 |
| 260092 | COMPENSATION COMMISSIONER | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 2621.00 | 1100.00 | 600.00 | 0.00 | 0 | 0 |
| 260100 | PUBLICITY | | 124000.00 | 2780.00 | 1450.00 | 1140.00 | 1,220 | 1,305 |
| 260107 | COMPUTER ACCESSORIES | | 401.00 | 139029.00 | 130920.00 | 400000.00 | 428,000 | 457,960 |
| 260109 | SECURITY SERVICES | | 1500.00 | 1000.00 | 1000.00 | 0.00 | 0 | 0 |
| 260111 | SUBSCRIPTION FEES | | 1000.00 | 1370.00 | 0.00 | 0.00 | 0 | 0 |
| 260112 | COURIER SERVICE | | 0.00 | 500.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 500.00 | 370.00 | 2250.00 | 0.00 | 0 | 0 |
| 260116 | SEMINAR (LOCAL) | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 8146.00 | 10449.00 | 10810.00 | 0.00 | 0 | 0 |

Request : 0013
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmt : 030
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PUBLIC RELATIONS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260141 | INSURANCE | | 8540.00 | 12016.00 | 15070.00 | 20196.00 | 21,610 | 23,122 |
| | TOTAL GENERAL EXPENSES | | 412876.00 | 287081.00 | 267110.00 | 573891.00 | 614,063 | 657,048 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235013 | AIRCONDITIONERS | | 300.00 | 400.00 | 400.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 0.00 | 506.00 | 82210.00 | 89045.00 | 95,278 | 101,948 |
| | TOTAL REPAIRS & MAINTENANCE | | 300.00 | 906.00 | 82610.00 | 89045.00 | 95,278 | 101,948 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (10066.00) | (11490.00) | (13001.00) | (14524.00) | (15,541) | (16,629) |
| | TOTAL EXPENDITURE | | 734425.00 | 674652.00 | 525277.00 | 1358679.00 | 1,453,787 | 1,555,552 |
| | GRAND TOTAL | | 724359.00 | 663162.00 | 512276.00 | 1344155.00 | 1,438,246 | 1,538,923 |

Request : 0014
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'ply: MC
Depmt : 040
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
INTERNAL AUDITOR

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 055001 | INCOME | | | | | | | |
| | EQUITABLE SHARE | | (6606.00) | (7470.00) | (8452.00) | (9442.00) | (10,103) | (10,810) |
| | TOTAL INCOME | | (6606.00) | (7470.00) | (8452.00) | (9442.00) | (10,103) | (10,810) |
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 25107.00 | 0.00 | 0.00 | 518297.00 | 554,578 | 593,398 |
| 200005 | ANNUAL BONUS | | 3139.00 | 0.00 | 0.00 | 43191.00 | 46,214 | 49,449 |
| 200030 | HOUSING ALLOWANCE | | 1200.00 | 7200.00 | 0.00 | 21601.00 | 23,113 | 24,731 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 4520.00 | 0.00 | 0.00 | 93293.00 | 99,824 | 106,811 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 2292.00 | 3170.00 | 0.00 | 46863.00 | 50,143 | 53,653 |
| 200075 | CONTR:GROUP INSURANCE | | 799.00 | 3343.00 | 0.00 | 16430.00 | 17,580 | 18,811 |
| 200080 | CONTR: UNEMPLOYMENT | | 250.00 | 1500.00 | 0.00 | 4758.00 | 5,091 | 5,447 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 45.00 | 50.00 | 0.00 | 237.00 | 254 | 271 |
| 305030 | LEAVE | | 3105.00 | 6610.00 | 8760.00 | 14710.00 | 15,740 | 16,841 |
| | TOTAL SALARIES & ALLOWANCES | | 40457.00 | 21873.00 | 8760.00 | 759380.00 | 812,537 | 869,414 |
| 230001 | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 465.00 | 0.00 | 470.00 | 686.00 | 734 | 785 |
| 260047 | PHOTOCOPIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 5461.00 | 5567.00 | 6850.00 | 0.00 | 0 | 0 |
| 260067 | RENTAL: MODEM | | 0.00 | 0.00 | 0.00 | 100465.00 | 107,498 | 115,022 |
| 260070 | INTERNET | | 0.00 | 0.00 | 24000.00 | -65000.00 | 69,550 | 74,419 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 330.00 | 450.00 | 700.00 | 560.00 | 599 | 641 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 420.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 1510.00 | 760.00 | 0.00 | 0.00 | 0 | 0 |
| 260096 | PENSION & GRATIFICATION | | 19160.00 | 25133.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 0.00 | 0.00 | 500.00 | 3000.00 | 3,210 | 3,435 |
| | | | 1650.00 | 480.00 | 510.00 | 0.00 | 0 | 0 |
| | | | 8540.00 | 11906.00 | 15420.00 | 19919.00 | 21,313 | 22,805 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 37116.00 | 44716.00 | 48450.00 | 189630.00 | 202,904 | 217,107 |
| 235009 | OFFICE EQUIPMENT | | 0.00 | 0.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| 235013 | AIRCONDITIONERS | | 0.00 | 0.00 | 400.00 | 400.00 | 428 | 458 |
| 235026 | COMPUTER HARDWARE | | 0.00 | 0.00 | 69450.00 | 80000.00 | 85,600 | 91,592 |
| 235035 | TELEPHONE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | | 0.00 | 0.00 | 69850.00 | 95400.00 | 102,078 | 109,223 |

Request : 0014
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'plty: MC
 Depmt : 040
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 INTERNAL AUDITOR

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|-------------------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (6606.00) | (7470.00) | (8452.00) | (9442.00) | (10,103) | (10,810) |
| | TOTAL EXPENDITURE | | 77573.00 | 66589.00 | 127060.00 | 1044410.00 | 1,117,519 | 1,195,745 |
| | GRAND TOTAL | | 70967.00 | 59119.00 | 118608.00 | 1034968.00 | 1,107,416 | 1,184,935 |

Request : 0015
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 060
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ECONOMIC SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (8447.00) | (9770.00) | (11055.00) | (12350.00) | (13,215) | (14,140) |
| | TOTAL INCOME | | (8447.00) | (9770.00) | (11055.00) | (12350.00) | (13,215) | (14,140) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 207957.00 | 235510.00 | 0.00 | 416626.00 | 445,790 | 476,995 |
| 200005 | ANNUAL BONUS | | 17332.00 | 33528.00 | 0.00 | 34719.00 | 37,149 | 39,750 |
| 200020 | TRAVELLING ALLOWANCE | | 3024.00 | 10180.00 | 2680.00 | 102000.00 | 109,140 | 116,780 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 0.00 | 14400.00 | 15,408 | 16,487 |
| 200035 | ALLOWANCE: TELEPHONE | | 0.00 | 2835.00 | 0.00 | 7560.00 | 8,089 | 8,655 |
| 200065 | CONTR: RETIREMENT FUND | | 37669.00 | 41370.00 | 0.00 | 74993.00 | 80,243 | 85,859 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 26742.00 | 22100.00 | 0.00 | 68561.00 | 73,360 | 78,495 |
| 200075 | CONTR: GROUP INSURANCE | | 6655.00 | 7340.00 | 0.00 | 13207.00 | 14,131 | 15,121 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 1500.00 | 0.00 | 3000.00 | 3,210 | 3,435 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 0.00 | 160.00 | 171 | 183 |
| 305030 | LEAVE | | 4350.00 | 9260.00 | 10070.00 | 9450.00 | 10,112 | 10,819 |
| | TOTAL SALARIES & ALLOWANCES | | 312479.00 | 370873.00 | 12750.00 | 744676.00 | 796,803 | 852,580 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 6386.00 | 0.00 | 6390.00 | 5554.00 | 5,943 | 6,359 |
| 260001 | AUDIT COSTS | | 12900.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 14354.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 0.00 | 0.00 | 1000.00 | 0.00 | 0 | 0 |
| 260036 | ORGANISATIONAL PMS | | 68300.00 | 120000.00 | 300000.00 | 250000.00 | 267,500 | 286,225 |
| 260047 | PHOTOCOPIES | | 515.00 | 1075.00 | 940.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 140.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 25630.00 | 26780.00 | 18000.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 580.00 | 50.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 2650.00 | 3920.00 | 5800.00 | 4650.00 | 4,976 | 5,324 |
| 260092 | COMPENSATION COMMISSIONER | | 1270.00 | 1400.00 | 750.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 2415.00 | 2970.00 | 0.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 114.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | ACCESSORIES | | 1000.00 | 1000.00 | 250.00 | 5000.00 | 5,350 | 5,725 |
| | | | 300.00 | 150.00 | 250.00 | 5000.00 | 5,350 | 5,725 |
| | | | 6750.00 | 5855.00 | 4050.00 | 0.00 | 0 | 0 |
| | | | 6328.00 | 9160.00 | 14820.00 | 19850.00 | 21,240 | 22,726 |
| | TOTAL GENERAL EXPENSES | | 149632.00 | 192460.00 | 352250.00 | 290054.00 | 310,358 | 332,083 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235009 | OFFICE EQUIPMENT | | 3920.00 | 1000.00 | 0.00 | 0.00 | 0 | 0 |
| 235013 | AIRCONDITIONERS | | 0.00 | 400.00 | 0.00 | 0.00 | 0 | 0 |
| 235026 | COMPUTER HARDWARE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0015
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 060
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ECONOMIC SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| | TOTAL REPAIRS & MAINTENANCE | | 3920.00 | 1400.00 | 400.00 | 0.00 | 0 | 0 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (8447.00) | (9770.00) | (11055.00) | (12350.00) | (13,215) | (14,140) |
| | TOTAL EXPENDITURE | | 466031.00 | 564733.00 | 365400.00 | 1034730.00 | 1,107,161 | 1,184,662 |
| | GRAND TOTAL | | 457584.00 | 554963.00 | 354345.00 | 1022380.00 | 1,093,947 | 1,170,523 |

Request : 0016
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 070
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
LED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 055001 | EQUITABLE SHARE | | (9030.00) | (10340.00) | (11700.00) | (13071.00) | (13,986) | (14,965) |
| | INCOME | | | | | | | |
| | TOTAL INCOME | | (9030.00) | (10340.00) | (11700.00) | (13071.00) | (13,986) | (14,965) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 138920.00 | 229170.00 | 346250.00 | 920475.00 | 984,908 | 1,053,852 |
| 200005 | ANNUAL BONUS | | 10546.00 | 18820.00 | 30260.00 | 76706.00 | 82,075 | 87,821 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 0.00 | 4879.00 | 5,221 | 5,586 |
| 200020 | TRAVELLING ALLOWANCE | | 0.00 | 7500.00 | 4000.00 | 174000.00 | 186,180 | 199,213 |
| 200030 | HOUSING ALLOWANCE | | 3600.00 | 12600.00 | 13200.00 | 36000.00 | 38,520 | 41,216 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 26140.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 25005.00 | 39826.00 | 60390.00 | 165686.00 | 177,284 | 189,694 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 7110.00 | 21430.00 | 23120.00 | 89211.00 | 95,456 | 102,138 |
| 200075 | CONTR:GROUP INSURANCE | | 4420.00 | 9800.00 | 10670.00 | 29179.00 | 31,222 | 33,407 |
| 200080 | CONTR: UNEMPLOYMENT | | 1000.00 | 2330.00 | 2780.00 | 7851.00 | 8,401 | 8,989 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 42.00 | 100.00 | 160.00 | 391.00 | 418 | 448 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 0.00 | 205.00 | 219 | 235 |
| 305030 | LEAVE-/BONUS PROVISION | | 4455.00 | 23940.00 | 14530.00 | 20150.00 | 21,561 | 23,070 |
| | TOTAL SALARIES & ALLOWANCES | | 195098.00 | 365516.00 | 531500.00 | 1524733.00 | 1,631,464 | 1,745,667 |
| | GENERAL EXPENSES | | | | | | | |
| 260005 | TRAVELLING | | 43961.00 | 43000.00 | 19134.00 | 30000.00 | 32,100 | 34,347 |
| 260007 | IT C / BROCHURE | | 12869.00 | 82400.00 | 53400.00 | 90000.00 | 96,300 | 103,041 |
| 260013 | BUSINESSPLANS | | 5810.00 | 0.00 | 4650.00 | 30000.00 | 32,100 | 34,347 |
| 260047 | PHOTOCOPIES | | 710.00 | 830.00 | 510.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 210.00 | 340.00 | 720.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 6857.00 | 7260.00 | 6000.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 2640.00 | 240.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1540.00 | 1580.00 | 3400.00 | 2960.00 | 3,167 | 3,389 |
| 260081 | LED POLICY/PROGRAMME | | 70000.00 | 6142.00 | 51286.00 | 200000.00 | 214,000 | 228,980 |
| 260092 | COMPENSATION COMMISSIONER | | 740.00 | 20.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 3100.00 | 2907.00 | 4160.00 | 4040.00 | 4,323 | 4,625 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 110.00 | 110.00 | 60.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 1000.00 | 1000.00 | 1780.00 | 5000.00 | 5,350 | 5,725 |
| 260113 | STATIONERY | | 336.00 | 800.00 | 1330.00 | 2000.00 | 2,140 | 2,290 |
| 260121 | TELEPHONE | | 6060.00 | 722.00 | 6520.00 | 0.00 | 0 | 0 |
| 260123 | TOURISM | | 23770.00 | 13500.00 | 42244.00 | 50000.00 | 53,500 | 57,245 |
| 260141 | INSURANCE | | 6328.00 | 8734.00 | 11140.00 | 14929.00 | 15,974 | 17,092 |
| 260142 | REFRESHMENTS | | 300.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 42625.00 | 46326.00 | 9340.00 | 0.00 | 0 | 0 |
| | TOTAL GENERAL EXPENSES | | 228966.00 | 222411.00 | 215674.00 | 428929.00 | 458,954 | 491,081 |

Request : 0016
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'ply: MC
 Depmt : 070
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 L E D

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235013 | AIRCONDITIONERS | | 0.00 | 400.00 | 400.00 | 0.00 | 0 | 0 |
| 235026 | COMPUTER HARDWARE | | 0.00 | 1000.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 100287.00 | 168953.00 | 121900.00 | 135833.00 | 145,341 | 155,515 |
| | TOTAL REPAIRS & MAINTENANCE | | 100287.00 | 170353.00 | 122300.00 | 135833.00 | 145,341 | 155,515 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| 305103 | MACHINERY & EQUIPMENT | | 42700.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CONTRIBUTION TO CAPITAL | | 42700.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (8630.66) | (10340.00) | (11700.00) | (13071.00) | (13,986) | (14,965) |
| | TOTAL EXPENDITURE | | 567051.00 | 758280.00 | 869474.00 | 2089495.00 | 2,235,760 | 2,392,263 |
| | GRAND TOTAL | | 558021.00 | 747940.00 | 857774.00 | 2076424.00 | 2,221,774 | 2,377,298 |

Request : 0018
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 340
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ESTATES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-------------------------------|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020009 | RENTAL: RESTAURANT | | (30000.00) | (27000.00) | (18000.00) | (15430.00) | (16,510) | (17,666) |
| 020013 | RENTAL: COMMONAGE | | (115000.00) | (88970.00) | (173988.00) | (200750.00) | (214,803) | (229,839) |
| 020014 | RENTAL: EXPLOSIVE STORE | | (340.00) | (330.00) | (1225.00) | (1056.00) | (1,130) | (1,209) |
| 020015 | RENTAL: BUS TERMINAL | | (20000.00) | (20000.00) | 0.00 | 0.00 | 0 | 0 |
| 055001 | EQUITABLE SHARE | | (8045.00) | (11490.00) | (13000.00) | (14523.00) | (15,540) | (16,627) |
| 060018 | SUNDRIES | | (840.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (174225.00) | (147790.00) | (206213.00) | (231759.00) | (247,982) | (265,341) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 94500.00 | 105639.00 | 144578.00 | 239755.00 | 256,538 | 274,495 |
| 200005 | ANNUAL BONUS | | 7873.00 | 8580.00 | 14490.00 | 19980.00 | 21,379 | 22,875 |
| 200015 | OVERTIME ALLOWANCE | | 36740.00 | 38580.00 | 43040.00 | 59213.00 | 63,358 | 67,793 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 14400.00 | 15,408 | 16,487 |
| 200035 | ALLOWANCE: TELEPHONE | | 0.00 | 2835.00 | 3780.00 | 3780.00 | 4,045 | 4,328 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 4302.00 | 3274.00 | 3,503 | 3,748 |
| 200065 | CONTR: RETIREMENT FUND | | 17010.00 | 18510.00 | 23670.00 | 43156.00 | 46,177 | 49,409 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 28864.00 | 34010.00 | 38360.00 | 41876.00 | 44,807 | 47,944 |
| 200075 | CONTR: GROUP INSURANCE | | 3490.00 | 3260.00 | 4190.00 | 7600.00 | 8,132 | 8,701 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 1500.00 | 1640.00 | 2810.00 | 3,007 | 3,217 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 160.00 | 154.00 | 165 | 176 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 3681.00 | 6000.00 | 6600.00 | 7,062 | 7,556 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 12920.00 | 0.00 | 0 | 0 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 52.00 | 167.00 | 95.00 | 102 | 109 |
| 200115 | WAGES | | 60610.00 | 71659.00 | 78057.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 4921.00 | 5440.00 | 6010.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 2415.00 | 3681.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 60.00 | 60.00 | 60.00 | 60.00 | 64 | 69 |
| 200155 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 10340.00 | 11130.00 | 12491.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 780.00 | 900.00 | 981.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 72.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 6260.00 | 17460.00 | 7270.00 | 9590.00 | 10,261 | 10,980 |
| TOTAL SALARIES & ALLOWANCES | | | 291863.00 | 341477.00 | 416638.00 | 452343.00 | 484,007 | 517,888 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 111214.00 | 0.00 | 111210.00 | 1740.00 | 1,862 | 1,992 |
| 250020 | ELECTRICITY | | 32420.00 | 29500.00 | 33700.00 | 42345.00 | 45,309 | 48,481 |
| 260026 | DEPT EXPENSES: WATER | | 566440.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 310670.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 108741.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 290384.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 0.00 | 0.00 | 1080.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 150.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0018
Structure : 02
Operator : DESIRÉE PELELE

Report : 029
Municipality: MC
Department : 340
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ESTATES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 660.00 | 700.00 | 650.00 | 1060.00 | 1,134 | 1,214 |
| 260092 | COMPENSATION COMMISSIONER | | 2220.00 | 2450.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 2860.00 | 2533.00 | 3450.00 | 4350.00 | 4,655 | 4,980 |
| 260096 | PENSION & GRATIFICATION | | 13220.00 | 13010.00 | 8060.00 | 9990.00 | 10,689 | 11,438 |
| 260109 | SECURITY SERVICES | | 438904.00 | 664511.00 | 857240.00 | 0.00 | 0 | 0 |
| 260113 | STATIONARY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 4596.00 | 2445.00 | 1600.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 1253.00 | 1583.00 | 20.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 1883732.00 | 716732.00 | 1017010.00 | 59485.00 | 63,649 | 68,104 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235003 | BOREHOLES & EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235006 | BUILDINGS AND EQUIPMENT | | 5510.00 | 3000.00 | 1330.00 | 8000.00 | 8,560 | 9,159 |
| 235007 | TOOLS AND EQUIPMENT | | 0.00 | 0.00 | 3290.00 | 5000.00 | 5,350 | 5,725 |
| 235018 | FENCING & GATES | | 46716.00 | 39000.00 | 31000.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 80000.00 | 88371.00 | 157560.00 | 172223.00 | 184,279 | 197,178 |
| TOTAL REPAIRS & MAINTENANCE | | | 132226.00 | 130371.00 | 193180.00 | 185223.00 | 198,189 | 212,062 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 38891.00 | 30890.00 | 33890.00 | 33890.00 | 36,262 | 38,801 |
| TOTAL CAPITAL COST | | | 38891.00 | 30890.00 | 33890.00 | 33890.00 | 36,262 | 38,801 |
| CONTRIBUTION TO CAPITAL EXPEN NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (174225.00) | (147790.00) | (206213.00) | (231759.00) | (247,982) | (265,341) |
| TOTAL EXPENDITURE | | | | | | | | |
| TOTAL EXPENDITURE | | | 2346712.00 | 1219470.00 | 1660718.00 | 730941.00 | 782,107 | 836,854 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 2172487.00 | 1071680.00 | 1454505.00 | 499182.00 | 534,125 | 571,513 |

Request : 0019
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 375
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
MUNICIPAL HOUSES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 000002 | INCOME | | | | | | | |
| | LEVIES: MUNICIPAL HOUSES | | (16000.00) | (5060.00) | 0.00 | 0.00 | 0 | 0 |
| | TOTAL INCOME | | (16000.00) | (5060.00) | 0.00 | 0.00 | 0 | 0 |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 1104.00 | 0.00 | 1100.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 520.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 2720.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 2170.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 2631.00 | 3607.00 | 4030.00 | 5471.00 | 5,854 | 6,264 |
| | TOTAL GENERAL EXPENSES | | 9145.00 | 3607.00 | 5130.00 | 5471.00 | 5,854 | 6,264 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (16000.00) | (5060.00) | 0.00 | 0.00 | 0 | 0 |
| | TOTAL EXPENDITURE | | 9145.00 | 3607.00 | 5130.00 | 5471.00 | 5,854 | 6,264 |
| | GRAND TOTAL | | (6855.00) | (1453.00) | 5130.00 | 5471.00 | 5,854 | 6,264 |

Request : 0021
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'pity: MC
 Depmnt : 460
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 DEPARTMENT HEALTH SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|----------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 045007 | REGISTRATION: BUSINESS | | (25230.00) | (12330.00) | (2370.00) | (2980.00) | (3,189) | (3,412) |
| 055001 | EQUITABLE SHARE | | (15461.00) | (18340.00) | (20750.00) | (23181.00) | (24,804) | (26,540) |
| 055002 | SUBSIDIES | | (72000.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (112691.00) | (30670.00) | (23120.00) | (26161.00) | (27,992) | (29,952) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 358547.00 | 248560.00 | 6654.00 | 0.00 | 0 | 0 |
| 200005 | ANNUAL BONUS | | 31747.00 | 20089.00 | 11720.00 | 0.00 | 0 | 0 |
| 200015 | OVERTIME ALLOWANCE | | 5428.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 14400.00 | 7400.00 | 0.00 | 0.00 | 0 | 0 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 2840.00 | 0.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 7507.00 | 7900.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 63963.00 | 44760.00 | 0.00 | 0.00 | 0 | 0 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 28804.00 | 35150.00 | 0.00 | 0.00 | 0 | 0 |
| 200075 | CONTR:GROUP INSURANCE | | 12241.00 | 12290.00 | 0.00 | 0.00 | 0 | 0 |
| 200080 | CONTR: UNEMPLOYMENT | | 3067.00 | 3220.00 | 125.00 | 0.00 | 0 | 0 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 100.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| 200095 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 141380.00 | 201310.00 | 215,402 | 230,480 |
| 305030 | LEAVE-/BONUS PROVISION | | 14790.00 | 29150.00 | 15900.00 | 0.00 | 0 | 0 |
| TOTAL SALARIES & ALLOWANCES | | | 540594.00 | 411459.00 | 175779.00 | 201310.00 | 215,402 | 230,480 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 7486.00 | 0.00 | 7490.00 | 11185.00 | 11,968 | 12,806 |
| 260005 | TRAVELLING | | 13300.00 | 14000.00 | 100.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 16570.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 11540.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 2420.00 | 2880.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 1530.00 | 1822.00 | 0.00 | 0.00 | 0 | 0 |
| 260046 | HEALTH EDUCATION | | 882.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAYES | | 168.00 | 210.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 9630.00 | 10468.00 | 9370.00 | 0.00 | 0 | 0 |
| | | | 880.00 | 1180.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 10500.00 | 19000.00 | 5000.00 | 0.00 | 0 | 0 |
| | | | 2314.00 | 2210.00 | 2000.00 | 0.00 | 0 | 0 |
| | | | 1350.00 | 1490.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 4410.00 | 4650.00 | 1420.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 175190.00 | 173307.00 | 0.00 | 0.00 | 0 | 0 |
| 260096 | PENSION & GRATIFICATION | | 2500.00 | 1500.00 | 1033.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 800.00 | 800.00 | 200.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 17827.00 | 11050.00 | 2410.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 5000.00 | 0.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260124 | FOOD SAMPLES | | 90108.00 | 69300.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260125 | WATER SAMPLES | | | | | | | |

Request : 0021
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depant : 460
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
DEPARTMENT HEALTH SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260126 | MILK SAMPLES | | 36892.00 | 28000.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260141 | INSURANCE | | 25644.00 | 41290.00 | 48900.00 | 65349.00 | 69,923 | 74,818 |
| 235047 | CONTRACT WORKERS | | 40380.00 | 51265.00 | 84806.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 478321.00 | 434422.00 | 162729.00 | 166534.00 | 178,191 | 190,665 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235013 | AIRCONDITIONERS | | 0.00 | 0.00 | 3500.00 | 400.00 | 428 | 458 |
| 235040 | VEHICLES | | 200000.00 | 207607.00 | 314530.00 | 343844.00 | 367,913 | 393,667 |
| TOTAL REPAIRS & MAINTENANCE | | | 200000.00 | 207607.00 | 318030.00 | 344244.00 | 368,341 | 394,125 |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 4000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 4000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | | | | | | |
| TOTAL INCOME | | | (112691.00) | (30670.00) | (23120.00) | (26161.00) | (27,992) | (29,952) |
| TOTAL EXPENDITURE | | | | | | | | |
| TOTAL EXPENDITURE | | | 1222915.00 | 1053488.00 | 656538.00 | 712088.00 | 761,934 | 815,270 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 1110224.00 | 1022618.00 | 633418.00 | 685927.00 | 733,942 | 785,318 |

Request : 0022
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'plty: MC
 Depmnt : 470
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 CLINIC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 5174.00 | 0.00 | 100.00 | 4287.00 | 4,587 | 4,908 |
| | TOTAL GENERAL EXPENSES | | 5174.00 | 0.00 | 100.00 | 4287.00 | 4,587 | 4,908 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| | CAPITAL COST | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 2168.00 | 2170.00 | 843.00 | 843.00 | 902 | 965 |
| 275005 | REDEMPTION: ANNUITY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CAPITAL COST | | 2168.00 | 2170.00 | 843.00 | 843.00 | 902 | 965 |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL EXPENDITURE | | 7342.00 | 2170.00 | 943.00 | 5130.00 | 5,489 | 5,873 |
| | GRAND TOTAL | | 7342.00 | 2170.00 | 943.00 | 5130.00 | 5,489 | 5,873 |

Request : 0024
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 120
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
LIBRARY

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|------------------------------|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020001 | RENTAL: LIBRARY HALL | | (4155.00) | (5220.00) | (5230.00) | (8810.00) | (9,427) | (10,087) |
| 040001 | FINES: TRAFFIC & LIBRARY | | (7000.00) | (12780.00) | (6850.00) | (6789.00) | (7,264) | (7,773) |
| 055002 | LIBRARY DEVELOPMENT | | (36000.00) | (64600.00) | (93200.00) | (94000.00) | (1,005,800) | (1,076,206) |
| 060027 | SUNDRIES: PHOTOCOPIES | | (28090.00) | (24000.00) | (24110.00) | (26660.00) | (28,526) | (30,523) |
| 060028 | FAXES | | (4080.00) | (6700.00) | (8150.00) | (8023.00) | (8,585) | (9,186) |
| 060031 | USERS FEES | | (40.00) | (60.00) | 0.00 | 0.00 | 0 | 0 |
| 060048 | LOST BOOKS | | (2400.00) | (1760.00) | (970.00) | (973.00) | (1,041) | (1,114) |
| TOTAL INCOME | | | (405755.00) | (696520.00) | (977310.00) | (991255.00) | (1,060,643) | (1,134,888) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 1013598.00 | 1129393.00 | 1473025.00 | 2570531.00 | 2,750,468 | 2,943,001 |
| 200005 | ANNUAL BONUS | | 77274.00 | 93000.00 | 104650.00 | 214211.00 | 229,206 | 245,250 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 1770.00 | 0.00 | 0 | 0 |
| 200020 | TRAVELLING ALLOWANCE | | 6959.00 | 4310.00 | 800.00 | 102000.00 | 109,140 | 116,780 |
| 200030 | HOUSING ALLOWANCE | | 63600.00 | 64800.00 | 75600.00 | 115200.00 | 123,264 | 131,892 |
| 200050 | LONGTERM SERVICE BONUS | | 10779.00 | 2799.00 | 16020.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 31725.00 | 57808.00 | 9140.00 | 5963.00 | 6,380 | 6,827 |
| 200060 | CARETAKER | | 2400.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 185965.00 | 200306.00 | 274330.00 | 510739.00 | 546,491 | 584,745 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 92861.00 | 119053.00 | 144530.00 | 358013.00 | 383,074 | 409,889 |
| 200075 | CONTR:GROUP INSURANCE | | 32237.00 | 34735.00 | 47430.00 | 81486.00 | 87,190 | 93,293 |
| 200080 | CONTR: UNEMPLOYMENT | | 10761.00 | 11275.00 | 14450.00 | 23990.00 | 25,669 | 27,466 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 360.00 | 400.00 | 640.00 | 1158.00 | 1,239 | 1,326 |
| 305030 | LEAVE-/BONUS PROVISION | | 40680.00 | 118150.00 | 47590.00 | 68080.00 | 72,846 | 77,945 |
| TOTAL SALARIES & ALLOWANCES | | | 1569199.00 | 1836029.00 | 2209975.00 | 4051371.00 | 4,334,967 | 4,638,415 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 155605.00 | 0.00 | 155610.00 | 107620.00 | 115,153 | 123,214 |
| 260004 | ADVERTISEMENTS | | 0.00 | 0.00 | 0.00 | 5000.00 | 5,350 | 5,725 |
| 260005 | TRAVELLING | | 16000.00 | 28694.00 | 18740.00 | 40000.00 | 42,800 | 45,796 |
| 260022 | LIBRARY DEVELOPMENT | | 360000.00 | 646000.00 | 932000.00 | 940000.00 | 1,005,800 | 1,076,206 |
| 260025 | PRINTING | | 500.00 | 2100.00 | 250.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 13960.00 | 5031.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 111510.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 7040.00 | 8548.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 6120.00 | 7496.00 | 0.00 | 0.00 | 0 | 0 |
| 260030 | DEPT EXPENSES: RATES & TAXES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 29881.00 | 29880.00 | 7460.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 1000.00 | 1800.00 | 1400.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 44092.00 | 34740.00 | 48650.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 35031.00 | 36100.00 | 4000.00 | 0.00 | 0 | 0 |
| 260067 | RENTAL: MODEM | | 0.00 | 0.00 | 4000.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 2000.00 | 767.00 | 0.00 | 0.00 | 0 | 0 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1000.00 | 1640.00 | 2440.00 | 3000.00 | 3,210 | 3,435 |
| 260092 | COMPENSATION COMMISSIONER | | 2500.00 | 2760.00 | 0.00 | 2500.00 | 2,675 | 2,862 |
| 260093 | SETA | | 13235.00 | 15140.00 | 20720.00 | 22293.00 | 23,854 | 25,523 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 5180.00 | 5000.00 | 1600.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 3000.00 | 4000.00 | 2750.00 | 5000.00 | 5,350 | 5,725 |
| 260108 | COMPUTER: SITA | | 3000.00 | 3000.00 | 0.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 9769.00 | 10000.00 | 9040.00 | 15000.00 | 16,050 | 17,174 |
| 260113 | STATIONERY | | 7231.00 | 6570.00 | 6560.00 | 8000.00 | 8,560 | 9,159 |
| 260121 | TELEPHONE | | 25000.00 | 24290.00 | 22010.00 | 0.00 | 0 | 0 |
| 260132 | LETSEMA ACTIVITIES/MAGAZINES | | 1500.00 | 2500.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 260133 | TV LICENCE | | 900.00 | 900.00 | 0.00 | 900.00 | 963 | 1,030 |
| 260138 | HOLIDAY PROGRAMMES | | 5000.00 | 4306.00 | 0.00 | 0.00 | 0 | 0 |
| 260140 | LOST BOOKS | | 10000.00 | 16333.00 | 0.00 | 12000.00 | 12,840 | 13,739 |
| 260141 | INSURANCE | | 19420.00 | 32190.00 | 14300.00 | 19100.00 | 20,437 | 21,868 |
| 235047 | CONTRACT WORKERS | | 160403.00 | 238914.00 | 343464.00 | 120000.00 | 128,400 | 137,388 |
| TOTAL GENERAL EXPENSES | | | 1049877.00 | 1168679.00 | 1594994.00 | 1302413.00 | 1,393,582 | 1,491,133 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235001 | CROCKERY | | 1000.00 | 1000.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 235005 | ELECTRICAL MAINTENANCE | | 2000.00 | 1866.00 | 0.00 | 3000.00 | 3,210 | 3,435 |
| 235006 | BUILDINGS AND EQUIPMENT | | 4266.00 | 2908.00 | 1450.00 | 10000.00 | 10,700 | 11,449 |
| 235009 | OFFICE EQUIPMENT | | 10687.00 | 9000.00 | 6556.00 | 10000.00 | 10,700 | 11,449 |
| 235013 | AIRCONDITIONERS | | 2000.00 | 9592.00 | 0.00 | 4000.00 | 4,280 | 4,580 |
| 235026 | COMPUTER HARDWARE | | 5000.00 | 5500.00 | 0.00 | 0.00 | 0 | 0 |
| 235027 | COMPUTER S/WARE & DEV | | 5550.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235035 | TELEPHONE | | 1400.00 | 1400.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 31903.00 | 31266.00 | 8006.00 | 29000.00 | 31,030 | 33,202 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305101 | OFFICE MACHINERY & EQUIPMENT | | 5313.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 5313.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| TOTAL INCOME | | | (405765.00) | (696520.00) | (977310.00) | (991255.00) | (1,060,643) | (1,134,888) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 2656292.00 | 3040974.00 | 3812975.00 | 5382784.00 | 5,759,579 | 6,162,749 |

Request : 0024
Structure : 02
Operator : DESIKEE PELELE

Report : 029
Mun'pity: MC
Depmnt : 120
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
LIBRARY

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| GRAND TOTAL | | | 2250527.00 | 2344454.00 | 2835665.00 | 4391529.00 | 4,698,936 | 5,027,862 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|----------------------------------|--|-------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (10102.00) | (11490.00) | (13001.00) | (14524.00) | (15,541) | (16,629) |
| 060029 | GRAVE-FEES (IN) | | (19860.00) | (14780.00) | (15990.00) | (17950.00) | (19,207) | (20,551) |
| | TOTAL INCOME | | (29962.00) | (26270.00) | (28991.00) | (32474.00) | (34,747) | (37,179) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 0.00 | 0.00 | 0.00 | 327420.00 | 350,339 | 374,863 |
| 200005 | ANNUAL BONUS | | 0.00 | 0.00 | 0.00 | 27285.00 | 29,195 | 31,239 |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 28800.00 | 30,816 | 32,973 |
| 200065 | CONTR: RETIREMENT FUND | | 0.00 | 0.00 | 0.00 | 54843.00 | 58,682 | 62,790 |
| 200075 | CONTR: GROUP INSURANCE | | 0.00 | 0.00 | 0.00 | 10379.00 | 11,106 | 11,883 |
| 200080 | CONTR: UNEMPLOYMENT | | 0.00 | 0.00 | 0.00 | 3970.00 | 4,248 | 4,545 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 0.00 | 0.00 | 0.00 | 308.00 | 330 | 353 |
| 200095 | PROTECTIVE CLOTHING | | 0.00 | 0.00 | 12000.00 | 13200.00 | 14,124 | 15,113 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 20650.00 | 27630.00 | 29,564 | 31,634 |
| 200115 | WAGES | | 241525.00 | 272343.00 | 295341.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 19104.00 | 21670.00 | 28070.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 436.00 | 1112.00 | 5970.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 8665.00 | 9600.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 240.00 | 240.00 | 0.00 | 240.00 | 257 | 275 |
| 200145 | LONGTERM SERVICE BONUS | | 4991.00 | 3653.00 | 4330.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 28800.00 | 28800.00 | 28800.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 41263.00 | 44340.00 | 49981.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 3183.00 | 3262.00 | 4039.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 200.00 | 200.00 | 288.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 2235.00 | 2707.00 | 5055.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 260.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 9500.00 | 26115.00 | 11250.00 | 13097.00 | 14,014 | 14,995 |
| | TOTAL SALARIES & ALLOWANCES | | 360142.00 | 414042.00 | 466274.00 | 507172.00 | 542,674 | 580,661 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 1312.00 | 0.00 | 1310.00 | 0.00 | 0 | 0 |
| 230006 | DEPT EXPENSES : WATER | | 8720.00 | 3086.00 | 0.00 | 0.00 | 0 | 0 |
| | REFUSE | | 6120.00 | 7288.00 | 0.00 | 0.00 | 0 | 0 |
| | DEPT/ASSO | | 1640.00 | 1700.00 | 3000.00 | 2750.00 | 2,943 | 3,148 |
| | | | 1710.00 | 1890.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 3550.00 | 3640.00 | 4230.00 | 5180.00 | 5,543 | 5,931 |
| 260096 | PENSION & GRATIFICATION | | 26120.00 | 30710.00 | 793.00 | 600.00 | 642 | 687 |
| 260141 | INSURANCE | | 191.00 | 320.00 | 380.00 | 680.00 | 728 | 779 |
| 235047 | CONTRACT WORKERS | | 27167.00 | 8080.00 | 71000.00 | 150000.00 | 160,500 | 171,735 |
| | TOTAL GENERAL EXPENSES | | 76530.00 | 56714.00 | 80713.00 | 159210.00 | 170,355 | 182,280 |

Request : 0025
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 320
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
CEMETERY

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235006 | REPAIRS & MAINTENANCE | | | | | | | |
| 235007 | BUILDINGS AND EQUIPMENT | | 6920.00 | 2500.00 | 6670.00 | 30000.00 | 32,100 | 34,347 |
| 235018 | TOOLS AND EQUIPMENT | | 0.00 | 3000.00 | 0.00 | 5000.00 | 5,350 | 5,725 |
| 235036 | FENCING & GATES | | 30000.00 | 17000.00 | 17000.00 | 50000.00 | 53,500 | 57,245 |
| | SITE WORKS & LAY OUT OF AREA | | 0.00 | 0.00 | 5000.00 | 0.00 | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | | 36920.00 | 22500.00 | 28670.00 | 85000.00 | 90,950 | 97,317 |
| 270010 | CAPITAL COST | | | | | | | |
| | INTEREST: ANNUITY | | 0.00 | 0.00 | 46200.00 | 46200.00 | 49,434 | 52,894 |
| | TOTAL CAPITAL COST | | 0.00 | 0.00 | 46200.00 | 46200.00 | 49,434 | 52,894 |
| | CONTRIBUTION TO CAPITAL EXPEN NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (29962.00) | (26270.00) | (28991.00) | (32474.00) | (34,747) | (37,179) |
| | TOTAL EXPENDITURE | | 473592.00 | 493256.00 | 621857.00 | 797582.00 | 853,413 | 913,152 |
| | GRAND TOTAL | | 443630.00 | 466986.00 | 592866.00 | 765108.00 | 818,666 | 875,972 |

Request : 0026
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 490
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
COMMUNITY SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 055001 | EQUITABLE SHARE | | (42408.00) | (51700.00) | (58498.00) | (65351.00) | (69,926) | (74,820) |
| 060015 | SUNDRIES | | 0.00 | (1316.00) | (1930.00) | (2170.00) | (2,322) | (2,484) |
| | TOTAL INCOME | | (42408.00) | (53016.00) | (60428.00) | (67521.00) | (72,247) | (77,305) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 1110272.00 | 1199764.00 | 1401820.00 | 1797393.00 | 1,923,211 | 2,057,835 |
| 200005 | ANNUAL BONUS | | 36187.00 | 36674.00 | 49486.00 | 100364.00 | 107,389 | 114,907 |
| 200010 | STANDBY ALLOWANCE | | 0.00 | 0.00 | 9770.00 | 0.00 | 0 | 0 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 17870.00 | 0.00 | 0 | 0 |
| 200020 | TRAVELLING ALLOWANCE | | 76767.00 | 101730.00 | 146135.00 | 166728.00 | 178,399 | 190,887 |
| 200030 | HOUSING ALLOWANCE | | 21600.00 | 24354.00 | 39800.00 | 43200.00 | 46,224 | 49,460 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 8400.00 | 28900.00 | 23400.00 | 25,038 | 26,791 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 5255.00 | 6149.00 | 6,579 | 7,040 |
| 200055 | ACTING ALLOWANCE | | 38784.00 | 36546.00 | 0.00 | 15321.00 | 16,393 | 17,541 |
| 200065 | CONTR: RETIREMENT FUND | | 77172.00 | 81397.00 | 175150.00 | 354926.00 | 379,771 | 406,355 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 47697.00 | 50230.00 | 59070.00 | 141097.00 | 150,974 | 161,542 |
| 200075 | CONTR:GROUP INSURANCE | | 11460.00 | 12072.00 | 23150.00 | 38178.00 | 40,850 | 43,710 |
| 200080 | CONTR: UNEMPLOYMENT | | 4881.00 | 6090.00 | 8800.00 | 11747.00 | 12,569 | 13,449 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 200.00 | 250.00 | 450.00 | 539.00 | 577 | 617 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 464.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 43110.00 | 61964.00 | 48020.00 | 63500.00 | 67,945 | 72,701 |
| | TOTAL SALARIES & ALLOWANCES | | 1468130.00 | 1619471.00 | 2014140.00 | 2762542.00 | 2,955,920 | 3,162,834 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 13644.00 | 0.00 | 13640.00 | 20708.00 | 22,158 | 23,709 |
| 260005 | TRAVELLING | | 114404.00 | 132027.00 | 80000.00 | 120000.00 | 128,400 | 137,388 |
| 260008 | POVERTY FUNERAL | | 0.00 | 0.00 | 76060.00 | 80000.00 | 85,600 | 91,592 |
| 260047 | PHOTOCOPIES | | 4500.00 | 9500.00 | 5920.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 360.00 | 660.00 | 1060.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 49133.00 | 34650.00 | 36930.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 2600.00 | 3180.00 | 6000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1640.00 | 1800.00 | 4000.00 | 4000.00 | 4,280 | 4,580 |
| 260091 | ENTERTAINMENT | | 29878.00 | 29979.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| | COMMUNICATION COMMISSIONER | | 1590.00 | 1590.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 13135.00 | 13990.00 | 18313.00 | 19340.00 | 20,694 | 22,142 |
| | | | 150.00 | 100.00 | 0.00 | 0.00 | 0 | 0 |
| | | | 1000.00 | 0.00 | 1840.00 | 500.00 | 535 | 572 |
| 260104 | BOUQUETS, WREATH ETC | | 3016.00 | 5000.00 | 2221.00 | 5000.00 | 5,350 | 5,725 |
| 260107 | COMPUTER ACCESSORIES | | 0.00 | 0.00 | 0.00 | 300000.00 | 3,210,000 | 3,434,700 |
| 260109 | SECURITY SERVICES | | 2000.00 | 12070.00 | 5000.00 | 5000.00 | 5,350 | 5,725 |
| 260113 | STATIONERY | | 31000.00 | 25080.00 | 18770.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 6661.00 | 11040.00 | 13630.00 | 18143.00 | 19,413 | 20,772 |
| 260141 | INSURANCE | | 1122.00 | 421.00 | 4800.00 | 500.00 | 535 | 572 |
| 260142 | REFRESHMENTS | | | | | | | |

Request : 0026
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'plty: MC
 Depmt : 490
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 COMMUNITY SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|---|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235047 | CONTRACT WORKERS | | 0.00 | 0.00 | 0.00 | 60000.00 | 64,200 | 68,694 |
| | TOTAL GENERAL EXPENSES | | 275833.00 | 281087.00 | 288184.00 | 3363191.00 | 3,598,614 | 3,850,517 |
| 235026 | REPAIRS & MAINTENANCE COMPUTER HARDWARE | | 10000.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | | 10000.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| | CAPITAL COST | | | | | | | |
| 305100 | CONTRIBUTION TO CAPITAL EXPEN FURNITURE & APPLIANCES | | 148547.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CONTRIBUTION TO CAPITAL | | 148547.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (42408.00) | (53016.00) | (60428.00) | (67521.00) | (72,247) | (77,305) |
| | TOTAL EXPENDITURE | | 1902510.00 | 1913058.00 | 2302324.00 | 6125733.00 | 6,554,534 | 7,013,352 |
| | GRAND TOTAL | | 1860102.00 | 1860042.00 | 2241896.00 | 6058212.00 | 6,482,287 | 6,936,047 |

Request : 0027
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Municipality: MC
 Department : COMHALLS
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 COMM & SOC/COM HALLS & FAC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 020001 | RENTAL: LIBRARY HALL | | (4155.00) | (5220.00) | (5230.00) | (8810.00) | (9,427) | (10,087) |
| 040001 | FINES: TRAFFIC & LIBRARY | | (7000.00) | (12780.00) | (6850.00) | (6789.00) | (7,264) | (7,773) |
| 050001 | EQUITABLE SHARE | | (52510.00) | (63190.00) | (71499.00) | (79875.00) | (85,466) | (91,449) |
| 050002 | LIBRARY DEVELOPMENT | | (360000.00) | (646000.00) | (932000.00) | (940000.00) | (1,005,800) | (1,076,206) |
| 060015 | SUNDRIES | | 0.00 | (1316.00) | (1930.00) | (2170.00) | (2,322) | (2,484) |
| 060027 | SUNDRIES: PHOTOCOPIES | | (28090.00) | (24000.00) | (24110.00) | (26660.00) | (28,526) | (30,523) |
| 060028 | FAXES | | (4080.00) | (6700.00) | (8150.00) | (8023.00) | (8,585) | (9,186) |
| 060029 | GRAVE-FEES (IN) | | (19860.00) | (14780.00) | (15990.00) | (17950.00) | (19,207) | (20,551) |
| 060031 | USERS FEES | | (40.00) | (60.00) | 0.00 | 0.00 | 0 | 0 |
| 060048 | LOST BOOKS | | (2400.00) | (1760.00) | (970.00) | (973.00) | (1,041) | (1,114) |
| | TOTAL INCOME | | (478135.00) | (775806.00) | (1066729.00) | (1091250.00) | (1,167,638) | (1,249,372) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 2123870.00 | 2329157.00 | 2874845.00 | 4695344.00 | 5,024,018 | 5,375,699 |
| 200005 | ANNUAL BONUS | | 113461.00 | 129674.00 | 154136.00 | 341860.00 | 365,790 | 391,396 |
| 200010 | STANDEY ALLOWANCE | | 0.00 | 0.00 | 9770.00 | 0.00 | 0 | 0 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 19640.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 83726.00 | 106040.00 | 146935.00 | 268728.00 | 287,539 | 307,667 |
| 200035 | TELEPHONE ALLOWANCE | | 85200.00 | 89154.00 | 115400.00 | 187200.00 | 200,304 | 214,325 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 8400.00 | 28900.00 | 23400.00 | 25,038 | 26,791 |
| 200055 | ACTING ALLOWANCE | | 10779.00 | 2799.00 | 21275.00 | 6149.00 | 6,579 | 7,040 |
| 200060 | CARETAKER | | 70509.00 | 94354.00 | 9140.00 | 21284.00 | 22,774 | 24,368 |
| 200065 | CONTR: RETIREMENT FUND | | 2400.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200070 | CONTR: CONTRIBUTIONS: MEDICAL AID | | 263137.00 | 281703.00 | 449480.00 | 920508.00 | 984,944 | 1,053,890 |
| 200075 | CONTR: GROUP INSURANCE | | 140558.00 | 169283.00 | 203600.00 | 499110.00 | 534,048 | 571,431 |
| 200080 | CONTR: UNEMPLOYMENT | | 43697.00 | 46807.00 | 70580.00 | 130043.00 | 139,146 | 148,886 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 15642.00 | 17365.00 | 23250.00 | 39707.00 | 42,486 | 45,461 |
| 200095 | PROTECTIVE CLOTHING | | 560.00 | 650.00 | 1090.00 | 2005.00 | 2,145 | 2,296 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 12000.00 | 13200.00 | 14,124 | 15,113 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 20650.00 | 27630.00 | 29,564 | 31,634 |
| 200115 | WAGES | | 241525.00 | 272343.00 | 295341.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 19104.00 | 21670.00 | 28070.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 436.00 | 1112.00 | 5970.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 8665.00 | 9600.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 240.00 | 240.00 | 240.00 | 240.00 | 257 | 275 |
| | TOTAL SALARIES & ALLOWANCES | | 3397471.00 | 3869542.00 | 4690389.00 | 7321085.00 | 7,833,561 | 8,381,910 |

Request : 0027
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmt : COMHALLS
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
COMM & SOC/COM HALLS & FAC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 230001 | GENERAL EXPENSES | | | | | | | |
| 260001 | DEPRECIATION | | 170561.00 | 0.00 | 170560.00 | 128328.00 | 137,311 | 146,923 |
| 260004 | ADVERTISEMENTS | | 0.00 | 0.00 | 0.00 | 5000.00 | 5,350 | 5,725 |
| 260005 | TRAVELLING | | 130404.00 | 160721.00 | 98740.00 | 160000.00 | 171,200 | 183,184 |
| 260008 | POVERTY FUNERAL | | 95000.00 | 80000.00 | 76060.00 | 80000.00 | 85,600 | 91,592 |
| 260022 | LIBRARY DEVELOPMENT | | 360000.00 | 640000.00 | 932000.00 | 940000.00 | 1,005,800 | 1,076,206 |
| 260025 | PRINTING | | 500.00 | 2100.00 | 250.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 22680.00 | 8117.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 111510.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 7040.00 | 8548.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 12240.00 | 14784.00 | 0.00 | 0.00 | 0 | 0 |
| 260030 | DEPT EXPENSES: RATES & TAXES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260032 | SPORT | | 24796.00 | 71988.00 | 0.00 | 0.00 | 0 | 0 |
| 260033 | W/V SPORTING GROUNDS | | 40000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260043 | INCOME FORGONE | | 810312.00 | 943813.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 34381.00 | 39360.00 | 13380.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 1360.00 | 2460.00 | 2460.00 | 0.00 | 0 | 0 |
| 260051 | ANIMAL WELFARE | | 25000.00 | (11409.00) | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 93225.00 | 69390.00 | 85580.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 35031.00 | 36100.00 | 4000.00 | 0.00 | 0 | 0 |
| 260067 | RENTAL: MODEM | | 0.00 | 0.00 | 4000.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 4600.00 | 3947.00 | 6000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 4280.00 | 5140.00 | 9440.00 | 9750.00 | 10,433 | 11,163 |
| 260091 | ENTERTAINMENT | | 29878.00 | 29979.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260092 | COMPENSATION COMMISSIONER | | 5800.00 | 6240.00 | 0.00 | 2500.00 | 2,675 | 2,862 |
| 260093 | SETA | | 29920.00 | 32770.00 | 43263.00 | 46813.00 | 50,090 | 53,596 |
| 260096 | PENSION & GRATIFICATION | | 26120.00 | 30710.00 | 793.00 | 600.00 | 642 | 687 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 5330.00 | 5100.00 | 1600.00 | 0.00 | 0 | 0 |
| 260104 | BOUQUETS, WREATH ETC | | 1000.00 | 0.00 | 1840.00 | 500.00 | 535 | 572 |
| 260107 | COMPUTER ACCESSORIES | | 6016.00 | 9000.00 | 4971.00 | 10000.00 | 10,700 | 11,449 |
| 260108 | COMPUTER: SITA | | 3000.00 | 3000.00 | 0.00 | 0.00 | 0 | 0 |
| 260109 | SECURITY SERVICES | | 0.00 | 0.00 | 0.00 | 3000000.00 | 3,210,000 | 3,434,700 |
| 260110 | CLEANING | | 9769.00 | 10000.00 | 9040.00 | 15000.00 | 16,050 | 17,174 |
| 260113 | STATIONERY | | 9231.00 | 18640.00 | 11560.00 | 13000.00 | 13,910 | 14,884 |
| 260121 | TELEPHONE | | 56000.00 | 49370.00 | 40780.00 | 0.00 | 0 | 0 |
| 260132 | LETSEMA ACTIVITIES/MAGAZINES | | 1500.00 | 2500.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 260133 | TV LICENCE | | 900.00 | 900.00 | 0.00 | 900.00 | 963 | 1,030 |
| 260137 | YOUTH COUNCIL | | 75000.00 | 29800.00 | 0.00 | 0.00 | 0 | 0 |
| 260138 | HOLIDAY PROGRAMMES | | 5000.00 | 4306.00 | 0.00 | 0.00 | 0 | 0 |
| 260140 | LOST BOOKS | | 10000.00 | 16333.00 | 0.00 | 12000.00 | 12,840 | 13,739 |
| 260141 | INSURANCE | | 26272.00 | 43550.00 | 28310.00 | 37923.00 | 40,578 | 43,418 |
| 260142 | REFRESHMENTS | | 1122.00 | 421.00 | 4800.00 | 500.00 | 535 | 572 |
| 235047 | CONTRACT WORKERS | | 187570.00 | 246994.00 | 414464.00 | 330000.00 | 353,100 | 377,817 |
| TOTAL GENERAL EXPENSES | | | 2472348.00 | 2620672.00 | 1963891.00 | 4824814.00 | 5,162,551 | 5,523,930 |

REPAIRS & MAINTENANCE

Request : 0027
 Structure : 02
 Operator : DESIREE PELBIE

Report : 029
 Municipality: MC
 Department : COMHALLS
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 COMM & SOC/COM HALLS & FAC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235001 | CROCKERY | | 1000.00 | 1000.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 235005 | ELECTRICAL MAINTENANCE | | 2000.00 | 1866.00 | 0.00 | 3000.00 | 3,210 | 3,435 |
| 235006 | BUILDINGS AND EQUIPMENT | | 11186.00 | 5408.00 | 8120.00 | 40000.00 | 42,800 | 45,796 |
| 235007 | TOOLS AND EQUIPMENT | | 0.00 | 3000.00 | 0.00 | 5000.00 | 5,350 | 5,725 |
| 235009 | OFFICE EQUIPMENT | | 10687.00 | 9000.00 | 6556.00 | 10000.00 | 10,700 | 11,449 |
| 235013 | AIRCONDITIONERS | | 2000.00 | 9592.00 | 0.00 | 4000.00 | 4,280 | 4,580 |
| 235018 | FENCING & GATES | | 30000.00 | 17000.00 | 17000.00 | 50000.00 | 53,500 | 57,245 |
| 235026 | COMPUTER HARDWARE | | 15000.00 | 8000.00 | 0.00 | 0.00 | 0 | 0 |
| 235027 | COMPUTER S/WARE & DEV | | 5550.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235035 | TELEPHONE | | 1400.00 | 1400.00 | 0.00 | 0.00 | 0 | 0 |
| 235036 | SITE WORKS & LAY OUT OF AREA | | 0.00 | 0.00 | 5000.00 | 0.00 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 78823.00 | 56266.00 | 36676.00 | 114000.00 | 121,980 | 130,519 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 0.00 | 0.00 | 46200.00 | 46200.00 | 49,434 | 52,894 |
| TOTAL CAPITAL COST | | | 0.00 | 0.00 | 46200.00 | 46200.00 | 49,434 | 52,894 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 148547.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| 305101 | OFFICE MACHINERY & EQUIPMENT | | 5313.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 153860.00 | 15000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (478135.00) | (775806.00) | (1066729.00) | (1091250.00) | (1,167,638) | (1,249,372) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 6102502.00 | 6561480.00 | 6737156.00 | 12306039.00 | 13,167,526 | 14,089,253 |
| | | | | | | | | |
| GRAND TOTAL | | | 5624367.00 | 5785674.00 | 5670427.00 | 11214849.00 | 11,999,888 | 12,839,881 |

Request : 0028
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 150
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TRAFFIC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|----------------------------------|-------------------------------|-------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 040001 | FINES: TRAFFIC & LIBRARY | | (1958478.00) | (5733440.00) | (2255976.00) | (4050272.00) | (4,333,791) | (4,637,156) |
| 045003 | Duplicate REGISTRATION | | 0.00 | 0.00 | (57050.00) | (62818.00) | (67,215) | (71,920) |
| 045006 | INSTRUCTOR CERTIFICATE | | (5000.00) | (11000.00) | (2460.00) | (1800.00) | (1,926) | (2,061) |
| 045008 | LICENCE: VEHICLE RENEWAL | | 0.00 | 0.00 | (1313270.00) | (1368747.00) | (1,464,559) | (1,567,078) |
| 045010 | VEHICLE REG: TRANSACTION FEES | | 0.00 | 0.00 | (570560.00) | (497086.00) | (531,882) | (569,114) |
| 045011 | PROFESSIONAL DRIVING PERMIT | | (276720.00) | (270000.00) | (319870.00) | (320320.00) | (342,742) | (366,734) |
| 045012 | ROADWORTHY CERTIFICATE | | 0.00 | 0.00 | (532190.00) | (576619.00) | (616,982) | (660,171) |
| 045013 | SPECIAL PERMIT: VEHICLE | | 0.00 | 0.00 | (9410.00) | (8611.00) | (9,214) | (9,859) |
| 045014 | ISSUE DRIVERS LICENCE | | (368050.00) | (375000.00) | (432470.00) | (458825.00) | (490,943) | (525,309) |
| 045015 | TEMPORARY PERMIT | | 0.00 | 0.00 | (149160.00) | (146556.00) | (156,815) | (167,792) |
| 045016 | TEST - LEARNER'S LICENCE | | (140970.00) | (150000.00) | (252510.00) | (256360.00) | (274,305) | (293,507) |
| 045017 | TEST - DRIVERS LICENCE | | (405370.00) | (380000.00) | (266920.00) | (260198.00) | (278,412) | (297,901) |
| 055001 | EQUITABLE SHARE | | (91933.00) | (103400.00) | (160547.00) | (179355.00) | (191,910) | (205,344) |
| 060039 | BRAKE-TEST | | 0.00 | 0.00 | (210.00) | (160.00) | (171) | (183) |
| 060040 | IMPOUND - VEHICLE | | (1030.00) | (300.00) | (140.00) | (342.00) | (366) | (392) |
| TOTAL INCOME | | | (3247551.00) | (7023140.00) | (6322743.00) | (8188069.00) | (8,761,234) | (9,374,520) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 715786.00 | 551005.95 | 2445220.00 | 4049684.00 | 4,333,162 | 4,636,483 |
| 200005 | ANNUAL BONUS | | 62321.00 | 62710.00 | 173076.00 | 337474.00 | 361,097 | 386,374 |
| 200010 | STANDBY ALLOWANCE | | 8435.00 | 4763.00 | 51440.00 | 107951.00 | 115,508 | 123,593 |
| 200015 | OVERTIME ALLOWANCE | | 64393.00 | 52654.00 | 306690.00 | 247794.00 | 265,140 | 283,699 |
| 200020 | TRAVELLING ALLOWANCE | | 3501.00 | 1801.00 | 0.00 | 53100.00 | 56,817 | 60,794 |
| 200030 | HOUSING ALLOWANCE | | 43800.00 | 28000.00 | 114200.00 | 187200.00 | 200,304 | 214,325 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 26460.00 | 47580.00 | 50,911 | 54,474 |
| 200040 | CLOTHING ALLOWANCE | | 25200.00 | 34539.00 | 22304.00 | 34200.00 | 36,594 | 39,156 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 0.00 | 3775.00 | 4,039 | 4,322 |
| 200055 | ACTING ALLOWANCE | | 48841.00 | 83631.00 | 109580.00 | 20066.00 | 21,471 | 22,974 |
| 200065 | CONTR: RETIREMENT FUND | | 131363.00 | 95667.00 | 412690.00 | 728943.00 | 779,969 | 834,567 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 106532.00 | 90838.00 | 208316.00 | 449673.00 | 481,150 | 514,831 |
| SALE OF ASSETS | | | 24203.00 | 17100.00 | 71740.00 | 128375.00 | 137,361 | 146,977 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 7199.00 | 5730.00 | 25310.00 | 41479.00 | 44,383 | 47,489 |
| SALE OF ASSETS | | | 495.00 | 800.00 | 1060.00 | 1925.00 | 2,060 | 2,204 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 0.00 | 0.00 | 15000.00 | 16500.00 | 17,655 | 18,891 |
| SALE OF ASSETS | | | 0.00 | 0.00 | 50200.00 | 105590.00 | 112,981 | 120,890 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 141144.00 | 206200.00 | 462749.00 | 8817.00 | 9,434 | 10,095 |
| SALE OF ASSETS | | | 9678.00 | 16020.00 | 36905.00 | 0.00 | 0 | 0 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 6000.00 | 8044.00 | 52061.00 | 0.00 | 0 | 0 |
| SALE OF ASSETS | | | 180.00 | 180.00 | 180.00 | 240.00 | 257 | 275 |
| 200125 | OVERTIME | | 0.00 | 0.00 | 2174.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 0.00 | 0.00 | 36000.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 16800.00 | 21600.00 | 75464.00 | 0.00 | 0 | 0 |
| 200145 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 6402.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 24017.00 | 32770.00 | 75464.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 2186.00 | 2756.00 | 6402.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | | | | | | |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 135.00 | 150.00 | 360.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 31.05 | 2930.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 0.00 | 29619.00 | 30757.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 70480.00 | 83545.00 | 95710.00 | 145322.00 | 155,495 | 166,379 |
| TOTAL SALARIES & ALLOWANCES | | | 1579308.00 | 1443114.00 | 4839179.00 | 6715688.00 | 7,185,786 | 7,688,791 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 206958.00 | 0.00 | 331290.00 | 201710.00 | 215,830 | 230,938 |
| 260001 | AUDIT COSTS | | 163454.00 | 235145.00 | 311790.00 | 0.00 | 0 | 0 |
| 260004 | ADVERTISEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 28466.00 | 71300.00 | 3580.00 | 20000.00 | 21,400 | 22,898 |
| 260025 | PRINTING | | 20800.00 | 20800.00 | 50329.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 18684.00 | 22322.00 | 13870.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 2000.00 | 1000.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 39250.00 | 30570.00 | 32440.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 8075.00 | 12500.00 | 8130.00 | 0.00 | 0 | 0 |
| 260072 | TOTAL TRAFFIC SERVICES(FINES) | | 759588.00 | 3396862.00 | 3822466.00 | 1463377.00 | 1,565,813 | 1,675,420 |
| 260077 | CARD BUREAU/ DISC ELEC 50 KWH | | 205032.00 | 193993.00 | 279200.00 | 270788.00 | 289,743 | 310,025 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 3981.00 | 7300.00 | 13056.00 | 10477.00 | 11,210 | 11,995 |
| 260080 | LICENCES | | 30210.00 | 33630.00 | 39080.00 | 0.00 | 0 | 0 |
| 260087 | REFERENCE BOOKS / EQUITY | | 19346.00 | 2541.00 | 2020.00 | 3093.00 | 3,310 | 3,541 |
| 260098 | N R S AGENCY FEES | | 5000.00 | 0.00 | 2500.00 | 5000.00 | 5,350 | 5,725 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 3100.00 | 1000.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 19070.00 | 18527.00 | 41460.00 | 45000.00 | 48,150 | 51,521 |
| 260096 | PENSION & GRATIFICATION | | 49567.00 | 36039.00 | 0.00 | 0.00 | 0 | 0 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 7071.00 | 9500.00 | 5830.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 20000.00 | 14820.00 | 11900.00 | 21619.00 | 23,132 | 24,752 |
| 260109 | SECURITY SERVICES | | 124358.00 | 125528.00 | 201750.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 15000.00 | 4040.00 | 12590.00 | 10000.00 | 10,700 | 11,449 |
| 260117 | SAB EXAMINATION FEES | | 0.00 | 0.00 | 7500.00 | 10000.00 | 10,700 | 11,449 |
| 260121 | TELEPHONE | | 20000.00 | 19613.00 | 19220.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 18152.00 | 28327.00 | 51390.00 | 68678.00 | 73,485 | 78,629 |
| 260143 | COURIER COST | | 0.00 | 0.00 | 4220.00 | 3380.00 | 3,617 | 3,870 |
| 260160 | ROAD SAFETY CAMPAIGNE | | 5000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260161 | PEDESTRIAN CROSSING | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260162 | WEIGH-BRIDGE | | 150000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 552994.00 | 591770.00 | 381440.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 2492056.00 | 4876427.00 | 5648051.00 | 2133122.00 | 2,282,441 | 2,442,211 |

| | | | | | | | | |
|--------|----------------------------|--|----------|---------|---------|----------|--------|--------|
| 235005 | REPAIRS & MAINTENANCE | | 1500.00 | 500.00 | 6560.00 | 7000.00 | 7,490 | 8,014 |
| 235006 | ELECTRICAL MAINTENANCE | | 10000.00 | 1000.00 | 7100.00 | 10000.00 | 10,700 | 11,449 |
| 235009 | BUILDINGS AND EQUIPMENT | | 5000.00 | 2000.00 | 7000.00 | 5000.00 | 5,350 | 5,725 |
| 235010 | OFFICE EQUIPMENT | | 1000.00 | 0.00 | 2500.00 | 5000.00 | 5,350 | 5,725 |
| 235010 | INFORMATION SIGNS & DECALS | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0028
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 150
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TRAFFIC

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235011 | KITCHEN EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235013 | AIRCONDITIONERS | | 2500.00 | 1000.00 | 2900.00 | 3000.00 | 3,210 | 3,435 |
| 235015 | FURNITURE & EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235016 | MACHINERY & EQUIPMENT | | 2000.00 | 1200.00 | 13710.00 | 20000.00 | 21,400 | 22,898 |
| 235022 | PARKING AREAS | | 9690.00 | 10000.00 | 30000.00 | 20000.00 | 21,400 | 22,898 |
| 235024 | PAINT: ROADS | | 16359.00 | 60464.00 | 65000.00 | 120000.00 | 128,400 | 137,388 |
| 235025 | ROAD SIGNS | | 3800.00 | 10000.00 | 2500.00 | 100000.00 | 107,000 | 114,490 |
| 235026 | COMPUTER HARDWARE | | 10000.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 235027 | COMPUTER S/WARE & DEV | | 4850.00 | 0.00 | 2500.00 | 0.00 | 0 | 0 |
| 235028 | PORTABLE RADIO'S & EQUIPMENT | | 10000.00 | 7000.00 | 600.00 | 20000.00 | 21,400 | 22,898 |
| 235038 | ROAD SIGNS | | 19312.00 | 20000.00 | 7500.00 | 30000.00 | 32,100 | 34,347 |
| 235040 | VEHICLES | | 570000.00 | 458181.00 | 651064.00 | 935590.00 | 1,001,081 | 1,071,157 |
| TOTAL REPAIRS & MAINTENANCE | | | 666011.00 | 576345.00 | 798934.00 | 1275590.00 | 1,364,881 | 1,460,423 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 6153.00 | 6150.00 | 35250.00 | 35250.00 | 37,718 | 40,358 |
| TOTAL CAPITAL COST | | | 6153.00 | 6150.00 | 35250.00 | 35250.00 | 37,718 | 40,358 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 305105 | RADIO'S & EQUIPMENT | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 305109 | ROAD SIGNS & EQUIPMENT | | 0.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| 305110 | STREET-NAME PLATES | | 0.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 0.00 | 30000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (3247551.00) | (7023140.00) | (6322743.00) | (8188069.00) | (8,761,234) | (9,374,520) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 4743528.00 | 6932036.00 | 11321414.00 | 10159650.00 | 10,870,826 | 11,631,783 |
| | | | | | | | | |
| GRAND TOTAL | | | 1495977.00 | (91104.00) | 4998671.00 | 1971581.00 | 2,109,592 | 2,257,263 |

| Item Code | Description | Notes | BUDGET | | | DRAFT | | | PROJECTION | |
|-----------|--------------------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|------------|--|
| | | | 2010/2011 | 2011/2012 | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | | |
| 055001 | INCOME | | (1684.00) | (2010.00) | (2274.00) | (2540.00) | (2,718) | (2,908) | | |
| | EQUITABLE SHARE | | | | | | | | | |
| | TOTAL INCOME | | (1684.00) | (2010.00) | (2274.00) | (2540.00) | (2,718) | (2,908) | | |
| | SALARIES & ALLOWANCES | | | | | | | | | |
| 200000 | SALARIES | | 0.00 | 0.00 | 0.00 | 374844.00 | 401,083 | 429,159 | | |
| 200005 | ANNUAL BONUS | | 0.00 | 0.00 | 0.00 | 31237.00 | 33,424 | 35,763 | | |
| 200010 | STANDBY ALLOWANCE | | 31484.00 | 29140.00 | 0.00 | 40015.00 | 42,816 | 45,813 | | |
| 200015 | OVERTIME ALLOWANCE | | 31250.00 | 16650.00 | 40050.00 | 115208.00 | 123,273 | 131,902 | | |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 28800.00 | 30,816 | 32,973 | | |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 0.00 | 15120.00 | 16,178 | 17,311 | | |
| 200065 | CONTR: RETIREMENT FUND | | 0.00 | 0.00 | 0.00 | 67472.00 | 72,195 | 77,249 | | |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 200075 | CONTR:GROUP INSURANCE | | 0.00 | 0.00 | 0.00 | 11883.00 | 12,715 | 13,605 | | |
| 200080 | CONTR: UNEMPLOYMENT | | 0.00 | 0.00 | 0.00 | 5775.00 | 6,179 | 6,612 | | |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 0.00 | 0.00 | 0.00 | 309.00 | 331 | 354 | | |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 10000.00 | 10000.00 | 46600.00 | 36000.00 | 38,520 | 41,216 | | |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 0.00 | 2249.00 | 2,406 | 2,575 | | |
| 200125 | OVERTIME | | 2910.00 | 3500.00 | 27900.00 | 43930.00 | 47,005 | 50,295 | | |
| 305030 | LEAVE | | 0.00 | 0.00 | 7220.00 | 14995.00 | 16,045 | 17,168 | | |
| | TOTAL SALARIES & ALLOWANCES | | 75644.00 | 59290.00 | 121770.00 | 787637.00 | 842,986 | 901,995 | | |
| | GENERAL EXPENSES | | | | | | | | | |
| 230001 | DEPRECIATION | | 53044.00 | 0.00 | 53040.00 | 74635.00 | 79,859 | 85,450 | | |
| 260005 | TRAVELLING | | 9200.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260019 | CHEMICALS | | 50000.00 | 3490.00 | 25000.00 | 50000.00 | 53,500 | 57,245 | | |
| 260061 | RENTAL: TEL SYSTEM | | 3854.00 | 4050.00 | 5260.00 | 0.00 | 0 | 0 | | |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1430.00 | 2000.00 | 4420.00 | 3547.00 | 3,795 | 4,061 | | |
| 260082 | MATERIAL AND STOCK | | 3910.00 | 500.00 | 64.00 | 100.00 | 107 | 114 | | |
| 260093 | SETA | | 2572.00 | 2740.00 | 1360.00 | 1465.00 | 1,568 | 1,677 | | |
| 260121 | TELEPHONE | | 13588.00 | 14700.00 | 16170.00 | 0.00 | 0 | 0 | | |
| 260141 | INSURANCE | | 19089.00 | 31650.00 | 82680.00 | 110493.00 | 118,228 | 126,503 | | |
| 235047 | CONTRACT WORKERS | | 259813.00 | 151278.00 | 131200.00 | 100000.00 | 107,000 | 114,490 | | |
| | TOTAL GENERAL EXPENSES | | 416500.00 | 210408.00 | 319194.00 | 340240.00 | 364,057 | 389,541 | | |
| | REPAIRS & MAINTENANCE | | | | | | | | | |
| 235002 | FIRE EXTINGUISHER | | 21027.00 | 20000.00 | 15000.00 | 30000.00 | 32,100 | 34,347 | | |
| 235016 | MACHINERY & EQUIPMENT | | 5000.00 | 2500.00 | 5000.00 | 50000.00 | 53,500 | 57,245 | | |
| 235040 | VEHICLES | | 182590.00 | 82705.00 | 290830.00 | 315276.00 | 337,345 | 360,959 | | |
| | TOTAL REPAIRS & MAINTENANCE | | 208617.00 | 105205.00 | 310830.00 | 395276.00 | 422,945 | 452,551 | | |

Request : 0029
Structure : 02
Operator : DESIREE PELLE

Report : 029
Municipality: MC
Depmnt : 180
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
FIRE BRIGADE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-----------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 0.00 | 0.00 | 24500.00 | 24500.00 | 26,215 | 28,050 |
| TOTAL CAPITAL COST | | | 0.00 | 0.00 | 24500.00 | 24500.00 | 26,215 | 28,050 |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305103 | MACHINERY & EQUIPMENT | | 50000.00 | 30000.00 | 0.00 | 0.00 | 0 | 0 |
| 305105 | RADIO'S & EQUIPMENT | | 20000.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 70000.00 | 40000.00 | 0.00 | 0.00 | 0 | 0 |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (1684.00) | (2010.00) | (2274.00) | (2540.00) | (2,718) | (2,908) |
| TOTAL EXPENDITURE | | | | | | | | |
| TOTAL EXPENDITURE | | | 770761.00 | 414903.00 | 776294.00 | 1547853.00 | 1,656,203 | 1,772,137 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 769077.00 | 412893.00 | 774020.00 | 1545313.00 | 1,653,485 | 1,769,229 |

Request : 0030
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'ply: MC
Depmnt : 190
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
DISASTER MANAGEMENT

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (7601.00) | (9190.00) | (10398.00) | (11616.00) | (12,429) | (13,299) |
| TOTAL INCOME | | | (7601.00) | (9190.00) | (10398.00) | (11616.00) | (12,429) | (13,299) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 166354.00 | 188470.00 | 211840.00 | 220063.00 | 235,467 | 251,950 |
| 200005 | ANNUAL BONUS | | 13859.00 | 15210.00 | 16660.00 | 18339.00 | 19,623 | 20,996 |
| 200010 | STANDBY ALLOWANCE | | 0.00 | 3799.00 | 0.00 | 0.00 | 0 | 0 |
| 200015 | OVERTIME ALLOWANCE | | 3294.00 | 0.00 | 15000.00 | 0.00 | 0 | 0 |
| 200020 | TRAVELLING ALLOWANCE | | 730.00 | 3504.00 | 0.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 7200.00 | 7,704 | 8,243 |
| 200065 | CONTR: RETIREMENT FUND | | 29940.00 | 32840.00 | 35410.00 | 39611.00 | 42,384 | 45,351 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 30537.00 | 33530.00 | 31320.00 | 38708.00 | 41,418 | 44,317 |
| 200075 | CONTR:GROUP INSURANCE | | 6144.00 | 5780.00 | 6290.00 | 6976.00 | 7,464 | 7,987 |
| 200080 | CONTR: UNEMPLOYMENT | | 15000.00 | 15000.00 | 16400.00 | 1785.00 | 1,910 | 2,044 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 80.00 | 77.00 | 82 | 88 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 2400.00 | 3000.00 | 3000.00 | 3,210 | 3,435 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 1100.00 | 1320.00 | 1,412 | 1,511 |
| 303030 | LEAVE-/BONUS PROVISION | | 6850.00 | 19345.00 | 7940.00 | 8803.00 | 9,419 | 10,079 |
| TOTAL SALARIES & ALLOWANCES | | | 268458.00 | 313628.00 | 337480.00 | 345882.00 | 370,094 | 396,000 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 23486.00 | 0.00 | 23490.00 | 26071.00 | 27,896 | 29,849 |
| 260005 | TRAVELLING | | 5000.00 | 800.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| 230014 | DISASTER MANAGEMENT | | 19888.00 | 127500.00 | 84000.00 | 250000.00 | 267,500 | 286,225 |
| 260061 | RENTAL: TEL SYSTEM | | 7493.00 | 6940.00 | 7380.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 880.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 3000.00 | 4300.00 | 7140.00 | 9000.00 | 9,630 | 10,304 |
| 260093 | SETA | | 2100.00 | 2351.00 | 3100.00 | 3263.00 | 3,491 | 3,736 |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 305.00 | 250.00 | 0.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 0.00 | 0.00 | 0.00 | 3000.00 | 3,210 | 3,435 |
| 260113 | STATIONERY | | 1200.00 | 500.00 | 250.00 | 500.00 | 535 | 572 |
| 260121 | TELEPHONE | | 2580.00 | 1940.00 | 360.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 26661.00 | 44200.00 | 52970.00 | 69960.00 | 74,857 | 80,097 |
| 235047 | CONTRACT WORKERS | | 10000.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 102593.00 | 193781.00 | 178690.00 | 376794.00 | 403,170 | 431,391 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235002 | FIRE EXTINGUISHER | | 60000.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 235040 | VEHICLES | | 63000.00 | 72290.00 | 146440.00 | 211198.00 | 225,982 | 241,801 |
| TOTAL REPAIRS & MAINTENANCE | | | 123000.00 | 72290.00 | 146440.00 | 221198.00 | 236,682 | 253,250 |

Request : 0030
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 190
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
DISASTER MANAGEMENT

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| 305103 | MACHINERY & EQUIPMENT | | 60000.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL CONTRIBUTION TO CAPITAL | | 60000.00 | 20000.00 | 0.00 | 0.00 | 0 | 0 |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (7601.00) | (9190.00) | (10398.00) | (11616.00) | (12,429) | (13,299) |
| | TOTAL EXPENDITURE | | 554051.00 | 599699.00 | 662610.00 | 943874.00 | 1,009,945 | 1,080,641 |
| | GRAND TOTAL | | 546450.00 | 590509.00 | 652212.00 | 932258.00 | 997,516 | 1,067,342 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 000015 | INCOME | | | | | | | |
| 055001 | LEVIES: ELE, WATER, SEWER, REFUSE | | (4267220.00) | (5210000.00) | (5849470.00) | (7373235.00) | (7,889,361) | (8,441,617) |
| 060044 | EQUITABLE SHARE | | (6300192.00) | (7473470.00) | (12160966.00) | (13585597.00) | (14,536,589) | (15,554,150) |
| 060045 | VACUUM TANK REMOVAL | | 0.00 | 0.00 | (56470.00) | (67510.00) | (72,236) | (77,292) |
| 060045 | RUBBISHDUMP | | (230.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | TOTAL INCOME | | (10567642.00) | (12683470.00) | (18066906.00) | (21026342.00) | (22,498,186) | (24,073,059) |
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200005 | SALARIES | | 395430.00 | 353980.00 | 728448.00 | 4486180.00 | 4,800,213 | 5,136,227 |
| 200010 | ANNUAL BONUS | | 32485.00 | 35520.00 | 58250.00 | 373848.00 | 400,017 | 428,019 |
| 200015 | STANDBY ALLOWANCE | | 0.00 | 134.00 | 0.00 | 0.00 | 0 | 0 |
| 200020 | OVERTIME ALLOWANCE | | 104021.00 | 167094.00 | 157130.00 | 409432.00 | 438,092 | 468,759 |
| 200030 | TRAVELLING ALLOWANCE | | 3504.00 | 9485.00 | 0.00 | 0.00 | 0 | 0 |
| 200040 | HOUSING ALLOWANCE | | 28800.00 | 28800.00 | 28800.00 | 352800.00 | 377,496 | 403,921 |
| 200050 | LONGTERM SERVICE BONUS | | 3220.00 | 2578.00 | 0.00 | 2899.00 | 3,102 | 3,319 |
| 200055 | ACTING ALLOWANCE | | 4042.00 | 4870.00 | 12200.00 | 73577.00 | 78,727 | 84,238 |
| 200065 | CONTR: RETIREMENT FUND | | 101680.00 | 93590.00 | 123130.00 | 807512.00 | 864,038 | 924,520 |
| 200070 | CONTR: RETIREMENT FUND | | 76686.00 | 68395.00 | 93140.00 | 388982.00 | 416,211 | 445,345 |
| 200070 | CONTR: RETIREMENT FUND | | 12430.00 | 13510.00 | 16220.00 | 142212.00 | 152,167 | 162,819 |
| 200080 | CONTR: UNEMPLOYMENT | | 5451.00 | 5220.00 | 6450.00 | 57017.00 | 61,008 | 65,279 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 200.00 | 200.00 | 290.00 | 3782.00 | 4,047 | 4,330 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 8500.00 | 9600.00 | 136000.00 | 161700.00 | 173,019 | 185,130 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 22316.00 | 13150.00 | 12360.00 | 22337.00 | 23,901 | 25,574 |
| 200115 | WAGES | | 2301705.00 | 2514735.00 | 3197490.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 177892.00 | 191601.00 | 245880.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 217666.00 | 237476.00 | 331775.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 74000.00 | 91200.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 2230.00 | 2280.00 | 2280.00 | 2700.00 | 2,889 | 3,091 |
| 200145 | LONGTERM SERVICE BONUS | | 19266.00 | 13389.00 | 21650.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 264817.00 | 252119.00 | 265320.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 399210.00 | 411123.00 | 511798.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 32953.00 | 34480.00 | 44983.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 1866.00 | 1900.00 | 2793.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 46803.00 | 15620.00 | 19885.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 17.00 | 776.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 178526.00 | 215042.00 | 226250.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 86030.00 | 270415.00 | 132380.00 | 167350.00 | 179,065 | 191,599 |
| | TOTAL SALARIES & ALLOWANCES | | 4601729.00 | 5057523.00 | 6375678.00 | 7452328.00 | 7,973,991 | 8,532,170 |
| 230001 | GENERAL EXPENSES | | | | | | | |
| 260001 | DEPRECIATION | | 380464.00 | 0.00 | 665070.00 | 2943872.00 | 3,149,943 | 3,370,439 |
| 260005 | AUDIT COSTS | | 131051.00 | 332684.00 | 643580.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 10000.00 | 40650.00 | 10000.00 | 0.00 | 0 | 0 |

Request : 0031
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 480
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
CLEANSING

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260019 | CHEMICALS | | 0.00 | 0.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| 260026 | DEPT EXPENSES : WATER | | 610.00 | 963.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 14280.00 | 168.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 1530.00 | 1822.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 16600.00 | 13000.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 3570.00 | 3600.00 | 8000.00 | 6420.00 | 6,869 | 7,350 |
| 260082 | MATERIAL AND STOCK | | 10000.00 | 3220.00 | 2650.00 | 10000.00 | 10,700 | 11,449 |
| 260085 | MEDICAL FEES | | 5000.00 | 2500.00 | 2500.00 | 30000.00 | 32,100 | 34,347 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 42085.00 | 41600.00 | 60910.00 | 64520.00 | 69,036 | 73,869 |
| 260096 | PENSION & GRATIFICATION | | 5570.00 | 4760.00 | 10932.00 | 10930.00 | 11,695 | 12,514 |
| 260110 | CLEANING | | 100000.00 | 67220.00 | 46000.00 | 80000.00 | 85,600 | 91,592 |
| 260113 | STATIONERY | | 2000.00 | 2000.00 | 2880.00 | 3000.00 | 3,210 | 3,435 |
| 260121 | TELEPHONE | | 15000.00 | 9730.00 | 11710.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 47276.00 | 55712.00 | 70490.00 | 94204.00 | 100,798 | 107,854 |
| 260145 | REFUSE BAGS | | 10000.00 | 6510.00 | 7700.00 | 15000.00 | 16,050 | 17,174 |
| 220001 | DEBT IMPAIRMENT | | 10700.00 | 12880.00 | 15500.00 | 12440.00 | 13,311 | 14,243 |
| 235047 | CONTRACT WORKERS | | 606075.00 | 325422.00 | 916750.00 | 400000.00 | 428,000 | 457,960 |
| TOTAL GENERAL EXPENSES | | | 1411811.00 | 926441.00 | 2474672.00 | 3685386.00 | 3,943,363 | 4,219,398 |
| | | | | | | | | |
| 235007 | REPAIRS & MAINTENANCE | | 5000.00 | 1800.00 | 1310.00 | 12000.00 | 12,840 | 13,739 |
| 235010 | TOOLS AND EQUIPMENT | | 5000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235016 | INFORMATION SIGNS & DECALS | | 10000.00 | 1000.00 | 2700.00 | 15000.00 | 16,050 | 17,174 |
| 235036 | MACHINERY & EQUIPMENT | | 2395001.00 | 2168274.00 | 1766070.00 | 0.00 | 0 | 0 |
| 235037 | SITE WORKS & LAY OUT OF AREA | | 0.00 | 0.00 | 0.00 | 3000000.00 | 3,210,000 | 3,434,700 |
| 235037 | LANDFILL SITE | | 0.00 | 0.00 | 0.00 | 1917391.00 | 2,051,608 | 2,195,221 |
| 235040 | VEHICLES | | 1000000.00 | 850809.00 | 1740430.00 | | | |
| TOTAL REPAIRS & MAINTENANCE | | | 3415001.00 | 3021883.00 | 3510510.00 | 4944391.00 | 5,290,498 | 5,660,833 |
| | | | | | | | | |
| 270010 | CAPITAL COST | | 12565.00 | 12570.00 | 90430.00 | 90430.00 | 96,760 | 103,533 |
| INTEREST: ANNUITY | | | | | | | | |
| TOTAL CAPITAL COST | | | 12565.00 | 12570.00 | 90430.00 | 90430.00 | 96,760 | 103,533 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305105 | RADIO'S & EQUIPMENT | | 0.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 305111 | REFUSE BINS | | 0.00 | 50000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 0.00 | 55000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| | | | | | | | | |
| TOTAL INCOME | | | (10567642.00) | (12683470.00) | (18066906.00) | (21026342.00) | (22,498,186) | (24,073,059) |

| Request : 0031 | | Report : 029 | | DRAFT BUDGET 2013/2014 | | | | |
|---------------------------|-------------|--------------------|------------------|--------------------------|------------------|-----------------|----------------------|----------------------|
| Structure : 02 | | Mun'plty: MC | | GASEGONYANA MUNICIPALITY | | | | |
| Operator : DESIREE PELELE | | Depmnt : 480 | | CLEANSING | | | | |
| | | Period : JUNE 2013 | | | | | | |
| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
| | | | 9441106.00 | 9073417.00 | 12451290.00 | 16172535.00 | 17,304,612 | 18,515,935 |
| <hr/> | | | | | | | | |
| TOTAL EXPENDITURE | | | 9441106.00 | 9073417.00 | 12451290.00 | 16172535.00 | 17,304,612 | 18,515,935 |
| <hr/> | | | | | | | | |
| GRAND TOTAL | | | (1126536.00) | (3610053.00) | (5615616.00) | (4853807.00) | (5,193,573) | (5,557,124) |
| <hr/> | | | | | | | | |

Request : 0032
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 350
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
NATURE RESERVE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|--------------------|-------------------|-------------------|-------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 055001 | EQUITABLE SHARE | | (3080.00) | (3450.00) | (3904.00) | (4361.00) | (4,666) | (4,993) |
| 060047 | ENTRANCEFEES DAILY VISITORS | | (25000.00) | (14200.00) | (8070.00) | (7740.00) | (8,282) | (8,862) |
| 060051 | SALE OF GAME | | (100000.00) | 0.00 | 0.00 | (50000.00) | (53,500) | (57,245) |
| TOTAL INCOME | | | (128080.00) | (17650.00) | (11974.00) | (62101.00) | (66,448) | (71,099) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 26200.00 | 40080.00 | 34160.00 | 126056.00 | 134,880 | 144,322 |
| 200005 | ANNUAL BONUS | | 1960.00 | 2608.00 | 2178.00 | 10505.00 | 11,240 | 12,027 |
| 200015 | OVERTIME ALLOWANCE | | 0.00 | 0.00 | 2612.00 | 0.00 | 0 | 0 |
| 200065 | PENSION FUND | | 0.00 | 0.00 | 0.00 | 14734.00 | 15,765 | 16,869 |
| 200075 | CONTR: GROUP INSURANCE | | 0.00 | 0.00 | 2890.00 | 2595.00 | 2,777 | 2,971 |
| 200080 | CONTR: UNEMPLOYMENT | | 282.00 | 450.00 | 457.00 | 1366.00 | 1,462 | 1,564 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 80.00 | 154.00 | 165 | 176 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 2320.00 | 0.00 | 0 | 0 |
| 200115 | WAGES | | 55108.00 | 64712.00 | 80571.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 4592.00 | 4940.00 | 6010.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 2000.00 | 2400.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 60.00 | 60.00 | 60.00 | 60.00 | 64 | 69 |
| 200155 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 6620.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 9396.00 | 10100.00 | 12767.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 770.00 | 756.00 | 1038.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 72.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 2200.00 | 14450.00 | 0.00 | 3270.00 | 3,499 | 3,744 |
| TOTAL SALARIES & ALLOWANCES | | | 109868.00 | 147856.00 | 151835.00 | 158740.00 | 169,852 | 181,741 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 80568.00 | 0.00 | 80570.00 | 2256.00 | 2,414 | 2,583 |
| 260051 | ANIMAL WELFARE | | 0.00 | 0.00 | 20580.00 | 20000.00 | 21,400 | 22,898 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 640.00 | 640.00 | 1000.00 | 920.00 | 984 | 1,053 |
| 260092 | COMPENSATION COMMISSIONER | | 830.00 | 890.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 2410.00 | 1600.00 | 1480.00 | 1800.00 | 1,926 | 2,061 |
| 260096 | PENSION & GRATIFICATION | | 7140.00 | 7340.00 | 8354.00 | 7840.00 | 8,389 | 8,976 |
| 260109 | SECURITY SERVICES | | 369285.00 | 220440.00 | 429620.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 7814.00 | 12950.00 | 15350.00 | 20505.00 | 21,940 | 23,476 |
| 260144 | FODDER / FORAGE | | 3940.00 | 4000.00 | 2000.00 | 8000.00 | 8,560 | 9,159 |
| 260155 | GAME COUNTING | | 11827.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 50492.00 | 77114.00 | 61698.00 | 80000.00 | 85,600 | 91,592 |
| TOTAL GENERAL EXPENSES | | | 534946.00 | 329974.00 | 620652.00 | 141321.00 | 151,213 | 161,798 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235006 | BUILDINGS AND EQUIPMENT | | 2890.00 | 1117.00 | 0.00 | 30000.00 | 32,100 | 34,347 |

Request : 0032
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 350
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
NATURE RESERVE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-----------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235007 | TOOLS AND EQUIPMENT | | 0.00 | 0.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 235018 | FENCING & GATES | | 27720.00 | 6976.00 | 29000.00 | 45000.00 | 48,150 | 51,521 |
| TOTAL REPAIRS & MAINTENANCE | | | 30610.00 | 8093.00 | 29000.00 | 77000.00 | 82,390 | 88,157 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 3097.00 | 3100.00 | 3100.00 | 3100.00 | 3,317 | 3,549 |
| TOTAL CAPITAL COST | | | 3097.00 | 3100.00 | 3100.00 | 3100.00 | 3,317 | 3,549 |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305106 | BUILDINGS & EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| NEW CONNECTIONS | | | | | | | | |
| | | | (128080.00) | (17650.00) | (11974.00) | (62101.00) | (66,448) | (71,099) |
| TOTAL EXPENDITURE | | | 678521.00 | 489023.00 | 804587.00 | 380161.00 | 406,772 | 435,246 |
| | | | 550441.00 | 471373.00 | 792613.00 | 318060.00 | 340,324 | 364,147 |

Request : 0033
Structure : 02
Operator : DESIRÉE PELELE

Report : 029
Mun'plty: MC
Depmnt : 355
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PARKS & RECREATION

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020008 | RENTAL: ARTS & CRAFT CENTRE | | (10000.00) | (2000.00) | (36640.00) | (360.00) | (385) | (412) |
| 020012 | RENTAL: SPORTS GROUNDS | | (30000.00) | (24050.00) | (20560.00) | (34550.00) | (36,969) | (39,556) |
| 055001 | EQUITABLE SHARE | | (68319.00) | (80420.00) | (90994.00) | (101654.00) | (108,770) | (116,384) |
| 060047 | ENTRANCEFEES DAILY VISITORS | | (150000.00) | (148000.00) | (155850.00) | (181500.00) | (194,205) | (207,799) |
| TOTAL INCOME | | | (258319.00) | (254470.00) | (304044.00) | (318064.00) | (340,328) | (364,151) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 313200.00 | 348815.00 | 204691.00 | 2311127.00 | 2,472,906 | 2,646,009 |
| 200005 | ANNUAL BONUS | | 26094.00 | 28360.00 | 25080.00 | 192594.00 | 206,076 | 220,501 |
| 200015 | OVERTIME ALLOWANCE | | 15134.00 | 15134.00 | 21469.00 | 69129.00 | 73,968 | 79,146 |
| 200030 | HOUSING ALLOWANCE | | 21600.00 | 21600.00 | 13550.00 | 165600.00 | 177,192 | 189,595 |
| 200035 | CELL PHONE ALLOWANCE | | 0.00 | 0.00 | 1250.00 | 0.00 | 0 | 0 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 8604.00 | 5156.00 | 5,517 | 5,903 |
| 200055 | ACTING ALLOWANCE | | 6270.00 | 5971.00 | 752.00 | 8326.00 | 8,909 | 9,532 |
| 200065 | CONTR: RETIREMENT FUND | | 56362.00 | 61260.00 | 43250.00 | 416003.00 | 445,123 | 476,282 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 30228.00 | 31407.00 | 23700.00 | 161515.00 | 172,821 | 184,919 |
| 200075 | CONTR:GROUP INSURANCE | | 11569.00 | 10790.00 | 6140.00 | 73263.00 | 78,391 | 83,879 |
| 200080 | CONTR: UNEMPLOYMENT | | 3080.00 | 3290.00 | 2940.00 | 27408.00 | 29,327 | 31,379 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 100.00 | 100.00 | 340.00 | 1771.00 | 1,895 | 2,028 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 4000.00 | 4800.00 | 69000.00 | 75900.00 | 81,213 | 86,898 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 49160.00 | 56790.00 | 60,765 | 65,019 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 650.00 | 329.00 | 17041.00 | 18,234 | 19,510 |
| 200115 | WAGES | | 1220000.00 | 1257039.00 | 1783373.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 92114.00 | 95120.00 | 131620.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 8384.00 | 31300.00 | 85505.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 42000.00 | 50400.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 1260.00 | 1260.00 | 4130.00 | 1260.00 | 1,348 | 1,443 |
| 200145 | LONGTERM SERVICE BONUS | | 4991.00 | 7530.00 | 12245.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 141600.00 | 131200.00 | 128170.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 201258.00 | 193501.00 | 270056.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 16141.00 | 16970.00 | 21037.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 1005.00 | 1050.00 | 4757.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 5160.00 | 4980.00 | 8320.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 447.00 | 1487.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 4780.00 | 52970.00 | 74137.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 62460.00 | 161275.00 | 72950.00 | 92450.00 | 98,922 | 105,846 |
| TOTAL SALARIES & ALLOWANCES | | | 2331790.00 | 2543586.00 | 3068042.00 | 3675333.00 | 3,932,606 | 4,207,889 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 478080.00 | (31470.00) | 478080.00 | 39940.00 | 42,736 | 45,727 |
| 250020 | ELECTRICITY | | 76860.00 | 63909.00 | 65820.00 | 127000.00 | 135,890 | 145,402 |
| 260025 | PRINTING | | 1500.00 | 3480.00 | 7080.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 393823.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260027 | DEPT EXPENSES: ELECTRICITY | | 66630.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 18920.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 22250.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260032 | SPORTS | | 0.00 | 0.00 | 11300.00 | 0.00 | 0 | 0 |
| 260033 | W/V SPORTING GROUNDS | | 0.00 | 0.00 | 26800.00 | 20000.00 | 21,400 | 22,898 |
| 260073 | CHEMICALS | | 56690.00 | 28690.00 | 21900.00 | 60000.00 | 64,200 | 68,694 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 2470.00 | 2500.00 | 3800.00 | 3485.00 | 3,729 | 3,990 |
| 260085 | MEDICAL FEES | | 5000.00 | 2983.00 | 2500.00 | 10000.00 | 10,700 | 11,449 |
| 260092 | COMPENSATION COMMISSIONER | | 7160.00 | 7910.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 22590.00 | 24042.00 | 29100.00 | 35660.00 | 38,156 | 40,827 |
| 260096 | PENSION & GRATIFICATION | | 73341.00 | 76720.00 | 1431.00 | 12175.00 | 13,027 | 13,939 |
| 260097 | PESTICIDE | | 6794.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260098 | PLANTS, TREES & SEEDS | | 23310.00 | 7851.00 | 0.00 | 0.00 | 0 | 0 |
| 260109 | SECURITY SERVICES | | 35000.00 | 154810.00 | 236270.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 33000.00 | 30000.00 | 28400.00 | 35000.00 | 37,450 | 40,072 |
| 260113 | STATIONERY | | 800.00 | 50.00 | 0.00 | 0.00 | 0 | 0 |
| 260120 | TERRAIN LIGHTS | | 10000.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 4000.00 | 3660.00 | 0.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 44286.00 | 70770.00 | 71460.00 | 95500.00 | 102,185 | 109,338 |
| 260164 | INTERNAL SPORTS | | 0.00 | 0.00 | 70000.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 370000.00 | 106095.00 | 451350.00 | 200000.00 | 214,000 | 228,980 |
| TOTAL GENERAL EXPENSES | | | 2067504.00 | 554500.00 | 1509251.00 | 638760.00 | 683,473 | 731,316 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235004 | IRRIGATION | | 160000.00 | 39000.00 | 60000.00 | 100000.00 | 107,000 | 114,490 |
| 235006 | BUILDINGS AND EQUIPMENT | | 25000.00 | 13710.00 | 539.00 | 5000.00 | 5,350 | 5,725 |
| 235007 | TOOLS AND EQUIPMENT | | 36973.00 | 21290.00 | 11000.00 | 20000.00 | 21,400 | 22,898 |
| 235016 | MACHINERY & EQUIPMENT | | 40000.00 | 22656.00 | 30000.00 | 50000.00 | 53,500 | 57,245 |
| 235018 | FENCING & GATES | | 32000.00 | 10000.00 | 7500.00 | 5000.00 | 5,350 | 5,725 |
| 235036 | SITE WORKS & LAY OUT OF AREA | | 38000.00 | 15000.00 | 7500.00 | 10000.00 | 10,700 | 11,449 |
| 235040 | VEHICLES | | 391330.00 | 273407.00 | 378600.00 | 411433.00 | 440,233 | 471,050 |
| TOTAL REPAIRS & MAINTENANCE | | | 723303.00 | 395063.00 | 495139.00 | 601433.00 | 643,533 | 688,581 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (258319.00) | (254470.00) | (304044.00) | (318064.00) | (340,328) | (364,151) |

Request : 0033
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 355
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PARKS & RECREATION

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| TOTAL EXPENDITURE | | | 5205884.00 | 3576439.00 | 5222677.00 | 5065771.00 | 5,420,375 | 5,799,801 |
| GRAND TOTAL | | | 4947565.00 | 3321969.00 | 4918633.00 | 4747707.00 | 5,080,046 | 5,435,650 |

Request : 0034
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Municipality: MC
 Department : 360
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 CARAVANPARK

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-------------------------------|-------|---------------------|---------------------|--------------------|---------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020002 | RENTAL: CHALETS | | (890000.00) | (932040.00) | (745790.00) | (963560.00) | (1,031,009) | (1,103,180) |
| 020004 | RENTAL: ROOMS | | (150000.00) | (156390.00) | (76910.00) | (91710.00) | (98,130) | (104,999) |
| 020005 | RENTAL: CARAVANS | | (100000.00) | (140000.00) | (106790.00) | (130490.00) | (139,624) | (149,398) |
| 050001 | EQUITABLE SHARE | | (22226.00) | (25850.00) | (29249.00) | (32675.00) | (34,962) | (37,410) |
| 060020 | SUNDRIES: CARAVAN PARK | | 0.00 | (200.00) | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (1162226.00) | (1254480.00) | (958739.00) | (1218435.00) | (1,303,725) | (1,394,986) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 116100.00 | (127249.00) | 117296.00 | 784057.00 | 838,941 | 897,667 |
| 200005 | ANNUAL BONUS | | 16211.00 | 0.00 | 10000.00 | 65338.00 | 69,912 | 74,805 |
| 200015 | OVERTIME ALLOWANCE | | 52791.00 | 8740.00 | 53240.00 | 41085.00 | 43,961 | 47,038 |
| 200020 | TRAVELLING ALLOWANCE | | 300.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 2186.00 | 3940.00 | 0.00 | 54509.00 | 58,325 | 62,407 |
| 200050 | LONG SERVICE BONUS | | 0.00 | 0.00 | 0.00 | 2679.00 | 2,867 | 3,067 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 31490.00 | 13660.00 | 30780.00 | 141130.00 | 151,009 | 161,580 |
| 200075 | CONTR: GROUP INSURANCE | | 31195.00 | 23533.00 | 24500.00 | 69703.00 | 74,582 | 79,803 |
| 200080 | CONTR: UNEMPLOYMENT | | 3695.00 | 4170.00 | 3570.00 | 24855.00 | 26,595 | 28,456 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 1500.00 | 1500.00 | 1570.00 | 9954.00 | 10,651 | 11,396 |
| 200095 | PROTECTIVE CLOTHING | | 50.00 | 50.00 | 80.00 | 616.00 | 659 | 705 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 18000.00 | 19800.00 | 21,186 | 22,669 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 20620.00 | 34710.00 | 37,140 | 39,739 |
| 200115 | WAGES | | 455718.00 | 487512.00 | 568418.00 | 6574.00 | 7,034 | 7,527 |
| 200120 | ANNUAL BONUS | | 28260.00 | 29970.00 | 36050.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 0.00 | 0.00 | 16120.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 12000.00 | 14400.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 360.00 | 360.00 | 360.00 | 360.00 | 385 | 412 |
| 200145 | LONGTERM SERVICE BONUS | | 11479.00 | 7530.00 | 4340.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 43200.00 | 43200.00 | 43200.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 61075.00 | 68360.00 | 74638.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 5800.00 | 5926.00 | 7468.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 300.00 | 250.00 | 360.00 | 0.00 | 0 | 0 |
| 200175 | CONTR: INDUSTRIAL COUNCIL | | 13606.00 | 22521.00 | 38120.00 | 0.00 | 0 | 0 |
| 200180 | CONTR: INDUSTRIAL COUNCIL | | 17650.00 | 41720.00 | 28330.00 | 26610.00 | 28,473 | 30,466 |
| TOTAL SALARIES & ALLOWANCES | | | 904966.00 | 650093.00 | 1100260.00 | 1281980.00 | 1,371,719 | 1,467,739 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 55751.00 | 0.00 | 55750.00 | 52812.00 | 56,509 | 60,464 |
| 260001 | AUDIT COSTS | | 27040.00 | 130000.00 | 203490.00 | 0.00 | 0 | 0 |
| 260025 | PRINTING | | 3230.00 | 1660.00 | 360.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 21810.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 247910.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0034
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmt : 360
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
CARAVANPARK

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260028 | DEPT EXPENSES: SEWERAGE | | 17140.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 38477.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 349.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 2000.00 | 1300.00 | 110.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 16351.00 | 23599.00 | 33330.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 770.00 | 60.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 33781.00 | 13826.00 | 22020.00 | 20190.00 | 21,603 | 23,116 |
| 260092 | COMPENSATION COMMISSIONER | | 4770.00 | 1270.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 11165.00 | 9246.00 | 10690.00 | 13090.00 | 14,006 | 14,987 |
| 260096 | PENSION & GRATIFICATION | | 17190.00 | 23540.00 | 0.00 | 0.00 | 0 | 0 |
| 260109 | SECURITY SERVICES | | 80000.00 | 105288.00 | 157240.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 50000.00 | 44000.00 | 51320.00 | 72800.00 | 77,896 | 83,349 |
| 260113 | STATIONERY | | 5000.00 | 2500.00 | 2520.00 | 3500.00 | 3,745 | 4,007 |
| 260121 | TELEPHONE | | 12000.00 | 12224.00 | 10000.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 4556.00 | 7550.00 | 8940.00 | 11951.00 | 12,788 | 13,683 |
| 235047 | CONTRACT WORKERS | | 360638.00 | 302697.00 | 356030.00 | 150000.00 | 160,500 | 171,735 |
| TOTAL GENERAL EXPENSES | | | 1009928.00 | 678760.00 | 911800.00 | 324343.00 | 347,047 | 371,340 |
| | | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 39535.00 | 11241.00 | 11276.00 | 12000.00 | 12,840 | 13,739 |
| 235006 | BUILDINGS AND EQUIPMENT | | 40240.00 | 18349.00 | 121000.00 | 150000.00 | 160,500 | 171,735 |
| 235013 | AIRCONDITIONERS | | 11614.00 | (6526.00) | 4000.00 | 5000.00 | 5,350 | 5,725 |
| 235015 | FURNITURE & EQUIPMENT | | 94000.00 | 8349.00 | 42860.00 | 40000.00 | 42,800 | 45,796 |
| 235039 | CCTV CAMERAS | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 185389.00 | 31413.00 | 179136.00 | 207000.00 | 221,490 | 236,994 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (1162226.00) | (1254480.00) | (958739.00) | (1218435.00) | (1,303,725) | (1,394,986) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 2100283.00 | 1360266.00 | 2191196.00 | 1813323.00 | 1,940,256 | 2,076,074 |
| | | | | | | | | |
| GRAND TOTAL | | | 938057.00 | 105786.00 | 1232457.00 | 594888.00 | 636,530 | 681,087 |

Request : 0035
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 365
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
SWIMMING POOLS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 060047 | ENTRANCEFEES DAILY VISITORS | | (16210.00) | (10490.00) | (5080.00) | (6860.00) | (7,340) | (7,854) |
| | TOTAL INCOME | | (16210.00) | (10490.00) | (5080.00) | (6860.00) | (7,340) | (7,854) |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 6003.00 | 0.00 | 50.00 | 292.00 | 312 | 334 |
| 260019 | CHEMICALS | | 10000.00 | 3000.00 | 1980.00 | 5000.00 | 5,350 | 5,725 |
| 260025 | PRINTING | | 500.00 | 430.00 | 100.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 767.00 | 3287.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 12200.00 | 678.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 5750.00 | 3977.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 3060.00 | 1822.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 170.00 | 170.00 | 0.00 | 0.00 | 0 | 0 |
| 260092 | COMPENSATION COMMISSIONER | | 1150.00 | 1270.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 900.00 | 890.00 | 0.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 3000.00 | 1500.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| 260141 | INSURANCE | | 4913.00 | 8140.00 | 9640.00 | 12879.00 | 13,781 | 14,745 |
| | | | 84756.00 | 166852.00 | 157770.00 | 100000.00 | 107,000 | 114,490 |
| | TOTAL GENERAL EXPENSES | | 133169.00 | 192016.00 | 169540.00 | 133171.00 | 142,493 | 152,467 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 7000.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 235006 | BUILDINGS AND EQUIPMENT | | 95000.00 | 7456.00 | 0.00 | 0.00 | 0 | 0 |
| 235007 | TOOLS AND EQUIPMENT | | 5000.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| 235016 | MACHINERY & EQUIPMENT | | 10000.00 | 5000.00 | 5000.00 | 0.00 | 0 | 0 |
| | TOTAL REPAIRS & MAINTENANCE | | 117000.00 | 17456.00 | 5000.00 | 10000.00 | 10,700 | 11,449 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (16210.00) | (10490.00) | (5080.00) | (6860.00) | (7,340) | (7,854) |
| | TOTAL EXPENDITURE | | 250169.00 | 209472.00 | 174540.00 | 143171.00 | 153,193 | 163,916 |
| | GRAND TOTAL | | 233959.00 | 198982.00 | 169460.00 | 136311.00 | 145,853 | 156,062 |

Request : 0036
Structure : 02
Operator : DESIKEE PELELE

Report : 029
Mun'ply: MC
Depmnt : 395
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
SECOND EYE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-----------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020003 | RENTAL: SLEEP BUNKER | | (23080.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 020005 | RENTAL: CARAVANS | | (660.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060047 | ENTRANCEFEES DAILY VISITORS | | (110.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (23850.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| SALARIES & ALLOWANCES | | | | | | | | |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 10646.00 | 0.00 | 10650.00 | 197.00 | 211 | 226 |
| 260026 | DEPT EXPENSES : WATER | | 194513.00 | 3573.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 38050.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 2970.00 | 198.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 9173.00 | 9390.00 | 0.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 3589.00 | 4830.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 258941.00 | 17991.00 | 10650.00 | 197.00 | 211 | 226 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (23850.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL EXPENDITURE | | | 258941.00 | 17991.00 | 10650.00 | 197.00 | 211 | 226 |
| GRAND TOTAL | | | 235091.00 | 17991.00 | 10650.00 | 197.00 | 211 | 226 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 055001 | INCOME | | | | | | | |
| 055008 | EQUITABLE SHARE | | (50429.00) | (57450.00) | (65004.00) | (72619.00) | (77,702) | (83,141) |
| 060015 | EPWP | | (87000.00) | (149000.00) | (100000.00) | (100000.00) | (1,070,000) | (1,144,900) |
| 060053 | SUNDRIES | | (35000.00) | (28670.00) | (60370.00) | (64596.00) | (69,118) | (73,956) |
| | EPWP CEMETRIES PROJECTS | | 0.00 | 0.00 | 1485567.34 | 0.00 | 0 | 0 |
| | TOTAL INCOME | | (955429.00) | (1535120.00) | 360193.34 | (1137215.00) | (1,216,820) | (1,301,997) |
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200005 | SALARIES | | 936061.00 | 895539.00 | 688387.00 | 1191512.00 | 1,274,918 | 1,364,162 |
| 200020 | ANNUAL BONUS | | 45430.00 | 33720.00 | 38770.00 | 42628.00 | 45,612 | 48,805 |
| 200030 | TRAVELLING ALLOWANCE | | 211318.00 | 202720.00 | 185070.00 | 226884.00 | 242,766 | 259,759 |
| 200035 | HOUSING ALLOWANCE | | 15600.00 | 14400.00 | 16200.00 | 21601.00 | 23,113 | 24,731 |
| 200055 | TELEPHONE ALLOWANCE | | 0.00 | 15450.00 | 18500.00 | 23400.00 | 25,038 | 26,791 |
| 200065 | ACTING ALLOWANCE | | 13683.00 | 73091.00 | 335963.00 | 25627.00 | 27,421 | 29,340 |
| 200070 | CONTR: RETIREMENT FUND | | 76088.00 | 71523.00 | 141115.00 | 92076.00 | 98,521 | 105,418 |
| 200075 | CONTR: CONTRIBUTIONS: MEDICAL AID | | 31050.00 | 34081.00 | 22590.00 | 74190.00 | 79,383 | 84,940 |
| 200080 | CONTR: GROUP INSURANCE | | 35900.00 | 35879.00 | 26460.00 | 18216.00 | 19,491 | 20,855 |
| 200085 | CONTR: UNEMPLOYMENT | | 4658.00 | 4360.00 | 4460.00 | 5355.00 | 5,730 | 6,131 |
| 200090 | CONTR: INDUSTRIAL COUNCIL | | 177.00 | 150.00 | 120.00 | 308.00 | 330 | 353 |
| 200095 | CONTR: INDUSTRIAL COUNCIL | | 0.00 | 0.00 | 9520.00 | 0.00 | 0 | 0 |
| 200099 | CONTR: INDUSTRIAL COUNCIL | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 39240.00 | 52325.00 | 34690.00 | 39090.00 | 41,826 | 44,754 |
| | TOTAL SALARIES & ALLOWANCES | | 1409205.00 | 1433238.00 | 1521845.00 | 1760887.00 | 1,884,149 | 2,016,040 |
| 230001 | GENERAL EXPENSES | | | | | | | |
| 260005 | DEPRECIATION | | 1217196.00 | 2446175.00 | 1217200.00 | 1265578.00 | 1,354,168 | 1,448,960 |
| 260025 | TRAVELLING | | 66523.00 | 54550.00 | 105450.00 | 60000.00 | 64,200 | 68,694 |
| 260047 | PRINTING | | 2500.00 | 500.00 | 218.00 | 0.00 | 0 | 0 |
| 260049 | PHOTOCOPIES | | 500.00 | 300.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | FAXES | | 2390.00 | 2000.00 | 700.00 | 0.00 | 0 | 0 |
| 260063 | RENTAL: TEL SYSTEM | | 35340.00 | 34280.00 | 29400.00 | 0.00 | 0 | 0 |
| 260070 | RENTAL: PHOTOCOPY MACHINES | | 36570.00 | 42280.00 | 32500.00 | 0.00 | 0 | 0 |
| 260079 | INTERNET | | 4246.00 | 4600.00 | 2460.00 | 0.00 | 0 | 0 |
| 260091 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1500.00 | 1500.00 | 2400.00 | 5000.00 | 5,350 | 5,725 |
| 260092 | ENTERTAINMENT | | 16800.00 | 14983.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260093 | COMPENSATION COMMISSIONER | | 3880.00 | 1290.00 | 0.00 | 4526.00 | 4,843 | 5,182 |
| 260096 | SETA | | 12950.00 | 15000.00 | 14240.00 | 15550.00 | 16,639 | 17,803 |
| 260101 | PENSION & GRATIFICATION | | 22760.00 | 2021.00 | 5290.00 | 0.00 | 0 | 0 |
| 260104 | POSTAGE, STAMPS & TELEGRAMS | | 3410.00 | 3200.00 | 360.00 | 0.00 | 0 | 0 |
| 260107 | BOUQUETS, WREATH ETC | | 500.00 | 400.00 | 400.00 | 500.00 | 535 | 572 |
| 260113 | COMPUTER ACCESSORIES | | 3000.00 | 2000.00 | 1770.00 | 2000.00 | 2,140 | 2,290 |
| 260121 | STATIONERY | | 2903.00 | 2942.00 | 1980.00 | 3500.00 | 3,745 | 4,007 |
| 260141 | TELEPHONE | | 33430.00 | 23320.00 | 15440.00 | 0.00 | 0 | 0 |
| 260142 | INSURANCE | | 33380.00 | 46257.00 | 57330.00 | 76618.00 | 81,981 | 87,720 |
| | REFRESHMENTS | | 500.00 | 400.00 | 400.00 | 500.00 | 535 | 572 |

Request : 0037
Structure : 02
Operator : DESIRÉE FELELE

Report : 029
Mun'plty: MC
Depnt : 310
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TECHNICAL SERVICES

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260143 | COURIER SERVICE | | 870000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260166 | EPWP | | 0.00 | 0.00 | 1000000.00 | 1000000.00 | 1,070,000 | 1,144,900 |
| 260168 | EPWP CEMETRIES PROJECTS | | 0.00 | 0.00 | 1485567.34 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 17657.00 | 0.00 | 23230.00 | 25000.00 | 26,750 | 28,623 |
| TOTAL GENERAL EXPENSES | | | 2387935.00 | 2697998.00 | 3996335.34 | 2488772.00 | 2,662,986 | 2,849,395 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235009 | OFFICE EQUIPMENT | | 10605.00 | 6301.00 | 3000.00 | 7000.00 | 7,490 | 8,014 |
| 235013 | AIRCONDITIONERS | | 303.00 | 600.00 | 600.00 | 2000.00 | 2,140 | 2,290 |
| 235026 | COMPUTER HARDWARE | | 2000.00 | 280.00 | 0.00 | 0.00 | 0 | 0 |
| 235028 | PORTABLE RADIO'S & EQUIPMENT | | 3500.00 | 3000.00 | 0.00 | 3000.00 | 3,210 | 3,435 |
| TOTAL REPAIRS & MAINTENANCE | | | 16408.00 | 10181.00 | 3600.00 | 12000.00 | 12,840 | 13,739 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 2650.00 | 2650.00 | 2650.00 | 2650.00 | 2,836 | 3,034 |
| | | | 2650.00 | 2650.00 | 2650.00 | 2650.00 | 2,836 | 3,034 |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 28467.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 28467.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| ITEMS | | | | | | | | |
| | | | 0.00 | 1006000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL NEW CONNECTIONS | | | 0.00 | 1006000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL INCOME | | | | | | | | |
| | | | (955429.00) | (1535120.00) | 360193.34 | (1137215.00) | (1,216,820) | (1,301,997) |
| TOTAL EXPENDITURE | | | | | | | | |
| | | | 3844665.00 | 5160067.00 | 5524430.34 | 4264309.00 | 4,562,811 | 4,882,207 |
| GRAND TOTAL | | | 2889236.00 | 3624947.00 | 5884623.68 | 3127094.00 | 3,345,991 | 3,580,210 |

Request : 0038
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 315
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TOWN PLANNING & BUILDING SURV

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|---------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 045001 | BUILD PLAN APPRVMENT FEES | | (400000.00) | (584930.00) | (404650.00) | (470510.00) | (503,446) | (538,687) |
| 045018 | SALE OF STANDS | | 0.00 | 0.00 | (29270215.00) | (12281000.00) | (13,140,670) | (14,060,517) |
| 055001 | EQUITABLE SHARE | | (34924.00) | (40210.00) | (45497.00) | (50827.00) | (54,385) | (58,192) |
| 060002 | ADVERTISING SIGNS | | (20000.00) | (15225.00) | (4550.00) | (6500.00) | (6,955) | (7,442) |
| 060012 | SUNDRIES | | (16670.00) | (13750.00) | 0.00 | 0.00 | 0 | 0 |
| 060030 | LAND:USAGE/RECONSTR | | (50000.00) | (31160.00) | (38389.00) | (56620.00) | (60,583) | (64,824) |
| 060036 | PROJECTING STRUCTURES | | (2000.00) | (187123.00) | (840.00) | (350000.00) | (374,500) | (400,715) |
| 060037 | PRINTS | | (1500.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060051 | 235 HOUSING PROJECT INC | | 0.00 | 0.00 | (442805.00) | 0.00 | 0 | 0 |
| 060052 | 1000 RURAL HOUSING INC | | 0.00 | 0.00 | (11864283.00) | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (525094.00) | (872398.00) | (42071229.00) | (13215457.00) | (14,140,539) | (15,130,377) |

| | | | | | | | | |
|-----------------------------|----------------------------|--|------------|------------|------------|------------|-----------|-----------|
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 740405.00 | 820940.00 | 881510.00 | 1412598.00 | 1,511,480 | 1,617,283 |
| 200005 | ANNUAL BONUS | | 61855.00 | 67000.00 | 98700.00 | 117716.00 | 125,956 | 134,773 |
| 200020 | TRAVELLING ALLOWANCE | | 79200.00 | 109170.00 | 107970.00 | 107970.00 | 115,528 | 123,615 |
| 200030 | HOUSING ALLOWANCE | | 29466.00 | 34200.00 | 28800.00 | 50400.00 | 53,928 | 57,703 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 5000.00 | 6000.00 | 6,420 | 6,869 |
| 200050 | LONGTERM SERVICE BONUS | | 8112.00 | 0.00 | 0.00 | 7661.00 | 8,197 | 8,771 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 133273.00 | 141836.00 | 155430.00 | 241277.00 | 258,166 | 276,238 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 78149.00 | 75266.00 | 85630.00 | 108556.00 | 116,155 | 124,286 |
| 200075 | CONTR:GROUP INSURANCE | | 27012.00 | 30567.00 | 27460.00 | 44779.00 | 47,914 | 51,267 |
| 200080 | CONTR: UNEMPLOYMENT | | 5990.00 | 7810.00 | 6570.00 | 11877.00 | 12,708 | 13,598 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 200.00 | 250.00 | 290.00 | 542.00 | 580 | 621 |
| | TRATIFICATION | | 0.00 | 0.00 | 15880.00 | 20750.00 | 22,203 | 23,757 |
| 200120 | ANNUAL BONUS | | 65890.00 | 96279.00 | 108201.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 5355.00 | 5850.00 | 16750.00 | 0.00 | 0 | 0 |
| 200145 | LONG SERVICE BONUS | | 60.00 | 60.00 | 60.00 | 60.00 | 64 | 69 |
| 200155 | HOUSING ALLOWANCE | | 0.00 | 3971.00 | 0.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 7200.00 | 7200.00 | 7200.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 11230.00 | 11980.00 | 16540.00 | 187226.00 | 200,332 | 214,355 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 1194.00 | 1318.00 | 1337.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 50.00 | 50.00 | 72.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 41244.00 | 42913.00 | 7192.00 | 0.00 | 0 | 0 |
| | | | 30580.00 | 74395.00 | 37570.00 | 44490.00 | 47,604 | 50,937 |
| TOTAL SALARIES & ALLOWANCES | | | 1328465.00 | 1531055.00 | 1608162.00 | 2361902.00 | 2,527,235 | 2,704,142 |

| | | | | | | | | |
|------------------|----------------|--|-----------|----------|-----------|----------|--------|--------|
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 434139.00 | 0.00 | 434140.00 | 64800.00 | 69,336 | 74,190 |
| 260004 | ADVERTISEMENTS | | 0.00 | 0.00 | 5500.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 24500.00 | 78762.00 | 0.00 | 20000.00 | 21,400 | 22,898 |
| 260025 | PRINTING | | 36500.00 | 15000.00 | 6032.00 | 0.00 | 0 | 0 |

Request : 0038
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmt : 315
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TOWN PLANNING & BUILDING SURV

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260031 | PHYSICAL PLANNING | | 244329.00 | 52657.00 | 96558.00 | 150000.00 | 160,500 | 171,735 |
| 260047 | PHOTOCOPIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260050 | SERVICE OF STANDS | | 0.00 | 0.00 | 3594510.00 | 2792420.00 | 2,987,889 | 3,197,042 |
| 260061 | RENTAL: TEL SYSTEM | | 17870.00 | 18720.00 | 20000.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 1010.00 | 1161.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 5000.00 | 4356.00 | 11380.00 | 12006.00 | 12,846 | 13,746 |
| 260092 | COMPENSATION COMMISSIONER | | 1040.00 | 150.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 9968.00 | 11580.00 | 13250.00 | 15753.00 | 16,856 | 18,036 |
| 260096 | PENSION & GRATIFICATION | | 13070.00 | 14466.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 800.00 | 1700.00 | 350.00 | 2000.00 | 2,140 | 2,290 |
| 260121 | TELEPHONE | | 25000.00 | 18190.00 | 11120.00 | 0.00 | 0 | 0 |
| 260134 | DRAWING OFFICE: EQUIPMENT | | 800.00 | 800.00 | 500.00 | 2000.00 | 2,140 | 2,290 |
| 260141 | INSURANCE | | 8336.00 | 12080.00 | 14320.00 | 19127.00 | 20,466 | 21,899 |
| 260166 | 235 HOUSING PROJECT EXP | | 0.00 | 0.00 | 442805.00 | 0.00 | 0 | 0 |
| 260167 | 1000 RURAL HOUSING EXP | | 0.00 | 0.00 | 11864283.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 822362.00 | 229622.00 | 16514748.00 | 3078106.00 | 3,293,573 | 3,524,124 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235009 | OFFICE EQUIPMENT | | 1460.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235013 | AIRCONDITIONERS | | 0.00 | 0.00 | 400.00 | 800.00 | 856 | 916 |
| 235027 | COMPUTER S/WARE & DEV | | 0.00 | 0.00 | 0.00 | 20000.00 | 21,400 | 22,898 |
| 235040 | VEHICLES | | 47100.00 | 47100.00 | 59050.00 | 65115.00 | 69,673 | 74,550 |
| TOTAL REPAIRS & MAINTENANCE | | | 48560.00 | 47100.00 | 59450.00 | 85915.00 | 91,929 | 98,364 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 254290.00 | 104290.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CAPITAL COST | | | 254290.00 | 104290.00 | 0.00 | 0.00 | 0 | 0 |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 33477.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 33477.00 | 5000.00 | 0.00 | 0.00 | 0 | 0 |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (525094.00) | (872398.00) | (42071229.00) | (13215457.00) | (14,140,539) | (15,130,377) |
| TOTAL EXPENDITURE | | | 2485154.00 | 1917067.00 | 18182360.00 | 5525923.00 | 5,912,738 | 6,326,629 |

Request : 0038
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 315
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
TOWN PLANNING & BUILDING SURV

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
|--------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|

| | | | | | | | | |
|-------------|--|--|------------|------------|---------------|--------------|-------------|-------------|
| GRAND TOTAL | | | 1960060.00 | 1044669.00 | (23888869.00) | (7689534.00) | (8,227,801) | (8,803,747) |
|-------------|--|--|------------|------------|---------------|--------------|-------------|-------------|

Request : 0039
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 325
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PROCLAIMED ROADS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|---------------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| INCOME | | | | | | | | |
| SALARIES & ALLOWANCES | | | | | | | | |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 24340.00 | 0.00 | 24340.00 | 0.00 | 0 | 0 |
| TOTAL GENERAL EXPENSES | | | 24340.00 | 0.00 | 24340.00 | 0.00 | 0 | 0 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235020 | ROADS & STORMWATER | | 880.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235034 | PAVEMENTS & ISLANDS | | 5000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL REPAIRS & MAINTENANCE | | | 5880.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL EXPENDITURE | | | 30220.00 | 0.00 | 24340.00 | 0.00 | 0 | 0 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 30220.00 | 0.00 | 24340.00 | 0.00 | 0 | 0 |

Request : 0040
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 330
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PW ROADS & S WATER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 055001 | EQUITABLE SHARE | | (83164.00) | (97660.00) | (110501.00) | (123446.00) | (132,087) | (141,333) |
| 060038 | PRIVATE WORK | | (30000.00) | (34990.00) | (4570.00) | (10920.00) | (11,684) | (12,502) |
| | TOTAL INCOME | | (113164.00) | (132650.00) | (115071.00) | (134366.00) | (143,772) | (153,836) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 423682.00 | 471436.00 | 625684.00 | 2528849.00 | 2,705,868 | 2,895,279 |
| 200005 | ANNUAL BONUS | | 36007.00 | 37792.00 | 31774.00 | 210737.00 | 225,489 | 241,273 |
| 200013 | OVERTIME ALLOWANCE | | 7586.00 | 20606.00 | 30210.00 | 44980.00 | 48,129 | 51,498 |
| 200030 | HOUSING ALLOWANCE | | 29400.00 | 28800.00 | 29600.00 | 172800.00 | 184,896 | 197,839 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 0.00 | 3780.00 | 4,045 | 4,328 |
| 200045 | TOOL ALLOWANCE | | 1000.00 | 1000.00 | 1000.00 | 1300.00 | 1,391 | 1,488 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 15617.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 29122.00 | 27794.00 | 9710.00 | 26134.00 | 27,963 | 29,921 |
| 200065 | CONTR: RETIREMENT FUND | | 76455.00 | 80749.00 | 92230.00 | 455193.00 | 487,057 | 521,150 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 61332.00 | 64868.00 | 68180.00 | 169982.00 | 181,881 | 194,612 |
| 200075 | CONTR: GROUP INSURANCE | | 14111.00 | 14120.00 | 16220.00 | 80165.00 | 85,777 | 91,781 |
| 200080 | CONTR: UNEMPLOYMENT | | 5048.00 | 6470.00 | 5970.00 | 23319.00 | 31,371 | 33,567 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 270.00 | 250.00 | 220.00 | 1850.00 | 1,980 | 2,118 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 12000.00 | 11899.00 | 69000.00 | 79200.00 | 84,744 | 90,676 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 135282.00 | 138250.00 | 147,928 | 158,282 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 321.00 | 759.00 | 5709.00 | 6,109 | 6,536 |
| 200115 | WAGES | | 1014427.00 | 1122181.00 | 1606939.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 79435.00 | 87221.00 | 245830.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 41378.00 | 50253.00 | 146830.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 36000.00 | 20949.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 1080.00 | 1080.00 | 920.00 | 1080.00 | 1,156 | 1,236 |
| 200145 | LONGTERM SERVICE BONUS | | 13780.00 | 14303.00 | 6710.00 | 0.00 | 0 | 0 |
| 200150 | CELL PHONE ALLOWANCE | | 0.00 | 0.00 | 2520.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ASSISTANCE | | 111600.00 | 114733.00 | 118160.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 173373.00 | 187080.00 | 234893.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 14539.00 | 16440.00 | 20354.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 810.00 | 900.00 | 1179.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 12837.00 | 20354.00 | 15413.00 | 0.00 | 0 | 0 |
| 200185 | NIGHT SHIFT ALLOWANCE | | 0.00 | 0.00 | 4876.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 34271.00 | 53673.00 | 59328.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 73460.00 | 169715.00 | 83740.00 | 95900.00 | 102,613 | 109,796 |
| | TOTAL SALARIES & ALLOWANCES | | 2303303.00 | 2632287.00 | 3679148.00 | 4045228.00 | 4,328,394 | 4,631,382 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 1655920.00 | 7722728.00 | 1655920.00 | 8782395.00 | 9,397,163 | 10,054,964 |
| 250020 | ELECTRICITY | | 536810.00 | 583120.00 | 518220.00 | 768495.00 | 822,290 | 879,850 |
| 260026 | DEPT EXPENSES : WATER | | 103130.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT ELECTRICITY | | 0.00 | 3725.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0040
Structure : 02
Operator : DESIREE FELELE

Report : 029
Municipality: MC
Department : 330
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
PW ROADS & S WATER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260028 | DEPT EXPENSES: SEWERAGE | | 1872.00 | 1784.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 4110.00 | 4200.00 | 6520.00 | 6878.00 | 7,359 | 7,875 |
| 260092 | COMPENSATION COMMISSIONER | | 6723.00 | 552.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 22570.00 | 20720.00 | 29650.00 | 36050.00 | 38,574 | 41,274 |
| 260096 | PENSION & GRATIFICATION | | 89800.00 | 109460.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 280.00 | 107.00 | 260.00 | 275.00 | 294 | 315 |
| 260115 | STREET LIGHTS | | 804219.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260121 | TELEPHONE | | 8610.00 | 4170.00 | 3640.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 11654.00 | 18600.00 | 28030.00 | 35548.00 | 38,036 | 40,699 |
| 235047 | CONTRACT WORKERS | | 390645.00 | 434208.00 | 445580.00 | 150000.00 | 160,500 | 171,735 |
| TOTAL GENERAL EXPENSES | | | 3636343.00 | 8903374.00 | 2687820.00 | 9779641.00 | 10,464,216 | 11,196,711 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235006 | BUILDINGS AND EQUIPMENT | | 834.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235007 | TOOLS AND EQUIPMENT | | 0.00 | 0.00 | 890.00 | 5000.00 | 5,350 | 5,725 |
| 235016 | MACHINERY & EQUIPMENT | | 7300.00 | 2000.00 | 15000.00 | 20000.00 | 21,400 | 22,898 |
| 235020 | ROADS & STORMWATER | | 299248.00 | 160728.00 | 78000.00 | 200000.00 | 214,000 | 228,980 |
| 235021 | PATCH ROADS (LAPWORK) | | 50000.00 | 21000.00 | 105554.00 | 160000.00 | 171,200 | 183,184 |
| 235023 | RESAL OF TARR ROADS | | 1299628.00 | 248142.00 | 2140000.00 | 2500000.00 | 2,675,000 | 2,862,250 |
| 235028 | PORTABLE RADIO'S & EQUIPMENT | | 3000.00 | 2000.00 | 0.00 | 1000.00 | 1,070 | 1,145 |
| 235029 | KERBING: PAVEMENTS | | 30000.00 | 20000.00 | 29910.00 | 30000.00 | 32,100 | 34,347 |
| 235031 | FURROW: S/WATER | | 186590.00 | 500.00 | 0.00 | 300000.00 | 321,000 | 343,470 |
| 235040 | VEHICLES | | 2394445.00 | 1881247.00 | 2063040.00 | 2229349.00 | 2,385,403 | 2,552,382 |
| TOTAL REPAIRS & MAINTENANCE | | | 4271045.00 | 2335615.00 | 4432394.00 | 5445349.00 | 5,826,523 | 6,234,380 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 424815.00 | 357820.00 | 424820.00 | 424820.00 | 454,557 | 486,376 |
| TOTAL CAPITAL COST | | | 424815.00 | 357820.00 | 424820.00 | 424820.00 | 454,557 | 486,376 |
| CONTRIBUTION TO CAPITAL EXPEN NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (113164.00) | (132650.00) | (115071.00) | (134366.00) | (143,772) | (153,836) |
| TOTAL EXPENDITURE | | | | | | | | |
| TOTAL EXPENDITURE | | | 10635506.00 | 14229096.00 | 11224182.00 | 19695038.00 | 21,073,691 | 22,548,849 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 10522342.00 | 14096446.00 | 11109111.00 | 19560672.00 | 20,929,919 | 22,395,013 |

Request : 0041
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Mun'pity: MC
 Depmnt : 335
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 PAVEMENTS AND ISLANDS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-----------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 31473.00 | 31470.00 | 31470.00 | 414.00 | 443 | 474 |
| | TOTAL GENERAL EXPENSES | | 31473.00 | 31470.00 | 31470.00 | 414.00 | 443 | 474 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235034 | PAVEMENTS & ISLANDS | | 35000.00 | 0.00 | 0.00 | 100000.00 | 107,000 | 114,490 |
| | TOTAL REPAIRS & MAINTENANCE | | 35000.00 | 0.00 | 0.00 | 100000.00 | 107,000 | 114,490 |
| | CAPITAL COST | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 4095.00 | 4100.00 | 4100.00 | 4100.00 | 4,387 | 4,694 |
| | TOTAL CAPITAL COST | | 4095.00 | 4100.00 | 4100.00 | 4100.00 | 4,387 | 4,694 |
| | NEW CONSTRUCTION | | | | | | | |
| | TOTAL EXPENDITURE | | 70568.00 | 35570.00 | 35570.00 | 104514.00 | 111,830 | 119,658 |
| | GRAND TOTAL | | 70568.00 | 35570.00 | 35570.00 | 104514.00 | 111,830 | 119,658 |

Request : 0042
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 345
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
MUNICIPAL BUILDINGS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-------------------------------|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 020006 | RENTAL: HOSTEL | | (150000.00) | (73090.00) | (46650.00) | (68740.00) | (73,552) | (78,700) |
| 020007 | RENTAL: OFFICES | | (200000.00) | (100000.00) | (144030.00) | (22155.00) | (23,706) | (25,365) |
| 020010 | RENTAL: HALLS | | (70200.00) | (59630.00) | (69160.00) | (96200.00) | (102,934) | (110,139) |
| 020011 | RENTAL: CIVIC CENTRE | | (25000.00) | (11320.00) | (3410.00) | 0.00 | 0 | 0 |
| 020016 | RENTAL: HALLS | | (20000.00) | (420.00) | (400.00) | (410.00) | (439) | (469) |
| 055001 | EQUITABLE SHARE | | (13781.00) | (17230.00) | (19496.00) | (21780.00) | (23,305) | (24,936) |
| TOTAL INCOME | | | (478981.00) | (261690.00) | (283146.00) | (209285.00) | (223,935) | (239,610) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 0.00 | 0.00 | 0.00 | 521712.00 | 558,232 | 597,308 |
| 200005 | ANNUAL BONUS | | 0.00 | 0.00 | 0.00 | 43476.00 | 46,519 | 49,776 |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 43200.00 | 46,224 | 49,460 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 1059.00 | 1,133 | 1,212 |
| 200065 | CONTR: RETIREMENT FUND | | 0.00 | 0.00 | 0.00 | 93908.00 | 100,482 | 107,515 |
| 200070 | CONTRIBUTION MEDICAL AID | | 0.00 | 0.00 | 0.00 | 93793.00 | 100,359 | 107,384 |
| 200075 | CONTR: GROUP INSURANCE | | 0.00 | 0.00 | 6690.00 | 16538.00 | 17,696 | 18,934 |
| 200080 | CONTR: UNEMPLOYMENT | | 0.00 | 0.00 | 3860.00 | 6296.00 | 6,737 | 7,208 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 0.00 | 0.00 | 0.00 | 463.00 | 495 | 530 |
| 200095 | PROTECTIVE CLOTHING | | 0.00 | 0.00 | 13714.00 | 19800.00 | 21,186 | 22,669 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 27910.00 | 0.00 | 0 | 0 |
| 200115 | WAGES | | 297627.00 | 335305.00 | 482038.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 23493.00 | 26610.00 | 33130.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME ALLOWANCE | | 2927.00 | 1654.00 | 2032.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 10000.00 | 12000.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 300.00 | 300.00 | 300.00 | 360.00 | 385 | 412 |
| 200145 | LONGTERM SERVICE BONUS | | 4943.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 32860.00 | 40800.00 | 38337.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 50636.00 | 54440.00 | 67588.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 4206.00 | 4309.00 | 5940.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 250.00 | 250.00 | 359.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 900.00 | 990.00 | 0.00 | 0.00 | 0 | 0 |
| 200185 | ALLOWANCE: NIGHT SHIFT | | 0.00 | 0.00 | 29.00 | 0.00 | 0 | 0 |
| 200190 | ALLOWANCE: MEDICAL AID | | 34938.00 | 35400.00 | 42744.00 | 0.00 | 0 | 0 |
| 200195 | ALLOWANCE: BONUS PROVISION | | 11070.00 | 31670.00 | 13810.00 | 18240.00 | 19,517 | 20,883 |
| TOTAL SALARIES & ALLOWANCES | | | 474150.00 | 543728.00 | 738481.00 | 858845.00 | 918,964 | 983,292 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 276526.00 | 0.00 | 276530.00 | 69359.00 | 74,214 | 79,409 |
| 250020 | ELECTRICITY | | 422660.00 | 97218.00 | 112460.00 | 118645.00 | 126,950 | 135,837 |
| 260026 | DEPT EXPENSES : WATER | | 20071.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 282170.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 73544.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 56280.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 4020.00 | 4100.00 | 4870.00 | 5138.00 | 5,498 | 5,882 |
| 260092 | COMPENSATION COMMISSIONER | | 3810.00 | 4210.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SEYA | | 4120.00 | 3879.00 | 8710.00 | 7170.00 | 7,672 | 8,209 |
| 260096 | PENSION & GRATIFICATION | | 7280.00 | 7450.00 | 7273.00 | 6468.00 | 6,921 | 7,405 |
| 260109 | SECURITY SERVICES | | 50902.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 70084.00 | 70000.00 | 56910.00 | 68700.00 | 73,509 | 78,655 |
| 260118 | CLEANING: OFFICES | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 188875.00 | 258734.00 | 324440.00 | 433596.00 | 463,948 | 496,424 |
| 260159 | PEST CONTROL | | 4570.00 | 4400.00 | 0.00 | 8000.00 | 8,560 | 9,159 |
| 235047 | CONTRACT WORKERS | | 48622.00 | 50000.00 | 116145.00 | 80000.00 | 85,600 | 91,592 |
| TOTAL GENERAL EXPENSES | | | 1514534.00 | 499991.00 | 907338.00 | 797076.00 | 852,871 | 912,572 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 48900.00 | 3000.00 | 40000.00 | 100000.00 | 107,000 | 114,490 |
| 235006 | BUILDINGS AND EQUIPMENT | | 221843.00 | 128531.00 | 60000.00 | 240000.00 | 256,800 | 274,776 |
| 235013 | AIRCONDITIONERS | | 8575.00 | 5000.00 | 1000.00 | 10000.00 | 10,700 | 11,449 |
| 235030 | CLEANING SERVICES/OUTSOURCE | | 220000.00 | 240656.00 | 256205.00 | 220000.00 | 235,400 | 251,878 |
| 235050 | CIVIC CENTRE | | 9139.00 | 5000.00 | 20000.00 | 85000.00 | 90,950 | 97,317 |
| 235051 | HOSTEL | | 0.00 | 2276.00 | 10000.00 | 10000.00 | 10,700 | 11,449 |
| TOTAL REPAIRS & MAINTENANCE | | | 621783.00 | 457763.00 | 457205.00 | 815000.00 | 872,050 | 933,094 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 296737.00 | 273737.00 | 376737.00 | 376737.00 | 403,109 | 431,326 |
| TOTAL CAPITAL COST | | | 296737.00 | 273737.00 | 376737.00 | 376737.00 | 403,109 | 431,326 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & APPLIANCES | | 6168.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 305106 | BUILDINGS & EQUIPMENT | | 0.00 | 500000.00 | 0.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 6168.00 | 500000.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (478981.00) | (261690.00) | (283146.00) | (209285.00) | (223,935) | (239,610) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 2913372.00 | 2275219.00 | 2479761.00 | 2847658.00 | 3,046,994 | 3,260,284 |

Request : 0042
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 345
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
MUNICIPAL BUILDINGS

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| GRAND TOTAL | | | 2434391.00 | 2013529.00 | 2196615.00 | 2638373.00 | 2,823,059 | 3,020,673 |

Request : 0043
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Municipality: MC
 Department : 370
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 AIRSTRIP

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 020015 | RENTAL: AIRFIELD | | (11730.00) | (16364.00) | (17140.00) | (1000000.00) | (1,070,000) | (1,144,900) |
| | TOTAL INCOME | | (11730.00) | (16364.00) | (17140.00) | (1000000.00) | (1,070,000) | (1,144,900) |
| | SALARIES & ALLOWANCES | | | | | | | |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 8279.00 | 0.00 | 8280.00 | 0.00 | 0 | 0 |
| 260026 | DEPT EXPENSES : WATER | | 19030.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 190.00 | 1307.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 2780.00 | 2881.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 3060.00 | 3644.00 | 0.00 | 0.00 | 0 | 0 |
| 260080 | LICENCES | | 5600.00 | 6200.00 | 9360.00 | 9874.00 | 10,565 | 11,305 |
| 260141 | INSURANCE | | 342653.00 | 469397.00 | 512030.00 | 684296.00 | 732,197 | 783,450 |
| | TOTAL GENERAL EXPENSES | | 381592.00 | 483429.00 | 529670.00 | 694170.00 | 742,762 | 794,755 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 200000.00 | 102258.00 | 150000.00 | 250000.00 | 267,500 | 286,225 |
| 235036 | SITE WORKS & LAY OUT OF AREA | | 100000.00 | 0.00 | 0.00 | 500000.00 | 535,000 | 572,450 |
| | TOTAL REPAIRS & MAINTENANCE | | 300000.00 | 102258.00 | 150000.00 | 750000.00 | 802,500 | 858,675 |
| | CAPITAL COST | | | | | | | |
| | CONTRIBUTION TO CAPITAL EXPEN | | | | | | | |
| | NEW CONNECTIONS | | | | | | | |
| | TOTAL INCOME | | (11730.00) | (16364.00) | (17140.00) | (1000000.00) | (1,070,000) | (1,144,900) |
| | TOTAL EXPENDITURE | | 681592.00 | 585687.00 | 679670.00 | 1444170.00 | 1,545,262 | 1,653,430 |
| | | | 669862.00 | 569323.00 | 662530.00 | 444170.00 | 475,262 | 508,530 |

Request : 0001
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 380
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
WATER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 000015 | LEVIES: ELE, WATER, SEWER, REFUSE | | (7511220.00) | (11762920.00) | (12281130.00) | (18500980.00) | (19,796,049) | (21,181,772) |
| 000025 | PRE-PAID WATER | | (5000.00) | (40000.00) | (13320.00) | (13070.00) | (13,985) | (14,964) |
| 010001 | NEW CONNECTION FEES | | (78290.00) | (100370.00) | (108860.00) | (126550.00) | (135,409) | (144,887) |
| 010011 | CONTRIBUTION TO BULK SERVICES | | (1143655.00) | (1778648.00) | 0.00 | (2778648.00) | (2,973,153) | (3,181,274) |
| 055001 | EQUITABLE SHARE | | (9923338.00) | (11776030.00) | (13324416.00) | (14885343.00) | (15,927,317) | (17,042,229) |
| 055006 | BLUE DROP & GREEN SUPPORT | | (136642.00) | (275942.00) | (40000.00) | (50000.00) | (53,500) | (57,245) |
| 055010 | DISCOUNT: WATER 6 KL | | 0.00 | 0.00 | 52410.00 | 55293.00 | 59,164 | 63,305 |
| 060003 | D W A F | | (2115000.00) | (1481000.00) | (1481000.00) | (6500000.00) | (6,955,000) | (7,441,850) |
| 060005 | SEDIBENG INCOME VOTE | | 0.00 | (1200000.00) | 0.00 | 0.00 | 0 | 0 |
| 060049 | ACIP WATER BACKLOGS WARD 7 INC | | 0.00 | 0.00 | (1930164.00) | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (20913165.00) | (28414910.00) | (29126540.00) | (42799298.00) | (45,795,249) | (49,000,916) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 179214.00 | 201665.00 | 283940.00 | 978899.00 | 1,047,422 | 1,120,741 |
| 200005 | ANNUAL BONUS | | 14938.00 | 31174.00 | 19060.00 | 81575.00 | 87,285 | 93,395 |
| 200010 | STANDBY ALLOWANCE | | 19965.00 | 0.00 | 0.00 | 72941.00 | 78,047 | 83,510 |
| 200015 | OVERTIME ALLOWANCE | | 31916.00 | 0.00 | 0.00 | 247537.00 | 264,865 | 283,405 |
| 200030 | HOUSING ALLOWANCE | | 7200.00 | 7200.00 | 7200.00 | 64800.00 | 69,336 | 74,190 |
| 200035 | TELEPHONE ALLOWANCE | | 630.00 | 1890.00 | 0.00 | 3780.00 | 4,045 | 4,328 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 5377.00 | 0.00 | 2899.00 | 3,102 | 3,319 |
| 200055 | ACTING ALLOWANCE | | 14201.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 32587.00 | 34670.00 | 38040.00 | 176202.00 | 188,536 | 201,734 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 17849.00 | 16350.00 | 27930.00 | 78470.00 | 83,963 | 89,840 |
| 200075 | CONTR: GROUP INSURANCE | | 5700.00 | 6160.00 | 6720.00 | 31031.00 | 33,203 | 35,527 |
| 200080 | CONTR: UNEMPLOYMENT | | 3000.00 | 4670.00 | 1640.00 | 13123.00 | 14,042 | 15,025 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 90.00 | 150.00 | 80.00 | 694.00 | 743 | 795 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 4000.00 | 7200.00 | 21000.00 | 29700.00 | 31,779 | 34,004 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 58310.00 | 69430.00 | 74,290 | 79,490 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 0.00 | 7129.00 | 7,628 | 8,162 |
| 200115 | WAGES | | 285934.00 | 283902.00 | 417915.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 22630.00 | 25690.00 | 37540.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 137175.00 | 147772.00 | 238650.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 10998.00 | 12000.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 300.00 | 300.00 | 260.00 | 300.00 | 321 | 343 |
| 200145 | LONG SERVICE BONUS | | 0.00 | 1730.00 | 4225.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 28800.00 | 24000.00 | 24000.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 48780.00 | 44699.00 | 71769.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 4935.00 | 5330.00 | 7287.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 250.00 | 230.00 | 308.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 18670.00 | 0.00 | 3891.00 | 0.00 | 0 | 0 |
| 200180 | STANDBY ALLOWANCE | | 5367.00 | 6300.00 | 19592.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 1818.00 | 3773.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 0.00 | 11576.00 | 30711.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 19800.00 | 49365.00 | 25950.00 | 33610.00 | 35,963 | 38,480 |
| TOTAL SALARIES & ALLOWANCES | | | 914929.00 | 931218.00 | 1349791.00 | 1892120.00 | 2,024,568 | 2,166,288 |

Request : 0001
 Structure : 02
 Operator : DESIREE PELELE

Report : 029
 Municipality: MC
 Department : 380
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 WATER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 230001 | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 3517996.00 | 3749739.00 | 3518000.00 | 15250637.00 | 16,318,182 | 17,460,454 |
| 230020 | ELECTRICITY | | 277170.00 | 213123.00 | 243970.00 | 378560.00 | 405,059 | 433,413 |
| 260001 | AUDIT COSTS | | 459618.00 | 620000.00 | 580000.00 | 0.00 | 0 | 0 |
| 260019 | CHEMICALS | | 36929.00 | 61273.00 | 79860.00 | 60000.00 | 64,200 | 68,694 |
| 260026 | DEPT EXPENSES : WATER | | 205933.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 55500.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 8360.00 | 7954.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 8326.00 | 5893.00 | 8100.00 | 0.00 | 0 | 0 |
| 260076 | DISCOUNT WATER 6KL | | 39885.00 | 50220.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1640.00 | 1640.00 | 2640.00 | 2420.00 | 2,589 | 2,771 |
| 260085 | MEDICAL FEES | | 5000.00 | 2600.00 | 5400.00 | 5000.00 | 5,350 | 5,725 |
| 260092 | COMPENSATION COMMISSIONER | | 0.00 | 2010.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 8900.00 | 8270.00 | 10890.00 | 14010.00 | 14,991 | 16,040 |
| 260096 | PENSION & GRATIFICATION | | 54467.00 | 65943.00 | 0.00 | 0.00 | 0 | 0 |
| 260109 | SECURITY SERVICES | | 454280.00 | 469240.00 | 605297.00 | 0.00 | 0 | 0 |
| 260110 | CLEANING | | 2000.00 | 1500.00 | 580.00 | 6000.00 | 6,420 | 6,869 |
| 260113 | STATIONERY | | 240.00 | 272.00 | 220.00 | 0.00 | 0 | 0 |
| 260119 | DWAF | | 10669175.00 | 12000000.00 | 16559069.00 | 19304686.00 | 20,656,014 | 22,101,935 |
| 260121 | TELEPHONE | | 17440.00 | 9500.00 | 8710.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 117586.00 | 164820.00 | 201970.00 | 269923.00 | 288,818 | 309,035 |
| 260150 | WATER LEVY | | 129037.00 | 136250.00 | 172250.00 | 191400.00 | 204,798 | 219,134 |
| 260164 | ACIP WATER BACKLOGS WARD 7 EXP | | 0.00 | 0.00 | 1930164.00 | 0.00 | 0 | 0 |
| 220001 | DEBT IMPAIRMENT | | 57070.00 | 68700.00 | 476570.00 | 437090.00 | 467,686 | 500,424 |
| 235047 | CONTRACT WORKERS | | 208214.00 | 127822.00 | 160000.00 | 150000.00 | 160,500 | 171,735 |
| | TOTAL GENERAL EXPENSES | | 16334766.00 | 17766769.00 | 24563690.00 | 36069726.00 | 38,594,607 | 41,296,229 |
| 235005 | REPAIRS & MAINTENANCE | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 142175.00 | 57000.00 | 90000.00 | 150000.00 | 160,500 | 171,735 |
| 235006 | BUILDINGS AND EQUIPMENT | | 3000.00 | 3000.00 | 2000.00 | 10000.00 | 10,700 | 11,449 |
| 235007 | TOOLS AND EQUIPMENT | | 5251.00 | 2500.00 | 5000.00 | 3500.00 | 3,745 | 4,007 |
| 235014 | METERS: REPLACE & TEST | | 49640.00 | 50000.00 | 93530.00 | 100000.00 | 107,000 | 114,490 |
| 235016 | MACHINERY & EQUIPMENT | | 12000.00 | 3800.00 | 2500.00 | 25000.00 | 26,750 | 28,623 |
| 235017 | NETWORK: DISTRIBUTION | | 420533.00 | 427209.00 | 700000.00 | 600000.00 | 642,000 | 686,940 |
| 235027 | COMPUTER S/WARE & DEV | | 7300.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 230550.00 | 220522.00 | 198210.00 | 227436.00 | 243,357 | 260,391 |
| 235054 | BLUE DROP & GREEN SUPPORT | | 136642.00 | 242054.00 | 40000.00 | 50000.00 | 53,500 | 57,245 |
| | TOTAL REPAIRS & MAINTENANCE | | 1007091.00 | 1006085.00 | 1131240.00 | 1165936.00 | 1,247,552 | 1,334,880 |
| 270010 | CAPITAL COST | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 1402297.00 | 1243297.00 | 1510300.00 | 1510300.00 | 1,616,021 | 1,729,142 |
| | TOTAL CAPITAL COST | | 1402297.00 | 1243297.00 | 1510300.00 | 1510300.00 | 1,616,021 | 1,729,142 |

Request : 0001
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmnt : 380
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
WATER

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| 305116 | WATER | | 30840.00 | 65000.00 | 47850.00 | 39932.00 | 42,727 | 45,718 |
| TOTAL NEW CONNECTIONS | | | 30840.00 | 65000.00 | 47850.00 | 39932.00 | 42,727 | 45,718 |
| | | | | | | | | |
| TOTAL INCOME | | | (20913165.00) | (28414910.00) | (29126540.00) | (42799298.00) | (45,795,249) | (49,000,916) |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 19689923.00 | 21012369.00 | 28602871.00 | 40678014.00 | 43,525,475 | 46,572,258 |
| | | | | | | | | |
| GRAND TOTAL | | | (1223242.00) | (7402541.00) | (523669.00) | (2121284.00) | (2,269,774) | (2,428,658) |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| | INCOME | | | | | | | |
| 055001 | EQUITABLE SHARE | | (7082.00) | (8620.00) | (9753.00) | (10896.00) | (11,659) | (12,475) |
| | TOTAL INCOME | | (7082.00) | (8620.00) | (9753.00) | (10896.00) | (11,659) | (12,475) |
| | SALARIES & ALLOWANCES | | | | | | | |
| 200000 | SALARIES | | 174820.00 | 192060.00 | 254160.00 | 266044.00 | 284,667 | 304,594 |
| 200005 | ANNUAL BONUS | | 14569.00 | 15590.00 | 16540.00 | 22170.00 | 23,722 | 25,382 |
| 200020 | TRAVELLING ALLOWANCE | | 2744.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 14400.00 | 14400.00 | 14400.00 | 14400.00 | 15,408 | 16,487 |
| 200055 | ACTING ALLOWANCE | | 10050.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 31468.00 | 33670.00 | 39590.00 | 47888.00 | 51,240 | 54,827 |
| 200075 | CONTR:GROUP INSURANCE | | 5560.00 | 5930.00 | 6990.00 | 8434.00 | 9,024 | 9,656 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 1500.00 | 1720.00 | 1758.00 | 1,881 | 2,013 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 80.00 | 77.00 | 82 | 88 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 17180.00 | 20750.00 | 22,203 | 23,757 |
| 305030 | LEAVE-/BONUS PROVISION | | 7200.00 | 19825.00 | 7940.00 | 10640.00 | 11,385 | 12,182 |
| | TOTAL SALARIES & ALLOWANCES | | 262361.00 | 283025.00 | 358600.00 | 392161.00 | 419,612 | 448,985 |
| | GENERAL EXPENSES | | | | | | | |
| 230001 | DEPRECIATION | | 0.00 | 0.00 | 0.00 | 1292.00 | 1,382 | 1,479 |
| 260005 | TRAVELLING | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260049 | FAXES | | 140.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 13950.00 | 12690.00 | 10000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 6158.00 | 6500.00 | 9800.00 | 10339.00 | 11,063 | 11,837 |
| 260087 | REFERENCE BOOKS / EQUITY | | 576.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260092 | COMPENSATION COMMISSIONER | | 720.00 | 800.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 2310.00 | 2190.00 | 2900.00 | 3420.00 | 3,659 | 3,916 |
| 260096 | PENSION & GRATIFICATION | | 8697.00 | 18774.00 | 0.00 | 0.00 | 0 | 0 |
| 260107 | COMPUTER ACCESSORIES | | 0.00 | 1500.00 | 1000.00 | 1500.00 | 1,605 | 1,717 |
| 260113 | STATIONERY | | 0.00 | 250.00 | 130.00 | 250.00 | 268 | 286 |
| 260121 | TELEPHONE | | 2770.00 | 2220.00 | 1700.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 12790.00 | 18541.00 | 21970.00 | 29359.00 | 31,414 | 33,613 |
| | TOTAL GENERAL EXPENSES | | 48111.00 | 63465.00 | 47500.00 | 46160.00 | 49,391 | 52,849 |
| | REPAIRS & MAINTENANCE | | | | | | | |
| 235013 | AIRCONDITIONERS | | 0.00 | 0.00 | 450.00 | 450.00 | 482 | 515 |
| 235028 | PORTABLE RADIO'S & EQUIPMENT | | 0.00 | 500.00 | 0.00 | 500.00 | 535 | 572 |
| | TOTAL REPAIRS & MAINTENANCE | | 0.00 | 500.00 | 450.00 | 950.00 | 1,017 | 1,088 |
| | CAPITAL COST | | | | | | | |

Request : 0002
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 405
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ELECTRICITY - ADMIN

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| CONTRIBUTION TO CAPITAL EXPEN NEW CONNECTIONS | | | | | | | | |
| | TOTAL INCOME | | (7082.00) | (8620.00) | (9753.00) | (10896.00) | (11,659) | (12,475) |
| | TOTAL EXPENDITURE | | 310472.00 | 346990.00 | 406550.00 | 439271.00 | 470,020 | 502,921 |
| | GRAND TOTAL | | 303390.00 | 338370.00 | 396797.00 | 428375.00 | 458,361 | 490,447 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 000015 | LEVIES: ELE, WATER, SEWER, REFUSE | | (36686020.00) | (40964516.00) | (46415112.00) | (49664170.00) | (53,140,662) | (56,860,508) |
| 000020 | PREPAID METERS - BUSINESS | | (130340.00) | (100000.00) | (73450.00) | (79440.00) | (85,001) | (90,951) |
| 000030 | PREPAID METERS - HOUSEHOLD | | (10193224.00) | (15700000.00) | (21727860.00) | (23248810.00) | (24,876,227) | (26,617,563) |
| 010001 | NEW CONNECTION FEES | | (300000.00) | (352560.00) | (320950.00) | (347090.00) | (371,386) | (397,383) |
| 010011 | CONTRIBUTION TO BULK SERVICES | | (1906091.00) | (2631080.00) | 0.00 | (3631080.00) | (3,885,256) | (4,157,223) |
| 055001 | EQUITABLE SHARE | | (18907918.00) | (22444490.00) | (25395633.00) | (28370679.00) | (30,356,627) | (32,481,590) |
| 055011 | DISCOUNT: DISC ELEC 50 KWH | | 0.00 | 0.00 | 2142110.00 | 1112750.00 | 1,190,643 | 1,273,987 |
| 060027 | SUNDRIES: PHOTOCOPIES | | (2140.00) | (1980.00) | (790.00) | 0.00 | 0 | 0 |
| TOTAL INCOME | | | (68125733.00) | (82194626.00) | (91793685.00) | (104228519.00) | (111,524,515) | (119,331,231) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 694961.00 | 861859.00 | 805946.00 | 2032647.00 | 2,174,932 | 2,327,178 |
| 200005 | ANNUAL BONUS | | 43290.00 | 82300.00 | 131910.00 | 169389.00 | 181,246 | 193,933 |
| 200010 | STANDBY ALLOWANCE | | 45353.00 | 47718.00 | 73730.00 | 82219.00 | 87,974 | 94,133 |
| 200015 | OVERTIME ALLOWANCE | | 202462.00 | 255192.00 | 330610.00 | 423960.00 | 453,637 | 485,392 |
| 200020 | TRAVELLING ALLOWANCE | | 0.00 | 0.00 | 3000.00 | 0.00 | 0 | 0 |
| 200030 | HOUSING ALLOWANCE | | 33600.00 | 43200.00 | 36000.00 | 129600.00 | 138,672 | 148,379 |
| 200035 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 3465.00 | 37780.00 | 40,425 | 43,254 |
| 200045 | TOOL ALLOWANCE | | 12000.00 | 3000.00 | 13000.00 | 3900.00 | 4,173 | 4,465 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 8590.00 | 17011.00 | 18,202 | 19,476 |
| 200055 | ACTING ALLOWANCE | | 12069.00 | 2915.00 | 3380.00 | 4355.00 | 4,660 | 4,986 |
| 200065 | CONTR: RETIREMENT FUND | | 121586.00 | 151935.00 | 140200.00 | 365876.00 | 391,487 | 418,891 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 75304.00 | 85390.00 | 100900.00 | 151947.00 | 162,583 | 173,964 |
| 200075 | CONTR:GROUP INSURANCE | | 21521.00 | 28760.00 | 24770.00 | 64435.00 | 68,945 | 73,772 |
| 200080 | CONTR: UNEMPLOYMENT | | 5988.00 | 7500.00 | 6564.00 | 25846.00 | 27,655 | 29,591 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 197.00 | 250.00 | 290.00 | 1313.00 | 1,405 | 1,503 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 8272.00 | 46.00 | 42000.00 | 55800.00 | 59,706 | 63,885 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 66760.00 | 71140.00 | 76,120 | 81,448 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 17690.00 | 19845.00 | 29674.00 | 31,751 | 33,974 |
| 200115 | WAGES | | 467617.00 | 323201.00 | 525269.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 43161.00 | 24426.00 | 59090.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 35684.00 | 15196.00 | 67590.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 16336.00 | 21600.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 540.00 | 540.00 | 340.00 | 540.00 | 578 | 618 |
| 200145 | LONGTERM SERVICE BONUS | | 2328.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 41400.00 | 36800.00 | 52200.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 88634.00 | 49261.00 | 75115.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 7336.00 | 7910.00 | 6749.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 405.00 | 450.00 | 520.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 16800.00 | 8400.00 | 5600.00 | 0.00 | 0 | 0 |
| 200180 | STANDBY ALLOWANCE | | 79.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 0.00 | 333.00 | 1780.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 43703.00 | 11189.00 | 27005.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 49560.00 | 118625.00 | 63320.00 | 63640.00 | 68,095 | 72,861 |
| TOTAL SALARIES & ALLOWANCES | | | 2090186.00 | 2205686.00 | 2695538.00 | 3731072.00 | 3,992,247 | 4,271,704 |

Request : 0003
Structure : 02
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 410
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
ELECTRICITY

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|--------------------------------|-------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 0.00 | 1832570.00 | 1832370.00 | 8185075.00 | 8,758,030 | 9,371,092 |
| 245001 | PURCHASE OF ELECTRICITY | | 31522513.00 | 41533134.00 | 53428960.00 | 58209428.00 | 62,284,088 | 66,643,974 |
| 260001 | AUDIT COSTS | | 1009058.00 | 1130000.00 | 450000.00 | 0.00 | 0 | 0 |
| 260005 | TRAVELLING | | 17000.00 | 25000.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 6020.00 | 3556.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 8906.00 | 9790.00 | 0.00 | 0.00 | 0 | 0 |
| 260077 | CARD BUREAU/ DISC ELEC 50 KWH | | 2415980.00 | 2002474.00 | 17000.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 10538.00 | 10600.00 | 19720.00 | 20805.00 | 22,261 | 23,820 |
| 260089 | CONTRACTED SERVICES | | 160000.00 | 0.00 | 98855.00 | 200000.00 | 214,000 | 228,980 |
| 260092 | COMPENSATION COMMISSIONER | | 6990.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 16330.00 | 17080.00 | 21160.00 | 23020.00 | 24,631 | 26,356 |
| 260096 | PENSION & GRATIFICATION | | 75000.00 | 68910.00 | 0.00 | 0.00 | 0 | 0 |
| 260099 | OUTSOURCE | | 80000.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 260105 | RADIO LICENCES | | 1600.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 1000.00 | 519.00 | 40.00 | 1000.00 | 1,070 | 1,145 |
| 260121 | TELEPHONE | | 30000.00 | 8780.00 | 5300.00 | 0.00 | 0 | 0 |
| 260141 | INSURANCE | | 108981.00 | 150450.00 | 185280.00 | 247617.00 | 264,950 | 283,497 |
| 260146 | VALIDATOR COSTS | | 50000.00 | 8407.00 | 8890.00 | 30000.00 | 32,100 | 34,347 |
| 220001 | DEBT IMPAIRMENT | | 183140.00 | 226640.00 | 923370.00 | 0.00 | 0 | 0 |
| 235047 | CONTRACT WORKERS | | 171000.00 | 88335.00 | 105000.00 | 100000.00 | 107,000 | 114,490 |
| TOTAL GENERAL EXPENSES | | | 35874056.00 | 47112925.00 | 57105735.00 | 67026945.00 | 71,718,831 | 76,739,149 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235006 | BUILDINGS AND EQUIPMENT | | 80000.00 | 22830.00 | 15010.00 | 80000.00 | 85,600 | 91,592 |
| 235007 | TOOLS AND EQUIPMENT | | 92900.00 | 55378.00 | 13800.00 | 5000.00 | 5,350 | 5,725 |
| 235008 | HIGH TENSION EQUIPMENT | | 300000.00 | 231579.00 | 250000.00 | 200000.00 | 214,000 | 228,980 |
| 235009 | OFFICE EQUIPMENT | | 0.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 235013 | AIRCONDITIONERS | | 20000.00 | 400.00 | 400.00 | 1000.00 | 1,070 | 1,145 |
| 235014 | METERS: REPLACE & TEST | | 150000.00 | 155000.00 | 170410.00 | 200000.00 | 214,000 | 228,980 |
| 235016 | MACHINERY & EQUIPMENT | | 100000.00 | 16228.00 | 50000.00 | 60000.00 | 64,200 | 68,694 |
| 235017 | NETWORK: DISTRIBUTION | | 2003228.00 | 1963060.00 | 3293647.00 | 3300000.00 | 3,531,000 | 3,778,170 |
| 235021 | PATCH ROADS (LAPWERK) | | 40000.00 | 35800.00 | 4200.00 | 0.00 | 0 | 0 |
| 235027 | COMPUTER S/WARE & DEV | | 600000.00 | 678492.00 | 586640.00 | 629455.00 | 673,517 | 720,663 |
| 235032 | SUBSTATIONS: BUILD & SWITCHGE | | 300000.00 | 320000.00 | 248260.00 | 200000.00 | 214,000 | 228,980 |
| 235033 | STREET LIGHTS | | 532000.00 | 575000.00 | 630000.00 | 200000.00 | 214,000 | 228,980 |
| 235035 | TELEPHONE | | 800.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 798680.00 | 511619.00 | 1156980.00 | 1242810.00 | 1,329,807 | 1,422,893 |
| TOTAL REPAIRS & MAINTENANCE | | | 5017608.00 | 4565386.00 | 6419347.00 | 6128265.00 | 6,557,244 | 7,016,251 |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 883040.00 | 744040.00 | 4272323.00 | 4272323.00 | 4,571,386 | 4,891,383 |
| TOTAL CAPITAL COST | | | 883040.00 | 744040.00 | 4272323.00 | 4272323.00 | 4,571,386 | 4,891,383 |

Request : 0003

Structure : 02

Operator : DESIREE PELELE

Report : 029

Mun'plty: MC

Depmnt : 410

Period : JUNE 2013

DRAFT BUDGET 2013/2014

GASEGONYANA MUNICIPALITY

ELECTRICITY

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| 305114 | ELECTRICITY | | 70000.00 | 459360.00 | 272680.00 | 270368.00 | 289,294 | 309,544 |
| TOTAL NEW CONNECTIONS | | | 70000.00 | 459360.00 | 272680.00 | 270368.00 | 289,294 | 309,544 |
| TOTAL INCOME | | | | | | | | |
| | | | (68125733.00) | (82194626.00) | (91793685.00) | (104228519.00) | (111,524,515) | (119,331,231) |
| TOTAL EXPENDITURE | | | | | | | | |
| | | | 43934890.00 | 55087397.00 | 70765623.00 | 81428973.00 | 87,129,001 | 93,228,031 |
| GRAND TOTAL | | | | | | | | |
| | | | (24190843.00) | (27107229.00) | (21028062.00) | (22799546.00) | (24,395,514) | (26,103,200) |

Request : 0047
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 420
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
SEWERAGE

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| 000015 | LEVIES: ELE, WATER, SEWER, REFUSE | | (6380520.00) | (7500000.00) | (8671280.00) | (9500920.00) | (10,165,984) | (10,877,603) |
| 000016 | LEVIES SEWER TREATMENT | | (7780.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 010001 | NEW CONNECTION FEES | | (1210.00) | (6000.00) | (9820.00) | (9010.00) | (9,641) | (10,316) |
| 010011 | CONTRIBUTION TO BULK SERVICES | | (762436.00) | (1352431.00) | 0.00 | (1300000.00) | (1,391,000) | (1,488,370) |
| 055001 | EQUITABLE SHARE | | (3820812.00) | (4480640.00) | (5069783.00) | (5663697.00) | (6,060,156) | (6,484,367) |
| TOTAL INCOME | | | (10983558.00) | (13339071.00) | (13750883.00) | (16473627.00) | (17,626,781) | (18,860,656) |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 179216.00 | 199560.00 | 221789.00 | 2555667.00 | 2,734,564 | 2,925,983 |
| 200005 | ANNUAL BONUS | | 14935.00 | 16380.00 | 21400.00 | 212972.00 | 227,880 | 243,832 |
| 200010 | STANDBY ALLOWANCE | | 781.00 | 0.00 | 0.00 | 23209.00 | 24,834 | 26,572 |
| 200015 | OVERTIME ALLOWANCE | | 36494.00 | 0.00 | 0.00 | 275705.00 | 295,004 | 315,655 |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 129600.00 | 138,672 | 148,379 |
| 200045 | TOOL ALLOWANCE | | 1000.00 | 1000.00 | 6000.00 | 7800.00 | 8,346 | 8,930 |
| 200050 | LONGTERM SERVICE BONUS | | 0.00 | 0.00 | 17170.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 0.00 | 0.00 | 6040.00 | 5424.00 | 5,804 | 6,210 |
| 200065 | CONTR: RETIREMENT FUND | | 32393.00 | 35380.00 | 38040.00 | 460020.00 | 492,221 | 526,677 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 24227.00 | 26410.00 | 24490.00 | 103711.00 | 110,971 | 118,739 |
| 200075 | CONTR: GROUP INSURANCE | | 5726.00 | 6230.00 | 6720.00 | 81015.00 | 86,686 | 92,754 |
| 200080 | CONTR: UNEMPLOYMENT | | 1500.00 | 1500.00 | 1640.00 | 31899.00 | 34,132 | 36,521 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 50.00 | 50.00 | 80.00 | 1392.00 | 1,489 | 1,594 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 2400.00 | 39000.00 | 59400.00 | 63,558 | 68,007 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 30500.00 | 32178.00 | 34,430 | 36,841 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 0.00 | 0.00 | 0.00 | 58819.00 | 62,936 | 67,342 |
| 200115 | WAGES | | 966460.00 | 1018843.00 | 1255229.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 57135.00 | 60680.00 | 74120.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 33670.00 | 56827.00 | 66356.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 24000.00 | 15735.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 720.00 | 720.00 | 640.00 | 540.00 | 578 | 618 |
| 200145 | LONGTERM SERVICE BONUS | | 7487.00 | 4991.00 | 9170.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 79200.00 | 79200.00 | 76800.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 123915.00 | 129850.00 | 160643.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 13014.00 | 12860.00 | 14821.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 545.00 | 600.00 | 761.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 37350.00 | 44711.00 | 43744.00 | 0.00 | 0 | 0 |
| 200180 | STANDBY ALLOWANCE | | 7430.00 | 8920.00 | 7730.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 25211.00 | 35031.00 | 33237.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 36970.00 | 100361.00 | 58270.00 | 79130.00 | 84,669 | 90,596 |
| TOTAL SALARIES & ALLOWANCES | | | 1711429.00 | 1858239.00 | 2214390.00 | 4118481.00 | 4,406,775 | 4,715,249 |
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 1419508.00 | 0.00 | 1419510.00 | 35940.00 | 38,456 | 41,148 |
| 250020 | ELECTRICITY | | 89200.00 | 125650.00 | 37780.00 | 39858.00 | 42,648 | 45,633 |

Request : 0047 Report : 029 DRAFT BUDGET 2013/2014
 Structure : 02 Mun'plty: MC GASEGONYANA MUNICIPALITY
 Operator : DESIREE PELELE Depmnt : 420 SEWERAGE
 Period : JUNE 2013

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260001 | AUDIT COSTS | | 68330.00 | 255179.00 | 231668.00 | 0.00 | 0 | 0 |
| 260019 | CHEMICALS | | 78896.00 | 25000.00 | 49310.00 | 85000.00 | 90,950 | 97,317 |
| 260026 | DEPT EXPENSES : WATER | | 141350.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 1701360.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 7050.00 | 7170.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 6120.00 | 7253.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL. SYSTEM | | 19040.00 | 17230.00 | 0.00 | 0.00 | 0 | 0 |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 1500.00 | 1500.00 | 8400.00 | 5000.00 | 5,350 | 5,725 |
| 260085 | MEDICAL FEES | | 6000.00 | 4920.00 | 6000.00 | 6500.00 | 6,955 | 7,442 |
| 260092 | COMPENSATION COMMISSIONER | | 6930.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260093 | SETA | | 14330.00 | 16000.00 | 36900.00 | 20000.00 | 21,400 | 22,898 |
| 260096 | PENSION & GRATIFICATION | | 52839.00 | 36390.00 | 4730.00 | 666.00 | 713 | 763 |
| 260110 | CLEANING | | 12000.00 | 11000.00 | 6010.00 | 15000.00 | 16,050 | 17,174 |
| 260113 | STATIONERY | | 250.00 | 250.00 | 250.00 | 500.00 | 535 | 572 |
| 260121 | TELEPHONE | | 10490.00 | 9552.00 | 9710.00 | 0.00 | 0 | 0 |
| 260125 | WATER SAMPLES | | 20727.00 | 15000.00 | 15000.00 | 15000.00 | 16,050 | 17,174 |
| 260141 | INSURANCE | | 101017.00 | 140000.00 | 173520.00 | 231900.00 | 248,133 | 265,502 |
| 260601 | DEBT IMPAIRMENT | | 47560.00 | 57250.00 | 68920.00 | 55310.00 | 59,182 | 63,324 |
| 235047 | CONTRACT WORKERS | | 60500.00 | 98172.00 | 99190.00 | 120000.00 | 128,400 | 137,388 |
| TOTAL GENERAL EXPENSES | | | 3864997.00 | 827516.00 | 2167898.00 | 630674.00 | 674,821 | 722,059 |
| | | | | | | | | |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235005 | ELECTRICAL MAINTENANCE | | 28039.00 | 23109.00 | 20000.00 | 80000.00 | 85,600 | 91,592 |
| 235006 | BUILDINGS AND EQUIPMENT | | 8795.00 | 8313.00 | 5130.00 | 15000.00 | 16,050 | 17,174 |
| 235007 | TOOLS AND EQUIPMENT | | 5500.00 | 37000.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 235010 | INFORMATION SIGNS & DECALS | | 0.00 | 0.00 | 30000.00 | 40000.00 | 42,800 | 45,796 |
| 235016 | MACHINERY & EQUIPMENT | | 200000.00 | 246850.00 | 200000.00 | 200000.00 | 214,000 | 228,980 |
| 235017 | NETWORK: DISTRIBUTION | | 200000.00 | 1141619.00 | 592730.00 | 400000.00 | 428,000 | 457,960 |
| 235018 | FENCING & GATES | | 5000.00 | 1457.00 | 5000.00 | 20000.00 | 21,400 | 22,898 |
| 235026 | COMPUTER HARDWARE | | 7273.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 |
| 235040 | VEHICLES | | 150000.00 | 127308.00 | 239490.00 | 262101.00 | 280,448 | 300,079 |
| TOTAL REPAIRS & MAINTENANCE | | | 604607.00 | 1585656.00 | 1092350.00 | 1037101.00 | 1,109,698 | 1,187,377 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 204710.00 | 167710.00 | 161442.00 | 161442.00 | 172,743 | 184,835 |
| TOTAL CAPITAL COST | | | 204710.00 | 167710.00 | 161442.00 | 161442.00 | 172,743 | 184,835 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL INCOME | | | (10983558.00) | (13339071.00) | (13750883.00) | (16473627.00) | (17,626,781) | (18,860,656) |

Request : 0047
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 420
Period : JUNE 2013

DRAFT BUDGET 2013/
GASEGONYANA MUNIC
SEWERAGE



| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------|-------------|-------|---------------------|---------------------|---------------------|--------------------|-------------------------|-------------------------|
| <hr/> | | | | | | | | |
| TOTAL EXPENDITURE | | | 6385743.00 | 4439121.00 | 5636080.00 | 5947698.00 | 6,364,037 | 6,809,519 |
| <hr/> | | | | | | | | |
| GRAND TOTAL | | | (4597815.00) | (8899950.00) | (8114803.00) | (10525929.00) | (11,262,744) | (12,051,136) |
| <hr/> | | | | | | | | |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| INCOME | | | | | | | | |
| SALARIES & ALLOWANCES | | | | | | | | |
| 200000 | SALARIES | | 120170.00 | 135627.00 | 189973.00 | 737105.00 | 788,702 | 843,912 |
| 200005 | ANNUAL BONUS | | 14935.00 | 11700.00 | 28610.00 | 61425.00 | 65,725 | 70,325 |
| 200015 | OVERTIME ALLOWANCE | | 28884.00 | 28510.00 | 21940.00 | 62002.00 | 66,342 | 70,986 |
| 200030 | HOUSING ALLOWANCE | | 0.00 | 0.00 | 0.00 | 36001.00 | 38,521 | 41,218 |
| 200050 | LONGTERM SERVICE BONUS | | 9614.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200055 | ACTING ALLOWANCE | | 48071.00 | 56072.00 | 35910.00 | 45178.00 | 48,340 | 51,724 |
| 200065 | CONTR: RETIREMENT FUND | | 21630.00 | 27660.00 | 33000.00 | 132679.00 | 141,967 | 151,904 |
| 200070 | CONTRIBUTIONS: MEDICAL AID | | 28804.00 | 31320.00 | 44970.00 | 122698.00 | 131,287 | 140,477 |
| 200075 | CONTR:GROUP INSURANCE | | 3860.00 | 4015.00 | 5830.00 | 23366.00 | 25,002 | 26,752 |
| 200080 | CONTR: UNEMPLOYMENT | | 1498.00 | 3000.00 | 1650.00 | 8135.00 | 8,704 | 9,314 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 90.00 | 150.00 | 80.00 | 386.00 | 413 | 442 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 4000.00 | 4800.00 | 9000.00 | 9900.00 | 10,593 | 11,335 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 29056.00 | 30654.00 | 32,800 | 35,096 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 17768.00 | 60640.00 | 764.00 | 928.00 | 993 | 1,062 |
| 200120 | ANNUAL BONUS | | 76.00 | 5050.00 | 12020.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 0.00 | 0.00 | 9971.00 | 0.00 | 0 | 0 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 2000.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 60.00 | 60.00 | 60.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 2400.00 | 7200.00 | 7200.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 3199.00 | 10240.00 | 12426.00 | 0.00 | 0 | 0 |
| 200165 | CONTR: UNEMPLOYMENT | | 687.00 | 1520.00 | 1209.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 45.00 | 50.00 | 72.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 0.00 | 5210.00 | 23679.00 | 0.00 | 0 | 0 |
| 200185 | ALLOWANCE: NIGHT SHIFT | | 0.00 | 0.00 | 176.00 | 0.00 | 0 | 0 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 3628.00 | 10897.00 | 10617.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 14530.00 | 24260.00 | 15980.00 | 23460.00 | 25,102 | 26,859 |
| TOTAL SALARIES & ALLOWANCES | | | 325949.00 | 430638.00 | 585836.00 | 1293917.00 | 1,384,491 | 1,481,406 |

| | | | | | | | | |
|------------------|--------------------------------|--|----------|----------|----------|----------|--------|--------|
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 45312.00 | 0.00 | 45310.00 | 32573.00 | 34,853 | 37,293 |
| 260026 | DEPT EXPENSES : WATER | | 8160.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | DEPT EXPENSES : ELECTRICITY | | 98960.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | DEPT EXPENSES : POSTAGE | | 7019.00 | 8365.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 3060.00 | 3644.00 | 0.00 | 0.00 | 0 | 0 |
| 260061 | RENTAL: TEL SYSTEM | | 8310.00 | 7740.00 | 8210.00 | 0.00 | 0 | 0 |
| 260092 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 830.00 | 830.00 | 1300.00 | 1372.00 | 1,468 | 1,571 |
| 260093 | SETA | | 1820.00 | 1910.00 | 0.00 | 0.00 | 0 | 0 |
| 260096 | PENSION & GRATIFICATION | | 3570.00 | 3444.00 | 4050.00 | 4270.00 | 4,569 | 4,889 |
| 260110 | CLEANING | | 28720.00 | 23759.00 | 0.00 | 0.00 | 0 | 0 |
| 260113 | STATIONERY | | 1400.00 | 1000.00 | 1200.00 | 5000.00 | 5,350 | 5,725 |
| 260121 | TELEPHONE | | 7880.00 | 0.00 | 150.00 | 1000.00 | 1,070 | 1,145 |
| 260141 | INSURANCE | | 13105.00 | 5675.00 | 6930.00 | 0.00 | 0 | 0 |
| | | | | 18990.00 | 22820.00 | 30563.00 | 32,702 | 34,992 |

Request : 0048
Structure : 02
Operator : DESIREE PELELE

Report : 029
Mun'pity: MC
Depmt : 440
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
WORKSHOP

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|-------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235047 | CONTRACT WORKERS | | 41410.00 | 39289.00 | 18990.00 | 132000.00 | 141,240 | 151,127 |
| TOTAL GENERAL EXPENSES | | | 269556.00 | 114646.00 | 108960.00 | 206778.00 | 221,252 | 236,740 |
| REPAIRS & MAINTENANCE | | | | | | | | |
| 235006 | BUILDINGS AND EQUIPMENT | | 0.00 | 0.00 | 0.00 | 3500.00 | 3,745 | 4,007 |
| 235007 | TOOLS AND EQUIPMENT | | 0.00 | 2000.00 | 550.00 | 10000.00 | 10,700 | 11,449 |
| 235016 | MACHINERY & EQUIPMENT | | 530.00 | 0.00 | 0.00 | 20000.00 | 21,400 | 22,898 |
| 235035 | TELEPHONE | | 0.00 | 200.00 | 0.00 | 0.00 | 0 | 0 |
| 235040 | VEHICLES | | 284050.00 | 94659.00 | 221870.00 | 242533.00 | 259,510 | 277,676 |
| TOTAL REPAIRS & MAINTENANCE | | | 284580.00 | 96859.00 | 222420.00 | 276033.00 | 295,355 | 316,030 |
| CAPITAL COST | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| TOTAL EXPENDITURE | | | 880085.00 | 642143.00 | 917216.00 | 1776728.00 | 1,901,099 | 2,034,176 |
| GRAND TOTAL | | | | | | | | |
| GRAND TOTAL | | | 880085.00 | 642143.00 | 917216.00 | 1776728.00 | 1,901,099 | 2,034,176 |

Request : 0050
 Structure : 01
 Operator : DESIREE PELELE

Report : 029
 Mun'plty: MC
 Depmt : 999999
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 000001 | INCOME | | (15500000.00) | (18474000.00) | (19767180.00) | (28150883.00) | (30,121,445) | (32,229,946) |
| 000002 | LEVIES:PROPERTY RATES | | (16000.00) | (5060.00) | 0.00 | 0.00 | 0 | 0 |
| 000003 | LEVIES: MUNICIPAL HOUSES | | 0.00 | 0.00 | 938329.00 | 1133134.00 | 1,212,453 | 1,297,325 |
| 000010 | INCOME FOREGONE | | (60000.00) | (51740.00) | 0.00 | 0.00 | 0 | 0 |
| 000015 | COLLECTION LEVIES | | (54844980.00) | (65437436.00) | (73217052.00) | (85039305.00) | (90,992,056) | (97,361,500) |
| 000016 | LEVIES: ELE.WATER, SEWER, REFUSE | | (7780.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 000017 | LEVIES SEWER TREATMENT | | 0.00 | (70.00) | (80.00) | 0.00 | 0 | 0 |
| 000020 | LEVIES: HOUSING SCHEMES | | (130340.00) | (100000.00) | (75450.00) | (79440.00) | (85,001) | (90,951) |
| 000025 | PREPAID METERS - BUSINESS | | (5000.00) | (40000.00) | (13320.00) | (13070.00) | (13,985) | (14,964) |
| 000030 | PREPAID METERS - HOUSEHOLD | | (10193224.00) | (15700000.00) | (21727860.00) | (23248810.00) | (24,876,227) | (26,617,563) |
| 005010 | LATE PAYMENTS & FINES | | (1500000.00) | (727530.00) | (631370.00) | (524230.00) | (560,926) | (600,191) |
| 010001 | NEW CONNECTION FEES | | (390300.00) | (458930.00) | (439630.00) | (482650.00) | (516,436) | (552,586) |
| 010009 | CLEARANCE CERTIFICATE | | (55000.00) | (83920.00) | (80640.00) | (80640.00) | (86,285) | (92,325) |
| 010010 | READING / CONNECTION FEES | | (59060.00) | (65910.00) | (86340.00) | (76590.00) | (81,951) | (87,688) |
| 010011 | CONTRIBUTION TO BULK SERVICES | | (3812182.00) | (5762159.00) | 0.00 | (7709728.00) | (8,249,409) | (8,826,868) |
| 020001 | RENTAL: LIBRARY HALL | | (4155.00) | (5220.00) | (5230.00) | (8810.00) | (9,427) | (10,087) |
| 020002 | RENTAL: CHALETS | | (890000.00) | (932040.00) | (745790.00) | (963560.00) | (1,031,009) | (1,103,180) |
| 020003 | RENTAL: SLEEP BUNKER | | (23080.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 020005 | RENTAL: CARRIAGES | | (150000.00) | (156390.00) | (76910.00) | (91710.00) | (98,130) | (104,999) |
| 020006 | RENTAL: HOSTEL | | (100660.00) | (140000.00) | (106790.00) | (130490.00) | (139,624) | (149,398) |
| 020007 | RENTAL: OFFICES | | (150000.00) | (73090.00) | (46650.00) | (68740.00) | (73,552) | (78,700) |
| 020008 | RENTAL: ARTS & CRAFT CENTRE | | (200000.00) | (100000.00) | (144030.00) | (22155.00) | (23,706) | (25,365) |
| 020009 | RENTAL: RESTAURANT | | (10000.00) | (2000.00) | (36640.00) | (360.00) | (385) | (412) |
| 020010 | RENTAL: HALLS | | (30000.00) | (27000.00) | (18000.00) | (15430.00) | (16,510) | (17,666) |
| 020011 | RENTAL: CIVIC CENTRE | | (70200.00) | (59630.00) | (69160.00) | (96200.00) | (102,934) | (110,139) |
| 020012 | RENTAL: SPORTS GROUNDS | | (25000.00) | (11320.00) | (3410.00) | 0.00 | 0 | 0 |
| 020013 | RENTAL: COMMONAGE | | (30000.00) | (24050.00) | (20560.00) | (34550.00) | (36,969) | (39,556) |
| 020014 | RENTAL: EXPLOSIVE STORE | | (115000.00) | (88970.00) | (173988.00) | (200750.00) | (214,803) | (229,839) |
| 020015 | RENTAL: AIRFIELD | | (340.00) | (330.00) | (1225.00) | (1056.00) | (1,130) | (1,209) |
| 020016 | RENTAL: HALLS | | (114040.00) | (172374.00) | (70740.00) | (1055000.00) | (1,128,850) | (1,207,870) |
| 030001 | INTEREST EARNED - EXT INVEST | | (20000.00) | (420.00) | (400.00) | (410.00) | (439) | (469) |
| 030003 | FINES: TRAFFIC & LIBRARY | | (315000.00) | (1304840.00) | (564680.00) | (564680.00) | (604,208) | (646,502) |
| 040001 | BUILD PLAN APPROVMENT FEES | | 0.00 | 0.00 | (483550.00) | (762700.00) | (816,089) | (873,215) |
| 045001 | DUPPLICATE REGISTRATION | | (1965478.00) | (5746220.00) | (2262826.00) | (4057061.00) | (4,341,055) | (4,644,929) |
| 045003 | BUILDING CLAUSE | | (40000.00) | (584930.00) | (404650.00) | (470510.00) | (503,446) | (538,687) |
| 045005 | INSTRUCTOR CERTIFICATE | | (50260.00) | (60990.00) | (57050.00) | (62818.00) | (67,215) | (71,920) |
| 045006 | REGISTRATION: BUSINESS | | (800000.00) | (839550.00) | (485480.00) | (500000.00) | (535,000) | (572,450) |
| 045008 | LICENCE:VEHICLE RENEWAL | | (5000.00) | (11000.00) | (2460.00) | (1800.00) | (1,926) | (2,061) |
| 045010 | VEHICLE REG: TRANSACTION FEES | | (25230.00) | (12330.00) | (2370.00) | (2980.00) | (3,189) | (3,412) |
| 045011 | PROFESSIONAL DRIVING PERMIT | | (993280.00) | (1100000.00) | (1313270.00) | (1368747.00) | (1,464,559) | (1,567,078) |
| 045012 | ROADWORTHY CERTIFICATE | | (253570.00) | (270000.00) | (570560.00) | (497086.00) | (531,882) | (569,114) |
| 045013 | SPECIAL PERMIT: VEHICLE | | (276720.00) | (270000.00) | (319870.00) | (320320.00) | (342,742) | (366,734) |
| 045014 | ISSUE DRIVERS LICENCE | | (466160.00) | (570000.00) | (532190.00) | (576619.00) | (616,982) | (660,171) |
| 045015 | TEMPORARY PERMIT | | (4876.00) | (15000.00) | (9410.00) | (8611.00) | (9,214) | (9,859) |
| 045016 | TEST - LEARNER'S LICENCE | | (368050.00) | (375000.00) | (432470.00) | (458825.00) | (490,943) | (525,309) |
| 045017 | TEMPORARY PERMIT | | (87670.00) | (120000.00) | (149160.00) | (146556.00) | (156,815) | (167,792) |
| 045018 | TEST - LEARNER'S LICENCE | | (140970.00) | (150000.00) | (252510.00) | (256360.00) | (274,305) | (293,507) |

Request : 0050
Structure : 01
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Depnt : 999999
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|--------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 045017 | TEST - DRIVERS LICENCE | | (405370.00) | (380000.00) | (266920.00) | (260198.00) | (278,412) | (297,901) |
| 045018 | SALE OF STANDS | | 0.00 | 0.00 | (29270215.00) | (12281000.00) | (13,140,670) | (14,060,517) |
| 055001 | EQUITABLE SHARE | | (48390189.00) | (58219000.00) | (65874000.00) | (73591000.00) | (78,742,370) | (84,254,336) |
| 055002 | SUBSIDIES | | (432000.00) | (646000.00) | (932000.00) | (940000.00) | (1,005,800) | (1,076,206) |
| 055003 | NSIG | | (750000.00) | (790000.00) | (800000.00) | (890000.00) | (952,300) | (1,018,961) |
| 055004 | F M G | | (1200000.00) | (1450000.00) | (1500000.00) | (1550000.00) | (1,658,500) | (1,774,595) |
| 055006 | BLUE DROP & GREEN SUPPORT | | (136642.00) | (275942.00) | (400000.00) | (500000.00) | (53,500) | (57,245) |
| 055007 | DBSA GRANT | | (422016.00) | (422016.00) | 0.00 | 0.00 | 0 | 0 |
| 055008 | EPWP | | (870000.00) | (1449000.00) | (1000000.00) | (1000000.00) | (1,070,000) | (1,144,900) |
| 055010 | DISCOUNT: WATER 6 KL | | 0.00 | 0.00 | 52410.00 | 55293.00 | 59,164 | 63,305 |
| 055011 | DISCOUNT: DISC ELEC 50 KWH | | 0.00 | 0.00 | 2142110.00 | 1112750.00 | 1,190,643 | 1,273,987 |
| 060001 | ADMINISTRATION FEES | | (1280.00) | (4609.00) | (3810.00) | (730.00) | (781) | (836) |
| 060002 | ADVERTISING SIGNS | | (20000.00) | (15225.00) | (4550.00) | (6500.00) | (6,955) | (7,442) |
| 060003 | D W A F | | (2115000.00) | (1481000.00) | (1481000.00) | (6500000.00) | (6,955,000) | (7,441,850) |
| 060005 | SEDIBENG INCOME VOTE | | 0.00 | (1200000.00) | 0.00 | 0.00 | 0 | 0 |
| 060008 | KURUMAN BOOK | | (50.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060011 | SUNDRIES: CAM | | (1664.00) | (2740.00) | 0.00 | 0.00 | 0 | 0 |
| 060012 | SUNDRIES | | (16670.00) | (13750.00) | 0.00 | 0.00 | 0 | 0 |
| 060015 | SUNDRIES | | (52000.00) | (34546.00) | (70490.00) | (74446.00) | (79,657) | (85,233) |
| 060016 | SUNDRIES | | 0.00 | (596.00) | 0.00 | 0.00 | 0 | 0 |
| 060018 | SUNDRIES | | (840.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060020 | SUNDRIES: CARAVAN PARK | | 0.00 | (200.00) | 0.00 | 0.00 | 0 | 0 |
| 060027 | SUNDRIES: PHOTOCOPIES | | (51831.00) | (26090.00) | (25000.00) | (26820.00) | (28,697) | (30,706) |
| 060028 | FAXES | | (10450.00) | (8230.00) | (9080.00) | (8523.00) | (9,120) | (9,758) |
| 060029 | GRAVE-FEES (IN) | | (19860.00) | (14780.00) | (15990.00) | (17950.00) | (19,207) | (20,551) |
| 060030 | LAND-USAGE/RECONSTR | | (50000.00) | (31160.00) | (38389.00) | (56620.00) | (60,583) | (64,824) |
| 060031 | USERS FEES | | (40.00) | (60.00) | 0.00 | 0.00 | 0 | 0 |
| 060033 | HANDLINGFEES | | (800000.00) | (809240.00) | (6270.00) | (6270.00) | (6,709) | (7,179) |
| 060034 | STOCK ADJUSTMENTS | | 0.00 | 0.00 | (20000.00) | (10000.00) | (10,700) | (11,449) |
| 060035 | INSURANCE CLAIMS | | 0.00 | (150397.00) | (100000.00) | (38540.00) | (41,238) | (44,124) |
| 060036 | PROJECTING STRUCTURES | | (2000.00) | (187123.00) | (840.00) | (350000.00) | (374,500) | (400,715) |
| 060037 | PRINTS | | (1500.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060038 | PRIVATE WORK | | (30000.00) | (34990.00) | (4570.00) | (10920.00) | (11,684) | (12,502) |
| 060039 | BRAKE-TEST | | (616.00) | (800.00) | (210.00) | (160.00) | (171) | (183) |
| 060040 | IMPOUND - VEHICLE | | (1030.00) | (300.00) | (140.00) | (342.00) | (366) | (392) |
| 060042 | SETA | | (38580.00) | (65682.00) | (115000.00) | (150000.00) | (160,500) | (171,735) |
| 060044 | VACUUM TANK REMOVAL | | (400000.00) | (838310.00) | (56470.00) | (67510.00) | (72,236) | (77,292) |
| 060045 | RUBBISHDUMP | | (230.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060047 | ENTRANCEFEES DAILY VISITORS | | (191320.00) | (172690.00) | (169000.00) | (196100.00) | (209,827) | (224,515) |
| 060048 | LOST BOOKS | | (2400.00) | (1760.00) | (970.00) | (973.00) | (1,041) | (1,114) |
| 060049 | ACIP WATER BACKLOGS WARD 7 INC | | (550.00) | 0.00 | (1930164.00) | 0.00 | 0 | 0 |
| 060050 | INT HOUSING PROJECT INC | | (1040.00) | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 060051 | SALE OF GAME | | (100000.00) | 0.00 | (442805.00) | (50000.00) | (53,500) | (57,245) |
| 060052 | 1000 RURAL HOUSING INC | | 0.00 | 0.00 | (11864283.00) | 0.00 | 0 | 0 |
| 060053 | EPWP CEMETRIES PROJECTS | | 0.00 | 0.00 | 1485567.34 | 0.00 | 0 | 0 |
| 065001 | GAIN ON SALE OF ASSETS | | 0.00 | 0.00 | 0.00 | (1000000.00) | (1,070,000) | (1,144,900) |
| TOTAL INCOME | | | (151173773.00) | (188855685.00) | (236824700.66) | (254983665.00) | (272,832,522) | (291,930,798) |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------------------------|-----------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 200000 | SALARIES & ALLOWANCES | | | | | | | |
| 200001 | SALARIES | | 19043429.00 | 16988478.91 | 22087780.00 | 44351793.00 | 47,456,419 | 50,778,368 |
| 200001 | REMUNERATION: MAYOR | | 0.00 | 639676.00 | 674888.00 | 714497.00 | 764,512 | 818,028 |
| 200002 | REMUNERATION: SPEAKER | | 0.00 | 569509.00 | 596420.00 | 576349.00 | 616,693 | 659,862 |
| 200003 | REMUNERATION: COUNCILLORS | | 0.00 | 3787731.00 | 4915795.00 | 5428413.00 | 5,808,402 | 6,214,990 |
| 200005 | ANNUAL BONUS | | 1206633.00 | 1343473.00 | 1509886.00 | 3526812.00 | 3,773,689 | 4,037,847 |
| 200010 | STANDBY ALLOWANCE | | 126079.00 | 75584.00 | 136190.00 | 332766.00 | 356,060 | 380,984 |
| 200015 | OVERTIME ALLOWANCE | | 665178.00 | 649057.00 | 1147346.00 | 2145282.00 | 2,295,452 | 2,456,133 |
| 200020 | TRAVELLING ALLOWANCE | | 1920267.00 | 1731119.00 | 941194.00 | 1782660.00 | 1,907,446 | 2,040,967 |
| 200030 | HOUSING ALLOWANCE | | 733608.00 | 728119.00 | 826400.00 | 2211501.00 | 2,366,306 | 2,531,947 |
| 200035 | TELEPHONE ALLOWANCE | | 224421.00 | 45750.00 | 158531.00 | 274780.00 | 294,015 | 314,596 |
| 200040 | CLOTHING ALLOWANCE | | 25200.00 | 34539.00 | 22304.00 | 57300.00 | 61,311 | 65,603 |
| 200045 | TOOL ALLOWANCE | | 14000.00 | 5000.00 | 20000.00 | 13000.00 | 13,910 | 14,884 |
| 200050 | LONGTERM SERVICE BONUS | | 122748.00 | 22759.00 | 92237.00 | 66312.00 | 70,954 | 75,921 |
| 200055 | ACTING ALLOWANCE | | 364416.00 | 752833.00 | 722921.00 | 295028.00 | 315,680 | 337,778 |
| 200060 | CARETAKER | | 2400.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200065 | CONTR: RETIREMENT FUND | | 3058475.00 | 2754739.00 | 3493830.00 | 7785376.00 | 8,330,352 | 8,913,477 |
| 200070 | CONTR: CONTRIBUTIONS: MEDICAL AID | | 1870289.00 | 1612633.00 | 1860136.00 | 4009696.00 | 4,280,375 | 4,590,701 |
| 200075 | CONTR: GROUP INSURANCE | | 499284.00 | 524856.00 | 593480.00 | 1325959.00 | 1,418,776 | 1,518,090 |
| 200080 | CONTR: UNEMPLOYMENT | | 170656.00 | 165428.00 | 188086.00 | 446096.00 | 477,323 | 510,735 |
| 200085 | CONTR: INDUSTRIAL COUNCIL | | 5389.00 | 6890.00 | 8360.00 | 23712.00 | 25,372 | 27,148 |
| 200090 | FURNITURE REMOVAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 200095 | PROTECTIVE CLOTHING ALLOWANCE | | 73612.00 | 86437.00 | 523314.00 | 596400.00 | 638,148 | 682,818 |
| 200096 | PENSION & GRATIFICATION | | 0.00 | 0.00 | 778308.00 | 942163.00 | 1,008,114 | 1,078,682 |
| 200100 | NIGHTSHIFT ALLOWANCE | | 88935.00 | 38325.04 | 49142.00 | 177126.00 | 189,525 | 202,792 |
| 200115 | WAGES | | 7804046.00 | 8443988.00 | 11058766.00 | 0.00 | 0 | 0 |
| 200120 | ANNUAL BONUS | | 583413.00 | 627061.00 | 975955.00 | 0.00 | 0 | 0 |
| 200125 | OVERTIME | | 509712.00 | 584479.00 | 1099846.00 | 43930.00 | 47,005 | 50,295 |
| 200130 | PROTECTIVE CLOTHING ALLOWANCE | | 254519.00 | 270865.00 | 0.00 | 0.00 | 0 | 0 |
| 200140 | INCENTIVE BONUS | | 7690.00 | 7680.00 | 9950.00 | 7800.00 | 8,346 | 8,930 |
| 200145 | LONGTERM SERVICE BONUS | | 77571.00 | 58924.00 | 64844.00 | 0.00 | 0 | 0 |
| 200150 | TELEPHONE ALLOWANCE | | 0.00 | 0.00 | 2520.00 | 0.00 | 0 | 0 |
| 200155 | HOUSING ALLOWANCE | | 835877.00 | 830052.00 | 846407.00 | 0.00 | 0 | 0 |
| 200160 | CONTR: RETIREMENT FUND | | 1282276.00 | 1314460.00 | 1662838.00 | 187226.00 | 200,332 | 214,355 |
| 200165 | CONTR: UNEMPLOYMENT | | 111503.00 | 119087.00 | 145295.00 | 0.00 | 0 | 0 |
| 200170 | CONTR: INDUSTRIAL COUNCIL | | 6157.00 | 6380.00 | 12045.00 | 0.00 | 0 | 0 |
| 200175 | ACTING ALLOWANCE | | 181999.00 | 145885.00 | 132779.00 | 0.00 | 0 | 0 |
| 200180 | STANDBY ALLOWANCE | | 12876.00 | 15220.00 | 43942.00 | 0.00 | 0 | 0 |
| 200185 | NIGHTSHIFT ALLOWANCE | | 25211.00 | 37735.05 | 50553.00 | 14112.00 | 15,100 | 16,157 |
| 200190 | CONTRIBUTIONS: MEDICAL AID | | 372428.00 | 462237.00 | 560991.00 | 0.00 | 0 | 0 |
| 305030 | LEAVE-/BONUS PROVISION | | 908377.00 | 2388716.00 | 1241401.00 | 1551784.00 | 1,660,409 | 1,776,638 |
| TOTAL SALARIES & ALLOWANCES | | | 42988644.00 | 47875705.00 | 59254700.00 | 78887873.00 | 84,410,024 | 90,318,726 |

| | | | | | | | | |
|------------------|-------------------------|--|-------------|-------------|-------------|-------------|------------|------------|
| GENERAL EXPENSES | | | | | | | | |
| 230001 | DEPRECIATION | | 11229989.00 | 18568290.00 | 13028700.00 | 37783025.00 | 40,427,837 | 43,257,785 |
| 245001 | PURCHASE OF ELECTRICITY | | 31522513.00 | 41533134.00 | 53428960.00 | 58209428.00 | 62,284,088 | 66,643,974 |

Request : 0050
Structure : 01
Operator : DESIREE PELELE

Report : 029
Mun'plty: MC
Depmnt : 999999
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GRASEGONYANA MUNICIPALITY
GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-----------|-------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 250020 | ELECTRICITY | | 1435120.00 | 1112520.00 | 1011950.00 | 1474903.00 | 1,578,146 | 1,688,616 |
| 260001 | AUDIT COSTS | | 2780172.00 | 3429892.00 | 3108378.00 | 3797595.00 | 4,063,427 | 4,347,867 |
| 260002 | ADMINISTRATIVE LEVY - DEPT | | 0.00 | (6740.00) | 0.00 | 0.00 | 0 | 0 |
| 260004 | ADVERTISEMENTS | | 230218.00 | 198235.00 | 261320.00 | 305000.00 | 326,350 | 349,195 |
| 260005 | TRAVELLING | | 1207013.00 | 1223172.00 | 1533022.00 | 1345000.00 | 1,439,150 | 1,539,891 |
| 260006 | DEEDS OFFICE STATEMENTS | | 8798.00 | 2000.00 | 4000.00 | 5000.00 | 5,350 | 5,725 |
| 260007 | I T C / BROCHURE | | 16805.00 | 87400.00 | 53400.00 | 90000.00 | 96,300 | 103,041 |
| 260008 | POVERTY FUNERAL | | 95000.00 | 80000.00 | 76060.00 | 80000.00 | 85,600 | 91,592 |
| 260012 | BANK CHARGES | | 364789.00 | 363505.00 | 461770.00 | 551470.00 | 590,073 | 631,378 |
| 260013 | BUSINESSPLANS | | 5810.00 | 0.00 | 4650.00 | 30000.00 | 32,100 | 34,347 |
| 260014 | DISASTER MANAGEMENT | | 19888.00 | 127500.00 | 84000.00 | 250000.00 | 267,500 | 286,225 |
| 260015 | ACTUARIAL LOSSES | | 0.00 | 0.00 | 10000.00 | 10000.00 | 10,700 | 11,449 |
| 260016 | OCCUPATIONAL SAFETY | | 2000.00 | 1310.00 | 0.00 | 0.00 | 0 | 0 |
| 260018 | INTERNAL COMMUNICATION | | 9420.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 |
| 260019 | CHEMICALS | | 184741.00 | 97763.00 | 156150.00 | 215000.00 | 230,050 | 246,154 |
| 260020 | F M G GRANT | | 784921.00 | 1450000.00 | 1500000.00 | 1550000.00 | 1,658,500 | 1,774,595 |
| 260021 | MSIG COM PARTICIPATION | | 135000.00 | 200000.00 | 250000.00 | 0.00 | 0 | 0 |
| 260022 | LIBRARY DEVELOPMENT | | 360000.00 | 646000.00 | 932000.00 | 940000.00 | 1,005,800 | 1,076,206 |
| 260023 | MSIG: IDP | | 100000.00 | 50000.00 | 150000.00 | 0.00 | 0 | 0 |
| 260024 | PROFESSIONAL FEES | | 1426273.00 | 1336410.00 | 9556129.00 | 1500000.00 | 1,605,000 | 1,717,350 |
| 260025 | HOUSE PRINTING | | 182648.00 | 160925.00 | 265559.00 | 339700.00 | 363,479 | 388,923 |
| 260026 | DEPT EXPENSES : WASTE | | 0.00 | 14526.00 | 0.00 | 0.00 | 0 | 0 |
| 260027 | DEPT EXPENSES: ELECTRICITY | | 2986617.00 | 9434.00 | 0.00 | 0.00 | 0 | 0 |
| 260028 | DEPT EXPENSES: SEWERAGE | | 277066.00 | 48831.00 | 0.00 | 0.00 | 0 | 0 |
| 260029 | DEPT EXPENSES: REFUSE | | 455197.00 | 51469.00 | 0.00 | 0.00 | 0 | 0 |
| 260030 | DEPT EXPENSES: RATES & TAXES | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260031 | PHYSICAL PLANNING | | 244329.00 | 52657.00 | 96558.00 | 150000.00 | 160,500 | 171,735 |
| 260032 | SPORTS | | 24796.00 | 71988.00 | 11300.00 | 0.00 | 0 | 0 |
| 260033 | W/V SPORTING GROUNDS | | 40000.00 | 0.00 | 26800.00 | 20000.00 | 21,400 | 22,898 |
| 260036 | ORGANISATIONAL PMS | | 68300.00 | 120000.00 | 300000.00 | 250000.00 | 267,500 | 286,225 |
| 260037 | INTERNAL SPORTS | | 40000.00 | 40000.00 | 40000.00 | 0.00 | 0 | 0 |
| 260038 | SPORT DONATIONS | | 100000.00 | 500000.00 | 300000.00 | 890000.00 | 952,300 | 1,018,961 |
| 260039 | MSIG BY-LAWS | | 15000.00 | 0.00 | 60000.00 | 0.00 | 0 | 0 |
| 260040 | MSIG TURNAROUND STRATEGY | | 100000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260041 | MSIG MUNICIPALITY SERVER ROOM | | 260000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260043 | INCOME FORGONE | | 810312.00 | 943813.00 | 0.00 | 0.00 | 0 | 0 |
| 260046 | HEALTH EDUCATION | | 882.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260047 | PHOTOCOPIES | | 130386.00 | 145517.00 | 93670.00 | 98547.00 | 105,445 | 112,826 |
| 260049 | FAXES | | 35064.00 | 22390.00 | 25380.00 | 27000.00 | 28,890 | 30,912 |
| 260050 | SERVICE OF STANDS | | 0.00 | 0.00 | 3594510.00 | 2792420.00 | 2,987,889 | 3,197,042 |
| 260051 | ANIMAL WELFARE | | 25000.00 | (11409.00) | 20580.00 | 20000.00 | 21,400 | 22,898 |
| 260061 | RENTAL: TEL SYSTEM | | 728017.00 | 706157.00 | 625590.00 | 775740.00 | 830,042 | 888,145 |
| 260063 | RENTAL: PHOTOCOPY MACHINES | | 513162.00 | 474664.00 | 441520.00 | 648682.00 | 694,090 | 742,676 |
| 260064 | RENTAL: FACSIMILE | | 3415.00 | 2130.00 | 2500.00 | 6221.00 | 6,656 | 7,122 |
| 260067 | RENTAL: MODEM | | 110865.00 | 93359.00 | 84000.00 | 100465.00 | 107,498 | 115,022 |
| 260068 | LICENCES | | 950.00 | 950.00 | 0.00 | 0.00 | 0 | 0 |
| 260070 | INTERNET | | 95288.00 | 56070.00 | 59808.00 | 65000.00 | 69,550 | 74,419 |
| 260071 | COLLECTION COSTS | | 0.00 | 148.00 | 0.00 | 0.00 | 0 | 0 |

Request : 0050
 Structure : 01
 Operator : DESIREE PELELE

Report : 029
 Mun'plty: MC
 Depmnt : 999999
 Period : JUNE 2013

DRAFT BUDGET 2013/2014
 GASEGONYANA MUNICIPALITY
 GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET | | | DRAFT | | | PROJECTION | |
|-----------|--------------------------------|-------|-------------|-------------|-------------|-------------|------------|------------|------------|--|
| | | | 2010/2011 | 2011/2012 | 2012/2013 | 2013/2014 | 2014/2015 | 2015/2016 | | |
| 260072 | TOTAL TRAFFIC SERVICES(FINES) | | 759588.00 | 3396862.00 | 3822466.00 | 1463377.00 | 1,565,813 | 1,675,420 | | |
| 260073 | CHEMICALS | | 56690.00 | 28690.00 | 21900.00 | 60000.00 | 64,200 | 68,894 | | |
| 260074 | DISCOUNT EQUITABLE SHARE | | 465734.00 | 422123.00 | 409240.00 | 43610.00 | 46,663 | 49,929 | | |
| 260076 | DISCOUNT WATER 6KL | | 39885.00 | 50220.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260077 | CARD BEREAD/ DISC ELEC 50 KWH | | 2621012.00 | 2196467.00 | 296200.00 | 270788.00 | 289,743 | 310,025 | | |
| 260078 | LABORATORY TESTS | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260079 | SUBSCRIPTIONS: INSTITUTES/ASSO | | 281681.00 | 309684.00 | 599705.00 | 701901.00 | 751,034 | 803,606 | | |
| 260080 | LICENCES | | 35810.00 | 39830.00 | 48440.00 | 9874.00 | 10,565 | 11,305 | | |
| 260081 | LED POLICY/PROGRAMME | | 70000.00 | 6142.00 | 51286.00 | 200000.00 | 214,000 | 228,980 | | |
| 260082 | MATERIAL AND STOCK | | 14331.00 | 4920.00 | 5424.00 | 11800.00 | 12,626 | 13,510 | | |
| 260083 | MAYORAL AWARD | | 9363.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260085 | MEDICAL FEES | | 21000.00 | 13003.00 | 16400.00 | 51500.00 | 55,105 | 58,962 | | |
| 260087 | REFERENCE BOOKS / EQUITY | | 35061.00 | 18004.00 | 16520.00 | 23093.00 | 24,710 | 26,439 | | |
| 260088 | N R S C AGENCY FEES | | 5000.00 | 0.00 | 2500.00 | 5000.00 | 5,350 | 5,725 | | |
| 260089 | CONTRACTED SERVICES | | 160000.00 | 0.00 | 98855.00 | 200000.00 | 214,000 | 228,980 | | |
| 260090 | OLIE & SNEERMIDDELS | | 0.00 | 4469870.00 | 100000.00 | 78200.00 | 83,674 | 89,531 | | |
| 260091 | ENTERTAINMENT | | 378991.00 | 227319.00 | 440630.00 | 428000.00 | 457,960 | 490,017 | | |
| 260092 | COMPENSATION COMMISSIONER | | 70205.00 | 61671.00 | 434450.00 | 7026.00 | 7,518 | 8,044 | | |
| 260093 | SETA | | 395180.00 | 404385.00 | 484173.00 | 462557.00 | 494,936 | 529,582 | | |
| 260094 | TRAVELLING | | 20000.00 | 9500.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260095 | TRAIN:OFFICIALS/WARD COM MEMB | | 361028.00 | 161096.00 | 146386.00 | 230000.00 | 246,100 | 263,327 | | |
| 260096 | PENSION & GRATIFICATION | | 787629.00 | 791515.00 | 47663.00 | 48669.00 | 52,076 | 55,721 | | |
| 260097 | PESTICIDE | | 6794.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260098 | PLANTS, TREES & SEEDS | | 23310.00 | 7851.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260099 | OUTSOURCE | | 80000.00 | 0.00 | 0.00 | 10000.00 | 10,700 | 11,449 | | |
| 260100 | PUBLICITY | | 124000.00 | 139029.00 | 130320.00 | 400000.00 | 428,000 | 457,960 | | |
| 260101 | POSTAGE, STAMPS & TELEGRAMS | | 297022.00 | 259701.00 | 257710.00 | 232950.00 | 249,257 | 266,704 | | |
| 260102 | INTEREST: OVERDRAFT | | 775.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260103 | LEGAL COSTS | | 1867655.00 | 2309171.00 | 1609660.00 | 2000000.00 | 2,140,000 | 2,289,800 | | |
| 260104 | BOUQUETS, WREATH ETC | | 3520.00 | 2389.00 | 4540.00 | 3000.00 | 3,210 | 3,435 | | |
| 260105 | RADIO LICENCES | | 1600.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260106 | SEWER TREATMENT LEVY | | 7780.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260107 | COMPUTER ACCESSORIES | | 63740.00 | 74839.00 | 66810.00 | 104299.00 | 111,600 | 119,412 | | |
| 260108 | COMPUTER: SITA | | 3000.00 | 3000.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260109 | SECURITY SERVICES | | 1924408.00 | 1800352.00 | 2644327.00 | 3408000.00 | 3,646,560 | 3,901,819 | | |
| 260110 | CLEANING | | 294253.00 | 248370.00 | 199460.00 | 312500.00 | 334,375 | 357,781 | | |
| 260111 | SUBSCRIPTION FEES | | 8729.00 | 6695.00 | 3030.00 | 0.00 | 0 | 0 | | |
| 260112 | COURIER SERVICE | | 1800.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260113 | STATIONERY | | 82449.00 | 84794.00 | 78537.00 | 136742.00 | 146,314 | 156,556 | | |
| 260115 | STREET LIGHTS | | 804219.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260116 | SEMINAR (LOCAL) | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260117 | SABS EXAMINATION FEES | | 16366.00 | 19612.00 | 7500.00 | 10000.00 | 10,700 | 11,449 | | |
| 260118 | CLEANING: OFFICES | | 1000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260119 | DWAF | | 10669175.00 | 12000000.00 | 16559069.00 | 19304686.00 | 20,656,014 | 22,101,935 | | |
| 260120 | TERRAIN LIGHTS | | 10000.00 | 2500.00 | 0.00 | 0.00 | 0 | 0 | | |
| 260121 | TELEPHONE | | 545286.00 | 553324.00 | 510720.00 | 551183.00 | 589,766 | 631,049 | | |
| 260123 | TOURISM | | 23770.00 | 13500.00 | 42244.00 | 50000.00 | 53,500 | 57,245 | | |
| 260124 | FOOD SAMPLES | | 5000.00 | 0.00 | 0.00 | 30000.00 | 32,100 | 34,347 | | |

Request : 0050
Structure : 01
Operator : DESIREE PELELE

Report : 029
Municipality: MC
Department : 999999
Period : JUNE 2013

DRAFT BUDGET 2013/2014
GASEGONYANA MUNICIPALITY
GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|------------------------|--------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 260125 | WATER SAMPLES | | 110835.00 | 84300.00 | 15000.00 | 45000.00 | 48,150 | 51,521 |
| 260126 | MILK SAMPLES | | 36892.00 | 28000.00 | 0.00 | 30000.00 | 32,100 | 34,347 |
| 260127 | ALLOWANCE: MAYORS FUND | | 606.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260132 | LETSEMA ACTIVITIES/MAGAZINES | | 118500.00 | 140679.00 | 191000.00 | 20000.00 | 2,140 | 2,290 |
| 260133 | TV LICENCE | | 900.00 | 900.00 | 0.00 | 900.00 | 963 | 1,030 |
| 260134 | DRAWING OFFICE: EQUIPMENT | | 800.00 | 800.00 | 500.00 | 2000.00 | 2,140 | 2,290 |
| 260135 | TRANS FEE TELCOM/SEATING ALLOW | | 7650.00 | 5410.00 | 3840.00 | 1440.00 | 1,541 | 1,649 |
| 260136 | PROJECTS: WOMEN/CHILDREN/DISA | | 0.00 | 0.00 | 0.00 | 300000.00 | 321,000 | 343,470 |
| 260137 | YOUTH COUNCIL | | 75000.00 | 29800.00 | 66000.00 | 200000.00 | 214,000 | 228,980 |
| 260138 | HOLIDAY PROGRAMMES | | 5000.00 | 4306.00 | 0.00 | 0.00 | 0 | 0 |
| 260139 | ELECTION EXPENSES | | 117700.00 | 32590.00 | 500.00 | 200000.00 | 214,000 | 228,980 |
| 260140 | LOST BOOKS | | 10000.00 | 16333.00 | 0.00 | 12000.00 | 12,840 | 13,739 |
| 260141 | INSURANCE | | 1863943.00 | 2638712.00 | 3183970.00 | 3953842.00 | 4,230,611 | 4,526,754 |
| 260142 | REFRESHMENTS | | 20222.00 | 23443.00 | 9591.00 | 4300.00 | 4,601 | 4,923 |
| 260143 | COURIER SERVICE | | 870000.00 | 0.00 | 4220.00 | 3380.00 | 3,617 | 3,870 |
| 260144 | FODDER / FORAGE | | 3940.00 | 4000.00 | 2000.00 | 8000.00 | 8,560 | 9,159 |
| 260145 | REFUSE BAGS | | 10000.00 | 6510.00 | 7700.00 | 15000.00 | 16,050 | 17,174 |
| 260146 | VALIDATOR COSTS | | 50000.00 | 8407.00 | 8890.00 | 30000.00 | 32,100 | 34,347 |
| 260150 | WATER LEVY | | 129037.00 | 136250.00 | 172250.00 | 191400.00 | 204,798 | 219,134 |
| 260151 | VALUATION COST | | 0.00 | 0.00 | 999621.00 | 2000000.00 | 2,140,000 | 2,289,800 |
| 260152 | STUDY AIDS | | 4675.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260156 | STUDY AIDS | | 40402.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260159 | PEST CONTROL | | 4570.00 | (22627.00) | 102000.00 | 100000.00 | 107,000 | 114,490 |
| 260160 | WATER/PUMPS | | 5000.00 | 4400.00 | 0.00 | 8000.00 | 8,560 | 9,159 |
| 260161 | PEDESTRIAN CROSSING | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260162 | WEIGH-BRIDGE | | 150000.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 260163 | STIPEND | | 1001641.00 | 1371000.00 | 1562000.00 | 1560000.00 | 1,669,200 | 1,786,044 |
| 260164 | ACIP WATER BACKLOGS WARD 7 EXP | | 0.00 | 0.00 | 2000164.00 | 0.00 | 0 | 0 |
| 260165 | INT HOUSING PROJECT EXP | | 0.00 | 0.00 | 45456.00 | 250000.00 | 267,500 | 286,225 |
| 260166 | MIG EXPENDITURE | | 0.00 | 0.00 | 1442805.00 | 1000000.00 | 1,070,000 | 1,144,900 |
| 260167 | 1000 RURAL HOUSING EXP | | 0.00 | 0.00 | 11864283.00 | 0.00 | 0 | 0 |
| 260168 | EPWP CEMENTRIES PROJECTS | | 0.00 | 0.00 | 1485567.34 | 0.00 | 0 | 0 |
| 220001 | DEBT IMPAIRMENT | | 298470.00 | 365470.00 | 1484360.00 | 504840.00 | 540,179 | 577,991 |
| 235047 | CONTRACT WORKERS | | 4199533.00 | 3592215.00 | 4814114.00 | 2437000.00 | 2,607,590 | 2,790,121 |
| TOTAL GENERAL EXPENSES | | | 93511421.00 | 112621036.00 | 150280860.34 | 158028053.00 | 169,090,017 | 180,926,318 |

REPAIRS & MAINTENANCE

| | | | | | | | | |
|--------|-------------------------|--|-----------|-----------|-----------|-----------|---------|---------|
| 235001 | CROCKERY | | 1000.00 | 1000.00 | 0.00 | 2000.00 | 2,140 | 2,290 |
| 235002 | FIRE EXTINGUISHER | | 81027.00 | 20000.00 | 15000.00 | 40000.00 | 42,800 | 45,796 |
| 235003 | BORHOLES & EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235004 | IRRIGATION | | 160000.00 | 39000.00 | 60000.00 | 100000.00 | 107,000 | 114,490 |
| 235005 | ELECTRICAL MAINTENANCE | | 475594.00 | 199584.00 | 318676.00 | 614500.00 | 657,515 | 703,541 |
| 235006 | BUILDINGS AND EQUIPMENT | | 556298.00 | 212714.00 | 225229.00 | 596500.00 | 638,255 | 682,933 |
| 235007 | TOOLS AND EQUIPMENT | | 151024.00 | 128368.00 | 38240.00 | 78400.00 | 83,888 | 89,760 |
| 235008 | HIGH TENSION EQUIPMENT | | 300000.00 | 231579.00 | 250000.00 | 200000.00 | 214,000 | 228,980 |

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------------|-------|------------------|------------------|------------------|-----------------|----------------------|----------------------|
| 235009 | OFFICE EQUIPMENT | | 125284.00 | 123669.00 | 543489.00 | 231590.00 | 247,801 | 265,147 |
| 235010 | INFORMATION SIGNS & DECALS | | 8000.00 | 0.00 | 32500.00 | 45000.00 | 48,150 | 51,521 |
| 235011 | KITCHEN EQUIPMENT | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| 235013 | AIRCONDITIONERS | | 54078.00 | 22666.00 | 27350.00 | 40350.00 | 43,175 | 46,197 |
| 235014 | METERS: REPLACE & TEST | | 199640.00 | 205000.00 | 263940.00 | 300000.00 | 321,000 | 343,470 |
| 235015 | FURNITURE & EQUIPMENT | | 125000.00 | 10349.00 | 42860.00 | 40000.00 | 42,800 | 45,796 |
| 235016 | MACHINERY & EQUIPMENT | | 416830.00 | 315134.00 | 323910.00 | 460000.00 | 492,200 | 526,654 |
| 235017 | NETWORK: DISTRIBUTION | | 2623761.00 | 3531888.00 | 4557730.00 | 4300000.00 | 4,601,000 | 4,923,070 |
| 235018 | FENCING & GATES | | 141436.00 | 74433.00 | 89500.00 | 120000.00 | 128,400 | 137,388 |
| 235020 | ROADS & STORMWATER | | 300128.00 | 160726.00 | 78000.00 | 200000.00 | 214,000 | 228,980 |
| 235021 | PATCH ROADS (LAPWERK) | | 90000.00 | 56800.00 | 113754.00 | 160000.00 | 171,200 | 183,184 |
| 235022 | PARKING AREAS | | 9690.00 | 10000.00 | 30000.00 | 20000.00 | 21,400 | 22,898 |
| 235023 | RESEAL OF TARR ROADS | | 1299628.00 | 248142.00 | 2140000.00 | 2500000.00 | 2,675,000 | 2,862,250 |
| 235024 | PAINT: ROADS | | 16359.00 | 60464.00 | 65000.00 | 120000.00 | 128,400 | 137,388 |
| 235025 | ROAD SIGNS | | 3800.00 | 10000.00 | 2500.00 | 100000.00 | 107,000 | 114,490 |
| 235026 | COMPUTER HARDWARE | | 84998.00 | 153726.00 | 170810.00 | 199100.00 | 213,037 | 227,950 |
| 235027 | COMPUTER S/WARE & DEV | | 1312373.00 | 1602518.00 | 1793700.00 | 2091025.00 | 2,237,397 | 2,394,015 |
| 235028 | PORTABLE RADIO'S & EQUIPMENT | | 21500.00 | 17500.00 | 600.00 | 24500.00 | 26,215 | 28,050 |
| 235029 | KERBING: PAVEMENTS | | 30000.00 | 20000.00 | 29910.00 | 30000.00 | 32,100 | 34,347 |
| 235030 | CLEANING SERVICES/OUTSOURCE | | 220000.00 | 240656.00 | 256205.00 | 220000.00 | 235,400 | 251,878 |
| 235031 | STREET LIGHTS | | 186590.00 | 500.00 | 0.00 | 300000.00 | 321,000 | 343,470 |
| 235032 | SUBSTATIONS, DEAR | | 532000.00 | 320000.00 | 248260.00 | 200000.00 | 214,000 | 228,980 |
| 235033 | STREET LIGHTS | | 40000.00 | 575000.00 | 630000.00 | 200000.00 | 214,000 | 228,980 |
| 235034 | PAVEMENTS & ISLANDS | | 40000.00 | 0.00 | 0.00 | 100000.00 | 107,000 | 114,490 |
| 235035 | TELEPHONE | | 9452.00 | 10050.00 | 0.00 | 15000.00 | 16,050 | 17,174 |
| 235036 | SITE WORKS & LAY OUT OF AREA | | 2533001.00 | 2183274.00 | 1778570.00 | 510000.00 | 545,700 | 583,899 |
| 235037 | LANDFILL SITE | | 0.00 | 0.00 | 0.00 | 3000000.00 | 3,210,000 | 3,434,700 |
| 235038 | ROAD SIGNS | | 19312.00 | 20000.00 | 7500.00 | 30000.00 | 32,100 | 34,347 |
| 235040 | VEHICLES | | 7807029.00 | 6094220.00 | 8595254.00 | 9200580.00 | 9,844,621 | 10,533,744 |
| 235050 | CIVIC CENTRE | | 9139.00 | 5000.00 | 20000.00 | 85000.00 | 90,950 | 97,317 |
| 235051 | HOSTEL | | 0.00 | 2276.00 | 10000.00 | 10000.00 | 10,700 | 11,449 |
| 235052 | MUN OFFICES | | 64507.00 | 58300.00 | 40000.00 | 100000.00 | 107,000 | 114,490 |
| 235053 | TOWN HALL | | 48819.00 | 15000.00 | 30000.00 | 50000.00 | 53,500 | 57,245 |
| 235054 | BLUE DROP & GREEN SUPPORT | | 136642.00 | 242054.00 | 40000.00 | 50000.00 | 53,500 | 57,245 |
| | | | | | | | | |
| TOTAL REPAIRS & MAINTENANCE | | | 20493939.00 | 17221590.00 | 22868487.00 | 26683545.00 | 28,551,393 | 30,549,991 |
| | | | | | | | | |
| CAPITAL COST | | | | | | | | |
| 270010 | INTEREST: ANNUITY | | 3666880.00 | 3083258.00 | 7136830.00 | 7136830.00 | 7,636,408 | 8,170,957 |
| 275005 | REDEMPTION: ANNUITY | | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| TOTAL CAPITAL COST | | | 3666880.00 | 3083258.00 | 7136830.00 | 7136830.00 | 7,636,408 | 8,170,957 |
| | | | | | | | | |
| CONTRIBUTION TO CAPITAL EXPEN | | | | | | | | |
| 305100 | FURNITURE & FITTINGS | | 294963.00 | 155000.00 | 100200.00 | 0.00 | 0 | 0 |

Request : 0050
Structure : U1
Operator : DESIREE FELELE

Report : 029
Mun'pity: MC
Depmnt : 999999
Period : JUNE 2013

DRAFT BUDGET 2013
GASEGONYANA MUNICIPALITY
GA-SEGONYANA CONSOLIDATED

| Item Code | Description | Notes | BUDGET 2010/2011 | BUDGET 2011/2012 | BUDGET 2012/2013 | DRAFT 2013/2014 | PROJECTION 2014/2015 | PROJECTION 2015/2016 |
|-------------------------------|------------------------|-------|---|------------------|------------------|-----------------|----------------------|----------------------|
| 305101 | OFFICE EQUIPMENT | | 69636.00 | 70000.00 | 114300.00 | 0.00 | 0 | 0 |
| 305102 | PLANT & EQUIPMENT | | 10000.00 | 10000.00 | 3567000.00 | 0.00 | 0 | 0 |
| 305103 | MACHINERY & EQUIPMENT | | 611191.00 | 80000.00 | 0.00 | 0.00 | 0 | 0 |
| 305104 | MIG COUNTER FUNDING | | 0.00 | 0.00 | 2000000.00 | 0.00 | 0 | 0 |
| 305105 | RADIO'S & EQUIPMENT | | 20000.00 | 25000.00 | 0.00 | 0.00 | 0 | 0 |
| 305106 | BUILDINGS & EQUIPMENT | | 216949.00 | 500000.00 | 0.00 | 0.00 | 0 | 0 |
| 305107 | ELECTRICAL NETWORK | | 0.00 | 0.00 | 400000.00 | 0.00 | 0 | 0 |
| 305108 | WATER NETWORK | | 0.00 | 0.00 | 160000.00 | 0.00 | 0 | 0 |
| 305109 | ROAD SIGNS & EQUIPMENT | | 0.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| 305110 | STREET-NAME PLATES | | 0.00 | 10000.00 | 0.00 | 0.00 | 0 | 0 |
| 305111 | REFUSE BINS | | 0.00 | 50000.00 | 0.00 | 0.00 | 0 | 0 |
| 305112 | COMPUTER SOFTWARE | | 0.00 | 50000.00 | 0.00 | 0.00 | 0 | 0 |
| 305113 | TRANSNET PROPERTY | | 0.00 | 3000.00 | 7980000.00 | 0.00 | 0 | 0 |
| TOTAL CONTRIBUTION TO CAPITAL | | | 1222739.00 | 963000.00 | 14321500.00 | 0.00 | 0 | 0 |
| | | | | | | | | |
| NEW CONNECTIONS | | | | | | | | |
| 305114 | ELECTRICITY | | 70000.00 | 1465360.00 | 272680.00 | 270368.00 | 289,294 | 309,544 |
| 305116 | WATER | | 30840.00 | 65000.00 | 47850.00 | 39932.00 | 42,727 | 45,718 |
| TOTAL NEW CONNECTIONS | | | 100840.00 | 1530360.00 | 320530.00 | 310300.00 | 332,021 | 355,262 |
| | | | | | | | | |
| TOTAL INCOME | | | (151173773.00) (188855685.00) (236824700.66) (254983665.00) (272,832,522) (291,930,798) | | | | | |
| | | | | | | | | |
| TOTAL EXPENDITURE | | | 161984463.00 | 183294949.00 | 254182907.34 | 271046601.00 | 290,019,863 | 310,321,253 |
| | | | | | | | | |
| | | | 10810690.00 | (5560736.00) | 17358206.68 | 16062936.00 | 17,187,342 | 18,390,455 |



APPENDIX A



SUBSIDY POLICY: INDIGENT HOUSEHOLDS

1. PREAMBLE

- 1.1 With reference to the Constitution in particular Chapter 7 Section 152, which states:

The objects of Local Government are –

- a) “to provide democratic and accountable government for local communities;
- b) to ensure the provision of services to communities in a sustainable manner;
- c) to promote social and economic development;
- d) to promote a safe and healthy environment and
- e) to encourage the involvement of communities and community organisations in the matters of local government.”

It is essential that the Municipality should strive within its financial and administrative capacity, to achieve the objectives quoted.

- 1.2 In its quest to achieve a constitutional mandate the Municipality finds itself having to deliver yet other related (but not necessarily constitutional per se) services and objectives. Amongst those is the issue of indigents and how they have to be catered for within the spirit of co-operative governance.

2. DEFINITION OF AN INDIGENT

Indigents are defined as those people, due to a number of factors, who are unable to make monetary contribution towards basic services, no matter how small the amounts seem to be.

Any household, earning less than the amount stated by the Financial and Fiscal Commission from time to time (currently R3, 240) qualifies to be registered as indigent. In addition, three pensioners in a household qualifies for indigency. Typical examples are pensioners, students, the unemployed, disabled persons, single parents, etc.

Pensioners refers to individuals currently earning R1, 080 or less. i.e Old age grant, disability grant, etc.

3. UNIFORM TARIFF STRUCTURES

The Municipality accepts the principle of uniform tariff structures and that the equitable share is there to provide basic services but also accept the responsibility to ensure that the

poor receive basic services by tailoring affordable tariffs.

The Municipality will utilise transparent cross-subsidies within and between services as well as equitable share allocations to enable poor households to gain access to at least basic services through tariffs that cover only operating and maintenance costs.

Indigent households qualify for exemption from assessment rate payment but only upon registration as indigents.

4. REGISTERING INDIGENTS

The following steps are used to register indigents and indigent households from time to time:

- 4.1 Accessible registration points identified by Council, which are made publicly known.
- 4.2 Completion of an official registration form by the indigents on which the onus lies to submit the form at the identified registration points.
- 4.3 The required documentation, i.e. proof of income/affidavit must be attached where applicable for example letter from employer, salary advice, pension card, UIF card.

5. ADMINISTRATIVE PROCEDURES

- 5.1 The Financial Manager will approve the application and arrange the implementation of the indigent subsidy to the account holder.
- 5.2 The approval will be valid for a financial year, provided funds are available and the circumstances of the household are unchanged.
- 5.3 Indigent households will be obliged to re-apply for indigent subsidies not later than 31 May each year.
- 5.4 The subsidy will not apply to households owning more than one property.
- 5.5 On site inspection may be performed by municipal officials.
- 5.6 A person found to be indigent must be registered in a database linked to a debtors system which must be regularly updated and audit trails of all changes must be kept and checked on a monthly basis by the Internal Auditor.
- 5.7 If the status of an indigent change, the Financial Manager should be immediately informed.
- 5.8 Misusers of the system will be punished and a maximum penalty of R5 000 will be imposed when incorrect information was supplied.

GA-SEGONYANA LOCAL MUNICIPALITY

- 5.9 The Financial Manager may impose other conditions and procedures deemed necessary from time to time.
- 5.10 The Council may from time to time appoint agents to assist the Financial Manager on a yearly basis to determine by survey, which of the households could be classified as indigent.

6. MAXIMUM CONSUMPTION LEVELS FOR INDIGENTS

- 6.1 To prevent the misuse of services and possible fraudulent activities by indigents of the Indigent Policy, Council is obliged to establish the following maximum consumption levels for indigent households per month:

| | |
|-------------------------|--------|
| Water consumption | 6 kl |
| Electricity consumption | 50 kWh |

- 6.2 If an indigent household exceeds the maximum consumption levels more than twice during a financial year, the Financial Manager has the right to withdraw the indigent subsidy for the indigent household.
- 6.3 Council delegates the Municipal Manager and Finance Manager to use workable discretion in cases of indigents who are having no facilities to access their free services (e.g. an order to pay for paraffin, candle, etc.)

7. SUSPENSION OF SERVICES TO INDIGENT HOUSEHOLDS

- 7.1 Services to classified indigent households must be suspended when indigents fail to pay for services consumed up and above determined levels which are not paid in full as levied on the monthly account.
- 7.2 Classified indigent consumers will be held responsible for services rendered and services will be suspended for any consumption up and above the subsidised levies per month as indicated below not paid for by the indigent household:

| | | |
|---------------------|----------------|---------|
| Electricity (50kWh) | R107.00 | maximum |
| Water (6 kl) | R42.60.00 | maximum |
| Sewerage/Sanitation | R95.22 | maximum |
| Refuse | R59.00 | maximum |
| VAT | <u>R34.71</u> | maximum |
| Total | <u>R345.98</u> | |

- 7.3 If the subsidy is a lesser amount as indicated in 7.2 in accordance with the calculated equitable share allocation received from National Government per Indigent Household, the indigent consumer will be held responsible for services rendered. If the customer does not pay the previous month's account he/she is

going to forfeit the free basic services of the next month.

8. COLLECTION OF OUTSTANDING ARREARS AMOUNTS

The conditions of the Debt Collection Policy and By-law will prevail for the collection of any arrears amount to be collected from an indigent household.

APPENDIX B



GA-SEGONYANA LOCAL MUNICIPALITY

TARIFF POLICY

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1. PREAMBLE

The Ga-Segonyana Municipality's Tariff Policy must be compiled, adopted and implemented in terms of Section 74 of the Municipal Systems Act. This Policy provides levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements. In setting its annual tariffs, the Council shall at all time take due cognisance of the tariffs applicable elsewhere in the economic region and of the impact which its own tariffs may have on local economic development.

The Annexure to the policy is a Tariff Structure compiled in terms of Ga-Segonyana Municipality's Tariff Policy.

2. LEGISLATION

The guiding principles used in developing the Ga-Segonyana Municipality Tariff Policy were sourced from the following legislation:

- The Constitution of the Republic South Africa Act, No. 108 of 1996.
- The Municipal Systems Act, No. 32 of 2000.
- The Municipal Finance Management Act, No. 56 of 2003.
- The Local Government Transition Act, No. 97 of 1996.
- The Local Authorities Ordinance, No. 25 of 1974.
- The Water Services Act, No. 108 of 1997.
- The Electricity Act, No. 41 of 1987.

3. OBJECTIVES

The objectives of the Tariff Policy are to ensure the following:

- The tariffs of the Municipality conform to acceptable policy principles;
- Municipal services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

4. TARIFF POLICY PRINCIPLES

A set of Principles to guide the Tariff Policy are as follows:

4.1 Payment in Proportion to the amount consumed.

Consumers should pay in a proportion to the amount of services consumed.

4.2 Full Payment of service costs.

All households, with the exception of the indigent, should pay the full cost of services consumed. (Refer to Indigent Policy)

4.3 Ability to pay.

Municipalities should develop a system of targeted subsidies to ensure that poor households have at least a minimum level of basic services. (Refer to Indigent Policy)

4.4 Fairness.

Tariff policies should be fair in that all people should be treated equitably.

4.5 Transparency.

Tariff policy should be transparent to all consumers and must be visible and understandable.

4.6 Local determination of tariff levels.

Municipality have the flexibility to develop their own tariffs in accordance with these principles.

4.7 Consistent tariff enforcement.

A consistent policy for dealing with non-payment of tariffs must be developed.

4.8 Ensure Local Economic Competitiveness.

Municipal tariff must not unduly burden the local business through higher tariffs, as these costs may affect the sustainability and competitiveness of such businesses.

These Tariff Policy Principles were incorporated into the Local Government Municipal Systems Act, No. 32 of 2000. In terms of Section 74(2) of the Local Government Municipal Systems Act, No. 32 of 2000, the Municipality's Tariff Policy must reflect at least the following principles, namely that:

- i. Users of municipal services should be treated equitably in the application of tariffs;
- ii. The amount individual users pay for services should generally be in proportion to their use of that service;
- iii. Poor households must have access to at least basic services through:
 - a. Tariff that cover only operating and maintenance costs;
 - b. Special or life line tariffs for low levels of use or consumption of services or for basic level of services; or
 - c. Any other direct or indirect method of subsidisation of tariffs for poor households.
- iv. Tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration, replacement costs and interest charges;
- v. Tariffs must be set at levels that facilitate the financial sustainability of the services, taking into account subsidisation from sources other than the services concerned. A service is financially sustainable when it is provided in a manner that would ensure its financing from internal and external sources is sufficient to cover the costs of the initial capital expenditure required, operating the service, maintaining, repairing and replacing the physical assets used in its provision;
- vi. Provision may be made in appropriate circumstances for a surcharge on the tariff for a service;
- vii. Provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users; and
- viii. The economical, efficient and effective use of resources, the recycling of wastes and other appropriate environmental objectives must be encouraged.
- ix. The extent of subsidisation of tariffs for poor households and other categories of users should be fully disclosed.

5. NEED FOR A TARIFF POLICY

5.1 Revenue Adequacy and Certainty.

The Municipality must have access to adequate sources of revenue to enable it to carry out its functions. The Municipality must:

- i. Fully exploit the available sources of revenue to meet its development objectives; and
- ii. Be reasonably certain of its revenue to allow for realistic planning.

5.2 Sustainability.

Financial sustainability requires that the Municipality must ensure that its budget balances. This means that the Municipality must ensure that:

- i. Services are provided at affordable levels; and
- ii. It is able to recover the cost of service delivery.

The Municipality must set a realistic budget in order to prevent exceeding the budget or failing to establish a proper financial management controls.

The Municipality believes that all members of the community have the right to have access to at least a minimum level of basic services. Therefore, there is a need to subsidise poor households, who are unable to pay even a proportion of service costs.

5.3 Effectiveness and Efficient usage of Resources.

Resources are scarce and must be used in the best possible way to reap the maximum Benefit for the community. However, there are no mechanisms available to ensure that Municipality's decisions will ensure effective allocation of resources. It is therefore Important that the community provide the necessary checks and balances. They can do this by participating in the budget process. In addition, performance audits should Audits should be carried out by the office of the Auditor-General. Efficiencies in Spending and resource allocation will ultimately increase the access of the poor to basic services.

5.4 Accountability, Transparent and Good Governance.

The Municipality must be accountable to the community for the use of its resources. Councillors must be able to:

- i. Justify their expenditure decisions; and
- ii. Explain why and how the revenue necessary to sustain expenditure is raised.

Budget and the financial affairs of the Municipality must be open to public scrutiny. The community should be part of the decision-making process about how revenue is raised and spend. Community participation in budgeting should include those groups in the community, such as women, who face particular constraints in participating. It must also include a capacity-building component to ensure that people understand the prioritisation process (Why resources are allocated to one area rather than another).

5.5 Equity and Redistribution.

The Municipality must treat members of the community equitably with regard to the Provision of services.

5.6 Development and Investment.

Meeting basic needs in the context of existing services backlogs, will require increased Investment in municipal infrastructure.

6. IMPLEMENTATION OF TARIFF POLICY

6.1 Free Basic Services

A basic service is a service that is necessary to ensure an acceptable and reasonable Quality of life and, if not provided, would endanger public health or safety of the environment. The Municipality will aim to achieve the goal of providing free basic services to poor households. Therefore, this Tariff Policy has been developed in conjunction with the Ga-Segonyana Municipality's Indigent Policy.

The specific services are:

- Electricity;
- Water;
- Sewerage; and
- Refuse Removal.

The Council is aware that it currently does not provide all these services to all residents within its municipal area. It is also aware that some of the services it currently provides in conjunction with the above-mentioned services may be transferred or assigned to other bodies. In the latter case, the Council commits to make representations and negotiate with those service providers to achieve its goal.

6.2 Affordable Tariffs

The Council is aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable levels.

In order to ensure that tariffs remain affordable, the Council will ensure that:

- Services are delivered at an appropriate level;
- Efficiency improvement are actively pursued across the Municipality's operations;
- A performance management system is introduced to ensure that plans that are devised are actually implemented, that resources are obtained as economically as possible, used efficiently and effectively and that appropriate service delivery mechanisms are used;

To increase affordability for indigent persons, the Council will ensure that its equitable share of revenue raised nationally, will be used to subsidise a certain level of basic services for them.

6.3 Tariff Equality for Services and Property Rates

The Council believes that all residents and ratepayers must pay the same tariff for the same level and quality of service. However different categories of properties can have different tariffs.

6.4 Property Rates

Property Rates must be levied and is payable in respect of all ratable properties within the municipal jurisdiction area. The Council will ensure that all properties are valued in terms of the applicable legislation during the next financial year. The Tariffs for Property Rates will be reviewed at least once during every financial year and be used by the Municipality to perform its functions.

6.5 Payment for Services Rendered

The Council believes that consumers of services must pay for the amount of services that they use. Where it is possible to measure the consumption of services, the Council intends to install metering system and also take into account the free service element.

6.6 Local Economic Development and Competitiveness

The Council will take care that the municipal account presented to local businesses are fair. To ensure fairness toward local business, the Council will, when it determines tariffs, take into account the desire:

- To promote local economic competitiveness; and
- To promote local economic development and growth.

The Municipality levy property rates on market related value and this include the land and building.

6.7 Service Delivery Sustainability

The Municipality must ensure that the services that it provides must be sustainable. The tariff for service must be sufficient to cover the cost of the initial capital expenditure and interest thereon, managing and operating the service and maintaining, repairing and replacing the physical assets used in its provision.

6.8 Tariff Determination

Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality and rates on properties. The Council will review its tariffs during the preparation of the annual budget in accordance with the policy stated above.

Immediately after the Council has determined or amended a tariff, the municipal manager must display it at all the offices of the Municipality as well as at such other places within the municipal area as may be determined. Any person who desire to object to such determination or amendment must do so in writing within 14 days after the date on which the notice was displayed.

If no objection is lodged within the period stated in the notice, the determination or amendment will come into operation on the date determined by the Council.

Where an objection is lodged, the Municipality will consider the objection. The Council may, after it has considered all objections, confirm, amend, or withdraw the determination or amendment and may determine another on the date on which the determination or amendment will come into operation.

7. SOURCES OF REVENUE

In terms of section 229 of the Constitution of the Republic of South Africa Act No.108 Of 1996, the Municipality may impose:

- i. Rates on Property and surcharges on fees for services provided by or on behalf of the Municipality; and
- ii. If authorised by National Legislation, other taxes, levies and duties appropriate to Local Government, but it may not impose income tax, value-added tax, general sales tax or customs duty.

The power of a Municipality to impose rates on property, surcharges on fees for services Provided by or on behalf of the Municipality, or other taxes, levies or duties:

- i. May not be exercised in a way that materially and unreasonably prejudices National Economic Policies, economic activities across municipal boundaries, or the National Mobility of goods, services, capital or labour; and
- ii. May be regulated by National Legislation.

In terms of section 4(1)(a) of the Local Government Municipal Systems Act, No. 32 of 2000, the Council may finance the affairs of the Municipality by:

- i. Charging fees for services; and
- ii. Imposing surcharges on fees, rates on property and to the extent authorised by National Legislation, other taxes, levies and duties.

The Municipality will establish appropriate mechanisms, procedures and processes to Ensure community participation in, amongst other things, the preparation of its budget.

The following provisions will be applicable:

- i. Rates can be paid in not less than 11 consecutive monthly instalments in a financial year if it cannot be paid in one lump sum;
- ii. The revenue of the Municipality consists of the rates, taxes, fees, charges, fines and other sums imposed or recoverable by or payable to the Council under any law;
- iii. Interest is charge equals to Prime Rate + 1%.
- iv. 10% Penalty fee is charged for services in arrears.

Section 16 of the Local Government Municipal Systems Act, No. 32 of 2000 requires the Municipality to establish appropriate mechanisms, procedures and processes to ensure community participation in, amongst other things, the preparation of its Budget.

Section 10G(a)(ii) of the Local Government Transition Act, No. 97 of 1996 authorises the Municipality to levy and recover, by resolution supported by a majority of the members of Council levies, fees, taxes and tariffs in respect of any function or services of the Municipality. It further authorises the Municipality, when it determines Property Rates, levies, fees, taxes and tariffs:

- i. Differentiate between different categories of users or property on such grounds as it may deem reasonable;
- ii. In respect of services charges from time to time by resolution, amend or withdraw such determination, amendment or withdrawals will come into operation;
- iii. Advertise on notice boards calling for objections; and
- iv. Recover any charges so determined or amended, including interest on any outstanding amount.

8. TARIFF STRATEGY

The Council's strategy is to recover the full financial cost of rendering the services required By the community from the community, including the cost of capital:

- i. The starting point to recover cost is the determination of service levels. These shall be based on basic human needs;
- ii. The second point will be to ensure a sustainable service delivery based on the set service levels; and
- iii. The third point will be the upgrade of services to higher levels in accordance with the affordability of the community and the ability to render the upgraded services in a sustainable manner.

8.1 Recovery of Cost.

Resource management expenditure is those activities that are required to regulate, manage and maintain the services.

8.2 Capital Costs (Depreciation).

Capital cost expenditure is the Council's obligation to meet the repayment on loans negotiated to finance the provision of the service.

8.3 Maintenance Costs.

These are normal running costs to maintain the services at the established level of service provision.

8.4 Consumption/Usage.

In the case of measurable services, the actual cost of usage of the services is easily determined.

8.5 Cost of Immeasurable Services

These services are normally community and subsidised services and the cost will be recoverable through a rating policy as determined from time to time. Recovery of costs will therefore be equalised over the total area of jurisdiction of the Council and the principle of collective payment will apply.

9. CLASSIFICATION OF SERVICES

Traditionally, municipal services have been classified into four groups based on how they are financed. The four groups are as follows:

9.1 Trading Services.

Water and electricity provision are trading services. Typically the consumption of a Trading services is measurable and can be apportioned to an individual consumer. These Services are managed like businesses. The tariffs for these services are determined in such a way that a net trading surplus is realized. The trading surplus is used to subsidise the tariff of non-trading services, in other words to relieve property rates.

9.2 Economical Services.

Sewerage and domestic household removal are economic services. The consumption of an economic service can be measured or determined with reasonable accuracy and apportioned to an individual consumer. Whilst they are also managed like businesses, the tariffs for these services are normally determined in such a way that user charges cover the cost of providing the service.

9.3 Subsidised Services.

Subsidised services include fire fighting, approving building plans and the construction of Buildings, leasing of municipal facilities, selling of burial sites and certain town planning Functions. Subsidised services are those services the consumption of which can be Determined reasonably accurately and apportioned to individuals and consumers. However, if the tariffs of using this service were based on its real cost, nobody would be Able to afford it. In most cases not only would the consumer benefit from using the Service, but also other persons. A user charge is payable for using the service, but the Tariff is much lower than the real cost of providing the service.

9.4 Community Services

Community services are those services the consumption of which cannot be determined nor apportioned to individual consumers. These services are typically financed through finance rates. Examples are the establishment, operation and maintenance of parks and recreation facilities, provision and maintenance of roads and storm water drainage systems, the establishment, management and maintenance of cemeteries and traffic regulation.

The Municipality also provides services in support of the above-mentioned services. These are called staff functions and include committee services, records and archives, Financial management accounting and stores, occupational health and human resources Management. These services are financed through property rates.

10. CATEGORIES OF USERS

The tariff structure of the Ga-Segonyana Municipality will make provision for the Following categories of users:

- i. Domestic;
- ii. Commercial;
- iii. Industrial;
- iv. Agricultural;
- v. Rural;
- vi. Municipal Services; and
- vii. Special agreement for users not falling in any of the above-mentioned categories.

11. TARIFF CHARGES

11.1 Property Taxation

The major source of local taxation is the property tax (property rates). The owners of property in municipal area have to pay a tax based on a valuation of their properties in order to finance certain municipal services. While this tax is by no means the sole source of municipal revenue, it is an important source of discretionary revenue for the Municipality and enables it to function effectively. For details of property taxation refer

to the Property Rates Policy of the Ga-Segonyana Municipality.

11.2 Services Charges

An important source of local own revenue is charges that are directly related to the provision of municipal services. The majority of these are utility charges, such as electricity and water which have contributed significantly to the growth of Municipalities' Revenue. Cost recovery is an essential part of sustainable service delivery. In adopting What is fundamentally a two-part tariff structure, namely a fixed availability charge Coupled with a charge based on consumption, the municipality believes that it is properly Attending to the demands which both future expansion and variable demand cycles and Other fluctuations will make on service delivery.

11.2.1 Electricity

The various categories of electricity consumers, as set out below, shall be charged at the Applicable tariffs, as approved by the Council in each annual budget. Tariff adjustments shall be effective from 1 July each year or as soon as possible thereafter.

Categories of consumption and charges shall be as follows:

- i. All electricity consumers shall be billed for their electricity consumption at the tariff applicable to the category in which the particular consumer falls.
- ii. All domestic electricity consumers of the municipality who are registered as indigents with the municipality shall receive free the first 50kWh of electricity consumed per month.

11.2.2 Water

The categories of water consumers as set out below shall be charged at the applicable Tariffs, as approved by the Council in each annual budget. Tariff adjustment shall be Effective from 1 July each year.

Categories of consumption and charges shall be as follows:

- i. All domestic water consumers registered as indigents with the municipality shall receive free the first 6 kl of water consumed per month. Thereafter normal tariff charge per consumption will apply.
- ii. All other domestic consumers shall be charged for actual water consumption.
- iii. All other consumers, including businesses, industries and institutional consumers shall pay the same single tariff per kl, irrespective of the volume of water consumed.

11.2.3 Refuse Removal

The categories of refuse removal users as set out below shall be charged at the applicable Tariffs, as approved by the Council in each annual budget. Tariff adjustment shall be Effective from 1 July each year.

Fixed monthly charge based on the costs of the services shall be charged for domestic users based on the 1 x removal per week.

Fixed monthly charge based on the costs of the services shall be charged for business users per holder 1 to 5 x removal per week.

Availability charge based on removals per week shall be charged for residential and business.

Availability charge based on the properties which are not connected to the main service Which may in the opinion of the Municipality be provided with necessary service.

11.2.4 Sewerage

The categories of sewerage users as set out below shall be charged at the applicable Tariffs, as approved by the Council in each annual budget. Tariff adjustment shall be effective from 1 July each year.

A basic charge per month shall be charged for all consumers excluding rebate consumers.

Fixed monthly charge based on the costs of the services shall be charged for domestic users per sewer/toilet .

Fixed monthly charge based on the costs of the services per sewer point/toilet shall be charged to all businesses, industries and institutional users.

Fixed monthly charge based on the costs of the services per sewer point/toilet shall be charged to the municipality department users.

Availability charge based on the properties which are not connected to the main service Which may in the opinion of the Municipality be provided with necessary service.

11.2.5 Suction Services

A basic charge per month to be levied with the exception that no charge will be levied In the event that a suction services was rendered in a particular month.

Suction services during normal working hours will be:

- Suction cost per kilolitre; plus
- Transport charges = Cost + 20% per kilometre

11.2.6 Consumer Deposits

Consumer Deposit on services will be charged on all residential and business properties.

Note that the new consumers blacklisted at Credit Bureau will be liable for 2 x applicable Deposit excluding Indigent Households.

11.2.7 Prepaid

Tariffs for pre-paid meters shall be the same as the ordinary consumption tariffs levied On the category of consumer concerned, but no availability charge shall be levied on properties where pre-paid meters have been installed.

No basic charge per meter installed is billed/levied to on properties.

11.3 Sundries

The following services shall be considered as economic services, and the tariffs levied shall cover 100% of the budgeted annual operating expenses of the service concerned:

- i. Maintenance of graves.
- ii. Building Plan fees.
- iii. New connection fees for electricity, water and sewerage.
- iv. Photostat copies and fees.

The following services shall be considered as regulatory or punitive, and shall be determined as appropriate in each annual budget:

- i. Advertising sign fees.
- ii. Sale of graves.
- iii. Disconnection and reconnection fees for electricity and water.
- iv. Penalty and other charges imposed in terms of the approved policy on credit control and debt collection.
- v. Penalty charges on outstanding services account for submission of dishonoured cheques.

12. RESPONSIBILITY AND ACCOUNTABILITY

The Council or designates of the Council have the overall responsibility of laying down the Tariff Policy. The Municipal Manager or delegated official(s) by the Municipal Manager have the responsibility to ensure that the Tariff Policy is in place and that it is effectively implemented.



TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

2012/2013

2013/2014

TARIFF(RATES AND TAXES) 2013/2014

Note: The percentage increases are on average 7% including rates and taxes
(rounded off where applicable) excluding electricity:- (1) Block 1 at 5.5% increase;
(2)Block 2 at 6.5% (3) all other electricity tariffs at 7% and 7% increase as per revised IBT rates.

I. MUNICIPAL SERVICES

1.1 ASSESSMENT RATES

ZERO RATED VAT

1.1.1 Market Value

| | | |
|----------------------|----------|----------|
| Households | 0.007651 | 0.008186 |
| Business | 0.012947 | 0.013853 |
| Agriculture | 0.000670 | 0.000717 |
| State Owned Property | 0.015301 | 0.016372 |

Indigent households qualify for exemption but only upon registration as indigents.

Residential households qualify for R25,000.00 exemption on the value of the property.

1.2 ELECTRICITY TARIFFS - MONTHLY CHARGES

VAT EXCLUDED(BUT PAYABLE)

2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES AND SCHOOL HOSTELS

| | | | |
|--|-----------|--------|--------|
| 1.2.1.1 Lifeline (Cut off 400kWh and Rebate Users) | 0 - 50 | 0.66c | 0.70c |
| | 51 - 350 | 0.77c | 0.82c |
| | 351 - 400 | R 1.00 | R 1.07 |

or

| | | | |
|----------------------|-----------|---------|---------|
| 1.2.1.2 Basic Charge | | R 80.68 | R 86.33 |
| Usage per kWh | 400 - 600 | R 1.04 | R 1.11 |
| | >600 | R 1.09 | R 1.17 |

| | | | |
|-----------------------|--|---------|---------|
| Basic Charge | | R 80.68 | R 86.33 |
| Prepaid per kWh usage | | R 1.00 | R 1.07 |

1.2.2 BUSINESSES (1-39kWh)

| | | | |
|-----------------------|--|-----------|----------|
| Basic Charge | | 6.16/amp | 6.59/amp |
| Usage per kWh | | R 0.920 R | 0.98 |
| or | | | |
| Prepaid per kWh usage | | R 1.28 R | 1.37 |

1.2.3 BULK USERS (40-69KVA)

| | | | |
|---------------------|--|------------|--------|
| Basic Charge | | R 497.10 R | 531.90 |
| Usage per KVA | | R 139.12 R | 148.86 |
| Usage per kWh | | 0.65c | 0.70c |
| OR AFTER PEAK HOURS | | | |
| Basic Charge | | R 497.10 R | 531.90 |
| Usage per KVA | | R 139.12 R | 148.86 |
| Usage per kWh | | 0.65c | 0.70c |

NOTE: A minimum KVA charge is payable based on 40 KVA/Month

TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

| | 2012/2013 | 2013/2014 |
|--|--------------|------------|
| 1.2.4 Shifting of Prepaid meters | NEW | R 2,400.61 |
| 1.2.5 Reverting back from prepaid power to conventional metered power | NEW | R 2,400.61 |
| 1.2.6 Temporary meters (220v 3-phase mainstream breaker - 80amps) | NEW | R 658.07 |
| 1.2.4 BULK USERS (70 KVA AND MORE) | | |
| Basic Charge | R 1,444.07 R | 1,660.68 |
| Usage per KVA | R 155.80 R | 155.80 |
| Usage per kWh | 48.80c | 56.93 |
| or after peak hours | | |
| Basic Charge | R 2,095.74 R | 2,242.44 |
| Usage per KVA | R 155.80 R | 168.26 |
| Usage per kWh | 48.80c | 56.93c |
| 1.2.5 BULK USERS 2 (70 KVA AND MORE) | | |
| Transformer supplied by the Municipality | | |
| Basic Charge | R 2,095.74 R | 2,242.44 |
| Usage per KVA | R 155.80 R | 155.80 |
| Usage per kWh | R 70.73 | R 76.38 |
| or after peak hours | | |
| Basic Charge | R 2,095.74 R | 2,242.44 |
| Usage per KVA | R 155.80 R | 155.80 |
| Usage per kWh | R 70.73 | R 76.38 |
| 1.2.6 Schools, show grounds, departmental users, non-profit organisations old age homes, churches, sport facilities per kWh usage | R 1.45 R | 1.56 |
| 1.2.7 Load Control - Refusal to install Plus surcharge on kWh Tariff | 18.04% | 19.48% |
| 1.2.8 Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service. | R 201.10 R | 215.17 |
| 1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES | | |
| VAT EXCLUDED(BUT PAYABLE) | | |
| 1.3.1 Indigent Households with an income < R3,240.00 | | |
| 0kl - 6kl | - | - |
| 7kl-12kl | 7.10 R | 7.31 |
| 13kl-35kl | 7.10 R | 7.52 |
| 36kl> | 7.10 R | 7.59 |
| 1.3.2 RESIDENTIAL PROPERTIES | | |
| 0kl - 6kl | - R | - |
| 7kl-12kl | 7.10 R | 7.31 |
| 13kl-35kl | 7.10 R | 7.52 |
| 36kl> | 7.10 R | 7.59 |
| 1.3.3 NON-PROFIT ORGANISATION | | |
| 0kl - 6kl | - R | - |
| 7kl-12kl | 7.10 R | 7.31 |
| 13kl-35kl | 7.10 R | 7.52 |
| 36kl> | 7.10 R | 7.59 |

TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

| | 2012/2013 | 2013/2014 |
|---|--------------|-----------|
| 1.3.4 ALL OTHER PROPERTIES NOT DEFINED ABOVE | | |
| Basic Charge | 40.80 R | 43.65 |
| Per kiloliter usage | 7.10 R | 12.61 |
| 1.3.5 SEWER WATER IRRIGATION | 137.10 R | 146.69 |
| Filling of swimmingpool + VAT | NEW R | 338.40 |
| Swimming pool draining | NEW R | 439.08 |
| 1.4. DOMESTIC REFUSE - MONTHLY CHARGES VAT EXCLUDED | | |
| 1.4.1 Residential -1 x removal/week | | |
| R0 - R3,240 | R 70.00 R | 75.00 |
| R3,241 - R4,200 | R 72.00 R | 77.00 |
| R4,201 + | R 75.00 R | 80.00 |
| 1.4.2 Ward 2 -13 | | |
| Residential | R 33.00 R | 35.30 |
| Businesses | R 55.00 R | 100.00 |
| 4.3 GARDEN (RESIDENTIAL) REFUSE | | |
| 1. Removal (with 14 days notice) (If dumped in dumping site by resident) (If dumped outside property a fine of R500.00 may be levied) (On open sites, the owner will be penalized R150.00) | R 200.00 R | 214.00 |
| 1.4.4 BUSINESSES | | |
| Per holder 1 to 5 x removals per week | R 150.00 R | 160.50 |
| AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS) | | |
| 1 x removal per week | R 114.00 R | 122.00 |
| 2 x removal per week | R 203.00 R | 217.20 |
| 3 x or more removals per week | R 302.00 R | 323.10 |
| This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service. | | |
| NOTE: The Community Service Department provides the information for the quantity removals per week and on which the tariff is established. | | |
| 1.5. SEWERAGE SERVICES - MONTHLY CHARGES VAT EXCLUDED(BUT PAYABLE) | | |
| 1.5.1 Basic charge: All consumers excluding rebate consumers | R 56.50 R | 60.45 |
| 1.5.2 ADDITIONAL CHARGES (i.e.number of toilets) | | |
| 1.5.2.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats) | | |
| 1 Toilet | R 38.72 R | 41.43 |
| 2 Toilets | R 77.45 R | 82.87 |
| 3 Toilets and more | R 90.28 R | 96.60 |
| 20% Rebate Consumers fixed | R 51.79 R | 55.41 |
| 40% Rebate Consumers fixed | R 46.61 R | 49.87 |

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| | 2012/2013 | 2013/2014 |
|---|--------------|-----------|
| 1.5.2.2 OTHER PER TOILET | | |
| Non profitable | R 15.65 R | 16.75 |
| Churches and old age homes | R 15.65 R | 16.75 |
| Schools and school hostels | R 15.65 R | 16.75 |
| Hotels, prison and hospital | R 152.89 R | 163.59 |
| Businesses and industries | R 152.89 R | 163.59 |
| Departmental | R 90.28 R | - |
| 1.5.3 AVAILABILITY CHARGES | R 142.53 R | 152.51 |
| This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service. | | |
| 1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES | | |
| VAT EXCLUDED | | |
| 1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month. | 60.03 R | 64.23 |
| 1.6.2 SUCTION SERVICES: | NEW | |
| Ga-Segonyana area per kiloliter | 35.31 R | 37.78 |
| Transport per km (Empty) | R | 2.50 |
| (Loaded) | R | 3.00 |
| OUTSIDE GASEGONYANA AREA | | |
| Per kiloliter | R | 37.78 |
| Transport per km (Empty) | R | 5.00 |
| (Loaded) | R | 7.00 |
| 1.7 CONSUMER DEPOSITS | | |
| VAT NOT LEVIABLE | | |
| 1.7.1 Residential Properties: Kuruman | R 2,401.08 R | 2,570.00 |
| Wrenchville | R 2,401.08 R | 2,570.00 |
| Mothibistad | R 670.89 R | 720.00 |
| Bankhara-Bodulong | R 317.79 R | 340.00 |
| All Indigent Households | R 317.79 R | 340.00 |
| Households pre-paid metering | R 1,177.00 R | 1,260.00 |
| 1.7.2 Business Properties: Kuruman | R 2,942.50 R | 3,150.00 |
| Wrenchville | R 1,765.50 R | 1,890.00 |
| Mothibistad | R 1,765.50 R | 1,890.00 |
| Bankhara-Bodulong | R 1,765.50 R | 1,890.00 |
| Pre-paid Metering | R 1,412.40 R | 1,510.00 |
| 180+ amp Users | R 3,671.06 R | 3,930.00 |
| NOTE: New Consumers blacklisted at Credit Bureau:- | | |
| Applicable deposit x 2.0 excluding registered indigent Households | | |
| 1.8 CONNECTION FEES CONSUMER SERVICES | | |
| VAT EXCLUDED | | |
| Electricity | R 146.89 R | 157.17 |
| Water | R 146.89 R | 157.17 |
| A 50% rebate is allowed for all registered indigent households (R3,240.00) | | |
| NEW CONNECTIONS for water, electricity and sewerage | | |
| VAT Excluded but payable | | |
| 1.9 METER TESTING | | |
| VAT EXCLUDED BUT PAYABLE | | |
| Electricity Installation Safety | R 400.53 R | 428.57 |
| Water or Electricity Meters | R 400.53 R | 428.57 |

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| | 2012/2013 | 2013/2014 |
|--|--------------|-----------|
| Normal working hours | R 307.08 R | 328.57 |
| After hours | R 400.53 R | 428.57 |
| 1.11 TAMPERING FEE (METERS) | | |
| Penalty: Households | R 2,354.00 R | 2,520.00 |
| : Business | R 5,885.00 R | 6,300.00 |
| : Industrial | R 8,827.50 R | 9,450.00 |
| Plus: Average must be determined | | |
| Plus: Cost of replacing the meter | | |
| 1.12 COMPUTER PRINT OUT PER PAGE VAT EXCLUDED | | |
| Per page | R 2.71 R | 2.90 |
| 1.13 DEBT COLLECTION ADMINISTRATION | | |
| 1.13.1 VAT EXCLUDED(BUT PAYABLE) | | |
| 1.13.2 Administration cost per record per month | R 33.43 R | 35.77 |
| Default/non-payment of accounts: | | |
| Telephone notice | R 46.73 R | 50.00 |
| Written final notice | R 73.44 R | 78.59 |
| Re-connection of services - Households | R 353.10 R | 377.82 |
| 1.14 Re-connection of services -Businesses | R 588.50 R | 629.70 |
| COLLECTION COSTS | | |
| Final notice posted or delivered | R 73.44 R | 78.59 |
| Summons: Revenue stamp | | |
| Sheriff fees | | |
| Advertisements | | |
| 1.15 Judgement notice to debtor | R 73.44 R | 78.59 |

2. COMMUNITY FACILITIES**2.1 MUNICIPAL BUILDINGS****VAT INCLUDED - RENTAL PER OCCASION****2.1.1 TOWN HALL:**

| | | |
|---|--------------|----------|
| Morning until 12:00 | R 2,200.99 R | 2,355.06 |
| 12:00 until 18:00 | R 2,200.99 R | 2,355.06 |
| 18:00 until 24:00 | R 2,200.99 R | 2,355.06 |
| Whole day and evening until 24:00 | R 2,200.99 R | 2,355.06 |
| Kitchen amenities | R 737.98 R | 789.64 |
| Deposit | R 2,938.97 R | 3,144.70 |
| Disco's and Beauty pagent - 2 x Deposit | R 5,877.94 R | 6,289.39 |

10% Discount where there is an entrance fee for Charitable occassions.

TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

| | 2012/2013 | 2013/2014 |
|--|--------------|-----------|
| 2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE | | |
| Use of braai facilities | R 737.98 R | 789.64 |
| Use of kitchen facilities | R 737.98 R | 789.64 |
| Deposit on kitchen equipment | R 1,463.01 R | 1,565.00 |
| 2.1.1.2 DEPOSIT PER OCCASION | | |
| Where no entrance fees are charged by organisation in 7.1, for example training groups schools and churches, meetings sport clubs/schools/churches/charity organisations/agricultural unions/pauper burial services: | | |
| Rental per occasion | R 647.35 R | 692.66 |
| Deposit per occasion | R 737.98 R | 789.64 |
| 2.1.1.3 Rental of halls by government departments and unions | | |
| Rental per occasion | R 647.35 R | 692.66 |
| Deposit per occasion | R 1,035.76 R | 1,108.26 |
| 2.1.1.4 Rental of halls by government departments, unions for meetings and schools for the purpose of writing examinations, per occasion. | R 647.35 R | 692.66 |
| 2.1.2 LIBRARY HALL PER OCCASION | | |
| Rental | R 297.78 R | 318.63 |
| Deposit | R 220.23 R | 235.00 |
| 10% Discount for Charitable groups. | | |
| 2.1.3 Rental of TABLES AND CHAIRS (charitable and church organisation): | | |
| Per table | R 88.04 R | 94.20 |
| Deposit per table | R 117.43 R | 126.00 |
| Per chair | R 4.66 R | 4.99 |
| Deposit per chair | R 7.77 R | 8.30 |
| Transport per km | R 2.98 R | 3.19 |
| 2.1.4 COMMUNITY HALLS | | |
| Rental | R 297.78 R | 318.63 |
| Deposit | R 737.98 R | 789.64 |
| Bashes and Beauty pagent - 2 x Deposit | | |
| 2.1.5 RENTAL HOSTELS | | |
| Rental - smaller room | R 323.68 R | 346.33 |
| Rental - small room | R 440.20 R | 471.01 |
| Rental - medium room | R 737.98 R | 789.64 |
| 2.1.6 DEPOSIT HOSTELS | | |
| Deposit - smaller rooms | R 582.62 R | 623.40 |
| Deposit - small room | R 880.40 R | 942.02 |
| Deposit - medium room | R 1,463.01 R | 1,565.42 |
| 2.2 SPORTS GROUND | | |
| VAT INCLUDED - RENTAL PER OCCASION | | |
| 2.2.1 Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi | | |
| Friendly games:Rental | R 129.47 R | 138.53 |
| Deposit | R 129.47 R | 138.53 |
| Betting games (Tournaments): Rental | R 647.35 R | 692.66 |
| Deposit | R 647.35 R | 692.66 |
| Festivals and Bashes: Rental | R 3,884.10 R | 4,155.99 |
| Deposit | R 6,473.50 R | 6,926.65 |
| Developmental games (Schools, Charities, Sports and culture programmes): Rental | R 258.94 R | 277.07 |
| Deposit | R 258.94 R | 277.07 |

TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

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2.3

2.3.1 GRAVE YARD

VAT INCLUDED - LEVIES PER OCCASION

2.3.2 A 50% rebate is allowed for state pensioners, medical disabled persons and households who only receive a child grant.

2.3.3 Graves at no charge is delegated to Municipal Manager for approval and report back to Council.

2.3.4 A rebate of R50,00 is allowed for private persons who dig graves themselves.

2.3.4.1 GRAVES FEES

2.3.4.2 RESIDENTS OF GA-SEGONYANA

Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.

| | | | | |
|---|---------------------|------------|---|----------|
| 2.3.4.3 Income R0 - R3,240 | 0 - 5 years of age | R 102.85 | R | 110.05 |
| | 6 - 13 years of age | R 164.56 | R | 176.08 |
| | 14 years and older | R 205.70 | R | 220.10 |
| | Double graves | R 302.50 | R | 323.68 |
| | Deeper graves | R 278.30 | R | 297.78 |
| 2.3.4.4 Income R3,241 - R4,460: | 0 - 5 years of age | R 205.70 | R | 220.10 |
| | 6 - 13 years of age | R 278.30 | R | 297.78 |
| | 14 years and older | R 338.80 | R | 362.52 |
| | Double graves | R 484.00 | R | 517.88 |
| | Deeper graves | R 290.40 | R | 310.73 |
| 2.3.4.5 Income R4,461 - R5,410: | 0 - 5 years of age | R 278.30 | R | 297.78 |
| | 6 - 13 years of age | R 375.10 | R | 401.36 |
| | 14 years and older | R 484.00 | R | 517.88 |
| | Double graves | R 907.50 | R | 971.03 |
| | Deeper graves | R 726.00 | R | 776.82 |
| 2.3.4.6 Income R5,411 - R6,380: | 0 - 5 years of age | R 302.50 | R | 323.68 |
| | 6 - 13 years of age | R 484.00 | R | 517.88 |
| | 14 years and older | R 544.50 | R | 582.62 |
| | Double graves | R 968.00 | R | 1,035.76 |
| | Deeper graves | R 786.50 | R | 841.56 |
| 2.3.4.7 Income R6,381 and higher: | 0 - 5 years of age | R 484.00 | R | 517.88 |
| | 6 - 13 years of age | R 544.50 | R | 582.62 |
| | 14 years and older | R 641.30 | R | 686.19 |
| | Double graves | R 1,210.00 | R | 1,294.70 |
| | Deeper graves | R 847.00 | R | 906.29 |
| Berm system and build out of graves | | R 2,879.80 | R | 3,081.39 |
| 2.3.4.8 NON-RESIDENTS | | | | |
| | 0 - 12 years of age | R 750.20 | R | 802.71 |
| | 13 years and older | R 992.20 | R | 1,061.65 |
| | Double graves | R 1,234.20 | R | 1,320.59 |
| 2.3.4.9 Berm system and build out of graves | | R 3,847.80 | R | 4,117.15 |

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2.4 CARAVAN PARK**VAT INCLUDED**

2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.

2.4.2 OVERNIGHT TARIFFS:

| | | | |
|--|----------|---|--------|
| 4 bed Exclusive Chalet | R 605.00 | R | 647.35 |
| 3 bed Chalet | R 506.00 | R | 541.42 |
| Single room | R 314.60 | R | 336.62 |
| Encampment per caravan or tent | R 145.20 | R | 155.36 |
| Organised caravan clubs, 5 caravans or more per caravan | R 145.20 | R | 155.36 |
| Block reservations, excluding exclusive chalet per Chalet: | | | |
| 4 Bed | R 423.50 | R | 453.15 |
| 3 Bed | R 326.70 | R | 349.57 |

2.4.3 DEPOSIT:

| | | | |
|------------|----------|---|--------|
| Per Chalet | R 338.80 | R | 362.52 |
| Per Room | R 205.70 | R | 220.10 |

2.5 NATURE RESERVE**VAT INCLUDED - ENTRANCE FEE**

| | | | |
|---------------------------------------|---------|---|-------|
| Organised school children (per child) | R 3.50 | R | 3.75 |
| Children | R 8.00 | R | 8.56 |
| Adult | R 15.00 | R | 16.05 |
| Vehicle | R 26.00 | R | 27.82 |
| Bus | R 78.00 | R | 83.46 |

2.6 THE EYE**VAT INCLUDED - ENTRANCE FEE**

| | | | |
|---------------------------------------|----------|---|--------|
| Organised school children (per child) | R 3.50 | R | 3.75 |
| School Children | R 7.00 | R | 7.49 |
| Adults | R 13.00 | R | 13.91 |
| Wedding per group of 20 | R 270.00 | R | 288.90 |

2.7 SWIMMING BATHS**VAT INCLUDED - ENTRANCE FEE**

| | | | |
|-------------|---------|---|-------|
| Children | R 7.00 | R | 7.49 |
| Adults | R 13.00 | R | 13.91 |
| Supervisors | R 7.00 | R | 7.49 |

2.8 ENCROACHMENT**VAT INCLUDED**

| | | | |
|------|---------|---|-------|
| Fees | R 90.00 | R | 96.30 |
|------|---------|---|-------|

2.9 ILLEGAL GUEST HOUSE**VAT INCLUDED**

| | | | |
|-------------------------|-------------|---|-----------|
| With minimum penalty of | R 14,681.90 | R | 15,709.63 |
| With maximum penalty of | R 44,058.64 | R | 47,142.75 |

2.10 TRADE LICENCES**VAT INCLUDED**

| | | | |
|-------------|---------|---|-------|
| Per Licence | R 32.37 | R | 34.63 |
|-------------|---------|---|-------|

TARIFF SCHEDULE 2013/14 FINANCIAL YEAR

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2.11 HAWKERS LICENCES

VAT INCLUDED

| | | | |
|-------------------------|------------|---|----------|
| Sidewalks | R 12.95 | R | 13.85 |
| Those who need services | R 2,938.97 | R | 3,144.70 |

Administration fees:

| | | | |
|------------------|---------|---|-------|
| Trade licences | R 77.68 | R | 83.12 |
| Hawkers licences | R 38.84 | R | 41.56 |

2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS

VAT INCLUDED

| | | | |
|---------|------------|---|----------|
| Penalty | R 2,938.97 | R | 3,144.70 |
|---------|------------|---|----------|

2.13 LIBRARY

VAT INCLUDED

| | | | |
|---|----------|---|--------|
| Identity ticket replacement due to misplacement | R 44.02 | R | 47.10 |
| Admin Levy books outstanding after 4 weeks | R 36.25 | R | 38.79 |
| User Fees for non Ga-Segonyana Residents | R 142.42 | R | 152.39 |

2.14 ADVERTISING SIGNS AND HOARDINGS NEW

2.14.1 Advertsing signs

| | | |
|--------------------------------|---|----------|
| Cost per square meter | R | 100.00 |
| Minimum charge | R | 1,000.00 |
| Guest house Board-Single sided | R | 400.00 |
| Guest house Board-double sided | R | 560.00 |

2.14.2 BANNERS

| | | |
|---------------|---|--------|
| Deposit | R | 640.00 |
| Fees per week | R | 385.00 |

2.14.3 POSTERS

- (i) Application per poster - non profit organisation R 10.00
No commercial advertising and logos of sponsors will appear on posters

- (ii) Application for religious, sporting and cultural events, commercial logos of sponsors per week R 50.00
 Minimum charge per week R 100.00

- (iii) Application per candidate R 1,000.00

- (iv) Application per registered political party R 1,000.00
Fully refundable on removal

Excluding present serving councillors that hold and arrange community meetings.
 Poster should be removed within 48 hours. Failing to do so deposit will not be reclaimable

| | | |
|---|---|----------|
| Application to display advertising signs | R | 1,000.00 |
| Advertising signs displayed on municipal property | R | 1,500.00 |
| Advertising fee per month | R | 170.00 |

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2.15 PHOTOCOPIES

VAT INCLUDED

| | | | | |
|----------------|-----|--------|---|------|
| A4 size | | R 1.94 | R | 2.08 |
| A3 size | | R 2.98 | R | 3.19 |
| A4 size colour | NEW | | R | 3.00 |
| A3 size colour | NEW | | R | 6.00 |

2.16 FAXES PER PAGE

VAT INCLUDED

| | | | | |
|----------|--|--------|---|------|
| Received | | R 9.19 | R | 9.84 |
| Send | | R 5.70 | R | 6.10 |

Special tariff to Staff and Councillors
tariff less 20%

2.17 TESTING OF VEHICLE BRAKES

VAT EXCLUDED

| | | | | |
|-----|--|----------|---|--------|
| Fee | | R 220.10 | R | 235.51 |
|-----|--|----------|---|--------|

2.18 POUNDING FEES

VAT EXCLUDED

Impounding:

| | | | | |
|--|-----|--------|---|--------|
| Trolleys per trolley per day: Minimum | | R 2.98 | R | 3.19 |
| LDV's per LDV per day: Minimum | | | R | 400.00 |
| Horses, donkey's cattle and pigs per day | New | | R | 110.00 |
| Sheep and goat (each) | New | | R | 40.00 |

Maintenance:

| | | | | |
|--|-----|--|---|-------|
| Horses, donkey's cattle and pigs per day | New | | R | 40.00 |
| Sheep and goat (each) | New | | R | 20.00 |

2.19 TRAFFIC

Functions, Marches and Sports

Monday to Saturday

| | | | | |
|-----------------------------------|-----|--|--|------------|
| One or two officer per event | New | | | R 800.00 |
| Three or four officers per event | New | | | R 1,600.00 |
| More than four officers per event | New | | | 2000 |

Sunday and Public Holidays

| | | | | |
|----------------------|-----|--|---|--------|
| Per officer per hour | New | | R | 750.00 |
|----------------------|-----|--|---|--------|

ESCORT OF ABNORMAL LOADS

Monday to Saturday

| | | | | |
|----------------------|-----|--|---|--------|
| Per officer per hour | New | | R | 450.00 |
|----------------------|-----|--|---|--------|

Sunday and Public Holidays

| | | | | |
|----------------------|-----|--|---|----------|
| Per officer per hour | New | | R | 1,500.00 |
|----------------------|-----|--|---|----------|

Indigent Funerals

Government Event

exempt

exempt

3. LAND USE

3.1 GROUND AND GRAVEL SALES

VAT INCLUDED

| | | | | |
|--|--|----------|---|--------|
| 3.1.1 Ground Private - per cubic metre | | R 220.10 | R | 235.51 |
| Ground Contractor - per cubic metre | | R 220.10 | R | 235.51 |
| 3.1.2 Gravel Private - per cubic metre | | R 220.10 | R | 235.51 |
| Gravel Contractor - per cubic metre | | R 220.10 | R | 235.51 |

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3.2 BUILDING AND OTHER PLANS COPIES

VAT INCLUDED

3.2.1 Black and White

| | | | |
|---------|----------|---|--------|
| Size A0 | R 388.41 | R | 415.60 |
| Size A1 | R 258.94 | R | 277.07 |
| A2 | R 220.10 | R | 235.51 |

3.2.2 Colour

| | | | |
|---------|----------|---|--------|
| Size A0 | R 582.62 | R | 623.40 |
| Size A1 | R 440.20 | R | 471.01 |
| A2 | R 297.78 | R | 318.63 |

3.3 BUILDING PLAN APPROVAL - VAT INCLUDED

VAT INCLUDED

3.3.1 Residential and Agricultural stands



| | | | |
|-----------------------|-------------|---|-----------|
| Cost per square metre | R 14.63 | R | 15.65 |
| Minimum charge | R 737.98 | R | 789.64 |
| Maximum charge | R 12,480.91 | R | 13,354.57 |

Penalty: Cost per m² + 50% to a minimum of R10,000.00

3.3.2 Business and Industrial stands

| | | | |
|-----------------------|-------------|---|-----------|
| Cost per square metre | R 29.39 | R | 31.45 |
| Minimum charge | R 2,938.97 | R | 3,144.70 |
| Maximum charge | R 29,363.80 | R | 31,419.26 |

Penalty: Cost per m² + 50% to a minimum of R20,000.00

3.4 BUILDING DEPOSITS

VAT EXCLUDED(BUT PAYABLE)

3.4.1 Residential: 0 - 80 square metre 80+ square metre

| | | |
|------------|---|----------|
| R 880.40 | R | 942.02 |
| R 1,463.01 | R | 1,565.42 |



3.4.2 Businesses

| | | |
|------------|---|----------|
| R 4,401.98 | R | 4,710.12 |
|------------|---|----------|

3.4.3 INTERNAL ALTERATIONS

(i) Residential: 0 - 80 square metre 80+ square metre

| | | |
|-----|---|----------|
| NEW | R | 1,036.20 |
| NEW | R | 1,721.96 |

(ii) Business

| | |
|---|----------|
| R | 5,181.13 |
|---|----------|

3.5 LAND USE MANAGEMENT FEES

VAT EXCLUDED(BUT PAYABLE)

| | | | |
|---------------------------------|------------|---|----------|
| Application for Special Consent | R 2,200.99 | R | 2,355.06 |
| Application for Rezoning | R 1,463.01 | R | 1,565.42 |

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3.5.1 SUB-DIVISIONS

| | | |
|---------------------|------------|--------|
| 1 - 20 stands | R 297.78 R | 318.63 |
| More that 20 stands | R 297.78 R | 318.63 |

3.5.2 PENALTY

| | | |
|------------------------|---------------|-----------|
| Application cost + 50% | | |
| Minimum | R 14,681.90 R | 15,709.63 |
| Maximum | R 44,058.64 R | 47,142.75 |

3.6 APPLICATION FOR HOME ENTERPRISE VAT EXCLUDED(BUT PAYABLE)

| | | |
|--|------------|--------|
| Application fee | R 155.36 R | 166.24 |
| Departures land use restrictions on stands | | |
| < 500 square metre | R 155.36 R | 166.24 |
| 501 - 750 square metre | R 233.05 R | 249.36 |
| > 750 square metre | R 233.05 R | 249.36 |

3.7 CERTIFICATE PER ISSUE VAT EXCLUDED(BUT PAYABLE)

| | | |
|-----------|------------|--------|
| Valuation | R 181.26 R | 193.95 |
| Clearance | R 258.94 R | 277.07 |
| Zoning | R 155.36 R | 166.24 |

3.8 HIRING OF MACHINES(If machine used less than an hour still pay full price)

| | | |
|------------------|------------|--------|
| Grader per hour | R 673.24 R | 720.37 |
| TLB per hour | R 414.30 R | 443.31 |
| Front end loader | R 647.35 R | 692.66 |
| Water truck | R 388.41 R | 415.60 |

3.9 CONTRIBUTION TO BULK SERVICES CONNECTION SIZE

Payments to be made prior to approval of business plans

Cost per square metre
Residential low cost
Non subsidised household
Business
Industrial

3.9.1 Water

| | | | |
|------------------|-------|-----------|-----------|
| Intermediate LOS | 20 mm | R1 950 R | 2,087.00 |
| Low | 20 mm | R4 200 R | 4,494.00 |
| Medim | 25 mm | R8 200 R | 8,774.00 |
| High | 50 mm | R15 750 R | 16,853.00 |

3.9.2 Sanitation

| | | | |
|--------|------------|-----------|-----------|
| Low | 20 mm | R5 400 R | 5,778.00 |
| Medium | 25 mm | R8 840 R | 9,459.00 |
| High | 40 & 50 mm | R12 840 R | 13,739.00 |

3.9.3 Electricity

| | | | |
|--------|------------------------|-----------|-----------|
| LOS | 10 (Amps) | R4 000 R | 4,280.00 |
| Low | 20 (Amps) | R8 000 R | 8,560.00 |
| Medium | 40 (Amps) | R16 000 R | 17,120.00 |
| high | 60 (single & 3 phase) | R24 000 R | 25,680.00 |

APPENDIX C



GA-SEGONYANA MUNICIPALITY

POLICY: CREDIT CONTROL AND DEBT COLLECTION

1. RESPONSIBLE AUTHORITY

- 1.1 The Council is responsible and should review the performance of the Municipality to endeavour to improve the efficiency of the credit control and debt collection services.

- 1.2 The delegated officials to assist the Council accomplish its responsibilities are the Municipal Manager, Financial Manager and officials appointed in the Debt Collection Section.

1.3 Municipal Manager

It is the responsibility of the Municipal Manager to report bi-monthly to the full Council on the status of debtors and action taken against them. Further more, the Municipal Manager must ensure that obligations under its by-laws and decisions by the Council are enforced by the Municipality Administration.

1.4 Ward Committees

The communication channel between Council and the public and Ward Committees should on a very regular basis be informed where the level of indebtedness exceeds the levels prescribed by the Council and who then also should make recommendations for improvement to Council. The Committee should comprise of the Ward Councillor and at least two members representing the community, which should be identified as Ward/Zonal Leaders.

No Councillor or any individual is allowed to influence either the Municipal Manager or Manager Finance and/or municipal official not to enforce an obligation in terms of this policy and by-laws and if found guilty, may lose his/her Council position.

1.5 Obligation to measure

The Council must ensure that every Municipal service provided to a consumer could either be metered or estimated or allocated at regular intervals and establish a charge or tariff for the service.

1.6 Agreement

Before supplying of a service, a consumer must enter into a contract of agreement,

which should provide for the deposit to be paid as security. Notwithstanding the above. All debtors of any kind are obliged to honour their debts. The deposit is established in terms of the reviewed tariff structures for compiling the budget on a year to year basis.

ALL SERVICE PROVIDERS OUR BASIC SERVICES, NAMELY SEDIBENG WATER AND ESKOM MUST APPLY OUR CREDIT CONTROL AND DEBT COLLECTION POLICY.

1.7 Control over deposits of security

Deposits received must be reviewed annually and a register should be maintained. the total sum of deposits received shall constitute a short-term liability in the books of the Municipality. No interest shall accrue in favour of the depositors thereof. Upon termination of the debtor's agreement with the Municipality, the deposit shall/will first be offset against any outstanding balance (if any) to be refunded to the consumer.

1.8 Rendering of accounts

Although Municipalities must render an account for the amount due by a debtor, failure thereof shall not relieve a debtor of the obligation to pay the amount. Accounts must reveal the following:

- a) Details of the consumption for a certain period of each service either by measuring, estimating or allocation.
- b) The amount due in terms of consumption.
- c) The amount due for each remaining service.
- d) Other amounts due.
- e) The amount due for property tax.

1.9 Final date of payment

1.9.1 Consumer Services Accounts

The invoice/account must state the final date of payment, which must not be later than the 15th of the following month after date of the invoice.

A penalty of 10% is charged for late payments of services accounts.

1.9.2 Assessment Rates Accounts

The invoice/account must state the final date of payment which must not be later than 30 September each year for property owners paying assessment rates levied as an annual single amount and for property owners paying

assessment rates levied in 11 equal monthly instalments not later than the 15th of the following month after date of the invoice to be paid in full on the 15th May of each year.

2. CREDIT CONTROL

2.1 Purpose

The purpose is to ensure that credit control forms an integral part of the financial system of the Municipality, and ensure that the same procedure be followed for each individual case.

Arrears

An amount due after the final due date for payment, shall be an amount in arrears, the account following the month when the arrears occurred, should reflect the amount in arrears.

2.2 Action after failure to pay

2.2.1 If a debtor fails by the demand date –

2.2.1.1 to pay the arrears amount

2.2.1.2 to lodge an appeal (query the amount of the account)

2.2.1.3 to conclude an agreement with the Municipality for payment of the arrears in instalments.

2.2.2 the Municipality may without further notice –

2.2.2.1 immediately disconnect, discontinue or restrict the supply of electricity to the debtor for both services and property rates accounts.

2.2.2.2 institute legal action for the recovery of the arrears amount within a period not exceeding thirty days from the demand date.

2.2.2.3 The debtor will be liable for all costs incurred in respect of the legal action taken against him/her including the commission charged by the debt collector.

2.3 Right of access

Municipal officials have the right of access to any property occupied by a debtor for the purposes of reading or inspecting meters or connections or to disconnect, discontinue or restrict supply of any service.

2.4 Right of appeal

An appeal must be submitted in writing to the Municipal Manager prior to the final

due date for payment of the contested amount, and must contain details of the specific item(s) on the account which are the subject of appeal, with full reasons.

2.5 Payment during appeal

Once an appeal is lodged, the debtor's obligation to pay that portion of the total amount due represented by the items appealed against is suspended until the appeal has been finalised. The debtor must however immediately pay the balance of the account together with an amount representing the average cost of the item appealed against over the preceding three months, or an amount determined by the Municipal Manager. In the meantime, the debtor will remain due and liable for all other amount falling due during the adjudication of the appeal.

2.6 Adjudication of appeal

2.6.1 If the appeal is in respect of a metered consumption, the metered instrument must be tested, within 14 days of lodgement of appeal to establish the accuracy thereof.

2.6.2 The debtor should be informed in writing of the results of the test of the instrument, and of any adjustment to the amount due by him, together with the costs of the test for which the debtor will be liable if no error could be found with the instrument. If a faulty meter or instrument is revealed, the Municipality will bear the costs thereof.

3. EXTENSION FOR PAYMENT

3.1 Policy

3.1.1 Assessment Rates

The Financial Manager may/can arrange that the property owner pay the outstanding amount in eleven equal consecutive monthly instalments payable in full by 30 June each year or yearly in one instalment payable by 30 September of the year wherein the new assessment rates became taxable and payable.

3.1.2 Consumer services and other debtors

The Financial Manager may/can arrange that the debtor pay the outstanding amount in equal monthly instalments over a period not exceeding 24 months.

3.1.3 Interest must be charged on the arrears debt mentioned in 3.1.1 at a rate of 1% above prime rate.

3.1.4 Other measures for extended repayment periods can also be dealt with by the Financial Manager as set out in 3.5 below.

3.2 Dedicated reserve

A reserve for the purpose of funding amounts due in terms of extended payment agreements must be formed. Such reserve must annually set aside in the revenue estimates an amount not more than 5% of the operating income of the Municipality. It must also be noted that the aggregate of the arrears debts, of which extended repayment agreements have been concluded, may not exceed the dedicated, reserve provided for.

3.3 Working Capital Reserve

A provision for non-cash revenue not exceeding 25% of the anticipated cash to be received for services should be made and must be separate from the provision for bad debts.

3.4 Continuous default

If a debtor fails to comply with the terms of any agreement providing for an extension of time for payment, then the total of all amount due including interest and costs, shall immediately become payable without further notice to the debtor.

3.5 Extended repayment periods – Consumer accounts

3.5.1 If the overdue amount is outstanding for longer than 12 months, a minimum of 50% down payment must be made and repayment period not to exceed 12 months.

3.5.2 If the overdue balance is outstanding for less than 12 months, a minimum down payment of 25% is required and the balance to be paid over a period not exceeding 6 months.

3.5.3 The debtor should request such arrangement and shall agree to the conditions attached thereto.

3.5.4 If the conditions as agreed to be not adhered to normal credit control procedures will be implemented.

3.5.5 When a debtor applies for further extension/arrangement, services will be discontinued until final payment is received.

3.5.6 All future current accounts must be paid on due date.

4. **COMMENCEMENT AND RESUMPTION OF SERVICES**

4.1 New service connections

Connections and supply of a new service may only be made after all charges in respect of deposits and connection fees have been paid.

No electricity will be connected if there are outstanding debt regarding services on

the specific stand that the previous tenant was residing. The landlord/owner shall be held responsible for all outstanding services accounts.

4.2 Resumption of discontinued services

4.2.1 If the debtor has –

4.2.1.1 paid the full amount outstanding

4.2.1.2 made an agreement with the Municipality for the payment of the amount in arrears the services will be resumed.

4.3 Unauthorised consumption, theft, damages and penalties

When established that a water or electricity meter has been tampered with by a transgressor (a consumer), the following actions are applicable:

4.3.1 A penalty fee payment of R10 000 for households, R20 000 for businesses and R30 000 for industrial site.

4.3.2 The replacement of a conventional meter with a pre-paid meter, the cost of the connection for the account of the transgressor/consumer.

4.3.3 The payment of an additional levy in respect of calculated average consumption since the date of deviation in consumption occurred on the account of the property involved.

4.3.4 No services will be rendered to the new occupant if the outstanding debt of the old occupant is not paid in full.

5. **PROCEDURE OF FINAL RESORT**

The following will facilitate this concept:

5.1 Consumer Services

5.1.1 A Cut-off List must be compiled within 10 day after due date of payment (15th of each month).

5.1.2 Services will be disconnected without any further notice.

5.1.3 Services may not be resumed before arrangements have been made for payment of an additional deposit, 10% late fee, arrears outstanding and reconnection fee as stipulated in the written notice.

5.1.4 A report must be submitted by the person involved with the discontinuation of services in respect of unoccupied premises to try and locate such owners/users before the case is referred to the attorneys.

5.1.5 The deposit on services of an unoccupied dwelling must be brought into

account before any arrears amount are handed over to the Debt Collection Section for collection with the provision that the debtor/person stay at a known address.

5.1.6 The Financial Manager must submit a bi-monthly report to Council in respect of all collections recovered in order to prevent the attorney to accrue further costs in respect of untraceable cases.

5.1.7 In the event of cheques being returned by the Council's Bankers, the procedures are:

5.1.8 The person concerned will be informed by telephone/in writing of the in default of payment.

5.1.8.1 The services must immediately be discontinued if the person involved does not, within 24 hours, effect cash payment or provide a bank guaranteed cheque for the amount involved.

5.1.8.2 The person involved must be blacklisted for a period of 6 months and no cheques must be accepted from him/her.

5.1.9 If a conventional water and/or electricity consumer fails to pay their account on the prescribed due date, the conventional meter(s) will be replaced with a pre-paid meter at the cost of the consumer concerned. The criteria are the following after:

5.1.9.1 The name of the consumer of water and/or electricity appeared twice on a cut-off list.

5.1.9.2 The consumer of water and/or electricity being thrice in default of payment.

5.1.9.3 The consumer of water and/or electricity failed to comply with arrangements made to pay arrears amounts for whatever reason.

5.1.9.4 The consumer of water and/or electricity used self righteousness to re-install water and/or electricity supplies to his premises after the supply has been disconnected by the Municipality for whatever reason.

Where consumer services have been disconnected for whatever reason in terms of the Council's policy, the Municipality is obliged to install a drip valve at the consumer concerned until all outstanding debt is paid in full.

5.3 Write-off of Irrecoverable Debts: Conditions

5.3.1 Where the debtor is untraceable.

5.3.2 Insolvency of debtor.

5.3.3 Where a contribution obligation may exist on sequestration of a

business or individual.

5.3.4 The debtor has no movable or immovable property at his disposal.

5.3.5 The cost of collection exceeds the debt.

6. DEBT COLLECTION

6.1 Procedures for the collection of outstanding debt on all debtors

6.1.1 Dispatch of accounts and payment thereof by the debtor within the prescribed time indicated on the account.

6.1.2 In the event of non/default payment of the account summons must be issued by the Debt Collection Section to those concerned.

/policy/nt

APPENDIX D

GA-SEGONYANA LOCAL MUNICIPALITY

PROPERTY RATES POLICY

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GA-SEGONYANA LOCAL MUNICIPALITY

PROPERTY RATES POLICY

1. LEGISLATIVE CONTEXT

- 1.1 This policy is mandated by Section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004), which specifically provides that a municipality must adopt a Rates Policy.
- 1.2 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996), a municipality may impose rates on property.
- 1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) a local municipality in accordance with-
- a. Section 2(1), may levy a rate on property in its area; and
 - b. Section 2(3), must exercise its power to levy a rate on property subject to-
 - i. Section 229 and any other applicable provisions of the Constitution;
 - ii. the provisions of the Property Rates Act and the regulations promulgated in terms thereof; and
 - iii. the rates policy.
- 1.4 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), the Council of a municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.
- 1.5 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a rates policy.
- 1.6 This policy must be read together with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) and any regulations promulgated in terms thereof.

2. DEFINITIONS

- 2.1 "Act" means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
- 2.2 "Agent", in relation to the owner of a property, means a person appointed by the owner of the property-
- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
 - (b) to make payments in respect of the property on behalf of the owner;
- 2.3 "Agricultural purpose" in relation to the use of a property, includes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;

- 2.4 **"Annually"** means once every financial year;
- 2.5 **"Category"**
- (a) in relation to property, means a category of properties determined in terms of Section 7 of this policy; and
 - (b) in relation to owners of properties, means a category of owners determined in terms of Section 8 of this policy.
- 2.6 **"Child-headed household"** means a household where the main caregiver of the said household is younger than 18 years of age. Child-headed household means a household headed by a child as defined in terms of section 28(3) of the Constitution.
- 2.7 **"Definitions, words and expressions"** as used in the Act are applicable to this policy document where ever it is used;
- 2.8 **"Land reform beneficiary"**, in relation to a property, means a person who -
- (a) acquired the property through -
 - (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
 - (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
 - (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996);
 - (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution (Act No.108 of 1996) be enacted after this Act has taken effect;
- 2.9 **"Land tenure right"** means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004 (Act No.11 of 2004);
- 2.10 **"Municipality"** means the Local Municipality of Ga-Segonyana;
- 2.11 **"Newly Rateable property"** means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding –
- (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
 - (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;
- 2.12 **"Owner"**-
- (a) in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;

- (b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;
 - (c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
 - (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled",
- provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:-

- (i) a trustee, in the case of a property in a trust excluding state trust land;
- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in
- (iv) a judicial manager, in the case of a property in the estate of a person under
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

2.13 **"Privately owned towns serviced by the owner"** means single properties, situated in an area not ordinarily being serviced by the municipality, divided through sub division or township establishment into (ten or more) full title stands and/ or sectional units and where all rates related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreational facilities are installed at the full cost of the developer and maintained and rendered by the residents of such estate.

2.14 **"Property"** means -

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure.

2.15 **"Public service infrastructure"** means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;

- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i).

2.16 **“Residential property”** means improved property that:-

- (a) is used predominantly (60% or more) for residential purposes including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes.
- (b) Is a unit registered in terms of the Sectional Title Act and used predominantly for residential purposes.
- (c) Is owned by a share-block company and used solely for residential purposes.
- (d) Is a residence used for residential purposes situated on property used for or related to educational purposes.
- (e) Retirement schemes and life right schemes used predominantly (60% or more) for residential purposes.

And specifically exclude hostels, flats, old age homes, guest houses and vacant land irrespective of its zoning or intended use.

2.17 **“Rural communal settlements”** means the residual portion of rural communal land excluding identifiable and rateable entities within the property and excluding State Trust Land and land reform beneficiaries as defined in the Act.

2.18 **“state trust land”** means land owned by the state-

- (a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (b) over which land tenure rights were registered or granted; or
- (c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).

3. POLICY PRINCIPLES

- 3.1 Rates are levied in accordance with the Act as an amount in the rand based on the market value of all rateable property contained in the municipality's valuation roll and supplementary valuation roll.
- 3.2 As allowed for in the Act, the municipality has chosen to differentiate between various categories of property and categories of owners of property as contemplated in clause 7 and 8 of this policy. Some categories of property and categories of owners are granted relief from rates. The municipality however does not grant relief in respect of payments for rates to any category of owners or properties, or to owners of properties on an individual basis.
- 3.3 There would be no phasing in of rates based on the new valuation roll, except as prescribed by legislation and in accordance with clause 16 of this policy.
- 3.4 In accordance with section 3(3) of the Act, the rates policy for the municipality is based on the following principles:
- (a) Equity
The municipality will treat all ratepayers with similar properties the same.
 - (b) Affordability
The ability of a person to pay rates will be taken into account by the municipality. In dealing with the poor/indigent ratepayers the municipality will provide relief measures through exemptions, reductions, rebates and cross subsidy from the equitable share allocation.
 - (c) Sustainability
Rating of property will be implemented in a way that:
 - i. it supports sustainable local government by providing a stable and buoyant revenue source within the discretionary control of the municipality;
 - ii. Supports local, social and economic development; and
 - iii. Secures the economic sustainability of every category of ratepayer.
 - (d) Cost efficiency
Rates will be based on the value of all rateable property and will be used to fund community and subsidised services after taking into account profits generated on trading (water, electricity) and economic (refuse removal, sewerage disposal) services and the amounts required to finance exemptions, rebates, reductions and phasing-in of rates as approved by the municipality from time to time.

4. SCOPE OF THE POLICY

- 4.1 This policy document guides the annual setting (or revision) of property rates tariffs. It does not necessarily make specific property rates tariff proposals. Details pertaining to the applications of the various property rates tariffs are annually published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.

5. APPLICATION OF THE POLICY

- 5.1 In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

6. PRINCIPLES APPLICABLE TO FINANCING OF SERVICES

- 6.1 The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and the Executive Committee of the municipality, make provision for the following classification of services:-

(a) Trading services

- i. Water
- ii. Electricity

(b) Economic services

- i. Refuse removal.
- ii. Sewerage disposal.

(c) Community and subsidised services

These include all those services ordinarily being rendered by the municipality excluding those mentioned in 6.1 (a) and (b).

- 6.2 Trading and economic services as referred to in clauses (a) and (b) must be ring fenced and financed from service charges while community and subsidised services referred to in clause (c) will be financed from surpluses on trading and economic services, regulatory fees, rates and rates related income.

7. CATEGORIES OF PROPERTY

- 7.1 Different rates may be levied in respect of the following categories of rateable properties and such rates will be determined on an annual basis during the compilation of the annual budget:-

7.1.1 Residential properties;

7.1.2 Industrial properties;

7.1.3 Business properties;

- 7.1.4 Agricultural properties;
- 7.1.5 Small Holdings;
- 7.1.6 State owned properties;
- 7.1.7 Municipal properties;
- 7.1.8 Public service infrastructure referred to in the Act;
- 7.1.9 Properties owned by Public Benefit Organisations;
- 7.1.10 Churches;
- 7.1.11 Educational;
- 7.1.12 Privately Owned Towns;
- 7.1.13 Vacant Stands.

7.2 In determining the category of a property referred to in 7.1 the municipality shall take into consideration the dominant use of the property, regardless the formal zoning of the property.

7.3 Properties used for multiple purposes shall be categorised and rated as provided for in section 9 of the Act and as more fully described in clause 9 of this policy.

8. CATEGORIES OF OWNERS

8.1 For the purpose of granting exemptions, reductions and rebates in terms of clause 11, 12 and 13 respectively the following categories of owners of properties are determined:-

- (a) Those owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality;
- (b) Those owners who do not qualify as indigents in terms of the adopted indigent policy of the municipality but whose total monthly income is less than the amount annually determined by the municipality in its budget;
- (c) Owners of property situated within an area affected by-
 - i. a disaster within the meaning of the Disaster Management Act, 2002 (Act No. 57 of 2002); or
 - ii. serious adverse social or economic conditions.
- (d) Owners of residential properties with a market value below the amount as determined annually by the municipality in its budget;
- (e) Owners of properties situated in "privately owned towns" as referred to in clause 13.1 (b);

- (f) Owners of agricultural properties as referred to in clause 13.1 (c); and
- (g) Child headed families where any child of the owner or child who is a blood relative of the owner of the property, is responsible for the care of siblings or parents of the household.

9. PROPERTIES USED FOR MULTIPLE PURPOSES

- 9.1 Rates on properties used for multiple purposes will be levied in accordance with the "dominant use of the property".

10. DIFFERENTIAL RATING

- 10.1 Criteria for differential rating on different categories of properties will be according to:-
- (a) The nature of the property including its sensitivity to rating e.g. agricultural properties used for agricultural purposes.
 - (b) The promotion of local, social and economic development of the municipality.
- 10.2 Differential rating among the various property categories will be done by way of:-
- (a) setting different cent amount in the rand for each property category; and
 - (b) by way of reductions and rebates as provided for in this policy document.

11. EXEMPTIONS AND IMPERMISSIBLE RATES

- 11.1 The following categories of property are exempted from rates:-

(a) Municipal properties

Municipal properties are exempted from paying rates as it will increase the rates burden or service charges to property owners or consumers. However, where municipal properties are leased, the lessee will be responsible for the payment of determined assessment rates in accordance with the lease agreement.

(b) Residential properties

All residential properties with a market value of less than the amount as annually determined by the municipality are exempted from paying rates. **For the 2012/13 financial year the maximum reduction is determined as R25 000.** The impermissible rates of R15 000 contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. The remaining R10 000 is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

(c) Public Service Infrastructure

is exempted from paying rates as allowed for in the Act as they provide essential services to the community.

(d) Right registered against a property

Any right registered against a property as defined in clause 2.14(b) of this policy is exempted from paying rates.

11.2 Exemptions in clause 11.1 will automatically apply and no application is thus required.

11.3 Impermissible Rates: In terms of section 17(1) of the Property Rates Act the municipality may, inter alia, not levy a rate:-

- (a) On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act No. 57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, or residential agricultural purposes.
- (b) On mineral rights within the meaning of paragraph (b) of the definition of "property" in section 1 of the Act.
- (c) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds.
- (d) On a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

11.4 Public Benefit Organisations (PBO's)

Taking into account the effects of rates on PBOs performing a specific public benefit activity and if registered in terms of the Income Tax Act, 1962 (No 58 of 1962) for tax reduction because of those activities, Public Benefit Organizations may apply for the exemption of property rates. Public Benefit Organizations may include, inter alia:-

- (a) *Welfare and humanitarian*
For example PBOs providing disaster relief.
- (b) *Health Care*
For example PBO's providing counselling and treatment of persons afflicted with HIV and AIDS including the care of their families and dependents in this regard.
- (c) *Education and development*
For example PBO's providing early childhood development services for pre-school children.
- (d) *Sporting bodies*
Property used by an organization for sporting purposes on a non-professional basis:
- (e) *Cultural institutions*
Property used for purposes declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.

(f) *Museums, libraries, art galleries and botanical gardens*

Property registered in the name of private persons, open to the public and not operated for gain.

(g) *Animal welfare*

Property owned or used by organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

(h) *Cemeteries and crematoriums*

Property used for cemeteries and crematoriums.

(i) *Welfare institutions*

Properties used exclusively as an orphanage, non-profit retirement villages, old age homes or benevolent/charitable institutions, including workshops used by the inmates, laundry or cafeteria facilities; provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality.

(j) *Charitable institutions*

Property owned or used by institutions or organizations whose aim is to perform charitable work on a not-for-gain basis.

11.5 All possible benefiting organisations in clause 11.4 must apply annually for exemptions. All applications must be addressed in writing to the municipality by 30 June for the next financial year in respect of which the rate is levied. If the exemption applied for is granted the exemption will apply for the full financial year.

11.6 Public benefit organisations must attach a SARS tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962) to all applications.

11.7 The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.

11.8 The extent of the exemptions implemented in terms of clauses 11.1 to 11.4 must annually be determined by the municipality and included in the annual budget.

12. REDUCTIONS

12.1 Reductions as contemplated in section 15 of the Act will be considered on an *ad-hoc* basis in the event of the following:-

12.1.1 Partial or total destruction of a property.

12.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

12.2 The following conditions shall be applicable in respect of clause 12.1:-

12.2.1 The owner referred to in clause 12.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

12.2.2 Property owners will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

12.2.3 A maximum reduction to be determined on an annual basis shall be allowed in respect of both clauses 12.1.1 and 12.1.2. For the 2009/2010 financial year the maximum reduction is determined as 80%.

12.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the municipality gives further extension on application.

12.2.5 If rates were paid in advance prior to granting of a reduction the municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.

13. REBATES

13.1. Categories of property

(a) Business, commercial and industrial properties

- i. The municipality may grant rebates to rateable enterprises that promote local, social and economic development in its area of jurisdiction. The following criteria will apply:-
 - a. job creation in the municipal area;
 - b. social upliftment of the local community; and
 - c. creation of infrastructure for the benefit of the community.
- ii. A maximum rebate as annually determined by the municipality will be granted on approval, subject to:-
 - a. a business plan issued by the directors of the company indicating how the local, social and economic development objectives of the municipality are going to be met;
 - b. a continuation plan issued by the directors and certified by auditors of the company stating that the objectives have been met in the first year after establishment and how the company plan to continue to meet the objectives; and
 - c. an assessment by the municipal manager or his/her nominee indicating that the company qualifies.
- iii. All applications must be addressed in writing to the municipality by 30 June for the financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year.

(b) Privately owned towns serviced by the owner

The municipality grants an additional rebate, to be determined on an annual basis, which applies to privately owned towns serviced by the owner qualifying as defined in clause 2.13 of this policy.

All applications must be addressed in writing to the municipality by 30 June for the next financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year. For the 2012/13 financial year the rebate is determined as 20%.

(c) Agricultural property rebate

- i. When considering the criteria to be applied in respect of any exemptions, rebates and reductions on any properties used for agricultural purposes the municipality must take into account:-
 - a. the extent of rates related services rendered by the municipality in respect of such properties.
 - b. the contribution of agriculture to the local economy.
 - c. the extent to which agriculture assists in meeting the service delivery and developmental objectives of the municipality; and
 - d. the contribution of agriculture to the social and economic welfare of farm workers.
- ii. In terms of section 84 of the Act the Minister for Provincial and Local Government, and in concurrence with the Minister of Finance as required through section 19 of the Act, may determine that a rate levied by the Council on a category of non residential property may not exceed the ratio to the rate on residential property. In the absence of any such promulgation the municipality will apply the standard ratio for agricultural properties as 1:0.25 (75% rebate on the tariff for residential properties). For the 2012/13 financial year the minister has promulgated a ratio of 1:0.25.
- iii. An additional rebate of maximum 10% in total will be granted by the municipality in respect of the following:-
 - a. 2,5% for the provision of accommodation in a permanent structure to farm workers and their dependants.
 - b. 2,5% if these residential properties are provided with potable water.
 - c. 2,5% if the farmer for the farm workers electrifies these residential properties.
 - d. 2,5% for the provision of land for burial to own farm workers or educational or recreational purposes to own farm workers as well as people from surrounding farms.
- iv. The granting of additional rebates is subject to the following:-
 - a. All applications must done on a prescribed form obtained from the Budget and Treasury Office Enquiries of the municipality by 30 June 2012 indicating how service delivery and development obligations of the municipality and contribution to the social and economic welfare of farm workers were met. This application will be required as a once off requirement. Any new applications for the 2012/13 financial year and onwards must be addressed in writing to the municipality by 30 June for the next financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year and such application again regarded as

- a once off requirement.
- b. Council reserves the right to send officials or its agents to premises/households receiving relief on annual basis for the purpose of conducting an on-site audit of the details supplied. The onus also rests on recipients to immediately notify Council of any changes in their original application.
- c. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- v. No other rebates will be granted to properties that qualify for the agricultural rebate. For the avoidance of doubt, properties that qualify for the agricultural rebate will not be entitled to the residential rate exemption as set out in clause 11.1(b) of this policy.

13.2 Categories of owners

Indigent owners and child headed families will receive a 100% rebate from payment of property tax:-

(a) Indigent owners

Owners who qualify and who are registered as indigents in terms of the adopted indigent policy of the municipality, regardless of the value of the property, will receive a 100% rebate from payment of property tax. If qualifying in terms of the indigent policy this 100% rebate will automatically apply and no further application is thus required by the owner.

(b) Child headed families

- i. Families headed by children will receive a 100% rebate for paying property tax, according to monthly household income. To qualify for this rebate the head of the family must:-
 - a. occupy the property as his/her normal residence;
 - b. not be older than 18 years of age;
 - c. still be a scholar or jobless; and
 - d. be in receipt of a total monthly income from all sources not exceeding an amount to be determined annually by the Municipality. For the 2012/13 financial year this amount is determined as R3 240 per month.
- ii. The family head must apply on a prescribed application form for registration as a child headed household and must be assisted by the municipality with completion of the application form. If qualifying, this rebate will automatically apply and no further application is thus required.

(c) Retired and Disabled Persons Rate Rebate

- i. Retired and Disabled Persons, not registered as indigents, qualify for special rebates according to monthly household income. To qualify for the rebate a property owner must:-
 - a. occupy the property as his/her normal residence;
 - b. be at least 60 years of age or in receipt of a disability pension from the Department of Welfare and Population Development;

- c. be in receipt of a total monthly income from all sources as annually determined by the municipality (including income of spouses of owner);
 - d. not be the owner of more than one property; and
 - e. provided that where the owner is unable to occupy the property due to no fault of his/her own, the spouse or minor children may satisfy the occupancy requirement.
 - ii. Property owners must apply on a prescribed application form for a rebate as determined by the municipality. Applications must be accompanied by-
 - a. a certified copy of the identity document or any other proof of the owners age which is acceptable to the municipality;
 - b. sufficient proof of income of the owner and his/her spouse;
 - c. an affidavit from the owner;
 - d. if the owner is a disabled person proof of a disability pension payable by the state must be supplied; and
 - e. if the owner has retired at an earlier stage for medical reasons proof thereof must be submitted.
 - iii. All applications must be addressed in writing to the municipality by 30 June for the next financial year in respect of which the rate is levied. If the rebate applied for is granted the rebate will apply for the full financial year. For the 2012/13 financial year the total yearly income and corresponding rebate is determined as follows:-
 - a. R0 to R35 000 per year - 40%.
 - b. R35 001 to R41 000 per year - 20%.
 - iv. The municipality retains the right to refuse the exemption if the details supplied in the application form were incomplete, incorrect or false.
- 13.3 The extent of the rebates granted in terms of clauses 13.1 and 13.2 must annually be determined by the municipality and included in the annual budget.

14. PAYMENT OF RATES

- 14.1 The rates levied on the properties shall be payable:-
- (a) on a monthly basis; or
 - (b) annually, before 30 September each year.
- 14.2 Ratepayers may choose paying rates annually in one instalment on or before 30 September each year or monthly consecutive payments to be settled by 30 June. If the owner of property that is subject to rates, notify the municipal manager or his/her nominee in writing not later than 30 June in any financial year, or such later date in such financial year as may be determined by the municipality that he/she wishes to pay all rates annually, such owner shall be entitled to pay all rates in the subsequent financial year and each subsequent financial year annually until such notice is withdrawn by him/her in a similar manner.

- 14.3 The municipality shall determine the due dates for payments in monthly installments and the single annual payment and this date shall appear on the accounts forwarded to the owner/ tenant/ occupants/ agent.
- 14.4 Interest on arrears rates, whether payable on or before 30 September or in equal monthly installments, shall be calculated in accordance with the provisions of the Credit Control and Debt Collection Policy of the Municipality.
- 14.5 If a property owner who is responsible for the payment of property rates in terms of this policy fails to pay such rates in the prescribed manner, it will be recovered from him/her in accordance with the provisions of the Credit Control and Debt Collection By-law of the Municipality.
- 14.6 Arrears rates shall be recovered from tenants, occupiers and agents of the owner, in terms of section 28 and 29 of the Act and the Municipality's credit control and debt collection by-law.
- 14.7 Where the rates levied on a particular property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.
- 14.8 In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

15. ACCOUNTS TO BE FURNISHED

- 15.1 The municipality will furnish each person liable for the payment of rates with a written account, which will specify:-
- (i) the amount due for rates payable,
 - (ii) the date on or before which the amount is payable,
 - (iii) how the amount was calculated,
 - (iv) the market value of the property, and
 - (v) rebates, exemptions, reductions or phasing-in, if applicable.
- 15.2 A person liable for payment of rates remains liable for such payment, whether or not such person has received a written account from the municipality. If the person concerned has not received a written account, he/she must make the necessary enquiries with the municipality.

- 15.3 In the case of joint ownership the municipality shall consistently, in order to minimise costs and unnecessary administration, recover rates from one of the joint owners only provided that it takes place with the consent of the owners concerned.

16. PHASING IN OF RATES

- 16.1 The rates to be levied on newly rateable property shall be phased in as explicitly provided for in section 21 of the Act.

- 16.2 The phasing-in discount on the properties referred to in section 21 shall be as follows:-

- First year : 75% of the relevant rate;
- Second year : 50% of the relevant rate; and
- Third year : 25% of the relevant rate.

- 16.3 No rates shall be levied on newly rateable properties that are owned and used by organisations conducting activities that are beneficial to the public and that are registered in terms of the Income Tax Act for those activities, during the first year. The phasing-in discount on these properties shall be as indicated below:-

- First year : 100% of the relevant rate;
- Second year : 75% of the relevant rate;
- Third year : 50% of the relevant rate; and
- Fourth year : 25% of the relevant rate.

17. SPECIAL RATING AREAS

- 17.1 The municipality will, whenever deemed necessary, by means of a formal Council resolution determine special rating areas in consultation with the relevant communities as provided for in section 22 of the Act.

- 17.2 The following matters shall be attended to in consultation with the committee referred to in clause 17.3 whenever special rating is being considered:-

17.2.1 Proposed boundaries of the special rating area;

17.2.2 Statistical data of the area concerned giving a comprehensive picture of the number of erven with its zoning, services being rendered and detail of services such as capacity, number of vacant erven and services that are not rendered;

17.2.3 Proposed improvements clearly indicating the estimated costs of each individual improvement;

17.2.4 Proposed financing of the improvements or projects;

- 17.2.5 Priority of projects if more than one;
- 17.2.6 Social economic factors of the relevant community;
- 17.2.7 Different categories of property;
- 17.2.8 The amount of the proposed special rating;
- 17.2.9 Details regarding the implementation of the special rating;
- 17.2.10 The additional income that will be generated by means of this special rating.
- 17.3 A committee consisting of 6 members of the community residing within the area affected will be established to advise and consult the municipality in regard to the proposed special rating referred to above. This committee will be elected by the inhabitants of the area concerned who are 18 years of age or older. No person under the age of 18 may be elected to serve on the committee. The election of the committee will happen under the guidance of the Municipal Manager. The committee will serve in an advisory capacity only and will have no decisive powers.
- 17.4 The required consent of the relevant community shall be obtained in writing or by means of a formal voting process under the chairmanship of the Municipal Manager. A majority shall be regarded as 50% plus one of the households affected. Each relevant household within the special rating area, i.e. every receiver of a monthly municipal account, will have 1 vote only.
- 17.5 In determining the special additional rates the municipality shall differentiate between different categories as referred to in clause 7 of this policy.
- 17.6 The additional rates levied shall be utilised for the purpose of improving or upgrading of the specific area only and not for any other purposes whatsoever.
- 17.7 The municipality shall establish separate accounting and other record-keeping systems for the identified area and the households concerned shall be kept informed of progress with projects and financial implications on an annual basis.
- 18. FREQUENCY OF VALUATION**
- 18.1 The municipality shall prepare a new valuation roll at least every 4 (four) years.
- 18.2 In accordance with the Act the municipality, under exceptional circumstances, may request the MEC for Local Government and Housing in the province to extend the validity of the valuation roll to 5 (five) years.
- 18.3 Supplementary valuations may be done on a continual basis but at least on an annual basis.

- 20.6 Part B of the register will be updated on an annual basis as part of the implementation of the municipality's annual budget.

21. BY-LAWS TO GIVE EFFECT TO THE RATES POLICY

- 21.1 The municipality will adopt By-laws to give effect to the implementation of the Rates Policy and such By-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

22. REGULAR REVIEW PROCESSES

- 22.1 The rates policy must be reviewed on an annual basis to ensure that it complies with the Municipality's strategic objectives as contained in the Integrated Development Plan and recent legislation.

23. ENFORCEMENT/IMPLEMENTATION AND ENQUIRIES

- 23.1 This policy has been approved by the Municipality in terms of Council resolution dated and takes effect on the effective date of the first valuation roll on 1 July 2010.

APPENDIX E

VIREMENTS POLICY – GA-SEGONYANA LOCAL MUNICIPALITY

Ga-Segonyana Local Municipality's Virement Policy (As guided by Circular 51 from National Treasury) Page 1

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1. Foreword

The Municipal Finance Management Act No. 56 of 2003 allows the shifting of funds from one vote number to another, when the need exists to do so. The process of preparing such transfer of funds must not impede service delivery to the communities but rather enhance service delivery.

Virements Policy suggests formal procedures to be followed when Departments are preparing virements, some of which must be processed through an item to the Portfolio Committee or Executive Committee or Council, depending to the amount involved. This policy should therefore be seen by all as an instrument that brings flexibility to enhance service delivery. Any proposed changes to budget structures should therefore further strengthen the municipality's muscles to deliver services to the people of the municipal area of jurisdiction.

Policy is also informed by Circular 51 from National Treasury which suggests that municipalities must develop and approve Virement Policies.

2. Background

The budget of the municipality is divided into five main votes led by the Municipal Manager and relevant Departments. The budget structure allows for a further division into Sections which are managed by responsible managers or Heads of Departments. All these managers operate with delegated functions from the accounting officer as prescribed in the Municipal Finance Management Act.

During their operations, managers are face with various challenges which sometimes require budget adjustment. Adjustment of the budget may be necessary at differing levels e.g. from item to item or from one area of economic classification to another.

This policy seeks to build a regulatory framework and guidance around adjustment of the department's budgets. The policy will thus guide the Department's internal processes leading to adjustment estimates. The policy will regulate the following:

- i. The shifting of funds between programmes and sub-programmes within the vote; ii. The utilizations of savings under a main division of a vote for the defrayment of excess expenditure under another main division of the same vote;
- iii. The shifting of funds between budget items of the same programme or area of responsibility.

3. Objectives of the policy

This policy seeks to build a regulatory framework and guidance around adjustment of the municipality's budgets (Operating or Capital Budget). The policy will thus guide the

Ga-Segonyana Local Municipality's **Virement Policy** (As guided by Circular 51 from National Treasury) Page 3

municipality's internal processes leading to adjustment of the municipality's budget. It is also intended to give effect to provisions of Circular 51 from National Treasury and also comply with the Municipal Finance Management Act No. 56 of 2003.

4. Guiding Principles

- ❖ The policy is not meant to encourage **Directorates to invest less in planning, procurement and financial matters.**
- ❖ Directorates must always ensure that their budgets are structured in a manner that achieves the most appropriate alignment with the Integrated Development Plan (IDP) and procurement plans so as to avoid unnecessary adjustment of the budget.
- ❖ The policy is an enabling instrument for Directorates to accommodate policy priorities that may emerge during a financial year.
- ❖ It is designed to enable Directorates to utilize **efficiency savings** derived in the implementation of some project to defray excess expenditure elsewhere within the Directorates.
- ❖ The policy is not meant to encourage Directorates to continuously change plans but **rather encourages efficient utilization of scarce financial resources.**

5. Scope of applicability

The policy will apply in all Directorates within the Ga-Segonyana Local Municipality and all Directors and relevant Heads of Departments are responsible to ensure that it is implemented accordingly. It will apply in all programmes, sub-programmes and responsibility areas of the Directorates. All Directorates and staff categories of the Department shall be equally affected by the policy.

6. Legality /legislative Framework

- ❖ Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) ❖ MFMA Circular 51 of 2010

7. Principles of Virement Procedures

7.1. Virements from the Revenue Side of the Budget

The virementing of funds through increasing the revenue side of the operating budget is totally discouraged. Amending revenue side of the budget can only apply when the municipality has received some additional funding from another source which has been paid into the municipality's bank account and the budget must be amended prior to spending.

7.2. Virements from Capital to Operating Budget or vice-versa

The virementing of funds from Capital to Operating Budget or vice-versa is totally discouraged as the two budgets serve different purposes. **The purpose of a**

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Virement must not be seen as to increase the budget, but rather to shift funds from one vote to another, and the bottom line (or the total budget) being the same. Permitting virementing of funds from Capital Budget to Operating Budget or vice-versa will defeat the main purpose of budget virement.

7.3. Virements to or from Personnel Expenses

Personnel expenses should be regarded as one component of "fixed costs" and allowing virementing to or from personnel expenses' line items should be an indication of planning that is not acceptable and must be discouraged. If circumstances enforces that virements to or from personnel expenses line items be processed, such motivation must be forwarded to the Municipal Manager for authorisation up to agreed upon limits.

7.4. Other discouraged virementing to or from line items

This Policy also discourages virementing of funds to or from the following line items:

- ✓ Bulk purchases of Electricity or Water; ✓ Debt impairment;
- ✓ Interest Charges; ✓ Depreciation; ✓ Revenue foregone; ✓ Insurance; and
- ✓ Value Added Tax (VAT).

7.5. No Increase of Budget through Virementing

As clearly spelt before, the purpose of virementing should not be to increase the budget (be capital or operating) as it should be viewed as the procedure of transferring available or unspent funds from one line item or vote or project to another.

7.6. Virements of "Conditional Grants" for Other Purposes

Conditional Grants from National and or Provincial Government Departments are allocated to the municipality in terms of the annual Division of Revenue Act (Dora) and in they come to the municipality in terms of clearly defined conditions. The municipality is therefore discouraged to process virements affecting "conditional grants", and if there's any need to do so **"prior written approval must be obtained from the donor or government department"**.

7.7. Limits of Funds to be processed through virements

The processing of virements will be processed through completing a **Virement Form (please see attached)** which can be authorised by the Municipal Manager, Chief Financial Officer and the relevant Director **up to a limit of R100 000**. Anything greater than the **R100 000** must be processed through an item that must be tabled to the

Ga-Segonyana Local Municipality's **Virement Policy** (As **guided** by Circular 51 from National Treasury) Page 5

Portfolio Committee (preferable Budget, Treasury and IDP Committee or Mayoral Committee).

At all times budget virements must be limited to 5% per annum of the total budget of the vote affected (e.g. if the total budget for Finance Vote is R20 000 000, the total virement that can be processed for Finance will be limited to $R20\,000\,000 \times 5\% = R1\,000\,000$). Any deviations from this rule must be motivated to the full Council.

7.8. Other Virement procedures

All completed and signed Virement Forms must be forwarded to the Chief Financial Officer for processing or amending budget line items accordingly. This also applies on resolutions approved by Council committees. This will ensure that the Chief Financial Officer is capable of keeping the records of all virements performed during the year, and also be able to track down virements processed by each vote in order to manage the requirement indicated in paragraph 7.7. above.

8. Management of the Policy

The management of the Virement Policy is delegated to the Chief Financial Officer who will ensure that the policy is implemented as intended, and virement forms or resolutions are safely kept.

9. Review of the Policy

This Policy will be reviewed as and when it is required that the policy be reviewed or whenever

there is policy amendment coming from National Treasury through regulations, guidelines or circulars.

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Ga-Segonyana Municipality
Revised Asset Management Policy

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1. INTRODUCTION

This policy for the management of assets has been designed to assist management and officials of the Ga-Segonyana Municipality with the

description of management procedures for Property, Plant and Equipment, Investment Property, Agricultural Assets and Intangible Assets. It also should assist with the capacity to differentiate between activities, which are acceptable in terms of general authorization, supervisory responsibilities and limits of authority to the management of assets and functions of the organisation.

This policy will provide certainty with respect to the handling of asset management procedures undertaken within the organization and will ensure that management and employees understand their respective responsibilities and duties.

For the purpose of this policy, assets exclude inventory and monetary assets such as debtors.

This policy replaces all asset management procedures/instructions and memoranda that have been previously issued.

Failure to comply with this policy will result in the institution of disciplinary procedures in terms of the stipulated human resource policies and procedures of the Municipality.

2. OBJECTIVE

The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for by:

- The accurate recording of essential asset information;
- The accurate recording of asset movements;
- Exercising strict physical controls over all assets;
- Treating the assets correctly in the Municipality's financial statements;
- Providing accurate and meaningful management information;
- Compliance with the Council's accounting policies and Generally Recognised Accounting Practices;
- Adequate insuring of assets;
- Maintenance of Council's assets;
- Ensuring that managers are aware of their responsibilities with regard to the assets; and
- Setting out the standards of management, recording and internal controls so as to safeguard the assets against inappropriate utilisation or loss.

3. STATUTORY FRAMEWORK

The statutory framework for this policy is:

- The Constitution of the Republic of South Africa, Act 108 of 1996;
- Local Government: Municipal Structures Act, No 117 of 1998;
- Local Government: Municipal Systems Act, No 32 of 2000;
- Local Government: Municipal Finance Management Act, No. 56 of 2003;
- Regulation No. 31346 of 2008;
- Municipal Supply Chain Management Regulations No. 27636;
- Generally Recognised Accounting Practice.

4. ACCOUNTING STANDARDS

This document constitutes a policy statement and shall not take precedence over the standards specified by the Accounting Standards Board. The relevant accounting standards include:

- GRAP 1 – Presentation of Financial Statements;
- GRAP 13 – Leases;
- GRAP 16 – Investment Property;
- GRAP 17 - Property, Plant and Equipment;
- GRAP 100 - Non – current Assets Held for Sale and Discontinued Operations;
- GRAP 101 - Agricultural;
- GRAP 102 – Intangible Assets; and
- IAS 36 - Impairment of Assets

Other relevant accounting standards are:

- GRAP 12 on Inventories
- GRAP 11 on Construction Contracts

5. DEFINITIONS

Every effort has been made to use definitions established through legislation, standards of accounting and other guidance on asset management. Should uncertainty arise regarding a specific definition the definition as per the relevant original legislation or standard of accounting shall be referred to.

“Accounting Officer” means the Municipal Manager appointed in terms of Section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) and being the head of administration and accounting officer in terms of Section 60 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

“Agricultural Activity” is the management by an entity of the biological transformation of biological assets for sale, into agricultural produce, or into additional biological assets.

“Active market” is a market in which all the following conditions exist:

- The assets traded within the market are homogeneous;
- Willing buyer and seller can normally be found at any time; and
- Prices are available to the public.

“Agricultural Produce” is the harvested product of the entity’s biological assets.

“Amortisation” is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

“Assets” are resources controlled by the Municipality as a result of past events and from which future economic benefit or service potential are expected to flow. However for the purpose of this policy exclude inventory and other monetary assets.

“Asset categories” are the six main asset categories defined as follows:

- **Infrastructure assets** – are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewage purification and trunk mains, transport terminals and car parks.
- **Community assets** – are defined as any asset that contributes to the community’s well-being. Examples are parks, libraries and fire stations.
- **Heritage assets** – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.
- **Investment properties** – are defined as properties that are acquired for economic and capital gains. Examples are office parks and under-developed land acquired for the purpose of resale in future years.
- **Intangible assets** – are identifiable assets without physical substance.
- **Other assets** – are defined as assets utilized in normal operations. Examples are plant, equipment, motor vehicles and furniture and fittings.

“Asset’s Life-Cycle” is the cycle of activities that an asset goes through – including planning, design, initial acquisition and/or construction, cycle of operation and maintenance and capital renewal and finally disposal.

“Asset Manager” is any official who has been delegated responsibility and accountability for the control, usage, physical and financial management of the Municipality’s assets in accordance with the entity’s standards, policies, procedures and relevant guidelines.

“Asset Register” is a record of information on each asset that supports the effective financial and technical management of the assets, and meets statutory requirements.

“Biological Asset” is a living animal or plant.

"Biological Transformation" comprises the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes to a biological asset.

"Carrying amount" is the amount at which an asset is recognized after deducting any accumulated depreciation and accumulated impairment losses.

"Chief Financial Officer" means an officer of a municipality designated by the municipal manager to be administratively in charge of the budgetary and treasury functions.

"Class of property, plant and equipment" means a grouping of assets of a similar nature or function in a municipality's operations, which is shown as a single item for the purpose of disclosure in the financial statements.

"Commercial service" means a service other than a municipal service

- (a) rendered by a private sector party or organ of state to or for a municipality or municipal entity on a commercial basis; and
- (b) which is procured by the municipality or municipal entity through its supply chain management policy.

"Community Assets" – are defined as any asset that contributes to the community's well-being. Examples are parks, libraries and fire stations.

"Cost" – is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or where applicable, the amount attributed to that asset when initially recognized in accordance with the specific requirements of Standards of GRAP.

"Depreciation" – is the systematic allocation of the depreciable amount of an asset over its useful life.

"Depreciable Amount" – is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

"Depreciated replacement cost", in relation to capital assets, means an amount equivalent to the cost to replace the capital assets on the date of transfer adjusted by a deemed depreciated cost at the date of the transfer taking into account the age and condition of the assets.

"Disposal", in relation to capital assets, includes –

- (a) the demolition, dismantling or destruction of the capital assets; or
- (b) any other process applied to capital assets which results in loss of ownership of the capital assets otherwise than by way of transfer of ownership.

"Disposal management system" means the system contemplated in regulation 40 of the Municipal Supply Chain Management Regulations, published by General Notice No. 868 of 2005.

“Enhancements / Rehabilitation” is an improvement or augmentation of an existing asset beyond its original recognized service potential for example useful life, capacity, quality and functionality.

“Fair Value” – is the amount for which assets could be exchanged between knowledgeable, willing parties in an arm's length transaction.

“GRAP” is Standards of Generally Recognised Accounting Practice

“Head of department / senior manager” – means a manager referred to in section 56 of the Municipal Systems Act.

“Heritage Assets” – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

“Historical cost” - means the original purchase price or cost of acquisition of the capital assets at the time the assets were acquired

An **“impairment loss”**– of cash generating assets is the amount by which the carrying amount of assets exceeds its recoverable amount.

An **“impairment loss”**- of non-cash generating assets is the amount by which the carrying amount of assets exceeds its recoverable service amount.

“Infrastructure assets”- are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

“Intangible assets”- are identifiable non-monetary assets without physical substance.

“Investment Properties” – are defined as property (land or a building-or part of a building-or both) held (by the owner or by lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production and supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business.

“Municipality” means the Ga-Segonyana Municipality.

“Other Assets” – are defined as assets utilized in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.

“Property, Plant and Equipment” (PPE) – are tangible assets that:

- are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- are expected to be used during more than one period.

“Realisable value” means the amount of cash or cash equivalents that could currently be obtained by transferring the capital assets, less the estimated cost of completion and the estimated costs necessary to make the transfer.

"Recoverable Amount" – is the amount that the Municipality expects to recover from the future use of assets, including its residual value on disposal.

"Recoverable service amount" is the higher of a non-cash-generating asset's fair value less costs to sell and its future value in use.

"Residual Value" – of assets is the estimated amount that an entity would currently obtain from disposal of the assets, after deducting the estimated costs of disposal, if the assets were already of the age and condition expected at the end of its useful life.

"Right to use, control or manage" means a right to use, control or manage the capital assets for a period exceeding one calendar month without ceding legal ownership in the assets. In other words, where the granting of such rights do not amount to the transfer or permanent disposal of the assets, for example when a right is acquired through a leasing, letting or hiring out arrangement.

"Senior Manager" is a manager referred to Section 57 of the Municipal Systems Act (MSA) being someone reporting directly to the municipal manager.

"Service provider"–

- (a) in relation to a municipal service, means a private sector party or organ of state appointed by a municipality in terms of Chapter 8 of the Municipal Systems Act to perform a municipal service in accordance with that Act; or
- (b) in relation to a commercial service, means a private sector party or organ of state appointed in terms of the supply chain management policy of a municipality or municipal entity to render a commercial service to or for the municipality or entity as an independent contractor.

"Supply chain management policy" means the supply chain management policy which a municipality or municipal entity is required to have in terms of Chapter 11 of the Act.

"The Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

"Transfer", in relation to a capital or subsidiary asset, means transfer of ownership in the asset as a result of a sale or other transaction.

"Useful Life" – is either:

- the period of the time over which an asset is expected to be used by the Municipality, or
- the number of production or similar units expected to be obtained from the asset by the Municipality.

6. BACKGROUND

The utilization and management of PPE, investment property, intangible assets and agricultural assets is the prime mechanism by which the Municipality can fulfil its constitutional mandates for:-

- Delivery of sustainable services;
- Social and economic development;
- Promoting safe and healthy environments; and
- Fulfilling the basic needs to the community.

As trustees on behalf of the local community, the Municipality has a legislative and moral obligation to ensure it implements policies to safeguard the monetary value and future service provision invested in assets.

The policy for the management of assets deals with the Municipal rules required to ensure the enforcement of appropriate stewardship of assets. Stewardship has two components being the:-

- Financial administration by the Chief Financial Officer; and
- Physical administration by the relevant managers.

Statutory provisions are being implemented to protect public property against arbitrary and inappropriate management or disposals by local government.

Accounting standards have been approved by the Accounting Standards Board to ensure the appropriate financial treatment for property, plant and equipment, investment property, intangible assets and agricultural assets. The requirements of these new accounting standards include:-

- The compilation of asset registers covering all assets controlled by the Municipality.
- Accounting treatment for the acquisition, disposal, recording and depreciation / amortisation of assets.
- The standards to which financial records must be maintained to comply with the new accounting standards.

7. DELEGATION OF POWERS

This policy should be applied with due observance of the Municipality's policy with regard to delegated powers. Such delegations refer to delegations between the Municipal Manager and other responsible officials as well as between the Council and the Executive Mayor and the Council and the Municipal Manager. All delegations in terms of this policy must be recorded in writing.

In accordance with the Local Government: Municipal Finance Management Act (Act 56 of 2003) (MFMA), the Municipal Manager is the accounting officer of the Municipality and therefore all designated officials are accountable to

him/her. The Municipal Manager is therefore accountable for all transactions entered into by his/her designates.

The overall responsibility of asset management lies with the Municipal Manager. However, the day to day handling of assets should be the responsibility of all officials in terms of delegated authority reduced in writing.

8. RESPONSIBILITY

8.1 Municipal Manager

The Municipal Manager is responsible for the management of the assets of the Municipality, including the safeguarding and the maintenance of those assets. He/she must ensure that:-

- The Municipality has and maintains a management, accounting and information system that accounts for the assets of the Municipality.
- The Municipality's assets are valued in accordance with standards of Generally Recognized Accounting Practice (GRAP).
- The Municipality has and maintains a system of internal control of assets, including an asset register.
- Senior managers and their teams comply with this policy.

8.2 Chief Financial Officer

The Chief Financial Officer is responsible to the Municipal Manager to ensure that the financial investment in the Municipality's assets is safeguarded and maintained. He/she may delegate or otherwise assign responsibility for performing these functions but he/she will remain accountable for ensuring that these activities are performed. He/she must ensure that:-

- Appropriate systems of financial management and internal control are established and carried out diligently.
- The financial and other resources of the Municipality assigned to him/her are utilized effectively, efficiently, economically and transparently.
- Any unauthorized, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented.
- The systems, processes and registers required to substantiate the financial values of the Municipality's assets are maintained to standards sufficient to satisfy the requirements of effective management.
- Financial processes are established and maintained to ensure the Municipality's financial resources are optimally utilized through appropriate asset plan, budgeting, purchasing, maintenance and disposal decisions.
- The Municipal Manager is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets.
- Ensure implementation of the approved Asset Management Policy;
- Verify assets in possession of the Council three times a year;
- Receive from the Asset Management Section a detailed "outcome report" on the assets verification exercise;

- Keep a complete and balanced record of all assets in possession of the Council;
- Report in writing all asset losses to the Council;
- Ensure that the asset register of the Council is balanced quarterly.
- The senior managers and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets.

8.3 Senior Managers

The Senior Managers must ensure that:-

- Appropriate systems of physical management and control are established and carried out for assets in their area of responsibility.
- The Municipal resources assigned to them are utilized effectively, efficiently, economically and transparently.
- Any unauthorized, irregular or fruitless or wasteful utilization and losses resulting from criminal or negligent conduct are prevented.
- Their management systems and controls can provide an accurate, reliable and up to date account of assets under their control.
- They are able to justify that their plans, budgets, purchasing, maintenance and disposal decisions for assets optimally achieve the Municipality's strategic objectives.

The senior managers may delegate or otherwise assign responsibility for performing these functions but they will remain accountable for ensuring that these activities are performed.

Each senior manager should report to the Municipal Manager on issues that will significantly impede the item of asset capabilities to provide the required level of service or economic benefit.

The responsibility for the physical control of assets rests with the relevant senior manager to whom the responsibility was delegated to in terms of section 79 of the Municipal Finance Management Act, No 56 of 2003.

Each senior manager shall ensure that assets entrusted to him / her are adequately maintained, properly used and insured and ensure that section 78 of the Municipal Finance Management Act, No 56 of 2003, is adhered to.

No amendments, deletions or additions to the asset register shall be made other than by the Asset Manager or by an official acting as the Asset Manager and must be authorized by the Chief Financial Officer.

Upon the resignation / retirement of an employee, the applicable senior manager must inform the Chief Financial Officer and Administration Department in writing that the asset items entrusted to that employee to execute his / her duties are in good order and returned. When necessary the applicable senior manager must inform the Administration Department of any losses and the value of such losses. The ultimate responsibility of any losses lies with the relevant senior manager.

9. ASSET REGISTER

The Municipal Manager shall ensure that the municipality maintains a fixed asset system which shall be operated in conjunction with its computerized fixed asset register.

The identification system shall be determined by the municipal manager, acting in consultation with the Chief Financial Officer and other Senior Manager, and shall comply with any legal prescriptions, as well as any recommendations of the Auditor-General as indicated in the municipality's audit report(s), and shall be decided upon within the context of the municipality's budgetary and human resources.

The asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of generally recognised accounting practice (GRAP) and any other accounting requirements which may be prescribed.

The asset register shall reflect the following information:

- a brief but meaningful description of each asset
- the date on which the asset was acquired or brought into use
- the location of the asset
- the responsible senior manager and department(s) or vote(s) within which the assets will be used
- the title deed number, in the case of property
- the stand number, in the case of property
- where applicable, the identification number
- the measurement based used (Cost or Fair Value)
- the original useful life
- the revised useful life
- the residual value
- the original cost, or the revalued amount or the fair value if no costs are available
- the (last) revaluation date of the assets subject to revaluation
- the revalued value of such assets
- who did the (last) revaluation
- accumulated depreciation to date
- the depreciation charge for the current financial year
- the carrying value of the asset
- the method and rate of depreciation
- impairment losses incurred during the financial year (and the reversal of such losses, where applicable)
- method of calculating recoverable amount (when impairment test are required in terms of GRAP)
- increases or the decreases resulting from revaluations (if applicable)
- the source of financing
- condition of the asset
- the current insurance arrangements
- whether the asset is required to perform basic municipal services

- whether the asset has been used to secure any debt, and – if so – the nature and duration of such
- security arrangements
- the date on which the asset is disposed of
- the disposal price
- the date on which the asset is retired from use, if not disposed of.

All heads of department under whose control any asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.

An asset shall be capitalised, that is, recorded in the asset register, as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalised as a fixed asset. An asset shall remain in the asset register for as long as it is in physical existence.

The Asset Manager must ensure that reconciliations are performed on a monthly basis between the general ledger values and the asset values and to be submitted to the Chief Financial Officer.

The Chief Financial Officer must check and authorize the reconciliations as correct.

Depreciation methods and rates used must be approved by the Chief Financial Officer and included in the approved accounting policy.

The Asset Manager should allocate depreciation rates and methods to each asset class, and ensure that depreciation calculations are correctly applied and posted in the general ledger.

10. CLASSIFICATION OF ASSETS

In compliance with the requirements of the National Treasury, the Chief Financial Officer shall ensure that all assets are classified under the following headings in the Fixed Assets Register, and Heads of Departments shall in writing provide the Chief Financial Officer with such information or assistance as is required to compile a proper classification:

10.1 Property, Plant and Equipment (PPE)

- Land (not held as investment assets).
- Infrastructure assets (assets which are part of a network of similar assets).
- Community assets (assets contributing to the general well-being of the community).
- Heritage assets (culturally significant assets).
- Other assets (ordinary operational assets).
- Housing (rental stock or housing stock not held for capital gain).

Save for land and buildings other assets shall be classified under the following headings:

- Computer equipment;
- Office equipment;
- Furniture and fittings;
- Radio Equipment;
- Plant and machinery;
- Motor Vehicles; and
- Emergency Equipment.

10.2 Investment Property

Investment assets (resources held for capital or operational gain and which are not used by the Municipality). Properties occupied by the Municipality, Councilors or officials are classified as owner-occupied property and are therefore not classed as investment property

Investment properties will be treated in accordance with GRAP 16 and will separately be classified in the Statement of Financial Position. Investment properties will not be depreciated but will annually be revalued.

Adjustments to the previous year's recorded fair value shall be accounted for as either gains (revenues) or losses (expenses) in the accounting records of the department or service controlling the assets concerned.

An expert valuer shall be engaged by the municipality to undertake such valuations.

If the council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary fixed asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

10.3 Intangible Assets

Intangible assets are identifiable non-monetary assets without physical substance.

Intangible assets will be treated in accordance with GRAP 102 and will separately be classified in the Statement of Financial Position. Intangible assets shall be valued at cost less any accumulated amortization and any impairment losses.

10.4 Agricultural Assets

Agricultural Assets will be treated in accordance with GRAP 101 and will separately be classified in the Statement of Financial Position,

10.5 Assets Treated as Inventory

Any land or buildings owned or acquired by the Municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the Municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business, shall be accounted for as inventory, and not included in either property, plant and equipment or investment property in the Municipality's statement of position.

Such inventories shall, however, be recorded in the asset register in the same manner as other fixed assets, but a separate section of the asset register shall be maintained for this purpose.

The Chief Financial Officer shall use the classifications indicated in the Appendix A on estimated lives of assets, as a guideline and in the case of an item of assets not appearing in the Appendix A shall use the classification applicable to the asset most closely comparable in the Appendix A.

11. CAPITALISATION CRITERIA

11.1 PPE and Intangible Assets

All assets may only be acquired in terms of Council's Supply Chain Management Policy and in terms of the budgetary provisions. The responsibility for the purchase of assets would be delegated in terms of Council's Delegation Framework and Supply Chain Management Policy. Depending on the cost of the asset to be purchased the following procedure for purchasing an asset must be followed:

- Senior managers shall at all times ensures that there are enough funds in their departmental budgets before requesting approval to any requisition to purchase an asset;
- Senior managers shall ensure that the correct vote and expenditure line item are used and recorded on the requisition requesting approval to purchase an asset;
- Tenders or quotations as required in terms of Council's Supply Chain Management policy should be obtained and where required submitted to Council's tender committee for approval;
- The tender committee resolution of the approved tender or recommended quotation should be attached to the requisition signed by the relevant head of department;
- The order would then be generated by the Supply Chain Management Unit;
- Once delivered the asset must be labeled / bar-coded by the Supply Chain Management Unit before such asset is put into use;
- The senior manager should endorse receipt of the asset on the invoice and forwarded it for payment to the Supply Chain Management Unit; and
- The Revenue and Expenditure Unit would then generate payment.

The completion of any immovable asset by or under control of every head of department should promptly be declared to the Chief Financial Officer in writing stating the full details required for recording in the assets register.

All PPE and intangible assets shall be carried in the asset register, and appropriately recorded in the annual financial statements, at their original cost or fair value less any accumulated depreciation or amortisation in the case of intangible assets.

The original cost of an item of PPE or intangible assets may include:

- Cost price;
- Financing costs (MFMA section 46(4));
- Import tax;
- Non-claimable purchase tax; and
- Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

When payment for an item of PPE or intangible assets is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as an interest expense over the period of credit.

When an item of PPE is acquired to be exchanged or partly exchanged for a dissimilar item of PPE or other asset, the cost of such item is measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up adjusted by the amount of any cash or cash equivalents paid additional. For the purpose hereof, "fair value" shall be determined by the Council with due regard to the definition ascribed to fair value in paragraph 2 hereof.

The only exceptions to this rule shall be revalued items of PPE (see part 7.9 below) and heritage assets in respect of which no depreciation is recorded in the asset register.

Subsequent expenditure relating to an asset that has already been capitalized, should only be added to the carrying amount of the asset when it is probable that future economic benefits or potential service delivery, in excess of the originally assessed standard of performance of the existing asset, will flow to the Municipality.

11.2 Investment Property

An investment property shall be measured initially at its cost. Transaction costs shall be included in the initial measurement. The cost of purchased investment property includes all directly attributable expenditure (professional fees for legal services, property transfer taxes and other transaction costs).

When payment for an investment property is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as an interest expense over the period of credit.

When investment property is acquired to be exchanged or partly exchanged for a dissimilar investment property or other asset, the cost of such item is measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up adjusted by the amount of any cash or cash equivalents paid additional. For the purpose hereof, "fair value" shall be determined by the Council with due regard to the definition ascribed to fair value in paragraph 2 hereof.

After initial recognition investment property will be measured at fair value. A gain or loss arising from a change in fair value shall be recognized as a profit or loss in the Statement of Financial Performance in the period in which it arises. The fair value of investment property shall reflect market conditions at reporting date.

In terms of GRAP 16 transfers to and from investment property shall be made when there is a change in use:

- (a) Commencement of owner-occupation, for a transfer from investment property to owner-occupied property;
- (b) Commencement of development with a view to sale, for a transfer from investment property to inventories;
- (c) End of owner-occupation, for a transfer from owner-occupied property to investment property; or
- (d) Commencement of an operating lease to another party, for a transfer from inventories to investment property.

When an investment property is transferred to inventory or owner-occupied property, the property's deemed cost is the fair value of the property at the date of the change in use.

For a transfer from inventories to investment property, that will be carried at fair value, any difference between the fair value of the property at that date and its previous carrying amount shall be recognized in the Statement of Financial Performance.

11.3 Reinstatement, Maintenance and Other Expenses

Only expenses incurred in the enhancement of an asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of an asset shall be capitalised.

Expenses incurred in the maintenance or reinstatement of an asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.

Expenses, which are reasonably ancillary to the bringing into operation of an asset, may be capitalised as part of such asset. Such expenses may include but need not be limited to import duties, forward cover costs, transportation costs, instalation, assembly and communication costs.

11.4 Intangible Assets

Assets that meet the criteria of GRAP 102 (Intangible Assets) shall be recognized as Intangible Assets at cost.

11.5 Heritage Assets

If no original costs or fair values are available in the case of one or more or all heritage assets, the Chief Financial Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the asset register without an indication of the costs or fair value concerned.

For Statement of Financial Position purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

11.6 Donated Assets

Where an asset is donated to the Municipality, or an asset is acquired by means of an exchange of assets between the Municipality and one or more other parties, the asset concerned shall be recorded in the asset register at its fair value, as determined by the Chief Financial Officer.

12. DEPRECIATION

12.1 Depreciation of PPE

All PPE, except land and heritage assets, shall be depreciated – or amortised in the case of intangible assets.

Depreciation may be defined as the monetary quantification of the extent to which PPE is used or consumed in the provision of economic benefits or the delivery of services.

Depreciation shall generally take the form of an expense both calculated and debited on an annual basis against the appropriate line item in the department or vote in which the item of PPE is used or consumed.

However, depreciation shall initially be calculated from the day following the day in which an item of PPE is acquired or – in the case of construction works and plant and machinery – the day following the day in which the item is brought into use, until the end of the year concerned. Thereafter, depreciation charges shall be calculated annually.

Each Head of Department, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable PPE controlled or used by the department in question or expected to be so controlled or used during the ensuing financial year.

The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other PPE.

12.2 Rate of Depreciation and Amortisation

The Chief Financial Officer shall assign a useful operating life to each depreciable item of PPE recorded on the Municipality's asset register. In determining such a useful life the Chief Financial Officer shall use to the useful lives set out in the Appendix A to this document as a guideline.

In the case of an item of PPE which is not listed in this Appendix A, the Chief Financial Officer shall determine a useful operating life, if necessary in consultation with the Head of Department who shall control or use the item in question, and shall be guided in determining such useful life by the likely pattern in which the item's economic benefits or service potential will be consumed.

The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other PPE.

12.3 Method of Depreciation

The Chief Financial Officer shall allocate the depreciable amount of all depreciable PPE and intangible on a systematic basis over its useful life.

The residual value and useful life of an asset shall be reviewed at least at each reporting date and, if expectations differ from previous estimates, the changes shall be accounted for as a change in accounting estimate in accordance with GRAP 3.

13. AMENDMENT OF ASSET LIVES AND DIMINUTION IN THE VALUE OF PPE

Only the Chief Financial Officer may amend the useful operating life assigned to any PPE, and when any material amendment occurs the Chief Financial Officer shall inform the Council of such amendment.

The Chief Financial Officer shall amend the useful operating life assigned to any item of PPE if it becomes known that such item has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the item's economic benefits or service potential will be consumed.

If the value of an item of PPE or intangible assets has been diminished to such an extent that it has no or a negligible further useful operating life or value such item shall be fully depreciated or eradicated in the financial year in which such diminution in value occurs.

Similarly, if an item of PPE has been lost, stolen or damaged beyond repair, it shall be fully depreciated in the financial year in which such event occurs, and if the item has physically ceased to exist, it shall be written off in the asset register.

In all of the foregoing instances, the additional depreciation expenses shall be debited to the department or vote controlling or using the item of PPE or intangible asset in question.

If any of the foregoing events arises in the case of a normally non-depreciable item of PPE, and such item has been capitalised at a value other than a purely nominal value, such item shall be partially or fully depreciated, as the case may be, as though it were an ordinary depreciable item of PPE, and the department or vote controlling or using the item in question shall bear the full depreciation expenses concerned.

Additional depreciation not budgeted for as a result of unforeseeable or unavoidable circumstances must be provided for in an adjustments budget and, if such circumstances arises close to the end of the financial year and there will not be time for Council to consider the adjustments before the end of the financial year, may in advance be approved by the Mayor in terms of Section 29 of the MFMA, provided that any other provisions of the MFMA be complied with.

14. IMPAIRMENT OF ASSETS

The accounting treatment relating to impairment losses is outlined in IAS37.

The carrying amount of an item or a group of identical items of PPE and intangible assets should be reviewed periodically in order to assess whether or not the recoverable amount has declined below the carrying amount.

When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The amount of the reduction should be recognised as an expense immediately, unless it reverses a previous revaluation in which case it should be charged to the Revaluation Reserve.

The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount reduced to the recoverable amount on an individual asset, or group of identical assets, basis. However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification works is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amount of the smallest grouping of assets for which it is possible to make an assessment of the recoverable amount.

The following may be indicators that an asset is impaired:

- The asset has been damaged.

- The asset has become technologically obsolete.
- The asset remains idle for a considerable period either prior to it being put into use or during its useful life.
- Land is purchased at market value and is to be utilized for subsidized housing developments, where the subsidy is less than the purchase price.

The following steps will have to be performed regularly during the year to account for impairment losses:

- Departments will identify and inform the Chief Financial Officer of assets that:
 - Are in a state of damage at year end.
 - Are technologically obsolete at year end.
 - Have remained idle for a considerable period either prior to them being put into use at year end or during their useful life.
 - Are subject to impairment losses because the subsidies to be received in exchange for assets are less than the carrying amounts.
- The recoverable amounts of these assets need to be determined by calculating the net selling price per asset as defined above.
- The impairment loss per asset is the difference between the net selling price and the carrying value of the asset.
- The impairment loss needs to be accounted for by identifying the relevant funding source.

15. REVALUATION OF ITEMS OF PPE

All land and buildings recorded in the municipality's fixed asset register shall be revalued every four years. Under such circumstances a sworn valuer will be appointed to perform a valuation of all land and buildings.

Land and buildings are stated at revaluated amounts, being the fair value at the date of revaluation less subsequent accumulated depreciation and impairment losses on the buildings.

The Chief Financial Officer shall adjust the carrying value of the land and buildings concerned to reflect in each instance the value of the items as recorded in the valuation roll, provided the Chief Financial Officer is satisfied that such value reflects the fair value of the land and buildings concerned.

The Chief Financial Officer shall also, where applicable, create a revaluation reserve for each such item equal to the difference between the value as recorded in the valuation roll and the carrying value of the item before the adjustment in question.

The buildings concerned shall thereafter be depreciated on the basis of its revalued amount, over its remaining useful operating life, and such increased

depreciation expenses shall be budgeted for and debited against the appropriate line item in the department or vote controlling or using the buildings in question.

The Chief Financial Officer shall ensure that an amount equal to the difference between the new (enhanced) annual depreciation expense and the depreciation expenses determined in respect of such buildings before the revaluation in question is transferred each year from the revaluation reserve to the Municipality's appropriation account. An adjustment of the aggregate transfer shall be made at the end of each financial year, if necessary.

If the amount recorded by the valuer is less than the carrying value of the item of land or buildings recorded in the asset register, the Chief Financial Officer shall adjust the carrying value of such item by increasing the accumulated depreciation of the item in question by an amount sufficient to adjust the carrying value to the value as recorded by the valuer. Such additional depreciation expenses shall form a charge, in the first instance, against the balance in any revaluation reserve previously created for such item, and to the extent that such balance is insufficient to bear the charge concerned, an immediate additional charge against the department or vote controlling or using the item of land or building in question.

Revalued land and buildings shall be carried in the asset register, and recorded in the annual financial statements, at their revalued amount, less accumulated depreciation (in the case of buildings).

16. ACQUISITION OF ASSETS

16.1 Pre-acquisition Planning

Before a capital project is included in the budget for approval, the Chief Financial Officer must demonstrate that he/she has considered the following:

- The projected cost over all the financial years until the project is operational;
- The future operational costs and revenue on the project, including the tax and tariff implications;
- The financial sustainability of the project over its life including revenue generation and subsidisation requirements;
- The physical and financial stewardship of that asset through all stages of its life including acquisition, installation, maintenance, operations, disposal and rehabilitation;
- The inclusion of the capital project in the Integrated Development Plan and future budgets; and
- Alternatives to the capital purchase.

The heads of department are accountable to ensure that the Chief Financial Officer receives all reasonable assistance, guidance and explanation to enable him to achieve his planning requirements.

16.2 Approval to Acquire Assets

Money can only be spent on a project if:

- The money has been appropriated in an approved capital budget;
- The project, including the total cost has been approved by the Council;
- The Chief Financial Officer confirms that funding is available for that specific project; and
- Any contract that will impose financial obligations beyond two years after the budget year is appropriately disclosed.
- The Supply Chain Management Policy is adhered to.

Authorization for the acquisition of assets should be as per this Municipality's delegation of authority and payment for assets shall be in accordance with financial policies and regulations of this Municipality.

16.3 Funding of Capital Projects

Within the Municipality's on-going financial, legislative or administrative capacity, the Chief Financial Officer must establish and maintain the funding strategies that optimise the Municipality's ability to achieve its strategic objectives as stated in the Integrated Development Plan. The acquisition of assets may not be funded over a period longer than the useful life of that asset.

17. PURCHASE OR HIRE OF IMMOVABLE PROPERTY

The Municipality may acquire by purchase, or by hire, immovable property within- or outside the municipal boundary provided it complies with the requirements of the MFMA and the Supply Chain Management policy and subject to the following:

- The cost of the purchase or hire had been budgeted for; and
- The intention to buy or hire the immovable property had been advertised for public comment.
- After consideration of any public comments/objections the Council will:
 - In the case of the following paragraph complies with the requirements of that paragraph; and
 - In the case of all other immovable property, finally resolve to continue with the purchase or hire and apply the supply chain management processes
- The Council will not continue with the purchase or hire of any immovable property where:
 - The price is in excess of the market value thereof as assessed by an appraiser; or
 - The rental which, when calculated per annum in the case of:
 - Immovable property hired for agricultural purposes, exceeds six percent; and

- Immovable property hired for any other purpose, exceed twelve percent of the market value of the property, as assessed by an appraiser.

The Council may accept a gift or conveyance of immovable property either for the Municipality or in trust for charitable or other public purposes not connected with public worship, and hold the same in such trust or for such purpose as may be declared by such donors and may administer, utilize and improve such property.

The trustees of any immovable property held in trust for any township village of settlement which has become a municipality or part of a municipality may transfer such property to the Council, subject to any special trusts in their deeds of title and upon conditions not at variance therewith.

18. GUIDELINE PROCEDURES FOR ADDITIONS TO ASSETS

The Asset Manager must ensure all additions to assets are in accordance with an approved capital budget. Additions must be updated on a monthly basis in the Municipality's Asset register. All additions must be approved by the Chief Financial Officer.

19. FUNDING OF ASSETS AND RESERVES

Within the municipality's on-going financial, legislative or administrative capacity, the Chief Financial Officer will establish and maintain the funding strategies that optimise the municipality's ability to achieve its strategic objectives as stated in the integrated development plan. The acquisition of assets will not be funded over a period longer than the useful life of that asset.

Type of funding may comprise of the following:

19.1 EXTERNAL LOANS

- Long term; and
- Short term.

19.2 Government Grants/ Public Contributions and Donations

- National Government;
- Provincial Government; and
- Other stakeholders.

19.3 REVENUE

Revenue arising from the following transactions and events:

- The sale of goods;
- The rendering of services; and
- Exercising of legal powers and duties.
 - a. The surplus arising from the revaluation of land and buildings is credited to a non-distributable reserve. The revaluation reserve is realized as revaluated buildings are depreciated, through a transfer from the Revaluation Reserve to the accumulated surplus/(deficit). On disposal, the net revaluation surplus is transferred to the accumulated surplus/(deficit) while gains or losses on disposal, based on revaluated amounts, are charged to the Statement of Financial Performance.
- The use by others of municipal assets thereby yielding interest, royalties and dividends.

19.4 Capital Replacement Reserve

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus / (deficit) to the CRR in terms of a Council Resolution for approval thereof as part of the budget process. The cash in the CRR can only be utilized to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus / (Deficit) are credited by a corresponding amount when the amounts in the CRR are utilized. The amount transferred to the CRR is based on the municipality's need to finance capital projects included in the Integrated Development Plan.

20. ALIENATION OF ASSETS

In compliance with the principles and prescriptions of the Municipal Finance Management Act, the transfer of ownership of any item of PPE shall be fair, equitable, transparent, competitive and consistent with the Municipality's supply chain management policy and the Municipal Asset Transfer Regulations

Every head of department shall report in writing to the Chief Financial Officer on 30 April of each financial year on all assets controlled or used by the department concerned which such head of department wishes to alienate by public auction or public tender.

The Chief Financial Officer shall thereafter consolidate the requests received from the various departments, and shall promptly report such consolidated information to the Council or the Municipal Manager of the Municipality, as the case may be, recommending the process of alienation to be adopted.

The Council shall delegate to the Municipal Manager the authority to approve the alienation of any moveable asset with a carrying value less than R50 000 (fifty thousand rand). The Council shall ensure that the alienation of any asset with a carrying value equal to or in excess of R50 000 (fifty thousand rand) takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004..

In terms of Section 14 of the Municipal Finance Management Act, 2004 the Municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of assets needed to provide the minimum level of basic municipal services.

The Municipality may transfer ownership or otherwise dispose of assets other than one contemplated above, but only after the Council, in a meeting open to the public:-

- has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
- has considered the fair market value of the item and the economic and community value to be received in exchange for the asset.

The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be subsequently reversed by the Municipality after that asset has been sold, transferred or otherwise disposed of.

Once the assets are alienated, the Chief Financial Officer shall treat the disposal of the items in terms of GRAP and amend the relevant records of the asset register. If the proceeds of the alienation are less than the carrying value recorded in the asset register, such difference shall be recognised as a loss in the Statement of Financial Performance of the department or vote concerned.

If the proceeds of the alienation, on the other hand, are more than the carrying value of the asset concerned, the difference shall be recognised as a gain in the Statement of Financial Performance of the department or vote concerned.

Transfer of assets to other municipalities, municipal entities (whether or not under the Municipality's sole or partial control) or other organs of state shall take place in accordance with the Municipal Asset Transfer Regulations.

21. GUIDELINE PROCEDURES FOR THE DISPOSAL OF ASSETS

The Senior Manager must submit a motivation for the disposal of an asset under his/her control to the Chief Financial Officer.

The Chief Financial Officer must authorize, by signature the motivation and submit the motivation to the Accounting Officer for his/her approval.

Before computer equipment is disposed the Chief Financial Officer must consult the IT section.

All combined motivations must be submitted to the Asset Manager to update the asset register of the Municipality and the book of accounts regarding the sale.

The following information should be updated in the asset register:

- Reason for disposal;
- Information relating to the buyer;
- Individual requesting disposal;
- Cost, book value and proposed selling price of the asset;
- Date of sale;
- Method of payment;
- Receipt number; and
- The relevant asset information

22. OTHER WRITE-OFFS OF PPE

An item of PPE, even though fully depreciated, shall be written off when it can no longer be used, in consultation with the Head of Department controlling or using the item concerned.

Every Head of Department shall report to the Chief Financial Officer on 31 October and 30 April of each financial year on any item of PPE which such Head of Department wishes to have written off, stating in full the reason for such recommendation.

The Chief Financial Officer shall consolidate all such reports, and shall promptly notify the Council on the PPE to be written off.

The only reasons for writing off PPE, other than the alienation of such item of PPE, shall be the loss, theft, and destruction or material impairment of the PPE in question.

If an item of PPE must be written off as a result of an occurrence out of the control of the Municipality, such as malicious damage, theft or destruction, the municipal manager must determine whether a third party or an employee was involved in the loss and take all reasonable steps to recover such loss, including reporting the incident to the South African Police Services and the Auditor General, the insurance as well as institute disciplinary steps against any employee who might have been involved in such incident.

In every instance where a not fully depreciated item of PPE is written off, the Chief Financial Officer shall immediately debit to such department or vote, as additional depreciation expenses, the full carrying value of the item concerned.

23. MANAGEMENT AND OPERATION OF ASSETS

23.1 Accountability to manage assets

Each Senior Manager is accountable to ensure that Municipal resources assigned to them are utilized effectively, efficiently, economically and transparently. This will include:

- Developing appropriate management systems, procedures, processes and controls for managing assets;
- Providing accurate, reliable and up to date account of assets under their control; and
- The development and motivation of relevant strategic asset management plans and operational budgets that optimally achieve the Municipality's strategic objectives.

23.2 Contents of a strategic management plan

Senior Managers need to manage assets under their control to provide the required level of service or economic benefit at the lowest possible long-term cost. To achieve this, the Senior Manager will need to develop strategic asset management plans that cover:-

- Alignment with the Integrated Development Plan;
- Operational guidelines;
- Performance monitoring;
- Maintenance programs;
- Renewal, refurbishment and replacement plans;
- Disposal and Rehabilitation plans;
- Operational, financial and capital support requirements, and
- Risk mitigation plans including insurance strategies

The operational budgets are the short to medium term plan for implementing this strategic asset management plan.

General Requirements

Items purchased, with an expected life span of more than one year, will be reported by the department doing the purchasing to the Asset Control Section to ensure recording in the asset register. In order to record items the Asset Control Section must be notified by the department doing the purchasing within 14 days of any of the following possible movements:

- Purchases;
- Donations;
- Additions/Improvements;
- Departmentally manufactured items;
- Auctions;
- Loss or damage;
- Transfers;
- Resignations; and
- Land Sales.

23.3 Reporting of Emerging Issues

Each Functional Manager should report to the Municipal Manager on issues that will significantly impede the item of asset capabilities to provide the required level of service or economic benefit.

23.4 Verification of Assets

Stock taking will ensure that all new assets are bar-coded and created on the system. Every employee will be notified within 10 days in advance of the stock taking process and time. Stock taking will ensure that all the new assets are bar-coded and created on system timely and accurately. It will be the responsibility of the Asset Control Section to organise and coordinate the stock taking process. Stock taking will take place three times a year. After the physical stock taking the following reports will be generated for the Chief Financial Officer:

- **“Assets not yet Verified”**: Assets which are created on the asset system, but not found during stock take;
- **“Assets missing from Asset System”**: Assets which are scanned during stock take, but not created on the asset system; and
- **“Assets where locations differ”**: Assets found in a different office than in which it was registered on the asset system.

Duplicate inventory lists will be produced and handed to every employee assigned to an office. The inventory lists will be verified by that specific employee and signed. One inventory list will be handed to the Asset Control Section and the other one will be attached to the back of the employees' office door. If there are any inaccuracies on the list it will immediately be rectified.

23.5 Movement of Assets

Every Head of Department shall promptly and fully report in writing to the Chief Financial Officer, in the format determined by the Chief Financial Officer, all transfers from its original location of assets (including minor assets items) within 5 working days after transfer of such item.

23.6 Purchase of New Asset

All new assets will receive a bar code number and description before being captured to the Asset System. All documentation regarding the purchase of the asset must be received by the Asset Control Section:

- cheque number,
- copy of order,
- invoice and
- other detail.

A copy of the documentation received will then be filed suitably.

24. MAINTENANCE

24.1 Maintenance Plans

Every Head of Department shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R100 000 (one hundred

thousand rand) or more is promptly prepared and submitted to the Council for approval.

If so directed by the Municipal Manager, the maintenance plan shall be submitted to the Council prior to any approval being granted for the acquisition or construction of the infrastructure asset concerned.

The Head of Department controlling or using the infrastructure asset in question, shall annually report to the Council, not later than in July or the earliest Council meeting thereafter, of the extent to which the relevant maintenance plan has been complied with, and of the likely effect which any non-compliance may have on the useful operating life of the item concerned.

24.2 Deferred Maintenance

If there is material variation between the actual maintenance expenses incurred and the expenses reasonably envisaged in the approved maintenance plan for any infrastructure asset, the Chief Financial Officer shall disclose the extent of and possible implications of such deferred maintenance in an appropriate note to the annual financial statements. Such note shall also indicate any plans which the Council has approved in order to redress such deferral of the maintenance requirements concerned.

If no such plans have been formulated or are likely to be implemented, the Chief Financial Officer shall re-determine the useful operating life of the fixed asset in question, if necessary in consultation with the Head of Department controlling or using such item, and shall recalculate the increased annual depreciation expenses accordingly.

24.3 General Maintenance of Assets

Every Head of Department shall be directly responsible for ensuring that all assets are properly maintained and in a manner which will ensure that such item attain their useful operating lives.

25. REPLACEMENT STRATEGY

The Municipal Manager, in consultation with the Chief Financial Officer and other Heads of Departments, shall formulate norms and standards for the replacement of all normal operational assets. Such norms and standards shall be incorporated in a formal strategy, which shall be submitted to the Council for approval. This strategy shall cover the replacement of motor vehicles, furniture and fittings, computer equipment, and any other appropriate operational items.

Such strategy shall also provide for the replacement of assets which are required for service delivery but which have become uneconomical to maintain.

26. TRANSFER OF ASSETS

When assets are transferred to other Government Departments or municipalities, a document with specific authorization should be tied to the asset to ensure the validity of the transfer.

The document should also include:

- Asset description;
- Cost of the asset;
- Date of acquisition;
- Unique asset number;
- Effective date of transfer;
- Quantity; and
- Authorization by both transferor and transferee.

The asset manager must then effect the transactions in the book of accounts of the Municipality on the day the asset is transferred to the transferee.

27. PHYSICAL SECURITY OF ASSETS

Every Senior Manager shall be directly responsible for the physical safekeeping of any asset controlled or used by their department.

In exercising this responsibility, every Senior Manager shall adhere to directives issued by the Chief Financial Officer with regard to the control and safekeeping of the Municipality's assets.

Every Senior Manager shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

All assets should be kept in a secure location, maintained regularly, insured against theft or destruction, utilized economically and efficiently.

When it is suspected that an employee is abusing assets, this fact should be reported to the Chief Financial Officer within 48 hours. Such an employee should be subject to the disciplinary procedures as described in terms of the Standard Conditions of Service.

All items of PPE lost, stolen or damaged must be reported to the Chief Financial Officer within 48 hours after discovery for further investigation and reporting required by the Municipal Finance Management Act No. 56 of 2003.

At the resignation of an employee the applicable Senior Manager or his/her duly delegated representative must complete the relevant asset form and forward it to the Human Resources Department. This form is a statement that the asset items entrusted to the employee to execute his/her daily duties are in good order and handed in where necessary.

28. INSURANCE OF ASSETS

The Accounting Officer must ensure that all movable assets are insured at least against fire and theft, and municipal buildings and infrastructure are insured at least against fire and allied perils.

The Accounting Officer shall recommend, after consultation with the Chief Financial Officer, the basis of insurance cover to be applied: either the carrying value or the replacement value of the assets. Such a recommendation shall take due cognizance of the budgetary resources of the Municipality.

Any theft, loss or damage to an asset should immediately be reported to Council's insurance brokers by the relevant head of department under whose responsibility the asset falls. Each such case must be reported for investigation to the Health and Safety Committee and the outcome be reported to the Municipal Manager to institute disciplinary steps and / or recovery. A copy of the insurance claim submitted should be forwarded to the Chief Financial Officer. All insurance claims must be recorded in an insurance register and all outstanding insurance claims reported on a monthly basis to the Chief Financial Officer. It is the responsibility of the relevant head of department to ensure that all documents / information for the completion of the claim is forwarded to Council's insurance brokers and that copies thereof is forwarded to the Chief Financial Officer. The head of department should in writing request the replacement of the asset which can only be authorized, if sufficient provision for the replacement of the asset is on the capital budget, by the Municipal Manager after consultation with the Chief Financial Officer. If sufficient provision is not on the capital budget the asset can only be replaced if provision for the replacement is made on an Adjustments budget. In the case where an asset must be replaced as an emergency measure, the Mayor may authorise such expenditure, subject to compliance with Section 29 of the MFMA.

Third-party (insurance) pay-outs must be treated as revenue when the amount is certain and may not be offset against the cost of replacing the item. The carrying value of items lost, stolen or damaged beyond repair must be treated as impairment against the relevant department or vote. The full cost of the replacement item must then be capitalised.

If the Municipality operates a self-insurance reserve, the Chief Financial Officer shall annually determine the premiums payable by the departments or votes after having received a list of the assets and insurable values of all relevant assets from the heads of departments concerned.

The municipal manager shall recommend to the Council of the Municipality, after consulting with the Chief Financial Officer, the basis of the insurance to be applied to each type of asset: either the carrying value or the replacement value of the assets concerned. Such recommendation shall take due cognisance of the budgetary resources of the Municipality.

The Chief Financial Officer shall annually submit a report to the Council of the Municipality on any reinsurance cover which it is deemed necessary to procure for the Municipality's self-insurance reserve.

29. SHORT TITLE

This policy shall be called the Asset Management Policy of the **Ga-Segonyana Municipality**.

APPENDIX A

SCHEDULE OF EXPECTED USEFUL LIVES OF ASSETS

| | <u>ASSET LIFE</u> | | <u>ASSET LIFE</u> |
|----------------------------------|-----------------------|--------------------------------------|-----------------------|
| INFRASTRUCTRE ASSETS | | | |
| ELECTRICITY: | | | |
| Power stations | 30 | GAS: | |
| Cooling towers | 30 | Meters | 20 |
| Transformer kiosks | 30 | Main supply | 20 |
| Meters | 20 | Storage tanks | 20 |
| | | Supply and reticulation networks | 20 |
| Load control equipment | 20 | | |
| Switchgear | 20 | SEWERAGE: | |
| Supply and reticulation networks | 20 | Sewer mains | 20 |
| Main supply | 20 | Outflow sewers | 20 |
| | | Sewerage purification works | 20 |
| ROADS: | | Sewerage pumps | 15 |
| Motorways | 15 | Sludge machines | 15 |
| Other roads | 10 | | |
| Traffic islands | 10 | PEDESTRAIN MALLS: | |
| Traffic lights | 20 | Footways | 20 |
| Street lights | 25 | Kerbing | 20 |
| Overhead bridges | 30 | Paving | 20 |
| Stormwater drains | 20 | | |
| Bridges, subways and culverts | 30 | AIRPORTS: | 20 |
| Car parks | 20 | Taxiways | 20 |
| Bus terminals | 20 | Runways | 20 |
| | | Aprons | 20 |
| | | Airport and radio beacons | 20 |
| WATER | | SECURITY | |
| Meters | 15 | Fencing | 3 |
| Mains | 20 | Security systems | 5 |
| Rights | 20 | Access control systems | 5 |
| Supply and reticulation networks | 20 | | |
| Reservoirs and storage tanks | 20 | | |
| COMMUNITY ASSETS | | | |
| RECREATIONAL FACILITIES | | | |
| Bowling greens | 20 | COMMUNITY ASSETS | |
| Tennis courts | 20 | BUILDINGS | |
| Swimming pools | 20 | Ambulance stations | 100 |
| Golf courses | 20 | Aquariums | 100 |
| Jukskei pitches | 20 | Beach developments | 100 |
| Outdoor sport facilities | 20 | Care centres | 100 |
| | | Cemeteries | 100 |
| | | Civic theatres and community centres | 100 |
| Organ | 20 | Clinics and hospitals | 100 |
| Lakes and dams | 20 | Game reserves and rest camps | 100 |
| Fountains | 20 | Stadiums and indoor sports | 100 |
| Flood lights | 20 | Museums and galleries | 100 |
| | | Parks and public conveniences | 100 |
| | | Recreational centres and zoo | 100 |

SCHEDULE OF EXPECTED USEFUL LIVES OF ASSETS

OTHER ASSETS

BUILDINGS

| | |
|-------------------------------|-----|
| Abattoirs | 100 |
| Asphalt plant | 100 |
| Cable stations | 100 |
| Caravan Parks | 100 |
| Bioscope | 100 |
| Compacting stations | 100 |
| Hostels for public / tourists | 100 |
| Hostels for employees | 100 |
| Housing schemes | 100 |
| Kilns | 100 |
| Laboratories | 100 |

| | |
|----------------------|-----|
| Markets | 100 |
| Nurseries | 100 |
| Office buildings | 100 |
| Old age homes | 100 |
| Quarries | 100 |
| Tip sites | 100 |
| Training centres | 100 |
| Transport facilities | 100 |
| Workshops and depots | 100 |

OFFICE EQUIPMENT

| | |
|-------------------|-----|
| Computer hardware | 5 |
| Computer software | 3-5 |
| Office machines | 3-5 |
| Air conditioners | 5-7 |

FURNITURE AND FITTINGS

| | |
|------------------------|------|
| Chairs | 7-10 |
| Tables and desks | 7-10 |
| Cabinets and cupboards | 7-10 |
| Sundry | 7-10 |

BINS AND CONTAINERS

| | |
|------------------------|----|
| Household refuse bins | 5 |
| Bulk refuse containers | 10 |

OTHER ASSETS

EMERGENCY EQUIPMENT

| | |
|-------------------------------|------|
| Other fire fighting equipment | 15 |
| Ambulances | 5-10 |
| Fire hoses | 5 |
| Emergency lights | 5 |

MOTOR VEHICLES

| | |
|------------------------------------|-----|
| Fire engines | 20 |
| Buses | 15 |
| Motor vehicles | 5-7 |
| Motorcycles | 3 |
| Trucks and light delivery vehicles | 5-7 |

AIRCRAFT

| | |
|--|----|
| | 15 |
|--|----|

WATERCRAFT

| | |
|--|----|
| | 15 |
|--|----|

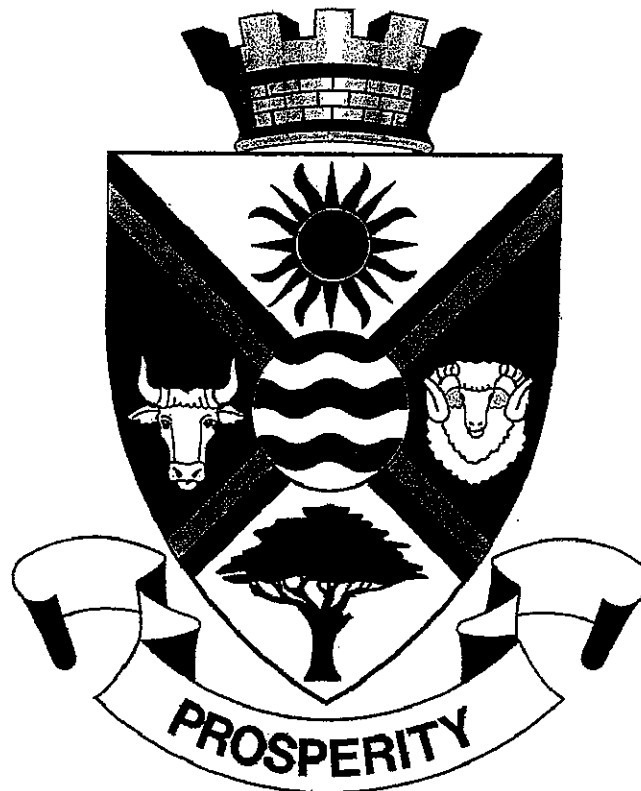
PLANT AND EQUIPMENT

| | |
|-----------------------------|-------|
| Graders | 10-15 |
| Tractors | 10-15 |
| Mechanical horses | 10-15 |
| Farm equipment | 5 |
| Lawn mowers | 2 |
| Compressors | 5 |
| Laboratory equipment | 5 |
| Radio equipment | 5 |
| Firearms | 5 |
| Telecommunication equipment | 5 |
| General | 5 |
| Cable cars | 15 |
| Irrigation systems | 15 |
| Cremators | 15 |
| Lathes | 15 |
| Machining equipment | 15 |
| Conveyors | 15 |
| Feeders | 15 |
| Tippers | 15 |
| Pulverising mills | 15 |

APPENDIX F

GA-SEGONYANA LOCAL MUNICIPALITY

BULK SERVICES CONTRIBUTION POLICY: WATER, SANITATION AND ELECTRICITY





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1. DEFINITIONS

- 1.1 **"Average monthly demand"** means the average estimated or measured demand by any user or consumer in respect of any Service during any continuous period of 12 months or such other period as may be determined by the Municipality;
- 1.2 **"Bulk infrastructure"** means the public infrastructure by means of which water, sewerage and electricity are generated, collected, stored, purified, conveyed and disposed of, as the case may be, and which connects to the reticulation system which in turn distributes services to or from end users;
- 1.3 **"Bulk services contribution"** means a monetary contribution levied by the municipality and recovered from developers as a connection fee in respect of a development;
- 1.4 **"Cost of capital"** means the cost of capital expressed as an effective annual interest rate at which the Bulk Infrastructure is financed by any Financier;
- 1.5 **"Demand model"** means a model utilised by the Municipality to project over a specified period of time the demand (peak and monthly average) needed for specific services to be provided to accommodate development.
- 1.6 **"Development"** means any new or extended building, office complex, office park, retail centre or other commercial development, factory or industrial development or park, mine, township, subdivision, division, consolidation, rezoning, consent use or enhanced use rights of whatever nature granted on land by the municipality;
- 1.7 **"Gross lettable area" or "GLA"** means that portion of a development, which can be occupied for its intended use;
- 1.8 **"Individual residential dwelling"** for purposes of sanitation services, means any individually metered residential dwelling where its sewage is



water-borne and which is further classified in terms of the following categories:

- 1.8.1 Low capacity unit: featuring 1 toilet per unit or erf;
- 1.8.2 Medium capacity unit: featuring 2 toilets per unit or erf;
- 1.8.3 High capacity unit: featuring 3 or more toilets per unit or erf.

1.9 **"Peak demand"** means the highest estimated or measured demand by any user during any continuous period of 24 months or such shorter period as may be determined by the municipality;

1.10 **"Unit contribution"** means a bulk service contribution, expressed as a monetary amount payable in respect of a defined component of a development (such as a residential unit or a unit of usable space);

1.11 **"Present value" or "PV"** means the value of an amount of money which is to be spent over an extended period expressed at its current value, after taking into account the projected change in the value of money;

2. OBJECTIVE OF THE POLICY

2.1. The municipality recovers the cost to it of bulk infrastructure by providing for a portion thereof in the tariffs for the service in question as well as by means of bulk service contributions.

2.2. This policy provides a framework for the determination of bulk service contributions on an equitable basis thereby allowing tariffs to be set at a more affordable level and shortening the period of recovery of the capital cost of bulk infrastructure, thus reducing long-term debt, improving the municipality's balance sheet and its credit rating and further enabling the municipality to develop a capital reserve for new and replacement bulk infrastructure.



2.3. The municipality is entitled to levy bulk infrastructure contributions as a condition of approval of a development, in terms of section 42, Land Use Planning Ordinance (Cape) 15/1985.

2.4. It is accepted that existing property owners already contributed to some extent to the capital cost of bulk infrastructure at the time of their respective developments in the past and additional contributions will be applicable only on extension of existing structures or for increased use rights.

2.5. The municipality will levy bulk service contributions when it approves a new development, specific extensions to existing building structures or grants increased use rights for an existing development to account for the projected impact the development or alterations thereto will have on the municipality's bulk infrastructure, accordingly enabling it to fulfil its constitutional mandate to provide sustainable municipal services.

3. JUST ADMINISTRATIVE ACTION

3.1. The Constitution entitles everyone to administrative action which is lawful, reasonable and procedurally fair and to be given reasons for any such action which affects them.

3.2. The Promotion of Administrative Justice Act 3/2000 is the legislation required by the Constitution to give effect to the right to just administrative action and to promote an efficient administration and good governance and to create a culture of accountability, openness and transparency in public administration or in the exercise of a public power or the performance of a public function.

3.3. This policy incorporates the above principles by providing parameters and procedures to guide the municipality and its officers in implementing it, and thereby exercising a public power through a series of administrative actions. In so doing, this policy seeks to provide certainty on the part of those affected by it with regard to how the municipality will act in the



circumstances covered by the policy and uniformity of action on the part of its officers.

- 3.4. The municipality commits itself and its officers to act fairly and justly in an open and transparent manner in implementing this policy.

4. METHODOLOGY

- 4.1. In the case of water and sanitation infrastructure systems, the municipality must plan to provide bulk infrastructure capable of delivering the peak demand thereon (in the case of water) or peak flow therein (in the case of sewerage) over a defined planning period.
- 4.2. The municipality has developed a demand model for these two services, assessing the period 2010 to 2030 and has projected the increased peak demand and flow, respectively, for that period, resulting from developments, enabling it to reflect this increase as a percentage of system capacity.
- 4.3. Bulk services contributions in the form of connection fees are calculated to recover a similar percentage of the current bulk infrastructure budget.
- 4.4. In order to ensure an equitable spread of contributions, the connection fees for residential water users will be determined by reference to connection and meter size, which define low, medium and high capacity users.

The demand model enables the expected total peak demand for each category to be determined and accordingly a proportionate connection fee to be set, thus allowing developers to contribute according to the impact each category of user in their developments will have on bulk infrastructure (and in turn to recover appropriately from end-users).

- 4.5. In similar fashion, in terms of the demand model, the expected peak flow of sewerage can be calculated for each category (this being directly proportional to water use), which are accordingly defined by reference to water connection and meter size.



4.6. For both the water and sewerage services, the unit contribution for typical commercial and industrial developments and residential developments which are not individually metered are calculated on the basis of a fee per set unit of gross lettable area and the policy provides for the calculation, where necessary, of a connection fee based on actual peak demand, in the case of potentially extraordinarily high capacity users.

4.7. With regard to electricity, again the demand model enables the increase in peak demand resulting from developments to be determined over the planning period and said increase to be reflected as a proportion of current capital spend. Contributions are calculated to recover the amount arrived at.

In order to ensure an equitable spread of contributions, individual contributions are calculated by reference to connection size (given that smaller capacity connections have a significantly lower expected maximum demand than medium and high capacity connection users).

4.8. As with water and sewerage, the unit contribution for typical commercial and industrial developments and residential developments which are not individually metered, is based on a fee per set unit of gross lettable area.

In the case of potentially extraordinarily high peak demand users, the policy provides for an individually calculated connection fee to be calculated based on actual peak demand.

5. WATER SERVICE

5.1. The municipality's demand model reveals that peak water consumption will increase from 12.5Ml per day in 2010 to 28.1Ml per day in 2030. This equates to $\pm 46\%$ of the bulk system capacity.

5.2. Applying the methodology in paragraph 4, an amount equivalent to 46% of the current expenditure for bulk water infrastructure must be recovered



from connection fees, being an amount of R183 million (per Feasibility Study dated November 2010).

It is recognised that only $\pm 25\%$ of the increase in demand will be due to construction of new dwellings whilst the balance will be due to upgrade of service levels. This forecast a recovery of $\pm R46$ million from new developments.

- 5.3. Connection fees on existing dwellings/structures will be applicable to extension of existing structures or for increased use rights.
- 5.4. The following unit connection fees are accordingly determined with effect from the 2011/2012 financial year, for typical, individually metered residential units, to be paid by a developer per unit in a development:

| Capacity | Connection Size | Meter Size | Fee (Rand) |
|---|-----------------|------------|------------|
| Intermediate LOS (e.g. yard connection) | 20mm | 15mm | R1 950 |
| Low | 20mm | 15mm | R4 200 |
| Medium | 25mm | 20mm | R8 200 |
| High | 40mm | 32mm | R15 750 |
| High | 50mm | 40mm | R15 750 |

- 5.5. For typical commercial, industrial and non-individually metered residential developments, a fee of R7 500, per 100m² of bulk, or 100m² GLA, whichever is most appropriate, is set.
- 5.6. In respect of exiting dwellings, a 30% discount will be applicable if the applicant pays the connection fee upfront.
- 5.7. Notwithstanding the above, if the municipality receives an application for approval of a development which, because of its size or the water intensive nature of the activities to be conducted therein, is likely to achieve a peak demand in excess of the expected levels in the demand model, the municipality is entitled as a condition of approval to require the developer to



pay a bulk contribution calculated on the basis of the expected peak demand for that development over the planning period.

In this regard, the Municipal Manager shall consider any reports commissioned by him, consult with the developer and determine a contribution.

The provisions of section 62, Local Government: Municipal Systems Act 32/2000 shall apply with regard to any such determination.

- 5.8. The Council will annually consider a report from the Municipal Manager on actual recoveries from connection fees against expected fees as reflected in the demand model as well as the calculated impact of any approved developments and adjust the connection fees in accordance with the methodology in 3 above to ensure adequate recovery over the study period or any adjustment thereof from time to time.

6. SANITATION SERVICE

- 6.1. The municipality's demand model predicts an increase in peak flow between 2010 and 2030 from 8 MI per day to 22.9 MI per day. This increase represents 66% of the 2030 capacity and will need capital input of R 137 million. (November 2010 feasibility study)
- 6.2. It is recognised that approximately 40% of the increase in demand will be due to construction of new dwellings and an amount of ±R55 million should be recovered from these developments.
- 6.3. Expected peak sewage flow per residential type is directly proportional to peak water consumption.

Accordingly, a more equitable division of unit contributions is achieved by categorising residential types by reference to the size of the water supply connections to a unit, rather than the standardised size of sewerage connection.



- 7.4. The following connection fees are determined for typical residential units, individually metered, for electricity, for the financial year 2011/2012, to be paid by a developer for each unit in a development:

| Capacity | Size of connection (Amps) | Connection fee (R) |
|----------|---------------------------|--------------------|
| LOS | 10 | R4 000 |
| Low | 20 | R8 000 |
| Medium | 40 | R16 000 |
| High | 60 (single & 3 phase) | R24 000 |

- 7.5. For typical commercial, industrial and non-individually metered residential developments a fee of R16 000 per 100 m² of bulk or 100 m² of GLA, whichever is the most appropriate, is set.
- 7.6. The provisions of paragraph 5.6 and 5.8 shall mutatis mutandis apply in respect of the electricity service.
- 7.7. The provisions of paragraph 5.7 shall mutatis mutandis apply in respect of a development as referred to therein.

8. OTHER MATTERS

- 8.1. The Municipal Manager shall be entitled to negotiate a discount to a maximum of 30% on Bulk service contributions payable on developments in a category or area determined by the Council from time to time, to facilitate development.
- 8.2. Bulk service contributions calculated and levied in terms of this Policy will be payable upon any of the following events:
- 8.2.1. Approval of the township by the Municipality in the case of a new development. The Bulk service contributions will be quantified in terms of the services agreement between the Municipality and the relevant Developer(s) and must be paid before the township register can be opened at the deeds office;



- 8.2.2. Approval of a rezoning application in terms of an existing development: The Bulk service contributions will be quantified in the relevant motivation to the Council and must be paid before any building plans are approved;
- 8.2.3. Submission of an application for the amendment of building plans in respect of an individual residential dwelling or another building and where the proposed modification(s), changes or extension as the case may be, will lead to an increase in demand for services: Payment in full of the additional Bulk service contributions is required prior to final approval of the plans.

9. CONTRIBUTIONS RING-FENCED

- 9.1. Contributions received by the municipality pursuant to this policy must be separately identified and recorded in the financial records of the municipality (with in its Capital Replacement Reserve) and only utilised for the purposes of supporting capital projects relating to the upgrade, maintenance or extension of a capital infrastructure of the service in question.

10. MUNICIPAL MANAGER IS THE RESPONSIBLE AND ACCOUNTABLE OFFICER

- 10.1. The Municipal Manager is responsible and accountable for the implementation of this policy and shall report annually to the Council on the applicability of the fees set herein and the extent to which the policy is achieving its objectives.
- 10.2. The Municipal Manager is hereby delegated all the necessary power and authority to fulfil the obligation interms of this policy, with authority to supper delegate to the appropriate level.

APPENDIX G

Ga-Segonyana Municipality
Revised Asset Management Policy

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1. INTRODUCTION

This policy for the management of assets has been designed to assist management and officials of the Ga-Segonyana Municipality with the

description of management procedures for Property, Plant and Equipment, Investment Property, Agricultural Assets and Intangible Assets. It also should assist with the capacity to differentiate between activities, which are acceptable in terms of general authorization, supervisory responsibilities and limits of authority to the management of assets and functions of the organisation.

This policy will provide certainty with respect to the handling of asset management procedures undertaken within the organization and will ensure that management and employees understand their respective responsibilities and duties.

For the purpose of this policy, assets exclude inventory and monetary assets such as debtors.

This policy replaces all asset management procedures/instructions and memoranda that have been previously issued.

Failure to comply with this policy will result in the institution of disciplinary procedures in terms of the stipulated human resource policies and procedures of the Municipality.

2. OBJECTIVE

The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for by:

- The accurate recording of essential asset information;
- The accurate recording of asset movements;
- Exercising strict physical controls over all assets;
- Treating the assets correctly in the Municipality's financial statements;
- Providing accurate and meaningful management information;
- Compliance with the Council's accounting policies and Generally Recognised Accounting Practices;
- Adequate insuring of assets;
- Maintenance of Council's assets;
- Ensuring that managers are aware of their responsibilities with regard to the assets; and
- Setting out the standards of management, recording and internal controls so as to safeguard the assets against inappropriate utilisation or loss.

3. STATUTORY FRAMEWORK

The statutory framework for this policy is:

- The Constitution of the Republic of South Africa, Act 108 of 1996;
- Local Government: Municipal Structures Act, No 117 of 1998;
- Local Government: Municipal Systems Act, No 32 of 2000;
- Local Government: Municipal Finance Management Act, No. 56 of 2003;
- Regulation No. 31346 of 2008;
- Municipal Supply Chain Management Regulations No. 27636;
- Generally Recognised Accounting Practice.

4. ACCOUNTING STANDARDS

This document constitutes a policy statement and shall not take precedence over the standards specified by the Accounting Standards Board. The relevant accounting standards include:

- GRAP 1 – Presentation of Financial Statements;
- GRAP 13 – Leases;
- GRAP 16 – Investment Property;
- GRAP 17 - Property, Plant and Equipment;
- GRAP 100 - Non – current Assets Held for Sale and Discontinued Operations;
- GRAP 101 - Agricultural;
- GRAP 102 – Intangible Assets; and
- IAS 36 - Impairment of Assets

Other relevant accounting standards are:

- GRAP 12 on Inventories
- GRAP 11 on Construction Contracts

5. DEFINITIONS

Every effort has been made to use definitions established through legislation, standards of accounting and other guidance on asset management. Should uncertainty arise regarding a specific definition the definition as per the relevant original legislation or standard of accounting shall be referred to.

“Accounting Officer” means the Municipal Manager appointed in terms of Section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) and being the head of administration and accounting officer in terms of Section 60 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

“Agricultural Activity” is the management by an entity of the biological transformation of biological assets for sale, into agricultural produce, or into additional biological assets.

“Active market” is a market in which all the following conditions exist:

- The assets traded within the market are homogeneous;
- Willing buyer and seller can normally be found at any time; and
- Prices are available to the public.

"Agricultural Produce" is the harvested product of the entity's biological assets.

"Amortisation" is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

"Assets" are resources controlled by the Municipality as a result of past events and from which future economic benefit or service potential are expected to flow. However for the purpose of this policy exclude inventory and other monetary assets.

"Asset categories" are the six main asset categories defined as follows:

- **Infrastructure assets** – are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewage purification and trunk mains, transport terminals and car parks.
- **Community assets** – are defined as any asset that contributes to the community's well-being. Examples are parks, libraries and fire stations.
- **Heritage assets** – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.
- **Investment properties** – are defined as properties that are acquired for economic and capital gains. Examples are office parks and under-developed land acquired for the purpose of resale in future years.
- **Intangible assets** – are identifiable assets without physical substance.
- **Other assets** – are defined as assets utilized in normal operations. Examples are plant, equipment, motor vehicles and furniture and fittings.

"Asset's Life-Cycle" is the cycle of activities that an asset goes through – including planning, design, initial acquisition and/or construction, cycle of operation and maintenance and capital renewal and finally disposal.

"Asset Manager" is any official who has been delegated responsibility and accountability for the control, usage, physical and financial management of the Municipality's assets in accordance with the entity's standards, policies, procedures and relevant guidelines.

"Asset Register" is a record of information on each asset that supports the effective financial and technical management of the assets, and meets statutory requirements.

"Biological Asset" is a living animal or plant.

"Biological Transformation" comprises the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes to a biological asset.

"Carrying amount" is the amount at which an asset is recognized after deducting any accumulated depreciation and accumulated impairment losses.

"Chief Financial Officer" means an officer of a municipality designated by the municipal manager to be administratively in charge of the budgetary and treasury functions.

"Class of property, plant and equipment" means a grouping of assets of a similar nature or function in a municipality's operations, which is shown as a single item for the purpose of disclosure in the financial statements.

"Commercial service" means a service other than a municipal service

- (a) rendered by a private sector party or organ of state to or for a municipality or municipal entity on a commercial basis; and
- (b) which is procured by the municipality or municipal entity through its supply chain management policy.

"Community Assets" – are defined as any asset that contributes to the community's well-being. Examples are parks, libraries and fire stations.

"Cost" – is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or where applicable, the amount attributed to that asset when initially recognized in accordance with the specific requirements of Standards of GRAP.

"Depreciation" – is the systematic allocation of the depreciable amount of an asset over its useful life.

"Depreciable Amount" – is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

"Depreciated replacement cost", in relation to capital assets, means an amount equivalent to the cost to replace the capital assets on the date of transfer adjusted by a deemed depreciated cost at the date of the transfer taking into account the age and condition of the assets.

"Disposal", in relation to capital assets, includes –

- (a) the demolition, dismantling or destruction of the capital assets; or
- (b) any other process applied to capital assets which results in loss of ownership of the capital assets otherwise than by way of transfer of ownership.

"Disposal management system" means the system contemplated in regulation 40 of the Municipal Supply Chain Management Regulations, published by General Notice No. 868 of 2005.

"Enhancements / Rehabilitation" is an improvement or augmentation of an existing asset beyond its original recognized service potential for example useful life, capacity, quality and functionality.

"Fair Value" – is the amount for which assets could be exchanged between knowledgeable, willing parties in an arm's length transaction.

"GRAP" is Standards of Generally Recognised Accounting Practice

"Head of department / senior manager" – means a manager referred to in section 56 of the Municipal Systems Act.

"Heritage Assets" – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

"Historical cost" - means the original purchase price or cost of acquisition of the capital assets at the time the assets were acquired

An **"impairment loss"**– of cash generating assets is the amount by which the carrying amount of assets exceeds its recoverable amount.

An **"impairment loss"**- of non-cash generating assets is the amount by which the carrying amount of assets exceeds its recoverable service amount.

"Infrastructure assets"- are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

"Intangible assets"- are identifiable non-monetary assets without physical substance.

"Investment Properties" – are defined as property (land or a building-or part of a building-or both) held (by the owner or by lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production and supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business.

"Municipality" means the Ga-Segonyana Municipality.

"Other Assets" – are defined as assets utilized in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.

"Property, Plant and Equipment" (PPE) – are tangible assets that:

- are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
- are expected to be used during more than one period.

"Realisable value" means the amount of cash or cash equivalents that could currently be obtained by transferring the capital assets, less the estimated cost of completion and the estimated costs necessary to make the transfer.

"Recoverable Amount" – is the amount that the Municipality expects to recover from the future use of assets, including its residual value on disposal.

"Recoverable service amount" is the higher of a non-cash-generating asset's fair value less costs to sell and its future value in use.

"Residual Value" – of assets is the estimated amount that an entity would currently obtain from disposal of the assets, after deducting the estimated costs of disposal, if the assets were already of the age and condition expected at the end of its useful life.

"Right to use, control or manage" means a right to use, control or manage the capital assets for a period exceeding one calendar month without ceding legal ownership in the assets. In other words, where the granting of such rights do not amount to the transfer or permanent disposal of the assets, for example when a right is acquired through a leasing, letting or hiring out arrangement.

"Senior Manager" is a manager referred to Section 57 of the Municipal Systems Act (MSA) being someone reporting directly to the municipal manager.

"Service provider"–

- (a) in relation to a municipal service, means a private sector party or organ of state appointed by a municipality in terms of Chapter 8 of the Municipal Systems Act to perform a municipal service in accordance with that Act; or
- (b) in relation to a commercial service, means a private sector party or organ of state appointed in terms of the supply chain management policy of a municipality or municipal entity to render a commercial service to or for the municipality or entity as an independent contractor.

"Supply chain management policy" means the supply chain management policy which a municipality or municipal entity is required to have in terms of Chapter 11 of the Act.

"The Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

"Transfer", in relation to a capital or subsidiary asset, means transfer of ownership in the asset as a result of a sale or other transaction.

"Useful Life" – is either:

- the period of the time over which an asset is expected to be used by the Municipality, or
- the number of production or similar units expected to be obtained from the asset by the Municipality.

6. BACKGROUND

The utilization and management of PPE, investment property, intangible assets and agricultural assets is the prime mechanism by which the Municipality can fulfil its constitutional mandates for:-

- Delivery of sustainable services;
- Social and economic development;
- Promoting safe and healthy environments; and
- Fulfilling the basic needs to the community.

As trustees on behalf of the local community, the Municipality has a legislative and moral obligation to ensure it implements policies to safeguard the monetary value and future service provision invested in assets.

The policy for the management of assets deals with the Municipal rules required to ensure the enforcement of appropriate stewardship of assets. Stewardship has two components being the:-

- Financial administration by the Chief Financial Officer; and
- Physical administration by the relevant managers.

Statutory provisions are being implemented to protect public property against arbitrary and inappropriate management or disposals by local government.

Accounting standards have been approved by the Accounting Standards Board to ensure the appropriate financial treatment for property, plant and equipment, investment property, intangible assets and agricultural assets. The requirements of these new accounting standards include:-

- The compilation of asset registers covering all assets controlled by the Municipality.
- Accounting treatment for the acquisition, disposal, recording and depreciation / amortisation of assets.
- The standards to which financial records must be maintained to comply with the new accounting standards.

7. DELEGATION OF POWERS

This policy should be applied with due observance of the Municipality's policy with regard to delegated powers. Such delegations refer to delegations between the Municipal Manager and other responsible officials as well as between the Council and the Executive Mayor and the Council and the Municipal Manager. All delegations in terms of this policy must be recorded in writing.

In accordance with the Local Government: Municipal Finance Management Act (Act 56 of 2003) (MFMA), the Municipal Manager is the accounting officer of the Municipality and therefore all designated officials are accountable to

him/her. The Municipal Manager is therefore accountable for all transactions entered into by his/her designates.

The overall responsibility of asset management lies with the Municipal Manager. However, the day to day handling of assets should be the responsibility of all officials in terms of delegated authority reduced in writing.

8. RESPONSIBILITY

8.1 Municipal Manager

The Municipal Manager is responsible for the management of the assets of the Municipality, including the safeguarding and the maintenance of those assets. He/she must ensure that:-

- The Municipality has and maintains a management, accounting and information system that accounts for the assets of the Municipality.
- The Municipality's assets are valued in accordance with standards of Generally Recognized Accounting Practice (GRAP).
- The Municipality has and maintains a system of internal control of assets, including an asset register.
- Senior managers and their teams comply with this policy.

8.2 Chief Financial Officer

The Chief Financial Officer is responsible to the Municipal Manager to ensure that the financial investment in the Municipality's assets is safeguarded and maintained. He/she may delegate or otherwise assign responsibility for performing these functions but he/she will remain accountable for ensuring that these activities are performed. He/she must ensure that:-

- Appropriate systems of financial management and internal control are established and carried out diligently.
- The financial and other resources of the Municipality assigned to him/her are utilized effectively, efficiently, economically and transparently.
- Any unauthorized, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented.
- The systems, processes and registers required to substantiate the financial values of the Municipality's assets are maintained to standards sufficient to satisfy the requirements of effective management.
- Financial processes are established and maintained to ensure the Municipality's financial resources are optimally utilized through appropriate asset plan, budgeting, purchasing, maintenance and disposal decisions.
- The Municipal Manager is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets.
- Ensure implementation of the approved Asset Management Policy;
- Verify assets in possession of the Council three times a year;
- Receive from the Asset Management Section a detailed "outcome report" on the assets verification exercise;

- Keep a complete and balanced record of all assets in possession of the Council;
- Report in writing all asset losses to the Council;
- Ensure that the asset register of the Council is balanced quarterly.
- The senior managers and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets.

8.3 Senior Managers

The Senior Managers must ensure that:-

- Appropriate systems of physical management and control are established and carried out for assets in their area of responsibility.
- The Municipal resources assigned to them are utilized effectively, efficiently, economically and transparently.
- Any unauthorized, irregular or fruitless or wasteful utilization and losses resulting from criminal or negligent conduct are prevented.
- Their management systems and controls can provide an accurate, reliable and up to date account of assets under their control.
- They are able to justify that their plans, budgets, purchasing, maintenance and disposal decisions for assets optimally achieve the Municipality's strategic objectives.

The senior managers may delegate or otherwise assign responsibility for performing these functions but they will remain accountable for ensuring that these activities are performed.

Each senior manager should report to the Municipal Manager on issues that will significantly impede the item of asset capabilities to provide the required level of service or economic benefit.

The responsibility for the physical control of assets rests with the relevant senior manager to whom the responsibility was delegated to in terms of section 79 of the Municipal Finance Management Act, No 56 of 2003.

Each senior manager shall ensure that assets entrusted to him / her are adequately maintained, properly used and insured and ensure that section 78 of the Municipal Finance Management Act, No 56 of 2003, is adhered to.

No amendments, deletions or additions to the asset register shall be made other than by the Asset Manager or by an official acting as the Asset Manager and must be authorized by the Chief Financial Officer.

Upon the resignation / retirement of an employee, the applicable senior manager must inform the Chief Financial Officer and Administration Department in writing that the asset items entrusted to that employee to execute his / her duties are in good order and returned. When necessary the applicable senior manager must inform the Administration Department of any losses and the value of such losses. The ultimate responsibility of any losses lies with the relevant senior manager.

9. ASSET REGISTER

The Municipal Manager shall ensure that the municipality maintains a fixed asset system which shall be operated in conjunction with its computerized fixed asset register.

The identification system shall be determined by the municipal manager, acting in consultation with the Chief Financial Officer and other Senior Manager, and shall comply with any legal prescriptions, as well as any recommendations of the Auditor-General as indicated in the municipality's audit report(s), and shall be decided upon within the context of the municipality's budgetary and human resources.

The asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of generally recognised accounting practice (GRAP) and any other accounting requirements which may be prescribed.

The asset register shall reflect the following information:

- a brief but meaningful description of each asset
- the date on which the asset was acquired or brought into use
- the location of the asset
- the responsible senior manager and department(s) or vote(s) within which the assets will be used
- the title deed number, in the case of property
- the stand number, in the case of property
- where applicable, the identification number
- the measurement based used (Cost or Fair Value)
- the original useful life
- the revised useful life
- the residual value
- the original cost, or the revalued amount or the fair value if no costs are available
- the (last) revaluation date of the assets subject to revaluation
- the revalued value of such assets
- who did the (last) revaluation
- accumulated depreciation to date
- the depreciation charge for the current financial year
- the carrying value of the asset
- the method and rate of depreciation
- impairment losses incurred during the financial year (and the reversal of such losses, where applicable)
- method of calculating recoverable amount (when impairment test are required in terms of GRAP)
- increases or the decreases resulting from revaluations (if applicable)
- the source of financing
- condition of the asset
- the current insurance arrangements
- whether the asset is required to perform basic municipal services

- whether the asset has been used to secure any debt, and – if so – the nature and duration of such
- security arrangements
- the date on which the asset is disposed of
- the disposal price
- the date on which the asset is retired from use, if not disposed of.

All heads of department under whose control any asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.

An asset shall be capitalised, that is, recorded in the asset register, as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalised as a fixed asset. An asset shall remain in the asset register for as long as it is in physical existence.

The Asset Manager must ensure that reconciliations are performed on a monthly basis between the general ledger values and the asset values and to be submitted to the Chief Financial Officer.

The Chief Financial Officer must check and authorize the reconciliations as correct.

Depreciation methods and rates used must be approved by the Chief Financial Officer and included in the approved accounting policy.

The Asset Manager should allocate depreciation rates and methods to each asset class, and ensure that depreciation calculations are correctly applied and posted in the general ledger.

10. CLASSIFICATION OF ASSETS

In compliance with the requirements of the National Treasury, the Chief Financial Officer shall ensure that all assets are classified under the following headings in the Fixed Assets Register, and Heads of Departments shall in writing provide the Chief Financial Officer with such information or assistance as is required to compile a proper classification:

10.1 Property, Plant and Equipment (PPE)

- Land (not held as investment assets).
- Infrastructure assets (assets which are part of a network of similar assets).
- Community assets (assets contributing to the general well-being of the community).
- Heritage assets (culturally significant assets).
- Other assets (ordinary operational assets).
- Housing (rental stock or housing stock not held for capital gain).

Save for land and buildings other assets shall be classified under the following headings:

- Computer equipment;
- Office equipment;
- Furniture and fittings;
- Radio Equipment;
- Plant and machinery;
- Motor Vehicles; and
- Emergency Equipment.

10.2 Investment Property

Investment assets (resources held for capital or operational gain and which are not used by the Municipality). Properties occupied by the Municipality, Councilors or officials are classified as owner-occupied property and are therefore not classed as investment property

Investment properties will be treated in accordance with GRAP 16 and will separately be classified in the Statement of Financial Position. Investment properties will not be depreciated but will annually be revalued.

Adjustments to the previous year's recorded fair value shall be accounted for as either gains (revenues) or losses (expenses) in the accounting records of the department or service controlling the assets concerned.

An expert valuer shall be engaged by the municipality to undertake such valuations.

If the council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary fixed asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

10.3 Intangible Assets

Intangible assets are identifiable non-monetary assets without physical substance.

Intangible assets will be treated in accordance with GRAP 102 and will separately be classified in the Statement of Financial Position. Intangible assets shall be valued at cost less any accumulated amortization and any impairment losses.

10.4 Agricultural Assets

Agricultural Assets will be treated in accordance with GRAP 101 and will separately be classified in the Statement of Financial Position,

10.5 Assets Treated as Inventory

Any land or buildings owned or acquired by the Municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the Municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business, shall be accounted for as inventory, and not included in either property, plant and equipment or investment property in the Municipality's statement of position.

Such inventories shall, however, be recorded in the asset register in the same manner as other fixed assets, but a separate section of the asset register shall be maintained for this purpose.

The Chief Financial Officer shall use the classifications indicated in the Appendix A on estimated lives of assets, as a guideline and in the case of an item of assets not appearing in the Appendix A shall use the classification applicable to the asset most closely comparable in the Appendix A.

11. CAPITALISATION CRITERIA

11.1 PPE and Intangible Assets

All assets may only be acquired in terms of Council's Supply Chain Management Policy and in terms of the budgetary provisions. The responsibility for the purchase of assets would be delegated in terms of Council's Delegation Framework and Supply Chain Management Policy. Depending on the cost of the asset to be purchased the following procedure for purchasing an asset must be followed:

- Senior managers shall at all times ensure that there are enough funds in their departmental budgets before requesting approval to any requisition to purchase an asset;
- Senior managers shall ensure that the correct vote and expenditure line item are used and recorded on the requisition requesting approval to purchase an asset;
- Tenders or quotations as required in terms of Council's Supply Chain Management policy should be obtained and where required submitted to Council's tender committee for approval;
- The tender committee resolution of the approved tender or recommended quotation should be attached to the requisition signed by the relevant head of department;
- The order would then be generated by the Supply Chain Management Unit;
- Once delivered the asset must be labeled / bar-coded by the Supply Chain Management Unit before such asset is put into use;
- The senior manager should endorse receipt of the asset on the invoice and forward it for payment to the Supply Chain Management Unit; and
- The Revenue and Expenditure Unit would then generate payment.

The completion of any immovable asset by or under control of every head of department should promptly be declared to the Chief Financial Officer in writing stating the full details required for recording in the assets register.

All PPE and intangible assets shall be carried in the asset register, and appropriately recorded in the annual financial statements, at their original cost or fair value less any accumulated depreciation or amortisation in the case of intangible assets.

The original cost of an item of PPE or intangible assets may include:

- Cost price;
- Financing costs (MFMA section 46(4));
- Import tax;
- Non-claimable purchase tax; and
- Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

When payment for an item of PPE or intangible assets is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as an interest expense over the period of credit.

When an item of PPE is acquired to be exchanged or partly exchanged for a dissimilar item of PPE or other asset, the cost of such item is measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up adjusted by the amount of any cash or cash equivalents paid additional. For the purpose hereof, "fair value" shall be determined by the Council with due regard to the definition ascribed to fair value in paragraph 2 hereof.

The only exceptions to this rule shall be revalued items of PPE (see part 7.9 below) and heritage assets in respect of which no depreciation is recorded in the asset register.

Subsequent expenditure relating to an asset that has already been capitalized, should only be added to the carrying amount of the asset when it is probable that future economic benefits or potential service delivery, in excess of the originally assessed standard of performance of the existing asset, will flow to the Municipality.

11.2 Investment Property

An investment property shall be measured initially at its cost. Transaction costs shall be included in the initial measurement. The cost of purchased investment property includes all directly attributable expenditure (professional fees for legal services, property transfer taxes and other transaction costs).

When payment for an investment property is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognized as an interest expense over the period of credit.

When investment property is acquired to be exchanged or partly exchanged for a dissimilar investment property or other asset, the cost of such item is measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up adjusted by the amount of any cash or cash equivalents paid additional. For the purpose hereof, "fair value" shall be determined by the Council with due regard to the definition ascribed to fair value in paragraph 2 hereof.

After initial recognition investment property will be measured at fair value. A gain or loss arising from a change in fair value shall be recognized as a profit or loss in the Statement of Financial Performance in the period in which it arises. The fair value of investment property shall reflect market conditions at reporting date.

In terms of GRAP 16 transfers to and from investment property shall be made when there is a change in use:

- (a) Commencement of owner-occupation, for a transfer from investment property to owner-occupied property;
- (b) Commencement of development with a view to sale, for a transfer from investment property to inventories;
- (c) End of owner-occupation, for a transfer from owner-occupied property to investment property; or
- (d) Commencement of an operating lease to another party, for a transfer from inventories to investment property.

When an investment property is transferred to inventory or owner-occupied property, the property's deemed cost is the fair value of the property at the date of the change in use.

For a transfer from inventories to investment property, that will be carried at fair value, any difference between the fair value of the property at that date and its previous carrying amount shall be recognized in the Statement of Financial Performance.

11.3 Reinstatement, Maintenance and Other Expenses

Only expenses incurred in the enhancement of an asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of an asset shall be capitalised.

Expenses incurred in the maintenance or reinstatement of an asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.

Expenses, which are reasonably ancillary to the bringing into operation of an asset, may be capitalised as part of such asset. Such expenses may include but need not be limited to import duties, forward cover costs, transportation costs, instalation, assembly and communication costs.

11.4 Intangible Assets

Assets that meet the criteria of GRAP 102 (Intangible Assets) shall be recognized as Intangible Assets at cost.

11.5 Heritage Assets

If no original costs or fair values are available in the case of one or more or all heritage assets, the Chief Financial Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the asset register without an indication of the costs or fair value concerned.

For Statement of Financial Position purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

11.6 Donated Assets

Where an asset is donated to the Municipality, or an asset is acquired by means of an exchange of assets between the Municipality and one or more other parties, the asset concerned shall be recorded in the asset register at its fair value, as determined by the Chief Financial Officer.

12. DEPRECIATION

12.1 Depreciation of PPE

All PPE, except land and heritage assets, shall be depreciated – or amortised in the case of intangible assets.

Depreciation may be defined as the monetary quantification of the extent to which PPE is used or consumed in the provision of economic benefits or the delivery of services.

Depreciation shall generally take the form of an expense both calculated and debited on an annual basis against the appropriate line item in the department or vote in which the item of PPE is used or consumed.

However, depreciation shall initially be calculated from the day following the day in which an item of PPE is acquired or – in the case of construction works and plant and machinery – the day following the day in which the item is brought into use, until the end of the year concerned. Thereafter, depreciation charges shall be calculated annually.

Each Head of Department, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable PPE controlled or used by the department in question or expected to be so controlled or used during the ensuing financial year.

The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other PPE.

12.2 Rate of Depreciation and Amortisation

The Chief Financial Officer shall assign a useful operating life to each depreciable item of PPE recorded on the Municipality's asset register. In determining such a useful life the Chief Financial Officer shall use to the useful lives set out in the Appendix A to this document as a guideline.

In the case of an item of PPE which is not listed in this Appendix A, the Chief Financial Officer shall determine a useful operating life, if necessary in consultation with the Head of Department who shall control or use the item in question, and shall be guided in determining such useful life by the likely pattern in which the item's economic benefits or service potential will be consumed.

The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other PPE.

12.3 Method of Depreciation

The Chief Financial Officer shall allocate the depreciable amount of all depreciable PPE and intangible on a systematic basis over its useful life.

The residual value and useful life of an asset shall be reviewed at least at each reporting date and, if expectations differ from previous estimates, the changes shall be accounted for as a change in accounting estimate in accordance with GRAP 3.

13. AMENDMENT OF ASSET LIVES AND DIMINUTION IN THE VALUE OF PPE

Only the Chief Financial Officer may amend the useful operating life assigned to any PPE, and when any material amendment occurs the Chief Financial Officer shall inform the Council of such amendment.

The Chief Financial Officer shall amend the useful operating life assigned to any item of PPE if it becomes known that such item has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the item's economic benefits or service potential will be consumed.

If the value of an item of PPE or intangible assets has been diminished to such an extent that it has no or a negligible further useful operating life or value such item shall be fully depreciated or eradicated in the financial year in which such diminution in value occurs.

Similarly, if an item of PPE has been lost, stolen or damaged beyond repair, it shall be fully depreciated in the financial year in which such event occurs, and if the item has physically ceased to exist, it shall be written off in the asset register.

In all of the foregoing instances, the additional depreciation expenses shall be debited to the department or vote controlling or using the item of PPE or intangible asset in question.

If any of the foregoing events arises in the case of a normally non-depreciable item of PPE, and such item has been capitalised at a value other than a purely nominal value, such item shall be partially or fully depreciated, as the case may be, as though it were an ordinary depreciable item of PPE, and the department or vote controlling or using the item in question shall bear the full depreciation expenses concerned.

Additional depreciation not budgeted for as a result of unforeseeable or unavoidable circumstances must be provided for in an adjustments budget and, if such circumstances arises close to the end of the financial year and there will not be time for Council to consider the adjustments before the end of the financial year, may in advance be approved by the Mayor in terms of Section 29 of the MFMA, provided that any other provisions of the MFMA be complied with.

14. IMPAIRMENT OF ASSETS

The accounting treatment relating to impairment losses is outlined in IAS37.

The carrying amount of an item or a group of identical items of PPE and intangible assets should be reviewed periodically in order to assess whether or not the recoverable amount has declined below the carrying amount.

When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The amount of the reduction should be recognised as an expense immediately, unless it reverses a previous revaluation in which case it should be charged to the Revaluation Reserve.

The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount reduced to the recoverable amount on an individual asset, or group of identical assets, basis. However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification works is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amount of the smallest grouping of assets for which it is possible to make an assessment of the recoverable amount.

The following may be indicators that an asset is impaired:

- The asset has been damaged.

- The asset has become technologically obsolete.
- The asset remains idle for a considerable period either prior to it being put into use or during its useful life.
- Land is purchased at market value and is to be utilized for subsidized housing developments, where the subsidy is less than the purchase price.

The following steps will have to be performed regularly during the year to account for impairment losses:

- Departments will identify and inform the Chief Financial Officer of assets that:
 - Are in a state of damage at year end.
 - Are technologically obsolete at year end.
 - Have remained idle for a considerable period either prior to them being put into use at year end or during their useful life.
 - Are subject to impairment losses because the subsidies to be received in exchange for assets are less than the carrying amounts.
- The recoverable amounts of these assets need to be determined by calculating the net selling price per asset as defined above.
- The impairment loss per asset is the difference between the net selling price and the carrying value of the asset.
- The impairment loss needs to be accounted for by identifying the relevant funding source.

15. REVALUATION OF ITEMS OF PPE

All land and buildings recorded in the municipality's fixed asset register shall be revalued every four years. Under such circumstances a sworn valuer will be appointed to perform a valuation of all land and buildings.

Land and buildings are stated at revaluated amounts, being the fair value at the date of revaluation less subsequent accumulated depreciation and impairment losses on the buildings.

The Chief Financial Officer shall adjust the carrying value of the land and buildings concerned to reflect in each instance the value of the items as recorded in the valuation roll, provided the Chief Financial Officer is satisfied that such value reflects the fair value of the land and buildings concerned.

The Chief Financial Officer shall also, where applicable, create a revaluation reserve for each such item equal to the difference between the value as recorded in the valuation roll and the carrying value of the item before the adjustment in question.

The buildings concerned shall thereafter be depreciated on the basis of its revalued amount, over its remaining useful operating life, and such increased

depreciation expenses shall be budgeted for and debited against the appropriate line item in the department or vote controlling or using the buildings in question.

The Chief Financial Officer shall ensure that an amount equal to the difference between the new (enhanced) annual depreciation expense and the depreciation expenses determined in respect of such buildings before the revaluation in question is transferred each year from the revaluation reserve to the Municipality's appropriation account. An adjustment of the aggregate transfer shall be made at the end of each financial year, if necessary.

If the amount recorded by the valuer is less than the carrying value of the item of land or buildings recorded in the asset register, the Chief Financial Officer shall adjust the carrying value of such item by increasing the accumulated depreciation of the item in question by an amount sufficient to adjust the carrying value to the value as recorded by the valuer. Such additional depreciation expenses shall form a charge, in the first instance, against the balance in any revaluation reserve previously created for such item, and to the extent that such balance is insufficient to bear the charge concerned, an immediate additional charge against the department or vote controlling or using the item of land or building in question.

Revalued land and buildings shall be carried in the asset register, and recorded in the annual financial statements, at their revalued amount, less accumulated depreciation (in the case of buildings).

16. ACQUISITION OF ASSETS

16.1 Pre-acquisition Planning

Before a capital project is included in the budget for approval, the Chief Financial Officer must demonstrate that he/she has considered the following:

- The projected cost over all the financial years until the project is operational;
- The future operational costs and revenue on the project, including the tax and tariff implications;
- The financial sustainability of the project over its life including revenue generation and subsidisation requirements;
- The physical and financial stewardship of that asset through all stages of its life including acquisition, installation, maintenance, operations, disposal and rehabilitation;
- The inclusion of the capital project in the Integrated Development Plan and future budgets; and
- Alternatives to the capital purchase.

The heads of department are accountable to ensure that the Chief Financial Officer receives all reasonable assistance, guidance and explanation to enable him to achieve his planning requirements.

16.2 Approval to Acquire Assets

Money can only be spent on a project if:

- The money has been appropriated in an approved capital budget;
- The project, including the total cost has been approved by the Council;
- The Chief Financial Officer confirms that funding is available for that specific project; and
- Any contract that will impose financial obligations beyond two years after the budget year is appropriately disclosed.
- The Supply Chain Management Policy is adhered to.

Authorization for the acquisition of assets should be as per this Municipality's delegation of authority and payment for assets shall be in accordance with financial policies and regulations of this Municipality.

16.3 Funding of Capital Projects

Within the Municipality's on-going financial, legislative or administrative capacity, the Chief Financial Officer must establish and maintain the funding strategies that optimise the Municipality's ability to achieve its strategic objectives as stated in the Integrated Development Plan. The acquisition of assets may not be funded over a period longer than the useful life of that asset.

17. PURCHASE OR HIRE OF IMMOVABLE PROPERTY

The Municipality may acquire by purchase, or by hire, immovable property within- or outside the municipal boundary provided it complies with the requirements of the MFMA and the Supply Chain Management policy and subject to the following:

- The cost of the purchase or hire had been budgeted for; and
- The intention to buy or hire the immovable property had been advertised for public comment.
- After consideration of any public comments/objections the Council will:
 - In the case of the following paragraph complies with the requirements of that paragraph; and
 - In the case of all other immovable property, finally resolve to continue with the purchase or hire and apply the supply chain management processes
- The Council will not continue with the purchase or hire of any immovable property where:
 - The price is in excess of the market value thereof as assessed by an appraiser; or
 - The rental which, when calculated per annum in the case of:
 - Immovable property hired for agricultural purposes, exceeds six percent; and

- Immovable property hired for any other purpose, exceed twelve percent of the market value of the property, as assessed by an appraiser.

The Council may accept a gift or conveyance of immovable property either for the Municipality or in trust for charitable or other public purposes not connected with public worship, and hold the same in such trust or for such purpose as may be declared by such donors and may administer, utilize and improve such property.

The trustees of any immovable property held in trust for any township village of settlement which has become a municipality or part of a municipality may transfer such property to the Council, subject to any special trusts in their deeds of title and upon conditions not at variance therewith.

18. GUIDELINE PROCEDURES FOR ADDITIONS TO ASSETS

The Asset Manager must ensure all additions to assets are in accordance with an approved capital budget. Additions must be updated on a monthly basis in the Municipality's Asset register. All additions must be approved by the Chief Financial Officer.

19. FUNDING OF ASSETS AND RESERVES

Within the municipality's on-going financial, legislative or administrative capacity, the Chief Financial Officer will establish and maintain the funding strategies that optimise the municipality's ability to achieve its strategic objectives as stated in the integrated development plan. The acquisition of assets will not be funded over a period longer than the useful life of that asset.

Type of funding may comprise of the following:

19.1 EXTERNAL LOANS

- Long term; and
- Short term.

19.2 Government Grants/ Public Contributions and Donations

- National Government;
- Provincial Government; and
- Other stakeholders.

19.3 REVENUE

Revenue arising from the following transactions and events:

- The sale of goods;
 - The rendering of services; and
 - Exercising of legal powers and duties.
- a. The surplus arising from the revaluation of land and buildings is credited to a non-distributable reserve. The revaluation reserve is realized as revaluated buildings are depreciated, through a transfer from the Revaluation Reserve to the accumulated surplus/(deficit). On disposal, the net revaluation surplus is transferred to the accumulated surplus/(deficit) while gains or losses on disposal, based on revaluated amounts, are charged to the Statement of Financial Performance.
- The use by others of municipal assets thereby yielding interest, royalties and dividends.

19.4 Capital Replacement Reserve

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus / (deficit) to the CRR in terms of a Council Resolution for approval thereof as part of the budget process. The cash in the CRR can only be utilized to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus / (Deficit) are credited by a corresponding amount when the amounts in the CRR are utilized. The amount transferred to the CRR is based on the municipality's need to finance capital projects included in the Integrated Development Plan.

20. ALIENATION OF ASSETS

In compliance with the principles and prescriptions of the Municipal Finance Management Act, the transfer of ownership of any item of PPE shall be fair, equitable, transparent, competitive and consistent with the Municipality's supply chain management policy and the Municipal Asset Transfer Regulations

Every head of department shall report in writing to the Chief Financial Officer on 30 April of each financial year on all assets controlled or used by the department concerned which such head of department wishes to alienate by public auction or public tender.

The Chief Financial Officer shall thereafter consolidate the requests received from the various departments, and shall promptly report such consolidated information to the Council or the Municipal Manager of the Municipality, as the case may be, recommending the process of alienation to be adopted.

The Council shall delegate to the Municipal Manager the authority to approve the alienation of any moveable asset with a carrying value less than R50 000 (fifty thousand rand). The Council shall ensure that the alienation of any asset with a carrying value equal to or in excess of R50 000 (fifty thousand rand) takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004..

In terms of Section 14 of the Municipal Finance Management Act, 2004 the Municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of assets needed to provide the minimum level of basic municipal services.

The Municipality may transfer ownership or otherwise dispose of assets other than one contemplated above, but only after the Council, in a meeting open to the public:-

- has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
- has considered the fair market value of the item and the economic and community value to be received in exchange for the asset.

The decision that a specific asset is not needed to provide the minimum level of basic municipal services, may not be subsequently reversed by the Municipality after that asset has been sold, transferred or otherwise disposed of.

Once the assets are alienated, the Chief Financial Officer shall treat the disposal of the items in terms of GRAP and amend the relevant records of the asset register. If the proceeds of the alienation are less than the carrying value recorded in the asset register, such difference shall be recognised as a loss in the Statement of Financial Performance of the department or vote concerned.

If the proceeds of the alienation, on the other hand, are more than the carrying value of the asset concerned, the difference shall be recognised as a gain in the Statement of Financial Performance of the department or vote concerned.

Transfer of assets to other municipalities, municipal entities (whether or not under the Municipality's sole or partial control) or other organs of state shall take place in accordance with the Municipal Asset Transfer Regulations.

21. GUIDELINE PROCEDURES FOR THE DISPOSAL OF ASSETS

The Senior Manager must submit a motivation for the disposal of an asset under his/her control to the Chief Financial Officer.

The Chief Financial Officer must authorize, by signature the motivation and submit the motivation to the Accounting Officer for his/her approval.

Before computer equipment is disposed the Chief Financial Officer must consult the IT section.

All combined motivations must be submitted to the Asset Manager to update the asset register of the Municipality and the book of accounts regarding the sale.

The following information should be updated in the asset register:

- Reason for disposal;
- Information relating to the buyer;
- Individual requesting disposal;
- Cost, book value and proposed selling price of the asset;
- Date of sale;
- Method of payment;
- Receipt number; and
- The relevant asset information

22. OTHER WRITE-OFFS OF PPE

An item of PPE, even though fully depreciated, shall be written off when it can no longer be used, in consultation with the Head of Department controlling or using the item concerned.

Every Head of Department shall report to the Chief Financial Officer on 31 October and 30 April of each financial year on any item of PPE which such Head of Department wishes to have written off, stating in full the reason for such recommendation.

The Chief Financial Officer shall consolidate all such reports, and shall promptly notify the Council on the PPE to be written off.

The only reasons for writing off PPE, other than the alienation of such item of PPE, shall be the loss, theft, and destruction or material impairment of the PPE in question.

If an item of PPE must be written off as a result of an occurrence out of the control of the Municipality, such as malicious damage, theft or destruction, the municipal manager must determine whether a third party or an employee was involved in the loss and take all reasonable steps to recover such loss, including reporting the incident to the South African Police Services and the Auditor General, the insurance as well as institute disciplinary steps against any employee who might have been involved in such incident.

In every instance where a not fully depreciated item of PPE is written off, the Chief Financial Officer shall immediately debit to such department or vote, as additional depreciation expenses, the full carrying value of the item concerned.

23. MANAGEMENT AND OPERATION OF ASSETS

23.1 Accountability to manage assets

Each Senior Manager is accountable to ensure that Municipal resources assigned to them are utilized effectively, efficiently, economically and transparently. This will include:

- Developing appropriate management systems, procedures, processes and controls for managing assets;
- Providing accurate, reliable and up to date account of assets under their control; and
- The development and motivation of relevant strategic asset management plans and operational budgets that optimally achieve the Municipality's strategic objectives.

23.2 Contents of a strategic management plan

Senior Managers need to manage assets under their control to provide the required level of service or economic benefit at the lowest possible long-term cost. To achieve this, the Senior Manager will need to develop strategic asset management plans that cover:-

- Alignment with the Integrated Development Plan;
- Operational guidelines;
- Performance monitoring;
- Maintenance programs;
- Renewal, refurbishment and replacement plans;
- Disposal and Rehabilitation plans;
- Operational, financial and capital support requirements, and
- Risk mitigation plans including insurance strategies

The operational budgets are the short to medium term plan for implementing this strategic asset management plan.

General Requirements

Items purchased, with an expected life span of more than one year, will be reported by the department doing the purchasing to the Asset Control Section to ensure recording in the asset register. In order to record items the Asset Control Section must be notified by the department doing the purchasing **within 14 days** of any of the following possible movements:

- Purchases;
- Donations;
- Additions/Improvements;
- Departmentally manufactured items;
- Auctions;
- Loss or damage;
- Transfers;
- Resignations; and
- Land Sales.

23.3 Reporting of Emerging Issues

Each Functional Manager should report to the Municipal Manager on issues that will significantly impede the item of asset capabilities to provide the required level of service or economic benefit.

23.4 Verification of Assets

Stock taking will ensure that all new assets are bar-coded and created on the system. Every employee will be notified within 10 days in advance of the stock taking process and time. Stock taking will ensure that all the new assets are bar-coded and created on system timely and accurately. It will be the responsibility of the Asset Control Section to organise and coordinate the stock taking process. Stock taking will take place three times a year. After the physical stock taking the following reports will be generated for the Chief Financial Officer:

- **"Assets not yet Verified"**: Assets which are created on the asset system, but not found during stock take;
- **"Assets missing from Asset System"**: Assets which are scanned during stock take, but not created on the asset system; and
- **"Assets where locations differ"**: Assets found in a different office than in which it was registered on the asset system.

Duplicate inventory lists will be produced and handed to every employee assigned to an office. The inventory lists will be verified by that specific employee and signed. One inventory list will be handed to the Asset Control Section and the other one will be attached to the back of the employees' office door. If there are any inaccuracies on the list it will immediately be rectified.

23.5 Movement of Assets

Every Head of Department shall promptly and fully report in writing to the Chief Financial Officer, in the format determined by the Chief Financial Officer, all transfers from its original location of assets (including minor assets items) within 5 working days after transfer of such item.

23.6 Purchase of New Asset

All new assets will receive a bar code number and description before being captured to the Asset System. All documentation regarding the purchase of the asset must be received by the Asset Control Section:

- cheque number,
- copy of order,
- invoice and
- other detail.

A copy of the documentation received will then be filed suitably.

24. MAINTENANCE

24.1 Maintenance Plans

Every Head of Department shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R100 000 (one hundred

thousand rand) or more is promptly prepared and submitted to the Council for approval.

If so directed by the Municipal Manager, the maintenance plan shall be submitted to the Council prior to any approval being granted for the acquisition or construction of the infrastructure asset concerned.

The Head of Department controlling or using the infrastructure asset in question, shall annually report to the Council, not later than in July or the earliest Council meeting thereafter, of the extent to which the relevant maintenance plan has been complied with, and of the likely effect which any non-compliance may have on the useful operating life of the item concerned.

24.2 Deferred Maintenance

If there is material variation between the actual maintenance expenses incurred and the expenses reasonably envisaged in the approved maintenance plan for any infrastructure asset, the Chief Financial Officer shall disclose the extent of and possible implications of such deferred maintenance in an appropriate note to the annual financial statements. Such note shall also indicate any plans which the Council has approved in order to redress such deferral of the maintenance requirements concerned.

If no such plans have been formulated or are likely to be implemented, the Chief Financial Officer shall re-determine the useful operating life of the fixed asset in question, if necessary in consultation with the Head of Department controlling or using such item, and shall recalculate the increased annual depreciation expenses accordingly.

24.3 General Maintenance of Assets

Every Head of Department shall be directly responsible for ensuring that all assets are properly maintained and in a manner which will ensure that such item attain their useful operating lives.

25. REPLACEMENT STRATEGY

The Municipal Manager, in consultation with the Chief Financial Officer and other Heads of Departments, shall formulate norms and standards for the replacement of all normal operational assets. Such norms and standards shall be incorporated in a formal strategy, which shall be submitted to the Council for approval. This strategy shall cover the replacement of motor vehicles, furniture and fittings, computer equipment, and any other appropriate operational items.

Such strategy shall also provide for the replacement of assets which are required for service delivery but which have become uneconomical to maintain.

26. TRANSFER OF ASSETS

When assets are transferred to other Government Departments or municipalities, a document with specific authorization should be tied to the asset to ensure the validity of the transfer.

The document should also include:

- Asset description;
- Cost of the asset;
- Date of acquisition;
- Unique asset number;
- Effective date of transfer;
- Quantity; and
- Authorization by both transferor and transferee.

The asset manager must then effect the transactions in the book of accounts of the Municipality on the day the asset is transferred to the transferee.

27. PHYSICAL SECURITY OF ASSETS

Every Senior Manager shall be directly responsible for the physical safekeeping of any asset controlled or used by their department.

In exercising this responsibility, every Senior Manager shall adhere to directives issued by the Chief Financial Officer with regard to the control and safekeeping of the Municipality's assets.

Every Senior Manager shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

All assets should be kept in a secure location, maintained regularly, insured against theft or destruction, utilized economically and efficiently.

When it is suspected that an employee is abusing assets, this fact should be reported to the Chief Financial Officer within 48 hours. Such an employee should be subject to the disciplinary procedures as described in terms of the Standard Conditions of Service.

All items of PPE lost, stolen or damaged must be reported to the Chief Financial Officer within 48 hours after discovery for further investigation and reporting required by the Municipal Finance Management Act No. 56 of 2003.

At the resignation of an employee the applicable Senior Manager or his/her duly delegated representative must complete the relevant asset form and forward it to the Human Resources Department. This form is a statement that the asset items entrusted to the employee to execute his/her daily duties are in good order and handed in where necessary.

28. INSURANCE OF ASSETS

The Accounting Officer must ensure that all movable assets are insured at least against fire and theft, and municipal buildings and infrastructure are insured at least against fire and allied perils.

The Accounting Officer shall recommend, after consultation with the Chief Financial Officer, the basis of insurance cover to be applied: either the carrying value or the replacement value of the assets. Such a recommendation shall take due cognizance of the budgetary resources of the Municipality.

Any theft, loss or damage to an asset should immediately be reported to Council's insurance brokers by the relevant head of department under whose responsibility the asset falls. Each such case must be reported for investigation to the Health and Safety Committee and the outcome be reported to the Municipal Manager to institute disciplinary steps and / or recovery. A copy of the insurance claim submitted should be forwarded to the Chief Financial Officer. All insurance claims must be recorded in an insurance register and all outstanding insurance claims reported on a monthly basis to the Chief Financial Officer. It is the responsibility of the relevant head of department to ensure that all documents / information for the completion of the claim is forwarded to Council's insurance brokers and that copies thereof is forwarded to the Chief Financial Officer. The head of department should in writing request the replacement of the asset which can only be authorized, if sufficient provision for the replacement of the asset is on the capital budget, by the Municipal Manager after consultation with the Chief Financial Officer. If sufficient provision is not on the capital budget the asset can only be replaced if provision for the replacement is made on an Adjustments budget. In the case where an asset must be replaced as an emergency measure, the Mayor may authorise such expenditure, subject to compliance with Section 29 of the MFMA.

Third-party (insurance) pay-outs must be treated as revenue when the amount is certain and may not be offset against the cost of replacing the item. The carrying value of items lost, stolen or damaged beyond repair must be treated as impairment against the relevant department or vote. The full cost of the replacement item must then be capitalised.

If the Municipality operates a self-insurance reserve, the Chief Financial Officer shall annually determine the premiums payable by the departments or votes after having received a list of the assets and insurable values of all relevant assets from the heads of departments concerned.

The municipal manager shall recommend to the Council of the Municipality, after consulting with the Chief Financial Officer, the basis of the insurance to be applied to each type of asset: either the carrying value or the replacement value of the assets concerned. Such recommendation shall take due cognizance of the budgetary resources of the Municipality.

The Chief Financial Officer shall annually submit a report to the Council of the Municipality on any reinsurance cover which it is deemed necessary to procure for the Municipality's self-insurance reserve.

29. SHORT TITLE

This policy shall be called the Asset Management Policy of the **Ga-Segonyana Municipality**.

APPENDIX A

SCHEDULE OF EXPECTED USEFUL LIVES OF ASSETS

| | <u>ASSET LIFE</u> | | <u>ASSET LIFE</u> |
|----------------------------------|-----------------------|--------------------------------------|-----------------------|
| INFRASTRUCTRE ASSETS | | | |
| ELECTRICITY: | | | |
| Power stations | 30 | GAS: | |
| Cooling towers | 30 | Meters | 20 |
| Transformer kiosks | 30 | Main supply | 20 |
| Meters | 20 | Storage tanks | 20 |
| | | Supply and reticulation networks | 20 |
| Load control equipment | 20 | | |
| Switchgear | 20 | SEWERAGE: | |
| Supply and reticulation networks | 20 | Sewer mains | 20 |
| Main supply | 20 | Outflow sewers | 20 |
| | | Sewerage purification works | 20 |
| ROADS: | | Sewerage pumps | 15 |
| Motorways | 15 | Sludge machines | 15 |
| Other roads | 10 | | |
| Traffic islands | 10 | PEDESTRAIN MALLS: | |
| Traffic lights | 20 | Footways | 20 |
| Street lights | 25 | Kerbing | 20 |
| Overhead bridges | 30 | Paving | 20 |
| Stormwater drains | 20 | | |
| Bridges, subways and culverts | 30 | AIRPORTS: | 20 |
| Car parks | 20 | Taxiways | 20 |
| Bus terminals | 20 | Runways | 20 |
| | | Aprons | 20 |
| | | Airport and radio beacons | 20 |
| WATER | | SECURITY | |
| Meters | 15 | Fencing | 3 |
| Mains | 20 | Security systems | 5 |
| Rights | 20 | Access control systems | 5 |
| Supply and reticulation networks | 20 | | |
| Reservoirs and storage tanks | 20 | | |
| COMMUNITY ASSETS | | COMMUNITY ASSETS | |
| RECREATIONAL FACILITIES | | BUILDINGS | |
| Bowling greens | 20 | Ambulance stations | 100 |
| Tennis courts | 20 | Aquariums | 100 |
| Swimming pools | 20 | Beach developments | 100 |
| Golf courses | 20 | Care centres | 100 |
| Jukskei pitches | 20 | Cemeteries | 100 |
| Outdoor sport facilities | 20 | Civic theatres and community centres | 100 |
| | | Clinics and hospitals | 100 |
| Organ | 20 | Game reserves and rest camps | 100 |
| Lakes and dams | 20 | Stadiums and indoor sports | 100 |
| Fountains | 20 | Museums and galleries | 100 |
| Flood lights | 20 | Parks and public conveniences | 100 |
| | | Recreational centres and zoo | 100 |

SCHEDULE OF EXPECTED USEFUL LIVES OF ASSETS

OTHER ASSETS

BUILDINGS

| | |
|-------------------------------|-----|
| Abattoirs | 100 |
| Asphalt plant | 100 |
| Cable stations | 100 |
| Caravan Parks | 100 |
| Bioscope | 100 |
| Compacting stations | 100 |
| Hostels for public / tourists | 100 |
| Hostels for employees | 100 |
| Housing schemes | 100 |
| Kilns | 100 |
| Laboratories | 100 |

Markets

100

Nurseries

100

Office buildings

100

Old age homes

100

Quarries

100

Tip sites

100

Training centres

100

Transport facilities

100

Workshops and depots

100

OFFICE EQUIPMENT

Computer hardware

5

Computer software

3-5

Office machines

3-5

Air conditioners

5-7

FURNITURE AND FITTINGS

Chairs

7-10

Tables and desks

7-10

Cabinets and cupboards

7-10

Sundry

7-10

BINS AND CONTAINERS

Household refuse bins

5

Bulk refuse containers

10

OTHER ASSETS

EMERGENCY EQUIPMENT

| | |
|-------------------------------|------|
| Other fire fighting equipment | 15 |
| Ambulances | 5-10 |
| Fire hoses | 5 |
| Emergency lights | 5 |

MOTOR VEHICLES

| | |
|------------------------------------|-----|
| Fire engines | 20 |
| Buses | 15 |
| Motor vehicles | 5-7 |
| Motorcycles | 3 |
| Trucks and light delivery vehicles | 5-7 |

AIRCRAFT

15

WATERCRAFT

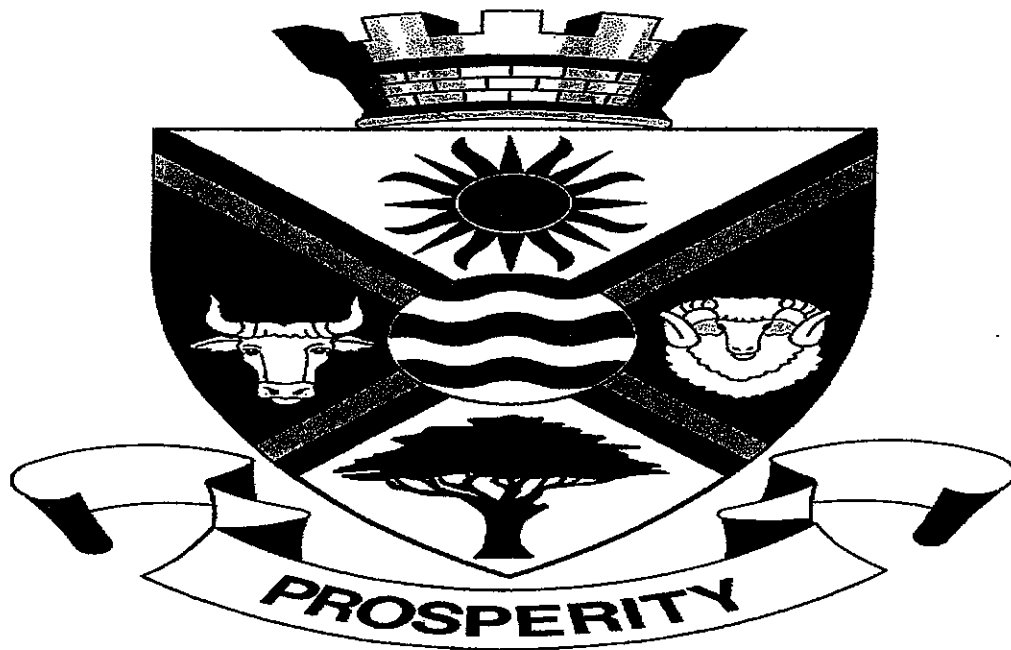
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PLANT AND EQUIPMENT

| | |
|-----------------------------|-------|
| Graders | 10-15 |
| Tractors | 10-15 |
| Mechanical horses | 10-15 |
| Farm equipment | 5 |
| Lawn mowers | 2 |
| Compressors | 5 |
| Laboratory equipment | 5 |
| Radio equipment | 5 |
| Firearms | 5 |
| Telecommunication equipment | 5 |
| General | 5 |
| Cable cars | 15 |
| Irrigation systems | 15 |
| Cremators | 15 |
| Lathes | 15 |
| Machining equipment | 15 |
| Conveyors | 15 |
| Feeders | 15 |
| Tippers | 15 |
| Pulverising mills | 15 |

APPENDIX H

GA-SEGONYANYA LOCAL MUNICIPALITY



REVIEWED SUPPLY CHAIN MANAGEMENT POLICY

REVIEWED SUPPLY CHAIN MANAGEMENT POLICY

Policy for adoption by municipalities in terms of section 111 of the Municipal Finance Management Act, No 56 of 2003, and the Municipal Supply Chain Management Regulations.

Instructions:

1. Review this policy to ensure it meets the needs and requirements of the municipality amend where required.
2. Insert the name of municipality and other variable information where required throughout the policy.
3. The accounting officer is responsible for implementing the policy and must ensure it is promptly prepared and submitted to council (regulation 3).
4. If the accounting officer submits a draft policy to the council that differs from this policy, the accounting officer must ensure that such draft policy complies with the regulations. The accounting officer must report any deviation from this policy to the National Treasury and the relevant provincial treasury (regulation 3).
5. The accounting officer must at least annually review the policy and where necessary submit proposals for amendment to the council.

MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003 Date of adoption: *September 2007 council meeting*

Council resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the following proposal as the Supply Chain Management Policy of the municipality.

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Definitions

1. In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and –

“Accounting officer” means the Accounting Officer referred to in section 60 of the Municipal Finance Management Act, No. 56 of 2003, in relation to a municipal entity, means the official referred to in section 93, and includes a person acting as the accounting officer.

“Accredited Agent” means a provider who is authorized to deliver certain goods / services and can be trading in a specific area, however, an accredited agent is not a sole provider.

“accredited” means goods / services that are officially recognized, are generally accepted or having a guaranteed quality.

“black people” is as generic term which means Africans, Coloureds and Indians as defined in the Broad-Based Black Empowerment Act (No. 53 of 2003);

“competitive bid” means a bid in terms of a competitive bidding process;

“competitive bidding process” means a competitive bidding process referred to in paragraph 12 (1) (d) of this Policy;

“emergency procurement” emergency cases are cases where immediate action is necessary in order to avoid dangerous or risky situation (life threatening) or misery such as floods or fires.

“exceptional / urgent cases” exceptional cases are cases where early delivery is of critical importance and the invitation of competitive bids is either impossible or impractical. However a lack of proper planning should not be constituted as an urgent case subject to the approval of the Accounting Officer. The nature of the urgency and the details of the justifiable procurement must be recorded and the AO to approve.

“Exempted Micro Enterprise” [EME's] Enterprises with an annual total revenue of R5 million or less [all taxes included] for goods and services. Sector charters have been developed for the Tourism and Construction industry where thresholds of Rand 2.5 million and Rand 1.5 million respectively have been established.

"final award", in relation to bids or quotations submitted for a contract, means **bids or quotations submitted for a contract, means the final decision on which-bid or quote to accept;**

"formal written price quotation" means quotations referred to in paragraph 12 (1) (c) of this Policy;

"Fruitless expenditure"-expenditure made in vain and could have been avoided if reasonable care taken;

"in the service of the state" means to be -

- (a) a member of -
 - (i) any municipal council;
 - (ii) any provincial legislature; or
 - (iii) the National Assembly or the National Council of Provinces;
- (b) a member of the board of directors of any municipal entity;
- (c) an official of any municipality or municipal entity;
- (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No of 1999);
- (e) a member of the accounting authority of any national or provincial public entity; or
- (f) an employee of Parliament or a provincial legislature;

" Irregular expenditure"-expenditure incurred that is not in accordance with a requirement of a SCM policy of the municipality or by-laws giving effect to such a policy/eg. Unsolicited bids

"long term contract" means a contract with a duration period exceeding one year;

"list of accredited prospective providers" means the list of accredited prospective providers which the municipality must keep in terms of paragraph 14 of this policy;

"Municipality" means the municipality

"Municipal entity" has the meaning assigned to it by Section 1 of the Municipal systems Act, 2000.

"other applicable legislation" means any other legislation applicable to municipal supply chain management, including -

- [a] the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);
- (b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003); and
- [c] the Construction Industry Development Board Act, 2000 (Act No.38 of 2000);

"Sole Provider"-means a provider of specialized or exclusive goods/services who has a sole distribution / patent /manufacturing rights and copy rights.


"Transversal contract" means a contract arranged for more then one dept/mun or for more than one level of government eg. National and Provincial Government.

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"the Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"the Regulations" means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;

"senior manager" means an executive director appointed in terms of section 56 of the Municipal Systems Act, 2000 or an acting executive director appointed by the Accounting Officer.

 **sole provider"** means provider of specialized or exclusive goods / services who has a sole distribution / patent / manufacturing rights and copyrights.

"accredited" means goods / services that are officially recognized, are generally accepted or having a guaranteed quality.

"written or verbal quotations" means quotations referred to in paragraph 12(1)(b) of this Policy.

CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

Supply chain management policy

2. (1) All officials and other role players in the supply chain management system of the municipality must implement this Policy in a way that
- (a) gives effect to -
 - (i) section 217 of the Constitution; and
 - (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;
 - (b) is fair, equitable, transparent, competitive and cost effective;
 - (c) complies with -
 - (i) the Regulations; and
 - (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;
 - (d) is consistent with other applicable legislation;
 - Broad Based Black Economic Empowerment Act [B-BBEEA];
 - Corruption Act, 1998 – anti-corruption measures and practices;
 - Competition Law and Regulations;
 - Promotion of Administrative Justice Act, 2000;
 - National Archives of South Africa Act, 1996;
 - National Small Business Act;
 - Construction Industry Development Board Act, 2000 [Act no 38 of 2000].
 - (e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
 - (f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
- (2) The municipal entity must, in addition to complying with subparagraph (1), apply this Policy, to the extent determined by the parent municipality, in a way that and that is consistent with the supply chain management policy of the municipality.
- (3) This Policy applies when the municipality-
- (a) procures goods or services;
 - (b) disposes goods no longer needed;

- (c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
 - (d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.
- (4) This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including
- (a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
 - (b) electricity from Eskom or another public entity, another municipality or a municipal entity.

Amendment of the supply chain management policy

3. (1) The accounting officer must -
- (a) at least annually review the implementation of this Policy; and
 - (b) when the accounting officer considers it necessary, submit proposals for the amendment of this Policy to the council .
- (2) If the accounting officer submits proposed amendments to the council that differs from the model policy issued by the National Treasury, the accounting officer must -
- (a) ensure that such proposed amendments comply with the Regulations; and
 - (b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.
- (3) When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

Delegation of supply chain management powers and duties

4. (1) The council hereby delegates all powers and duties to the accounting officer which

- are necessary to enable the accounting officer-
- (a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of -
 - (i) Chapter 8 or 10 of the Act; and
 - (ii) this Policy;
 - (b) to maximise administrative and operational efficiency in the implementation of this Policy;
 - (c) to enforce reasonable cost effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and
 - (d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.
- (2) Sections 79 and 106 of the Act apply to the sub delegation of powers and duties delegated to an accounting officer in terms of subparagraph (1).
- (3) The accounting officer may not sub delegate any supply chain management powers or duties to a person who is not an official of the municipality or to a committee which is not exclusively composed of officials of the municipality.
- (4) This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

Sub delegations

5. (1) The accounting officer may in terms of section 79 or 106 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this Policy, but any such sub delegation must be consistent with subparagraph (2) of this paragraph and paragraph 4 of this Policy.
- (2) The power to make a final award -
- (a) above R 10 million (VAT included) may not be sub delegated by the accounting officer;
 - (b) above R2 million (VAT included), but not exceeding R10 million (VAT included),

may be sub delegated but only to -

- (i) the chief financial officer;
- (ii) a senior manager; or
- (iii) a bid adjudication committee comprises of:
 - Chief Financial Officer
 - Head Infrastructure
 - Head Social Development
 - Head Institutional Development

(c) not exceeding R2 million (VAT included) may be sub delegated but only to -

- (i) the chief financial officer;
- (ii) a senior manager;
- (iii) a manager -directly accountable to the chief financial officer or a senior manager; or -
- (iv) a bid adjudication committee comprises of:
 - Chief Financial Officer
 - Head Infrastructure
 - Head Social Development
 - Head Institutional Development

(3) An official or bid adjudication committee to which the power to make final awards has been sub delegated in accordance with subparagraph (2) must within five days of the end of each month submit to the official referred to in subparagraph (4) a written report containing particulars of each final award made by such official or committee during that month, including-

- (a) the amount of the award;
- (b) the name of the person to whom the award was made; and
- (c) the reason why the award was made to that person.

(4) A written report referred to in subparagraph (3) must be submitted

- (a) to the accounting officer, in the case of an award by -
 - (i) the chief financial officer;
 - (ii) a senior manager; or
 - (iii) a bid adjudication committee of which the chief financial officer or a senior

- manager is a member; or
- (b) to the chief financial officer or the senior manager responsible for the relevant bid; in the case of an award by-
- (i). a manager referred to in subparagraph (2)(c)(iii); or
 - (ii) a bid adjudication committee of which the chief financial officer or a senior manager is not a member.
- (5) Subparagraphs (3) and (4) of this policy do not apply to procurements out of petty cash.
- (6) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.
- (7) No supply chain management decision-making powers may be delegated to an advisor or consultant.

Oversight role of council

- 6 (1) The council reserves its right to maintain oversight over the implementation of this Policy.
- (2) For the purposes of such oversight the accounting officer must -
- (a) (i) within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy to the council of the municipality.
 - (ii) whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to the council, who must then submit the report to the accounting officer of the municipality for submission to the council
- (3) The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor.

- (4) The reports must be made public in accordance with section 21A of the Municipal Systems Act.

Supply chain management unit

7. (1) A supply chain management unit is hereby established to implement this Policy.
- (2) The supply chain management unit operates under the direct supervision of the chief financial officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

Training of supply chain management officials

8. The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training.

CHAPTER 2 SUPPLY CHAIN MANAGEMENT SYSTEM

Format of supply chain management systems

- 9 This Policy provides systems for -
- (i) demand management;
 - (ii) acquisition management;
 - (iii) logistics management;
 - (iv) disposal management;
 - (v) risk management; and
 - (vi) performance management.
 - (vii) asset management

Part 1: Demand management

System of demand management

10 (1) The accounting officer must establish and implement an appropriate demand management system in order to ensure that the resources required by the municipality support its operational commitments and its strategic goals outlined in the Integrated Development Plan

(2) The demand management system must -

- (a) include timely planning and management processes to ensure that all goods and services required by the municipality are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;
- (b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature; and
- (c) provide for the compilation of the required specifications to ensure that its needs are met.

(d) To undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.

(e) The municipality must compile a Procurement Plan containing all planned procurement

for the financial year in respect of the procurement of goods, services and infrastructure

projects which exceed R 200 000 [all applicable taxes included] per case as described in

the Supply Chain Management Guide for Accounting Officers. The procurement plan

must be finalized on the 1 July every year. The relevant information should preferably be

furnished in the format contained in the Procurement Plan Template enclosed as Annexure

A.

(f) Also refer to National Treasury MFMA Circular 62.

Part 2: Acquisition management

System of acquisition management

11. (1) The accounting officer must implement the system of acquisition management set out in this Part in order to ensure -

- (a) that goods and services are procured by the municipality in accordance with authorised processes only;
- (b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
- (c) that the threshold values for the different procurement processes are complied with;
- (d) that bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are as per National and Provincial prescripts [SCM Practice note 2, Explanatory notes: Revised quotation / bid forms]
- (e) that the preference point system used in accordance with the Revised Preferential Procurement Policy Regulations of 7 December 2011 [utilizing B-BBEE status level verification certificates to claim preference points].
- (f) that any Treasury guidelines on acquisition management are properly taken into account.
- (g) Verification of bids in excess of R10 million

Prior to advertisement:

Verification by the CFO

The senior manager responsible for a vote must submit to the CFO:

-proof that budgetary provision exists for the procurement of the goods/services

and / or

infrastructure projects;

- any ancillary budgetary implications related to the bid;
- any multi -year budgetary implications;

Prior to the award of a bid

Contracts above the value of R 10 million [all applicable taxes included] may only be

awarded to the preferred bidder after the CFO has verified in writing that budgetary provision exists for the acquisition of the goods, infrastructure projects and /or services

and that it is consistent with the Integrated Development Plan.

- (h) Publication of awards in respect of advertised competitive bids [above the threshold value of R 200 000]

The following information on the successful bids must be placed on the municipal website:

- Contract numbers and description of goods, services or infrastructure projects;
- Names of the successful bidders and the B-BBEE level of contribution claimed;
- Brand names and dates for completion of contracts.

- (i) Functionality

Adhere to the revised guidelines when functionality is included as a criterion in the evaluation of bids [National Treasury note issued in September 2010].

- Clear indication must be given in bid documents if bids will be evaluated on functionality.
- Evaluation criteria must be objective.
- The weight of each criterion, applicable values and the minimum qualifying score [for each bid on its own merit] must be indicated in the bid documents.
- Bidders failing to achieve the qualifying score for functionality must be disqualified.
- Bidders achieving the minimum qualifying score must be evaluated further in terms of points for price and B-BBEE status level contribution

Pre –evaluation

- After closure of the bid pre-evaluation is done to ensure all bidders comply with the prescribed minimum norms and standards, NO TECHNICAL EVALUATION IS DONE AT THIS POINT.

- Bidders are then invited to prepare for a functionality presentation in line with the criteria set out in the bid document on a specific date and provided with a time slot.

Appointment of a functionality committee

- The functionality committee is an ad-hoc committee appointed per bid.
- It should consist out of a cross functional team
- To be included as well:
 - A SCM Practitioner;
 - The end-user;
 - Technical experts;

- Members of the Bid Evaluation- and Adjudication committees;
- CFO or a person with knowledge of the available budget from the CFO's office;
- Any other official deemed to be relevant;
- Provincial SCM official.
- Each member will complete a score sheet per bidder.
- The totals to be calculated by SCM, a average calculated and only the bidders who scored the minimum qualifying score will be evaluated further.
- Prior to the functionality committee meeting the end-user and the technical experts can sit with all the appointed committee members and peruse each bidder's proposal and draw-up a list of questions for clarification. Each member can add his / her own questions and during the presentations clarify or verify the information presented with relevant questions.

NOTE: There cannot be two [2] technical evaluation processes, only one done by a duly appointed functionality committee.

- Functionality evaluation forms part of the formal evaluation processes and is open for legal scrutiny and challenges –therefore it is a formal once off process with proper procedures and score sheets to be completed per committee member for each bidder, duly signed off by the relevant committee member.
- Score sheets form part of a bid and year-end audit by the Auditor –General.
- Not following proper processes may lead to expenditure been classified as irregular by the Auditor-General's office.

(2) When procuring goods or services contemplated in section 110(2) of the Act, the accounting officer must make public the fact that such goods or services are procured otherwise than through the municipality's chain management system, including -

- (a) the kind of goods or services; and
- (b) the name of the supplier.

Range of procurement processes

12. (1) Goods and services may only be procured by way of-

- (a) petty cash purchases, up to a transaction value of R2 000 (VAT included);
- (b) written or verbal quotations for procurements of a transaction value over R2 000 up to R10 000 (VAT included);
- (c) formal written price quotations for procurements of a transaction value over R10 000 up to R200 000 (VAT included); and
- (d) a competitive bidding process for-
 - (i) procurements above a transaction value of R200 000 (VAT included); and
 - (ii) the procurement of long term contracts.

(2) The accounting officer may, in writing-

- (a) lower, but not increase, the different threshold values specified in subparagraph (1); or

(b) direct that-

- (i) written or verbal quotations be obtained for any specific procurement of a transaction value lower than R2 000 [all taxes included];
- (ii) formal written price quotations be obtained for any specific procurement of a transaction value lower than R 10 000[all taxes included]; or
- (iii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000 [all taxes included].

- (3) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

General preconditions for consideration of written quotations or bids

13. A written quotation or bid may not be considered unless the provider who

submitted the quotation or bid -

(a) has furnished that provider's -

- (i) full name;
- (ii) identification number or company or other registration number; and
- (iii) tax reference number and VAT registration number, if any;
- (iv) original valid tax clearance certificate from the South African Revenue Services;
- (v) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears for more

than three [3] months;

Bids/ quotations should only be awarded to suppliers who are not in arrears with their municipal rates and taxes. If the suppliers are not resident in this municipality, but offer their services from any other municipality, the same applies. It should be established if they are not in arrears in their own municipality.

- (vi) requirements for construction and engineering related bids should be awarded according to CIDB regulations;
- (vii) The CIDB Act requires that all projects need to be registered with

the

CIDB;

- (viii) Before an award is done to a contractor, the contractor's CIDB

grading

must be confirmed with the CIDB website;

- (ix) The CIDB grading designation is as follows:

| Grading designation | Less than or equal to |
|---------------------|-----------------------|
| 1 | R 200 000 |
| 2 | R 650 000 |
| 3 | R 2 000 000 |
| 4 | R 4 000 000 |
| 5 | R 6 500 000 |

| | | |
|---|---|-------------|
| 6 | R | 13 000 000 |
| 7 | R | 40 000 000 |
| 8 | R | 130 000 000 |
| 9 | | No Limit |

- (b) has authorised the municipality to obtain a tax clearance from the South African Revenue Services that the provider's tax matters are in order; and
- (c) has indicated -
 - (i) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;
 - (ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or
 - (iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.

Lists of accredited prospective providers

14. (1) The accounting officer must-
- (a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations; and
 - (b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;
 - (c) specify the listing criteria for accredited prospective providers; and
 - (d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the

public sector.

- (2) The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.
- (3) The list must be compiled per commodity and per type of service.

Petty cash purchases

15. The conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 12 (1) (a) of this Policy, are as follows -

- (a) council determine the terms on which a manager may delegate responsibility for petty cash to an official reporting to the manager;
- (b) council determine the maximum number of petty cash purchases or the maximum amounts per month for each manager;
- (c) council determine any types of expenditure from petty cash purchases that are excluded, where this is considered necessary; and
- (d) a monthly reconciliation report from each manager must be provided to the chief financial officer, including -
 - (i) the total amount of petty cash purchases for that month; and
 - (ii) receipts and appropriate documents for each purchase.

Written or verbal quotations

16. The conditions for the procurement of goods or services through written or verbal quotations are as follows:

- (a) Quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;
- (b) where no suitable accredited service providers are available from the list, quotations may be obtained from other possible providers not on the list, provided that such service providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this policy.
- [c] quotations must be approved on a rotation basis.

[d] to the extent feasible, providers must be requested to submit such quotations in writing

- (e) if it is not possible to obtain at least three quotations, the reasons must be recorded and reported quarterly to the accounting officer or another official designated by the accounting officer;
- (f) the accounting officer must record the names of the potential providers requested to provide such quotations with their quoted prices; and
- (g) if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider;
- (h) The municipality will investigate and utilize various other options to advertise bids/quotations viz. community boards, the library, public buildings, police station, etc. This is to ensure that the municipality tried to obtain at least three quotations.
- (i) In cases where there are only a few suppliers for certain goods and, vehicle repairs, the municipality will then use these suppliers on a rotation basis, in order to give everybody a chance. This practice will only be utilized in exceptional cases. As soon as more suppliers become available, such goods / services will be provided via the database.

Formal written price quotations -

17. (1) The conditions for the procurement of goods or services through formal written price quotations, are as follows:

- (a) quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the municipality ;
- (b) quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;
- (c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer, and

- (d) the accounting officer must record the names of the potential providers and their written quotations.

- (2) A designated official referred to in subparagraph (1) (c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

Procedures for procuring goods or services through written or verbal quotations and formal written price quotations

18. The procedure for the procurement of goods or services through written or verbal quotations or formal written price quotations, is as follows:

- (a) when using the list of accredited prospective providers the accounting officer must promote ongoing competition amongst providers by inviting providers to submit quotations on a rotation basis;
- (b) all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of the municipality ;

The revised PPPFA prescripts are applicable, eg. Point system and Status level verification certificates [score cards] must be applied in the adjudication process. Please refer to paragraph 19 [3] for more detail.

- (c) offers received must be evaluated on a comparative basis taking into account unconditional discounts;
- (d) the accounting officer or chief financial officer must on a monthly basis be notified in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub delegation;
- (e) offers below R30 000 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;
- (f) acceptable offers, which are subject to the preference points system (PPPFA and

associated regulations), must be awarded to the bidder who's offer is according to specifications, has the ability to deliver and is compliant with all the other requirements

and scored the highest points.

- (g) Minimum requirements for proper record keeping must be complied with.

Competitive bids

19. (1) Goods or services above a transaction value of R200 000 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11 (2) of this Policy.

- (2) No requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

- (3) The 80 / 20 principle is applicable; 80 points for price and 20 points for B-BBEE status level verification certificates. The 20 points will be standard as follows;

| B-BBEE Status Level of Contributor | Number of points [80 / 20] | Number of points [90/10] |
|------------------------------------|----------------------------|--------------------------|
| 1 | 20 | 10 |
| 2 | 18 | 9 |
| 3 | 16 | 8 |
| 4 | 12 | 5 |
| 5 | 8 | 4 |
| 6 | 6 | 3 |
| 7 | 4 | 2 |
| 8 | 2 | 1 |
| Non compliant Contributor | 0 | 0 |

The points scored for price must be added to the points scored for B-BBEE status level of contribution to obtain the bidder's total points scored out of 100.

A bid must not be disqualified from the bidding process if the bidder does not submit a certificate substantiating the B-BBEE status level of contribution or is a non-compliant contributor. Such a bidder will score 0 out of a maximum of 10 or 20 points for B-BBEE status.

PLEASE NOTE: [a] The 80/20 point system is applicable from R30 000 [all taxes included] up to R1million [all taxes included]

[b] The 90/10 point system is applicable to bids invited exceeding R 1million [all taxes included]

This should not be interpreted that quotations can be invited for up to R 1million.

The threshold for the invitation of quotations did not change and it is still at R200 000.

Note: Quotations can only be invited not exceeding R 200 000.

4. The specification committee will make proposals if functionality points need to be used and the evaluation committee will approve a variation in the point system for a specific bid.

5. For construction procurements the CIDB Act and Regulations are to be used for quotations/bids.

Process for competitive bidding

20. The procedures for the following stages of a competitive bidding process are as follows:

- (a) Compilation of bidding documentation as detailed in paragraph 21;
- (b) Public invitation of bids as detailed in paragraph 22;
- (c) Site meetings or briefing sessions as detailed in paragraph 22;
- (d) Handling of bids submitted in response to public invitation as detailed in paragraph 23;
- (e) Evaluation of bids as detailed in paragraph 28;
- (f) Award of contracts as detailed in paragraph 29;
- (g) Administration of contracts
 - (i) After approval of a bid, the accounting officer and the bidder must enter into

a written agreement.

(h) Sub-contracting

A bidder must not be awarded the points claimed for B-BBEE status level contribution if it is indicated in the bid documents that such a bidder intends sub-contracting more than 25% of the contract value to any other enterprise that does not qualify for at least the same number of points that the bidder qualifies for, unless the intended sub-contractor is an EME that has the capacity to execute the sub-contract.

A contractor is not allowed to sub-contract more than 25% of the contract value to another enterprise that does not have an equal or higher B-BBEE status level, unless the intended sub-contractor is an EME that has the capacity and ability to execute the sub-contract.

(i) Evaluation of bids that scored equal points

In the event that two or more bids have scored equal total, the successful bid must be the one that scored the highest points for B-BBEE.

If two or more bids have equal points, including equal preference points for B-BBEE, the successful bid must be the one scoring the highest points for functionality, if functionality is part of the evaluation process.

In the event that two or more bids are equal in all respects, the award must be decided by drawing lots.

(j) Cancellation and re-invitation of bids

In the application of the 80/20 point system, if all bids received exceed R1 million, the bid must be cancelled. If one or more of the acceptable bid[s] received are within the R 1 million thresholds, all bids received must be evaluated on the 80/20 preference point system.

In the application of the 90/10 preference point system, if all bids received are equal or below R1million, the bid must be cancelled. If one or more of the acceptable bid[s] received are above the R1million threshold, all bids received must be evaluated on the 90/10 preference point system.

If a bid was cancelled as indicated above, the correct preference point system must be stipulated in the bid documents of the re-invited bid.

(k) Awarding of contracts

A contract must be awarded to the bidder who scored the highest total number of points in terms of the preference point system. Points scored must be rounded off to the nearest 2 decimal places.

In exceptional circumstances a contract may, on reasonable and justifiable grounds be awarded to a bidder that did not score the highest number of points. The reasons for such a decision must be approved and recorded for audit purposes and must be defensible in a court of law.

(l) Sale and letting of assets

The Preferential Procurement Regulations, 2011, are not applicable to the sale and letting of assets.

In instances where assets are sold or leased, by means of a bidding process, the bid must be awarded to the bidder with the highest price

(m) Proper record keeping

(i) Original / legal copies of written contracts agreements should be kept in a secure place for reference purposes.

Bid documentation for competitive bids

21. The criteria to which bid documentation for a competitive bidding process must comply, must-

(a) take into account -

- (i) the general conditions of contract and any special conditions of contract, if specified;
- (ii) any Treasury guidelines on bid documentation; and
- (iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

- (b) include the preference points system to be used , goals as contemplated in the Preferential Procurement Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;
- (c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;
- (d) if the value of the transaction is expected to exceed R 10 million (VAT included),

require bidders to furnish-

- (i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements-
 - (aa) for the past three years; or
 - (bb) since their establishment if established during the past three years;
- (ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;
- (iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;
- (iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality is expected to be transferred out of the Republic; and

[e] stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

- (f) The Accounting Officer reserves the right to stipulate such a dispute to be settled utilizing a court of law preferably within the municipal boundaries or as close as possible to the municipal boundaries

Public invitation for competitive bids

22. (1) The procedure for the invitation of competitive bids, is as follows:

- (a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin); and
- (b) the information contained in a public advertisement, must include-
 - (i) the closure date for the submission of bids, which may not be less than 30

days in the case of transactions over R 10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (2) of this policy;

- (ii) a statement that bids may only be submitted on the bid documentation provided by the municipality; and
- (iii) date, time and venue of any proposed site meetings or briefing sessions;

- (2) The accounting officer may determine a closure date for the submission of bids on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

- (3) Bids submitted must be sealed.

- (4) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

Procedure for handling, opening and recording of bids

23. The procedures for the handling, opening and recording of bids, are as follows:

(a) Bids-

- (i) must be opened only in public;
- (ii) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and
- (iii) received after the closing time should not be considered and returned unopened immediately.

- (b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

- (c) No information, except the provisions in subparagraph (b), relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and

- (d) The accounting officer must-

- (i) record in a register all bids received in time;

- (ii) make the register available for public inspection; and
- (iii) publish the entries in the register and the bid results on the website.

Negotiations with preferred bidders

24. (1) The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation -

- (a) does not allow any preferred bidder a second or unfair opportunity;
- (b) is not to the detriment of any other bidder; and
- (c) does not lead to a higher price than the bid as submitted.

(2) Minutes of such negotiations must be kept for record purposes.

Two-stage bidding process

25. (1) A two-stage bidding process is allowed for -

- (a) large complex projects;
- (b) projects where it may be undesirable to prepare complete detailed technical specifications; or
- (c) long term projects with a duration period exceeding three years.

(2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.

(3) In the second stage final technical proposals and priced bids should be invited.

Committee system for competitive bids

26. (1) A committee system for competitive bids is hereby established, consisting of the following committees for each procurement or cluster of procurements as the accounting officer may determine:

- (a) a bid specification committee;
- (b) a bid evaluation committee; and
- (c) a bid adjudication committee;

- (2) The accounting officer appoints the members of each committee, taking into account section 117 of the Act; and
- (3) A neutral or independent observer, appointed by the accounting officer, must attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency.
- (4) The committee system must be consistent with -
 - (a) paragraph 27, 28 and 29 of this Policy; and
 - (b) any other applicable legislation.
- (5) The accounting officer may apply the committee system to formal written price quotations.

Bid specification committees

27. (1) A bid specification committee must compile the specifications for each procurement of goods or services by the municipality .
- (2) Specifications -
- (a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;
 - (b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;
 - (c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
 - (d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;
 - (e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word "equivalent";

- (f) must indicate each specific goal for which points may be awarded in terms of the points system set out in the Preferential Procurement Regulations 2001; and
 - (g) must be approved by the accounting officer prior to publication of the invitation for bids in terms of paragraph 22 of this Policy.
- (3) A bid specification committee must be composed of one or more officials of the municipality preferably the manager responsible for the function involved, and may, when appropriate, include external specialist advisors.
- (4) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

Bid evaluation committees

28. (1) A bid evaluation committee must-
- (a) evaluate bids in accordance with -
 - (i) the specifications for a specific procurement; and
 - (ii) the points system set out in terms of paragraph 27(2)(f).
 - (b) evaluate each bidder's ability to execute the contract;
 - (c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, and;
 - (d) submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter.
- (2) A bid evaluation committee must as far as possible be composed of-
- (a) officials from departments requiring the goods or services; and
 - (b) at least one supply chain management practitioner of the municipality.

Bid adjudication committees

29. (1) A bid adjudication committee must -
- (a) consider the report and recommendations of the bid evaluation committee; and
 - (b) either-
 - (i) depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or
 - (ii) make another recommendation to the accounting officer how to proceed

with the relevant procurement.

- (2) A bid adjudication committee must consist of at least four senior managers of the municipality, which must include -
- (a) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and
 - (b) at least one senior supply chain management practitioner who is an official of the municipality; and
 - (c) a technical expert in the relevant field who is an official, and who requests the goods

/services must be co-opted any way. Outside technical experts can also be co-opted,

they must leave the meeting after advice has been given. Only standing committee members can be involved in final deliberation and recommendations or final approval.

- (3) The accounting officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.
- (4) Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.
- (5)
 - (a) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid -
 - (i) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;
 - (ii) notify the accounting officer.
 - (b) The accounting officer may-
 - (i) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph (a); and
 - (ii) if the decision of the bid adjudication committee is rejected, refer the

decision of the adjudication committee back to that committee for reconsideration.

(6) The accounting officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

(7) The accounting officer must comply with section 114 of the Act within 10 working days

(8) For the purposes of continuity and not to delay meetings the Accounting Officer

may also appoint any official to temporarily replace members that are absent from

meetings due to illness, leave, etc. The Accounting Officer may also decide

whether or not such an official will have the same powers as committee members

Procurement of banking services

30. (1) A contract for banking services-

- (a) must be procured through competitive bids;
- (b) must be consistent with section 7 or 85 of the Act; and
- (c) may not be for a period of more than five years at a time.

(2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

(3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990):

Procurement of IT related goods or services

31. (1) The accounting officer may request the State Information Technology Agency

(SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

- (2) Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
- (3) The accounting officer must notify SITA together with a motivation of the IT needs if
 - (a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or
 - (b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).
- (4) If SITA comments on the submission and the municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

Procurement of goods and services under contracts secured by other organs of state

32. (1) The accounting officer may procure goods or services under a contract secured by another organ of state, but only if -
- (a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
 - (b) there is no reason to believe that such contract was not validly procured;
 - (c) there are demonstrable discounts or benefits to do so; and
 - (d) that other organ of state and the provider have consented to such procurement in writing.
- (2) Subparagraphs (1)(c) and (d) do not apply if-
- (a) a municipal entity procures goods or services through a contract secured by its parent municipality; or
 - (b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

Procurement of goods necessitating special safety arrangements

33. (1) The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.
- (2) Where the storage of goods in- bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.

Proudly SA Campaign

34. The municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:
- Firstly - suppliers and businesses within the municipality or district;
 - Secondly - suppliers and businesses within the relevant province;
 - Thirdly - suppliers and businesses within the Republic.

Appointment of consultants

35. (1) The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
- (2) Consultancy services must be procured through competitive bids if
- (a) the value of the contract exceeds R200 000 (VAT included); or
 - (b) the duration period of the contract exceeds one year.
- (3) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of -
- (a) all consultancy services provided to an organ of state in the last five years; and
 - (b) any similar consultancy services provided to an organ of state in the last five years.
- (4) The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the

consultancy service is vested in the municipality.

Deviation from, and ratification of minor breaches of, procurement processes

36. (1) The accounting officer may -
- (a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only -
 - (i) in an emergency;
 - (ii) if such goods or services are produced or available from a single provider only;
 - (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (iv) acquisition of animals for zoos and/or nature and game reserves; or
 - (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
 - (b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (2) The accounting officer must record the reasons for any deviations in terms of subparagraphs (1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.
- (3) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11 (2) of this policy.

Management of expansion or variation of orders against the original contract

37. 1. Contracts may be expanded or varied by not more than 20% for construction related goods, services and /or infrastructure projects and 15% for all other goods and/or services of the original value of the contract. Furthermore, anything beyond the above mentioned thresholds must be reported to council. Any expansion or variation in excess of these thresholds must be dealt with in terms of the provisions of Section 116 (3) of the MFMA which will be regarded as an amendment of the contract.

2. The contents of this paragraph are not applicable to transversal contracts, facilitated by the relevant treasuries on behalf of municipalities and specific term contracts. The latter refers to orders placed as and when commodities are required and at the time of awarding contracts, the required quantities were unknown.

38. Local Content

The Preferential Procurement Regulations, 2011 pertaining to the Preferential Procurement Policy Framework Act, Act No 5 OF 2000 which came into effect on 7 December 2011 make provision for the dti to designate sectors in line with national development and industrial policies for local production. To this end the dti has designated and determined the stipulated minimum thresholds for the following sectors:

| | |
|------------------------|-----------------|
| -Bus Sector | 70 - 80 % |
| -Pylons | 100 % |
| -Rolling Stock | 55 – 80 % |
| -Textiles | 100% |
| - Processed Vegetables | 80 % |
| - Set Top Boxes | 30 % |
| - Furniture Products | from 65 to 100% |

Note: Other designated sectors may be added by dti in future.

When inviting bids/quotations where local content is applicable, municipalities must indicate this in the bid advertisement. The MBD 6.2, SABS Specification SATS 1286:2011, and dti Guidance on the calculations of local content [available on dti's official website <http://www.thedti.gov.za>] should also be included in the bid documents/quotations.

The supplier has to proof that the product he offers does indeed comply with the stipulated thresholds. In order to do this there are three annexures which the supplier has to fill in and submit together with the bid document/quotation. These forms are also available on the dti Guidance on the calculations of Local content. It is advisable that municipalities attach the Guidance document to the bid documents/quotations in order to assist the suppliers to fill in the bid documents.

A two stage evaluation process may be followed

-First stage: calculate if the bidder adheres to the local content percentage requirement

-Second stage: Only the bidders who comply with the local content percentage requirement will be evaluated further.

Unsolicited bids

39. (1) In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.

(2) The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if-

- (a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
- (b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;
- (c) the person who made the bid is the sole provider of the product or service; and
- (d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

(3) If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with -

- (a) reasons as to why the bid should not be open to other competitors;
- (b) an explanation of the potential benefits if the unsolicited bid were accepted; and
- (c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

(4) The accounting officer must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

(5) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer, depending on its delegations.

(6) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

(7) When considering the matter, the adjudication committee must take into account -

- (a) any comments submitted by the public; and
- (b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

(8) If any recommendations of the National Treasury or Provincial Treasury are

rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

- (9) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

Combating of abuse of supply chain management system

40. (1) The accounting officer must-

- (a) take all reasonable steps to prevent abuse of the supply chain management system;
- (b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified -
 - (i) take appropriate steps against such official or other role player; or
 - (ii) report any alleged criminal conduct to the South African Police Service;
- (c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;
- (d) reject any bid from a bidder-
 - (i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality or to any other municipality, are in arrears for more than three months; or
 - (ii) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;
- (e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;
- (f) cancel a contract awarded to a person if -
 - (i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or
 - (ii) an official or other role player committed any corrupt or fraudulent act during

the bidding process or the execution of the contract that benefited that person; and

- (g) reject the bid of any bidder if that bidder or any of its directors -
 - (i) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;
 - (ii) has been convicted for fraud or corruption during the past five years;
 - (iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
 - (iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).
- (2) The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this policy.

Part 3: Logistics, Disposal, Risk and Performance Management

Logistics management

41. The accounting officer must establish and implement an effective system of logistics management, which must include -
- (a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;
 - (b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;
 - (c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;
 - (d) before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract; .
 - (e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

- (f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
- (g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.
- (h) the maintenance and administration of term contracts is co-managed with acquisition management for general goods / services.

Disposal management

42. (1) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, are to be determined by council.

(2) Assets may be disposed of by -

- (i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
- (ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
- (iii) selling the asset; or
- (iv) destroying the asset.

(3) The accounting officer must ensure that -

- (a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise;
- (b) movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous;
- (c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;
- (d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;
- (e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

- (f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and
- (g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

Risk management

43. (1) The criteria for the identification, consideration and avoidance of potential risks in the supply chain management system, are to be determined by council
- (2) Risk management must include -
- (a) the identification of risks on a case-by-case basis;
 - (b) the allocation of risks to the party best suited to manage such risks;
 - (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
 - (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
 - (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

Performance management

44. The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

Part 4: Other matters

Prohibition on awards to persons whose tax matters are not in order

45. (1) No award above R 15 000 [all taxes included], may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

- (2) Before making an award to a person the accounting officer must first check with SARS whether that person's tax matters are in order.
- (3) If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

Prohibition on awards to persons in the service of the state

46. Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy -
- (a) who is in the service of the state;
 - (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state;
or
 - (c) a person who is an advisor or consultant contracted with the municipality.

Awards to close family members of persons in the service of the state

47. The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including -
- (a) the name of that person;
 - (b) the capacity in which that person is in the service of the state; and
 - (c) the amount of the award.

Ethical standards

48. (1) A code of ethical standards as set out in subparagraph (2) is hereby established for officials and other role players in the supply chain management system of the municipality in order to promote -
- (a) mutual trust and respect; and
 - (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

| |
|--------------|
| Note: |
|--------------|

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|---|
| <i>It is recommended that the municipality or municipal entity adopt the 'National Treasury's code of conduct for supply chain management practitioners and other</i> |
|---|

role players involved in supply chain management'. When adopted, such code of conduct becomes binding on all officials and other role players involved in the implementation of the supply chain management policy of the municipality or municipal entity. A copy of the National Treasury code of conduct is available on the website www.treasury.gov.za/mfma located under "legislation". This code of conduct must be adopted by council or board of directors to become binding.

(2) An official or other role player involved in the implementation of this Policy -

- (a) must treat all providers and potential providers equitably;
- (b) may not use his or her position for private gain or to improperly benefit another person;
- (c) may not accept any reward, gift, favour, hospitality or other benefit directly" or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
- (d) notwithstanding subparagraph (2) (c), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;
- (e) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the municipality ;
- (f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;
- (g) must be scrupulous in his or her use of property belonging to municipality ;
- (h) must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and
- (i) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including -
 - (i) any alleged fraud, corruption, favouritism or unfair conduct;

- (ii) any alleged contravention of paragraph 47(1) of this Policy; or
- (iii) any alleged breach of this code of ethical standards.

(3) Declarations in terms of subparagraphs (2)(d) and (e) -

- (a) must be recorded in a register which the accounting officer must keep for this purpose;
- (b) by the accounting officer must be made to the council of the municipality who must ensure that such declarations are recorded in the register.

(4) The National Treasury's code of conduct must also be taken into account by supply chain management practitioners and other role players involved in supply chain management.

(5) A breach of the code of ethics must be dealt with as follows -

- (a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;
- (b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.
- (c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

Inducements, rewards, gifts and favours to municipalities, officials and other role players

- 49 (1) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant -
- (a) any inducement or reward to the municipality for or in connection with the award of a contract; or
 - (b) any reward, gift, favour or hospitality to -
 - (i) any official; or
 - (ii) any other role player involved in the implementation of this Policy.

- (2) The accounting officer must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.
- (3) Subparagraph (1) does not apply to gifts less than R350 in value.

Sponsorships

50. The accounting officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is -
- (a) a provider or prospective provider of goods or services; or
 - (b) a recipient or prospective recipient of goods disposed or to be disposed.

Objections and complaints

51. Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

Resolution of disputes, objections, complaints and queries

52. (1) The accounting officer must appoint an independent and impartial person, not directly involved in the supply chain management processes -
- (a) to assist in the resolution of disputes between the municipality and other persons regarding
 - (i) any decisions or actions taken in the implementation of the supply chain management system; or
 - (ii) any matter arising from a contract awarded in the course of the supply chain management system; or
 - (b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.
- (2) The accounting officer, or another official designated by the accounting officer, is responsible for assisting the appointed person to perform his or her functions effectively.

- (3) The person appointed must ~
- (a) strive to resolve promptly all disputes, objections, complaints or queries received; and
 - (b) submit monthly reports to the accounting officer on all disputes, objections, complaints or queries received, attended to or resolved.
- (4) A dispute, objection, complaint or query may be referred to the relevant provincial treasury if -
- (a) the dispute, objection, complaint or query is not resolved within 60 days; or
 - (b) no response is forthcoming within 60 days.
- (5) If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.
- (6) This paragraph must not be read as affecting a person's rights to approach a court at any time.

Contracts providing for compensation based on turnover-

53. If a service provider acts on behalf of municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the municipality must stipulate -

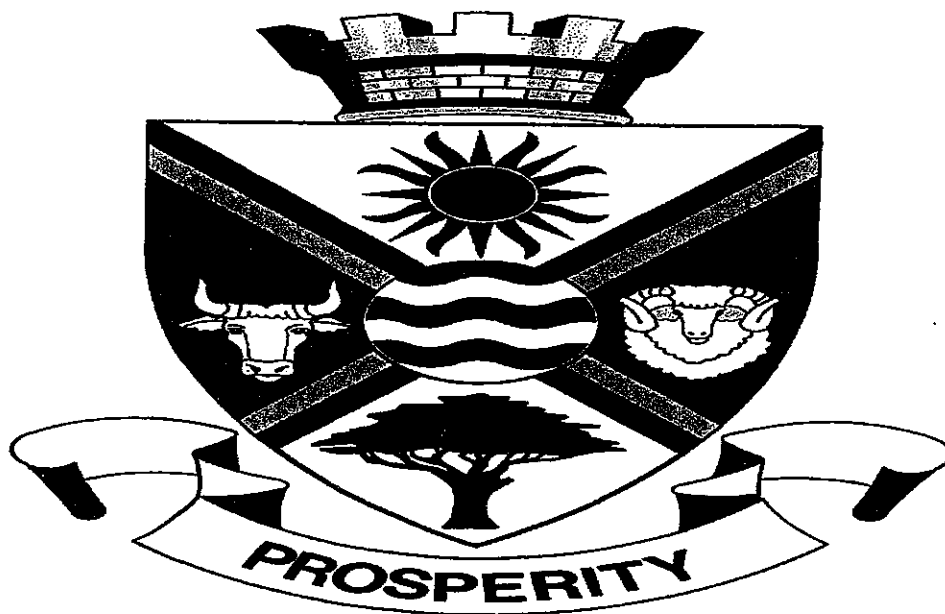
- (a) a cap on the compensation payable to the service provider; and
- (b) that such compensation must be performance based.

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APPENDIX I

GA-SEGONYANYA LOCAL MUNICIPALITY



REVIEWED TRAVEL AND SUBSITENCE POLICY

1. Introduction

- 1.1 The current travel and subsistence procedures have been applied and followed for the past years and have become outdated as circumstances have changed and costs have increased with inflation.
- 1.2 Officials and councilors are required from time to time to travel away from the office in order to meet other role players, attend workshops and official functions. And often these councilors and officials are required to use their own transport and need to be reimbursed for the cost incurred.
- 1.3 An updated Travel and Subsistence Policy that take the above scenario into account has become necessary.

2. Purpose of the Policy

The purpose of this policy is to:

Ensure that all travel and subsistence costs incurred by the Municipality are done as efficiently and effectively as possible.

Ensure that councilors and officials are reimbursed fairly and consistently for the cost incurred while traveling to perform municipal duties.

3. Application

This policy applies to:-

- 3.1 all councilors of Ga-Segonyana Local Municipality; and
- 3.2 all officials Ga-Segonyana Local Municipality
- 3.3 relevant stakeholders of Ga-segonyana Local Municipality

Who are travelling on official business and as such are formal representatives of GaSegonyana municipality.

4. Legal Framework

In terms of Section 66 of the MFMA No.56 of 2003 the accounting officer of the municipality must, in format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, allowances and benefits, separately disclosing (inter alia) travel, subsistence and accommodation.

The following legislation will be applied.

- Department of Finance Tariff guidelines
- SALGA's Councilors Hand Book
- Department of Cooperative Governance and Traditional Affairs No R. 12225 – Remuneration of Public Office bearers (Act No. 20. of 1998)

5. Definitions and Abbreviations

- **HOD** – Head of Department

- **MM** – Municipal Manager
- **SARS** – South African Revenue Services
- **SALGA** – South African Local Government Association
- **BTO** – Budget and Treasury Office
- **Partner** – By partner the policy refers to somebody who is married in terms of civil or Traditional Marriage.

6. Subsistence and travel allowance

6.1 Privately Owned Vehicle and Subsistence allowance

- 6.1.1 A subsistence allowance does not cover any personal recreation such as alcoholic beverages, private telephone calls, visits to a cinema, theatre, nightclubs or sightseeing.
- 6.1.2 For privately owned vehicle claimant shall be paid at the current SARS tariffs per kilometer to be implemented from 1 July of each financial year.
- 6.1.3 Officials and full time councilors receiving a car allowance are not allowed to claim kilometers incurred during work within Ga-segonyana jurisdiction.
- 6.1.3 Staff members and councilors residing outside Kuruman Town, will make prior arrangements with the relevant HOD or the Municipal Manager in order to utilize the municipal car on arrival from an official trip.
- 6.1.4 In a case where a private transport was used to transport an official to and from home, the kilos can be claimed, and in a case where a vehicle scheme transport was used, the kilos can be included in the log book. (Prior arrangements will be done with the relevant Head of Department or the Municipal Manager).
- 6.1.5 The total traveling distance shall be calculated from and to the Ga-Segonyana District Municipal offices in Kuruman, clause 6.3 and 6.4 will be considered in consultation with the Head of Department and the Municipal Manager.
- 6.1.6 Councillors will only claim for kilometers travelled, part time councilors will be allowed to claim from where they reside, whereas fulltime councilors will claim from the GA-SEGONYANA LOCAL premises, except during weekends and or public holidays.
- 6.1.7 In the event there is a need for officials and councilors to travel to the same meeting they should at least travel in a pair of two per vehicle.
- 6.1.8 Whenever two people travel in one car, an indemnity form designed for this purpose should be signed by all parties. The form should specify the names of the people, the fact that the employer will take the risks and the details of the meetings they will attend.
- 6.1.9 Should an accident happen while two people were travelling in one car, the case will be handled as an injury on duty, and all claims and procedures on the Compensation and Injuries and Diseases Act no 130 of 1993 will be followed.

6.2 Public Transport

- 6.2.1 For public transport proof of payment must be furnished.

6.3 Accommodation and Subsistence Allowance

- 6.3.1 Overnight accommodation shall only be allowed in cases where the traveling time from Ga-Segonyana Municipal Offices to the venue is more than two hours after the official starting time (07:30) of the Municipality.

- 6.3.2 Overnight accommodation shall also be allowed in cases where traveling from the venue to Ga-Segonyana Municipal Office is after 18:00, and 16:00 in cities where traffic congestion is a challenge.

- 6.3.3 The following two options are available in cases where an overnight accommodation is required:

- 6.3.4 The actual cost of accommodation will be borne by the Municipality, subject to a maximum of **R800.00 per night (and R1200.00 for Mayor, Speaker and MM)** (including tourism levy) for the accommodation itself in respect of domestic travel. Where such accommodation is available, the applicable rate will be paid in advance by the Municipality. For cities where accommodation is more expensive, an amount of **R1200.00 and (R1 500 for Mayor, Speaker and Municipal Manager)** will be paid.

- 6.3.5 **Subsistence allowance will be paid in terms of the prescribed SARS tariffs, as determined from time to time.**

- 6.3.6 If a Municipality representative stays with a relative or friend, no accommodation allowance may be claimed, but the representative may claim a subsistence allowance of **R500** per day.

- 6.3.7 Where it is not necessary to overnight, no accommodation cost will be paid, and a subsistence allowance will be paid if a councilor or official was away for four hours and more on an official visit. The daily subsistence tariffs will be determined by SARS, from time to time.

- 6.3.8 Should a need arise for an official/Councillor in the municipality to visit a particular Department, a stakeholder, a municipality outside the Ga-Segonyana local municipality, or to perform duties outside as according to his weekly/monthly plan, a letter of motivation and or a weekly plan will be submitted to a supervisor. If a motivation letter or a weekly plan approved, the same documents will be used as proof for the purpose of claims and accommodation by the BTO.

6.4 Travel allowances for persons invited for interviews

- 6.4.1 No subsistence cost will be paid to a candidate invited for an interview, the tariffs of **Department of Transport will be used** if the candidate has to travel more than 50 km to attend the interview.

6.5 Incidental Expenses

The following expenses incurred must be paid for by the claimant and reclaimed back from the Municipality:

- 6.6.1 Toll fees

6.6.2 Parking fees

6.6 Traveling to Foreign Countries

6.6.1 The cost of accommodation for international travel may not exceed **US \$ 400 per day.**

6.6.2 If a councilor or official is travelling to a country where a currency is lessor or equal to the rand, the claim will be paid according to the rand, as per the 6.4.5 in the S&T policy.

6.6.3 If a councilor or official is travelling to a country with a currency that is more than the rand, the claim will be paid in terms of the US dollar.

6.6.4 If a councilor or official is travelling to a country with a currency that is more than the US dollar, the claim will be paid in terms of the currency of that country.

7. Capacity Building and Workshops arranged by Municipality

7.1 All officials and Councilors traveling for capacity building or workshop purposes are entitled to accommodation and daily expenses in paragraph 6.4 and 6.7 respectively.

8. Travelling by flight

When traveling alone, councilors and staff members will be allowed to use the services of a flight, subject to the availability of funds.

8.1 If more than one person is traveling, a private car or a municipal car will be used.

8.2 Only the economy class can be used for both the local and international flights.

8.3 For international flights, payment will be done subject to a council resolution.

8.4 Prior arrangements to obtain a rental car will be made.

9. Councilors Traveling Allowance

The traveling allowance to Councilors shall be as follows:

9.1 A fixed allowance based on a percentage of the salary of the full-time Councilors concerned as determined in terms of the regulations, which percentage may not exceed 25%; or

9.2 An allowance in respect of kilometers traveled during the performance of official functions on behalf of the Municipality not exceeding the applicable tariffs prescribed by the Department of Transport of the use of privately owned vehicle.

9.3 In addition the other allowances referred to in subparagraph (9.1 and 9.2) a further allowance regarding kilometers traveled in respect of the performance of official functions on behalf of the Municipality outside the jurisdiction of the District not exceeding the applicable tariffs prescribed by the Department of Transport for use private vehicles.

9.4 A Councilor must elect one of the options in subparagraph 9.1 or 9.2 at the beginning of each financial year of the Municipality: Provided that a Councilor, other than a full time Mayor of full-time Mayor where applicable, may not receive any allowance provided for in subparagraph 9.1 and 9.2 where the Municipal Council makes a vehicle available to that Councilor.

- 9.5 In addition to the allowance provided for in this paragraph, a Councilor may utilize a Council owned vehicle when performing a ceremonial function as determined by the Municipal Council.

10 Repayment of claims

The claimant shall be required to pay back the money under the following circumstances:

- 10.1 Should the meeting or trip be cancelled the Budget and Treasury Office must be informed immediately.
- 10.2 If the meeting is cancelled before the trip is undertaken and claims were already done the, claimed money must be paid back in full to the Budget and Treasury Office.
- 10.3 Should an official or a councilor insist on travelling even though s/he was aware of the cancellation, the money will be recovered from her/him by the BTO.
- 10.4 All suspicions of fraudulent claims and wasteful expenses related to this policy must be investigated and appropriate sanctions be carried out.

12. Claims for Traditional leaders.

- 12.1 Traditional leaders who are sitting in the Ga-segonyana Local Municipality Council will only claim for council meetings attended.

13 Claims Procedures

The following procedures are to be followed in all the travel and subsistence claims:

- 13.1 The official travel and subsistence claim form of the municipality to be completed by the claimant.
- 13.2 The necessary supporting documentation must be attached to the claim form.
- 13.3 The claim form must be **co signed** by the Speaker in the case of Councilors, and the Municipal Manager/the relevant HOD. The Municipal Manager/his/her delegate will sign official's claims.
- 13.4 All travel and subsistence form to be finally approved by the Municipal Manager/Acting Municipal Manager,/Head of Department or **Assistant Managers**.
- 13.5 The Municipal Managers claim forms will be signed by the section 57 manager and be co signed by the Mayor.**
- 13.6 The completed and approved claim forms must then be submitted to the Budget and Treasury Office for processing.
- 13.7 The travel and subsistence claim forms shall be processed as follows by the Budget and Treasury Office.

13.8 All claims for payment must reach the Budget and Treasury Office before 13:00 of the day preceding the claim payment day or else the payment shall be delayed to the next claim payment day.

13.9 All payment (as much as possible) shall be done electronically into individual account.

13.10 It is the sole duty of individual claimant to ensure that the completed claim form reaches the Budget and Treasury office timeously.

14 Delegated Powers

The following powers are delegated in terms of this policy:

14.1 All the travel and subsistence claims forms to be finally approved by the Municipal Manager, Acting Municipal Manager, HOD or Senior Managers.

14.2 All the travel and subsistence claim forms of Councilors to be approved by the Speaker

14.3 All the travel and subsistence claim forms of officials to be approved by their respective HOD or Assistant HOD.

14.4 **In the absence of an HOD the Assistant manager will have signing powers. A manager from other Department may not sign for another Department.**

15 Status of the Policy

15.1 This policy shall be effective **after approval by council.**

15.2 All applicable legislation, bargaining council agreement and Salga guidelines override this policy.

15.3 It is the responsibility of the Municipal Manager to bring the conflict between this policy and applicable legislation to the attention of the council and propose changes to eliminate such conflict.

16. Review of the Policy

This policy will be reviewed as and when required.

APPENDIX J

GA-SEGONYANA LOCAL MUNICIPALITY



FUNDING AND RESERVES POLICY

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1. INTRODUCTION AND OBJECTIVE

The Council sets as objective a long term financially sustainable municipality with acceptable levels of service delivery to the community.

This policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

2. SECTION A: FUNDING POLICY



LEGISLATIVE REQUIREMENTS

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes.

The requirements of the MFMA are therefore clear in that the budget must be cash – funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid.



In determining whether the budget is actually cash funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.2 STANDARD OF CARE

Each functionary in the budgeting and accounting process must do so with judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise to the management of his or her own finances with the primary objective of ensuring that the objectives of this policy are achieved.

2.3 STATEMENT OF INTENT

The municipality will not pass a budget which is not cash – funded or where any of the indicators as listed in this document are negative, unless acceptable reasons can be provided for non-compliance, provided that the requirements of the MFMA must at all times be adhered to.

2.4 CASH MANAGEMENT

Cash must be managed in terms of the municipality's Cash Management and Investment Policy.

2.5 DEBT MANAGEMENT

Debt must be managed in terms of the municipality's Debt Management Policy, together with any requirements in this policy.

2.6 FUNDING THE OPERATING BUDGET

2.6.1 INTRODUCTION

The municipality's objective is that the user of municipal resources must pay for such usage in the period it occurs.

The municipality however, recognises the plight of the poor, and in line with national and provincial objectives, the municipality commits itself to subsidised services to the poor. This will necessitate cross subsidisation in tariffs to be calculated in the budget process.

2.6.2 GENERAL PRINCIPLE WHEN COMPILING THE OPERATING BUDGET

The following specific principles apply when compiling the budget:

- a) The budget must be cash – funded, i.e. revenue and expenditure projections must be realistic and the provision for impairment of receivables must be calculated on proven recovery rates;
- b) Growth parameters must be realistic and be based on historic patterns adjusted for current reliable information;
- c) Tariff adjustments must be fair, taking into consideration general inflation indicators as well as the geographic region's ability to pay;
- d) Revenue from Government Grants and Subsidies must be in accordance with the amounts promulgated in the Division of Revenue Act, proven provincial transfers and any possible transfers to or from other municipalities.

For the purpose of the Cash flow budget any National or Provincial grants that have been re-appropriated for roll-over purposes must be excluded

from the calculation as it must be included in changes in Cash and Cash Equivalents and Payables.

Furthermore, in the budget the total grants recognised as revenue must equal the total expected expenditure from grants, inclusive of capital expenditure and VAT as per directive given in MFMA circular 48.

- e) Projected revenue from services charges must be reflected as net (all billing less revenue foregone, which is free basic services, discounts and rebates).
- f) Projected revenue from property rates must include all rates to be levied, but rebates and discounts must be budgeted for as either revenue foregone or a grant, as per directive in MFMA Budget Circular 51, depending on the conditions of the exemption, rebate or reduction.

For the purpose of the Cash flow Budget all rebates and discounts must be deducted from the projected revenue.

- g) Only changes in fair values related to cash may be included in the cash flow budget. Changes to unamortised discount must be included in the Operating Budget but excluded in the cash flow budget.
- h) Employee related costs include contributions to non-current and current employee benefits. It is acknowledged that the non-current benefits' requirements are well above the initial cash capabilities of the municipality, and it is therefore determined that provision for the short term portion of employee benefits, as well as an operating surplus calculated at 5% of the prior year balance of the long-term benefits, be included in the operating budget, in order to build sufficient cash for these requirements. The cash portion of the employee benefits must be accounted for in an "Employee Benefits Reserve".

- i) Depreciation must be fully budgeted for in the operating budget.

In order to ensure a sufficient accumulation of cash for the replacement of Property, Plant and Equipment and Intangible Assets, the amount of depreciation on assets funded from own sources, excluding assets funded from grants, public contributions and external loans must be reflected as a surplus on the cash flow budget.

- j) Contributions to provisions (non-current and current) do not form part of the cash flow. It is however, necessary to provide for an increase in cash resources in order to comply with the conditions of the provision at the time when it is needed.

It is therefore a requirement that the contribution to current provisions, as well as 20% of the prior year balance of the non current provision, is budgeted as cash surpluses until the necessary funding level is obtained.

2.7 FUNDING THE CAPITAL BUDGET

2.7.1 INTRODUCTION

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

In order to achieve this objective the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets.

2.7.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

The capital budget can be funded by way of own contributions, grants and public contributions as well as external loans.

Own Contributions

The capital budget financed from own contributions must primarily be funded from the Capital Replacement Reserve.

Notwithstanding the above the capital budget or portions thereof may also be funded from surplus cash. The allocations of the funding sources from own contributions are determined during the budget process.

Grants (Including Public Contributions)

Grants for capital expenditure have become a common practice, especially in order to extend service delivery to previously disadvantaged areas. While such grants are welcomed, care should also be taken that unusual grant funding does not place an unreasonable burden on the residents for future maintenance costs which may be higher than their ability to pay.

It is therefore determined that the accounting officer must evaluate the long term effect of unusual capital grants on future tariffs, and if deemed necessary, report on such to Council.

It is furthermore determined that the depreciation charges on assets financed from grants and donations must not have a negative effect on tariffs charged to the users of such assets. The Accounting Officer must put such accounting measures in place to comply with this requirement, to a reasonable extent.

External Loans

The municipality may only raise loans in accordance with its Debt Management Policy.

The Accounting Officer must also put such accounting measures in place to ensure that no unspent portions of loans are utilised for operating purposes.

For budgeting purposes any difference between proposed capital spending from loans and proposed loans raised must be included in the cash surplus for the year.

2.8 FUNDING COMPLIANCE MEASUREMENT

2.8.1 INTRODUCTION

The municipality wants to ensure that the budget or adjustments budget complies with the requirements of the MFMA and this policy. For this purpose a set of indicators must be used as part of the budget process and be submitted with the budget. These indicators include all the indicators as recommended by National Treasury as well as reconciliations according to this policy. Any additional indicators recommended by National Treasury in future must also be taken into account, as well as any additional reconciliation items as either determined by the Council or the Accounting Officer.

If any of the indicators are negative during the compilation or approval process of the budget, the budget may not be approved until all the indicators provide a positive return, unless any negative indicators can be reasonably explained and future budget projections address the turn-around of these indicators to within acceptable levels.

2.8.2 CASH AND CASH EQUIVALENTS AND INVESTMENTS

A positive Cash and Cash Equivalents position throughout the year is crucial. In addition, the forecasted cash position at year-end must at least be the amount as calculated in the Reconciliation of Cash Requirements as determined by this policy and attached to this policy as Appendix "A".

2.8.3 CASH PLUS INVESTMENTS LESS APPLICATION OF FUNDS

The overall cash position of the municipality must be sufficient to include:

- unspent conditional grants;
- unspent conditional public contributions;
- unspent borrowings;
- vat due to SARS;
- secured investments;
- the cash portion of statutory funds such as the Housing Development Fund;
- other working capital requirements; and
- in addition, it must be sufficient to back reserves as approved by the municipality and the portions of provisions as indicated elsewhere in this policy.

2.8.4 MONTHLY AVERAGE PAYMENT COVERED BY CASH AND CASH EQUIVALENTS ("CASH COVERAGE")

This indicator shows the level of risk should the municipality experience financial stress.

2.8.5 SURPLUS/DEFICIT EXCLUDING DEPRECIATION OFFSETS

It is almost certain that the operating budget, which includes depreciation charges on assets funded by grants and public contributions, as well as on revalued assets, will result in a deficit.

As determined elsewhere in this policy it is not the intention that the users of the assets funded from grants, public contributions and revaluations must be burdened with tariff increases to provide for such depreciation charges. In order to ensure a "balanced" budget but excluding such depreciation charges, the depreciation charges may be offset against the net surplus / deficit.

Should the budget result in a deficit after the offsetting, the budget will be deemed unfunded and must be revised.

2.8.6 PROPERTY RATES/SERVICE CHARGE REVENUE PERCENTAGE INCREASE LESS MACRO INFLATION TARGET

The intention of this indicator is to ensure that tariff increases are in line with macro economic targets, but also to ensure that revenue increases for the expected growth in the geographic area is realistically calculated.

The formula to be used is as follows:

| | DESCRIPTION | PROPERTY RATES | SERVICE CHARGES | TOTAL |
|---|--|----------------|-----------------|-------------|
| A | Revenue of budget year | R XX | R XX | R XX |
| B | Less: Revenue of prior year | R XX | R XX | R XX |
| C | =Revenue increase/decrease | R XX | R XX | R XX |
| D | % Increase/(Decrease) | C/B % | C/B % | C/B % |
| E | Less: Upper limit of macro Inflation target | % | % | % |
| F | =Growth in excess of inflation target | % | % | % |
| G | Less: Expected growth % | % | % | % |

| | | | | |
|---|--|---|---|---|
| H | =Increase attributed to tariff Increase above macro inflation target | % | % | % |
|---|--|---|---|---|

In the event that the percentage in (h) above is greater than zero, a proper motivation must accompany the budget at submission, or the budget must be revised.

2.8.7 CASH COLLECTION % RATE

The object of the indicator is to establish whether the projected cash to be collected is realistic and complies with section 18 of the MFMA.

The collection rate for calculating the provision for impairment of receivables must be based on past and present experience. Past experience refers to the collection rates of the prior years and present experience refers to the collection rate of the current financial year as from 1 July.

It is not permissible to project a collection rate higher than the rate currently being obtained, even if the municipality recently approved a debt collection policy or implemented additional debt collection measures. Any improvement in collection rates during the budget year may be appropriated in an Adjustment Budget.

2.8.8 DEBT IMPAIRMENT EXPENSE AS A PERCENTAGE OF BILLABLE REVENUE

This indicator provides information whether the contribution to the provision for impairment of receivables is adequate. In theory it should be equal to the difference between 100% and the cash collection rate, but other factors such as past performance might have an influence on it. Any difference, however, must be motivated in the budget report.

2.8.9 CAPITAL PAYMENTS AS A PERCENTAGE OF CAPITAL EXPENDITURE

This indicator provides information as to the timing for payments on capital projects and utilising allowed payment terms.

2.8.10 BORROWING AS A PERCENTAGE OF CAPITAL EXPENDITURE (EXCLUDING GRANTS AND CONTRIBUTIONS)

This indicator provides information as to compliance with the MFMA in determining borrowing needs. The Accounting Officer must ensure compliance with the Municipality's Borrowing Policy.

2.8.11 GRANTS REVENUE AS A PERCENTAGE OF GRANTS AVAILABLE

The percentage should never be less than 100% and the recognition of expected unspent grants at the current year-end as revenue in the next financial year must be substantiated in a report.

2.8.12 CONSUMER DEBTORS CHANGE (CURRENT AND NON - CURRENT)

The object of the indicator is to determine whether budgeted reductions in outstanding debtors are realistic.

An unacceptable high increase in either current- or non- current debtors' balances should be investigated and acted upon.

2.8.13 REPAIRS AND MAINTENANCE EXPENDITURE LEVEL

It is of utmost importance that the municipality's Property Plant and Equipment be maintained properly, in order to ensure sustainable service delivery. The budget should allocate sufficient resources to maintain assets and care should be exercised not to allow a declining maintenance program in order to fund other less important expenditure requirements.

Similarly, if the maintenance requirements become excessive, it could indicate that a capital renewal strategy should be implemented or reviewed.

As a general benchmark the maintenance budget should be between 4% and 8% of the value of assets.

2.8.14 ASSET RENEWAL/REHABILITATION EXPENDITURE LEVEL

This indicator supports further the indicator for repairs and maintenance.

The Accounting Officer must, as part of the capital budget, indicate whether each project is a new asset or a replacement/renewal asset in order to determine whether the renewal program is sufficient or needs revision.

2.8.15 FINANCIAL PERFORMANCE BUDGET

Although it is not a legal requirement that the financial performance budget should balance, it only makes management sense that it should balance.

A number of line-items influence the net result of the financial performance budget. It includes capital grant revenue, depreciation charges including those where assets were funded from grants and public contributions, unamortised discounts and gains/losses on the disposal of Property Plant and Equipment. These items need to be taken into consideration in order to establish if the operating budget is realistic and credible.

2.8.16 FINANCIAL POSITION BUDGET

This indicator provides an overall view of the projected financial position over the periods of the Medium Term Expenditure framework, including movements in inventory and payables.

2.8.17 CASH FLOW BUDGET

A positive cash flow is a good indicator of a balanced budget, as well as the ability of the municipality to meet its future commitments.

The cash flow budget, however, does not include those items such as contributions to the provisions described elsewhere in this policy, the effect of depreciation charges etc, and care must be taken not to let a projected positive cash inflow lead to additional expenditure requests, without taking the requirements of those items into consideration.



SECTION B: RESERVES POLICY

3.1 INTRODUCTION

Fund accounting historically formed a huge part of municipal finance in the IMFO standards.

Since the municipality changed to General Recognised Accounting Practices (GRAP), fund accounting is no more allowed.

The municipality, however, recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.



This policy aims to provide for such measure of protection by creating certain reserves.

3.2 LEGAL REQUIREMENTS

There are no specific legal requirements for the creation of reserves, except for the Housing Development Fund. The GRAP Standards itself also do not provide for reserves.

However, the GRAP "Framework for the Preparation and Presentation of Financial Statements" states in paragraph 91 that such reserves may be created, but "Fund Accounting" is not allowed and any such reserves must be a "legal" reserve, i.e. created by law or Council Resolution.

3.3 TYPES OF RESERVES

Reserves can be classified into two main categories being "cash funded reserves" and "non – cash funded reserves".

3.3.1 CASH FUNDED RESERVES

In order to provide for sufficient cash resources for future expenditure, the municipality hereby approves the establishment of the following reserves:

(a) Capital Replacement Reserve (CRR)

The CRR is to be utilised for future capital expenditure from own funds and may not be used for maintenance– or other operating expenditure.

The CRR must be cash-backed and the Accounting Officer is hereby delegated to determine the contribution to the CRR during the compilation of the annual financial statements.

(b) Employee benefits reserve

The aim of the reserve is to ensure sufficient cash resources are available for the future payment of employee benefits.

The contributions to the reserve must be made in accordance with the directives set in this Funding Policy.

(c) Non-current provisions reserve

The aim of this reserve is to ensure sufficient cash resources are available for the future payment of non – current provisions.

The contributions to the reserve must be made in accordance with the directives set in this Funding Policy.

(d) Valuation reserve

The aim of this reserve is to ensure sufficient cash resources are available to undertake a General Valuation as per the Municipal Property Rates Act.

The contribution to this reserve should be approximately 25% of the anticipated cost of the General Valuation and the Accounting Officer is hereby delegated to determine this amount annually during the compilation of the annual financial statements.

(e) Other statutory reserves

| | | |
|--|------|------|
| Cash flow from operating activities | | R XX |
| Add : Depreciation from own funds | | R XX |
| Add : Contribution to current provisions | | R XX |
| Add : 20% of prior year non – current provisions balance | | R XX |
| Add : 5% of prior year non – current employee benefits balance | | R XX |
| Add : Contribution to Valuation reserve | | R XX |
| Add : Unspent conditional grants | | R XX |
| Add : Unspent public contributions | | R XX |
| Add : Unspent borrowings | | R XX |
| Add : VAT due to SARS | | R XX |
| Add : Secured investments | | R XX |
| Add : Cash portion of Statutory Reserves | R XX | |
| Add : Working Capital Requirements | | R XX |
| = Minimum Cash Surplus Requirements for the year | | R XX |

APPENDIX K

GA-SEGONYANYA LOCAL MUNICIPALITY



BORROWING POLICY

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4. DUE DILIGENCE

Each official involved in the process of Borrowing must do so with such judgments and care, under prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in managing his or her own affairs and with his or her primary goal to protect the Municipality's cash resources, the Municipality's interests with its funders, and in general the Municipality's good name.

Speculation may not be undertaken in any of the processes.

5. DELEGATIONS

The management of all cash resources of the Municipality is the responsibility of the Municipal Manager. The Municipal manager will be responsible for:

- the proper implementation of this policy;
- developing of a relevant system for delegation which will ensure administrative as well as operational effectiveness; and
- appropriate controls on balancing of the management of cash resources

The Chief Financial Officer, as designated in writing by the Municipal Manager, should advise the Municipal Manager on the exercise of powers and duties with regard to this policy, and assist the Municipal Manager in the administration of the cash resources, bank accounts and Borrowing account.

The Municipal Manager may not delegate any powers or duties in the administration of the Municipality's cash resources to any political structure or councilor and no council member is allowed to interfere or attempt to interfere in the management of the Municipality's cash resources.

Any delegation by the Municipal Manager in terms of this policy:

- Must be in writing.
- Is subject to any restrictions and conditions as the Municipal Manager shall prescribe.
- May be either to a specific individual or to the holder of a specific position in the Municipality and may not be a committee of officials.
- Can not deprive the Municipal Manager of the responsibility concerning the exercise of delegated powers or the performance of the delegated duty.

The Municipal Manager may question any decision taken as a result of a delegation or sub-delegation in terms of this policy to confirm, amend or repeal, but no such amendment or repeal of an act may be done to break down any rights that would arise as a result of the decision.

For the implementation of this policy, any reference to "Municipal Manager" also means "any other person acting under a delegated power or function as exercising delegated by the Municipal Manager in terms of paragraph 5.

6. MANGEMENT AND INTERNAL CONTROL PROCEDURES

The Municipal Manager, assisted by the Chief Financial Officer must take all reasonable steps to ensure:

- That the Municipality have a managerial-, accounting- and information system to maintain all Borrowing-, accounts-, receipting-, withdrawals- and Borrowing transactions.
- That, in the case of Borrowing, amounts due been calculated on a monthly basis
- That the Municipality have a system of internal controls over bank- and Borrowing accounts, receipting-, withdrawal- and Borrowing transactions.

The Internal Audit department should advise the municipal manager and evaluate and report on compliance with the above, at least an annual basis.

7. BORROWING

7.1. Borrowing Management

The Municipal Manager is responsible for the administration of all Borrowing procedures and must take all reasonable steps to ensure that Borrowings are managed in compliance with all audit requirements and any legal requirements included as prescribed in the Law on Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 6 of the Act.

The Municipal Manager may delegate the duties, linked to investments, as per paragraph 5 of this policy.

7.2. Borrowing Ethics

All officials involved in the Borrowing management process must act with fidelity, honesty, integrity and in the best interest of the Municipality and must strive, within the sphere of influence of the officials, to prevent any impairment of the Borrowing of the Municipality and other municipalities' good name and solvency problems.

No officials involved in the Borrowing management process should use his or her position or privileges as, or confidential information obtained officials in the process for personal gain or unfair advantage to another person.

The Municipal Manager must report as soon as practicable to the Mayor as well as the National Treasury any alleged violation of the above and may also make recommendations whether the alleged offending party must be listed on the National Treasury's database of persons prohibited from doing any business with the public sector. Any such report by the Municipal Manager must complete details of

the alleged violation and a written response from the alleged offending party, as proof that the alleged offending party did receive the allegations in writing and had at least 7 (seven) working days to respond to the allegations.

Any sponsor, offered or granted to the Municipality must be immediately reported to the National Treasury.

7.3. Types of Borrowing

7.3.1. Short-term Borrowing

To ensure that the Municipality has sufficient cash to meet the objectives of local government, as contained in Article 152 of the Constitution of the Republic of South Africa (Act 108 of 1996), it is sometimes necessary to obtain short-term financing in order to finance cash shortages in a financial year to cover the bridging operation and / or temporary capital financing.

Short-term Borrowings may only be incurred if the Council is convinced that it will be refunded during the financial year and a report to the Council should indicate how and when it will be repaid, with specific reference to the conditions set in Article 45 of the Act on Local Government: Municipal Finance Management Act (Act No. 56 of 2003).

No Borrowing agreement for short-term Borrowings may be incurred for a period that expires after the end of the financial year in which they are incurred. The Municipal Manager must, as part of the budgeting, determine in time whether the Council will need short term Borrowing for the new financial year ahead and take such steps to ensure that the Council could consider a Borrowing agreement before the date on which the Council will require such financing.

By considering the cash flow of the Municipality it must be provide for emergency situations that additional cash may be needed and should be kept in mind to determine whether the Council should enter into short-term Borrowings.

Nothing prevents the Municipal Manager to, if it appears that during the financial year a cash shortage arises, obtain approval from the Council for the introduction of short-term Borrowings. However if it will not be repaid in the same financial year as a result of under-performance in terms of credit or over expenditure, the Council will not be able to approve such agreement.

The conditions set out in Chapter 6 of the Act on Local Government: Municipal Finance Management, 2003 (Act No. 56 of 2003) must at all times be complied with by the Municipal Manager.

7.3.2. Long-term Borrowing - Capital Asset

The Council has an obligation to acquire assets and to maintain it in order to ensure service delivery, however it is not always possible for the Council to finance these assets from its own cash reserves. It is for this purpose that the Council may incur long-term Borrowing.

No capital projects may be entered into before the financing sources have been considered, approved and are available. For the purposes of this, "available" means a legally enforceable document in the Municipality's possession that guarantees the funding. Short-term bridging finance for capital expenditure may be incurred in anticipation of the disbursement of the long-term Borrowing, provided that the long-term financing is "available" and the conditions for engaging in short-term Borrowings, as per par.7.3.1: above, are met.

The cost of long-term assets which may be incurred include capitalized interest for a reasonable time, the cost of securities, finance costs, advertising, legal, advisory, trustee, credit ratings and other costs of finance, professional services, where it directly applicable to the project and other amounts that the Minister of Finance may approve.

The terms of repayment of any Borrowing must be calculated according to the expected useful life of the assets financed with the Borrowing.

No long-term Borrowing may be incurred if it is not compatible with the Municipality's capital budget, excluded for refinancing.

7.3.3. Long-term Borrowing – Refinancing

The Municipality is, in terms of Section 46 (5) of the Act on Local Government: Municipal Finance Management Act, 2003, allow refinancing of long-term Borrowing with the aim to save on the cost Borrowing. The Municipal Manager must, for this purpose, at least annually and as part of the budget process evaluate and report to the Council about the cost of existing Borrowing, or if the refinancing is a benefit to the Municipality. As part of the evaluation, the Municipal Manager should consider if a once-off payment at the end of the loan period would not be more favorable to the Municipality if the repayments are invested in an investment fund with reasonable projected return on such investment.

Refinancing may only be for long-term Borrowing which has been incurred lawfully in the past and with the further condition that the loan period does not exceed the expected lifespan of the assets financed thereby.

7.4. Security for Borrowing

It is common practice that investors or financiers required security for granting loans. The Municipality will provide security for the inclusion of Borrowing, as set out in section 48 of the Act on Local Government: Municipal Finance Management Act, 2003, but the Council will consider each form of security, together with the Borrowing agreement.

7.5. Procedures for Borrowing approval and securities

The procedures for approval of Borrowing and Borrowing security as defined in Chapter 6 of the Act on Local Government: Municipal Finance Management Act, 2003. For completeness of this policy is shown below:

7.5.1. Short-term Borrowing

- "45 (2) A Municipality may incur short-term Borrowing only if –
- (a) a resolution of the municipal council, signed by the mayor, has approved the Borrowing agreement; and
 - (b) The accounting officer has signed the agreement or other document which creates or acknowledges the Borrowing."

7.5.2. Long-term Borrowing

- "46 (2) A Municipality may incur long-term Borrowing only if –
- (a) A resolution of the municipal council, signed by the mayor, has approved the Borrowing agreement; and
 - (b) The accounting officer has signed the agreement or other document which creates or acknowledges the Borrowing.
- (3) A Municipality may incur long-term Borrowing only if the accounting office of the Municipality –
- (a) has, in accordance with section 21A of the Municipal System Act-
 - (i) at least 21 days prior to the meeting of the council at which approval for the Borrowing is to be considered; made public an information statement setting out particulars of the proposed Borrowing, including the amount to the proposed Borrowing, the purposes for which the Borrowing is to be incurred and particular of any security to be provided; and
 - (ii) invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed Borrowing; and
 - (b) Has submitted a copy of the information statement to the municipal council at least 21 days prior to the meeting of the council, together

with particulars of-

- (i) The essential repayment terms, including the anticipated Borrowing repayment schedule; and
- (ii) The anticipated total cost in connection with such Borrowing over the repayment period."

7.5.3. Security

"48 (3) A council resolution authorising the provision of security in terms of subsection (2) (a) –

- (a) must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and
- (b) if so, must indicate the manner in which the availability of the asset or right for the provision of that minimum level of basic municipal services will be protected.

(4) If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the Municipality, deal with the asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

(5) A determination in terms of subsection (3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the Municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be."

7.6. Cost of Borrowing

The Municipality must guard that the cost of long-term Borrowing do not rise to such a level that it have a remarkable negative effect on taxes or other municipal charges such as maintenance. The maximum percentage of the operating budget for the repayment of Borrowing must be calculated in the Municipality's long-term budget with thorough consideration of the needs identified in the Integrated Development Plan, the cost of new or replacement of existing infrastructure and equipment and other administrative needs.

7.7. Competitive Bidding

The Municipal Manager should adhere to the process as per Supply Chain policy when considering the biddings received. For purposes of marking in terms of costs, the expected interest Borrowing over the full term of the proposed Borrowing agreement calculated and used as the basis for the 80/20 and 90/10 allocations.

Any commission, fee or other compensation paid to any person by an institution must certify to the Municipality by the institution through a certificate. Any quotation / tender to the Municipality given by an institution must be net of fees, commissions or rewards, but also need to include commission, rewards or costs, that will be paid in respect of the Borrowing.

7.10. Performance

The Municipal Manager must annually measure and report to the Council on the performance of its Borrowing in terms of the stipulated objectives of this policy.

7.11. Forbidden activities

- No Borrowing may be made otherwise than in the name of the Municipality.
- Money cannot be borrowed for the purpose of investments.
- No person, including officers and board members, may interfere or attempt to interfere in the management of fault attributed to the Municipal Manager or persons delegated by the Municipal Manager.
- No Borrowing may be made in any other currency than the Rand, and that is not linked, or is affected by any change in the value of the Rand against any foreign currency.
- No Borrowing shall be made for expenses not related to the functions and powers of the Municipality.

7.12. Reporting

The Municipal Manager must within 10 working days after the end of each quarter furnish the Mayor with a report setting out the detail of each Borrowing portfolio

The above report must be in the format provided by National Treasury for reporting and monitoring of Borrowing.

8. Review of the Policy

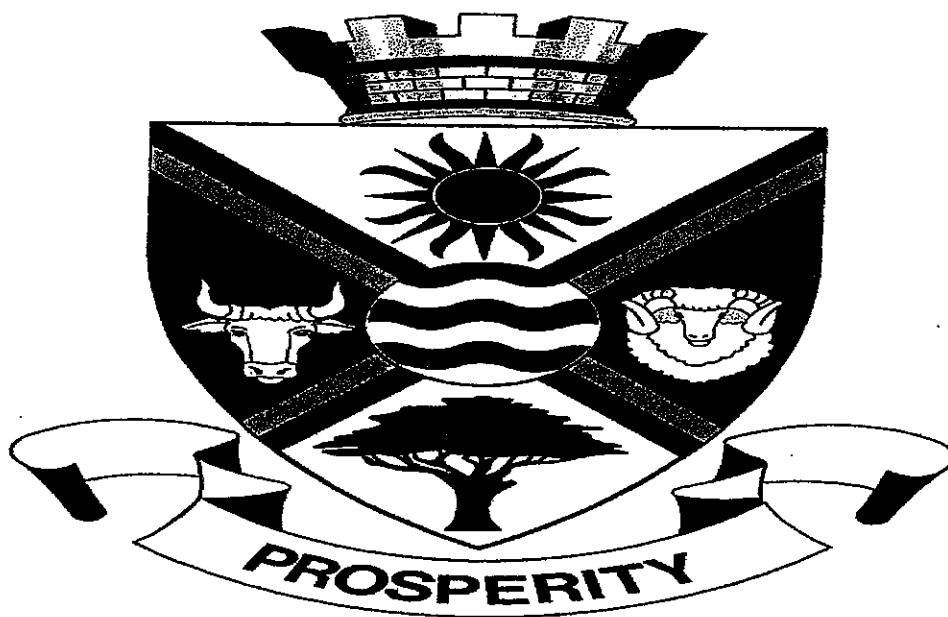
This Borrowing Policy is the only policy of the Municipality and replaces any past policies in this regard. Any revision of the policy must be approved by the Municipal Council.

All proposed changes to this policy should be tabled by the Mayor as part of the annual review of policies and budget documentation.

Whenever the Minister of Finance or the National Treasury or the Auditor – General requests changes to the policy by way of legislation, changes to GRAP or otherwise, it must be reviewed and submitted for consideration by the Council. Such submission must be accompanied with a full description of the reasons for the change to the policy.

APPENDIX I

GA-SEGONYANA LOCAL MUNICIPALITY



CASH MANAGEMENT AND INVESTMENT POLICY

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CASH MANAGEMENT AND INVESTMENT POLICY

1. INTRODUCTION

In terms of Section 13(2) of the Local Government: Municipal Finance Management Act, 2003 (Act No.56 of 2003)"(The Act)", the municipality must establish an appropriate and effective cash management and investment policy with the implementation date being 1 July 2004. The policy must comply with any prescribed framework, which framework was issued by the Minister of Finance by means of Regulation R 308 of 1 April 2005 as gazetted in the Government Gazette No 27431 of 1 April 2005.

The municipality shall at all times manage its banking arrangements and investments and conduct its cash management policy in compliance with the provisions of and any further prescriptions made by the Minister of Finance in terms of the Municipal Finance Management Act No. 56 of 2003.

2. SCOPE

In order to ensure sound and sustainable management of the cash resources of the municipality this policy addresses all principles and processes involved in cash management and investments and includes:

- The objectives of the policy;
- Standard of care;
- Delegation of authority;
- Management and internal control procedures;
- Cash flow budgeting;
- Receipting and banking of cash;
- Payments;
- Short and long term debt and debt restructuring;
- Investment ethics, principles and practices;
- Reporting and monitoring requirements;
- Performance standards and measurement;
- Review of the policy.

3. OBJECTIVES

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability and appropriate lines of responsibility in the process.

4. STANDARD OF CARE

Each functionary in the cash management and investment process must do so with such judgment and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of his or her own affairs and with his or her primary regard being to the probable safety of his or her own capital, in the second instance to his or her liquidity needs and lastly to the probable income derived.

Speculation may not be undertaken in any of the processes.

CASH MANAGEMENT AND INVESTMENT POLICY

5. DELEGATION OF AUTHORITY

The management of all the cash resources of the municipality is the responsibility of the Municipal Manager who must, for the proper application of this policy, develop an appropriate system of delegation that will both maximise administrative and operational efficiency and provide adequate checks and balances in the management of the cash resources.

The Chief Financial Officer, as designated in writing by the Municipal Manager, must advise the Municipal Manager on the exercise of the powers and duties with regards to this policy and must assist the Municipal Manager in the administration of the cash resources, the bank accounts and the investment accounts. The Chief Financial Officer may not sub – delegate the duty to assist the Municipal Manager in the administration of the municipality's bank and investment accounts.

The delegation to withdraw money from the municipality's bank or investment accounts may only be given to the Chief Financial Officer or any other senior financial officer as determined, in writing, by the Municipal Manager and of which a copy, signed by the Municipal Manager, must be kept with the official set of delegations of the municipality.

The Municipal Manager may not delegate any power or duty in the administration of the municipality's cash resources to a political structure or councilor and no councilor is allowed to interfere or attempts to interfere in the management of the municipality's cash resources.

Any delegation by the Municipal Manager in terms of this policy:

- Must be in writing
- Is subject to any limitations and conditions as the Municipal Manager may impose
- May either be to a specific individual or to the holder of a specific post in the municipality and may not be to a committee of officials
- Does not divest the Municipal Manager of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.

The Municipal Manager may confirm, vary or revoke any decisions taken in consequence of a delegation or sub – delegation in terms of this policy, but no such variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision.

For the application of this policy any referral to "Municipal Manager" also means "Any other person acting under a delegated power or performs a function delegated by the Municipal Manager" in terms of paragraph 5.

CASH MANAGEMENT AND INVESTMENT POLICY

6. MANAGEMENT AND INTERNAL CONTROL PROCEDURES

The Municipal Manager, assisted by the Chief Financial Officer, must take all reasonable steps to ensure:

- That the municipality has and maintains a management, accounting and information system that accounts for all bank and investment accounts, receipting, withdrawals, cash management and investment transactions
- That, in the case of investments, such investments are valued in accordance with standards of generally recognised accounting practices
- That, in the case of investments, revenue due is calculated on a monthly basis
- That the municipality has and maintains a system of internal control over its bank and investment accounts, receipting, withdrawals, cash management and investment transactions



The Internal Audit unit must advise the Municipal Manager and evaluate and report on compliance with the above, at least on an annual basis.

7. CASH MANAGEMENT

7.1. BANK ACCOUNT ADMINISTRATION

The Municipal Manager is responsible for the administration of the municipality's bank accounts including the opening of the bank accounts, the designation of the primary bank account and all banking and withdrawal procedures. The bank account may only be managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 3 of the Act as well as section 64 of the Act.

The Municipal Manager may delegate the duties of the administration of the bank accounts as per paragraph 5 of this policy.



7.2. RECEIPTING MANAGEMENT

The Municipal Manager is responsible for the administration of all receipting procedures and must take all reasonable steps to ensure receipting is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 64 of the Act.

The Municipal Manager may delegate the duties of receipting as per paragraph 5 of this policy.

CASH MANAGEMENT AND INVESTMENT POLICY

7.3. EXPENDITURE MANAGEMENT

The Municipal Manager is responsible for the administration of all expenditure procedures and must take all reasonable steps to ensure expenditure is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 65 of the Act.

The Municipal Manager may delegate the duties of expenditure as per paragraph 5 of this policy.

7.4. WITHDRAWALS

The Municipal Manager is responsible for the administration of all withdrawals procedures and must take all reasonable steps to ensure withdrawals are being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 11 of the Act.

The Municipal Manager may delegate the duties of withdrawals as per paragraph 5 of this policy.

7.5. DEBT

In order to ensure adequate cash – flow the municipality may incur short-term debt for operational or capital expenditure – or long term debt for only capital expenditure, provided that the Council approves all debt agreements, the Mayor must sign the resolutions approving the debt agreements and the Municipal Manager signed the debt agreements.

The municipality is, in terms of Section 46(5) of the Local Government: Municipal Finance Management Act, 2003, allowed refinancing its long – term debt for the purpose of saving on the cost of debt. The Municipal Manager must, for this purpose, at least annually and as part of the budget process evaluate and report to the Council on the cost of existing debt and whether re-financing such debt will be beneficial to the municipality. As part of the evaluation the Municipal Manager must determine the types of repayments and whether bullet payments at the end of the debt period and the reasonably determined nett cost thereof will not be more beneficial to the Council if the repayments are invested in sinking funds and the reasonable projected yield on the investments are being brought into account.

The Municipal Manager is responsible for the administration of all debt procedures and must take all reasonable steps to ensure debt is being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Chapter 6 of the Act.

CASH MANAGEMENT AND INVESTMENT POLICY

The Municipal Manager may delegate the duties of debt management as per paragraph 5 of this policy.

7.6. CASH FLOW BUDGET

In order to ensure that the municipality has sufficient cash available to comply with the municipality's commitments to its lenders, creditors, statutory payments and any other commitments, it is necessary to annually compile and submit to Council, as part of the budget documentation, a cash-flow projection for the budget year by revenue-source, broken down per month.

7.7. WORKING CAPITAL MANAGEMENT

The Municipal Manager must take all reasonable steps to ensure that the municipality obtains maximum performance on its assets and for this purpose the working capital of the municipality must as far as possible be managed to the maximum benefit of the municipality.

An acceptable level for the Working Capital Reserve is 2:1 or better and the Municipal Manager must take all reasonable steps to ensure that the level is being maintained. In calculating the level, outstanding debtors for a period longer than 90 days as well as any unutilised conditional grants and allocations must be deducted from the current assets and liabilities and inventories must be brought into account at the lower of cost and net realisable value. The exercise to provide for a sufficient level of working capital must be done as part of the budget process in order to budget accordingly.

In order to achieve the objectives of Working Capital Management inventory levels for own use must be kept as low as possible, creditors must be paid within 30 days of date of receipt of invoice or statement, whichever is the latest or applicable but as late as possible but with due regards to possible discounts on offer and all steps, consistent with the Council's Credit Control and Debt Collection Policy, must be taken to recover moneys due to the municipality.

The Municipal Manager must, as part of the monthly reporting to the Mayor within 10 working days of the end of each month, report on:

- The combined nett balance of the bank and investment accounts of the municipality excluding any balances of unutilised conditional grants, trust moneys kept in accordance with trust deeds, Sinking Fund Investments made in accordance with any loan- or other agreements with investors/lenders, other conditional funds for which moneys were received in accordance with Section 12 of the Act, Debt Guarantee Reserve Funds and other cash- backed funds for which spending authority must be obtained from other persons or spheres of government.
- Whether the above nett balance is sufficient to make a payment of at least 2% of the operating budget of the municipality.

CASH MANAGEMENT AND INVESTMENT POLICY

- Whether all commitments and accounts had and can be paid on time from the nett balance above and nett realisable accounts receivable.
- Whether there is a nett outflow of cash not in accordance with the cash-flow budget.
- Whether all of the above might cause a financial problem on which the Mayor must act in accordance with the provisions of the Act.

The Mayor must, within 30 days of the end of each quarter, report to the municipal council on the above, and, in the case of identifying a financial problem, promptly inform the council and act in accordance with the provisions of the Act.

The Municipal Manager may delegate the duties of working capital management as per paragraph 5 of this policy.

8. INVESTMENTS

8.1. INVESTMENT MANAGEMENT

The Municipal Manager is responsible for the administration of all investment procedures and must take all reasonable steps to ensure investments are being managed in accordance with any auditing requirements as well as any legal requirements including as prescribed in the Local Government: Municipal Finance Management Act, 2003 and in particular Section 13 of the Act.

The Municipal Manager may delegate the duties of investments as per paragraph 5 of this policy.

In order to ensure that the Municipal Manager or any person delegated in terms of paragraph 5 complies with this policy in terms of investments and to capacitate the municipality further, the Municipal Manager may contract an Investment Manager who is a natural person or legal entity that is a portfolio manager registered in terms of the Financial Markets Control Act (Act No. 55 of 1989) and Stock Exchanges Control Act (Act No. 1 of 1985). The Investment Manager must advise the Municipal Manager or delegated officials on investments and may manage investments on the municipality's behalf, subject to any conditions and controls the Municipal Manager may determine.

CASH MANAGEMENT AND INVESTMENT POLICY

8.2. INVESTMENT ETHICS

All functionaries in the investment management process must act with fidelity, honesty, integrity and in the best interest of the municipality and must seek, within the spheres of influence of the functionaries, to prevent any prejudice to the investments of the municipality.

No functionaries in the investment management process may use their position or privileges of, or confidential information obtained as, functionary in the process for personal gain or to improperly benefit another person.

No person contracted by the municipality for the purpose of investments or no person submitting quotes, bids or any other means of competitive submissions may, either directly or through a representative or intermediary promise, offer or grant any reward, gift, sponsorships, loan, bursary, favour or hospitality to –

- Any official, spouse or close family member of such official or spouse;
- Any councilor, spouse or close family member of such councilor or spouse.

The Municipal Manager must promptly report to the Mayor and National Treasury's any alleged contravention of the above and may make recommendations as to whether the alleged offending party should be listed on the National Treasury database of persons prohibited from doing business with the public sector. Any such report by the Municipal Manager must give full details of the alleged breach and a written response from the alleged offending party, as well as proof that the alleged offending party received the allegations in writing and were given at least 7 (seven) working days to respond, in writing, to the allegations.

Any sponsorship promised, offered or granted to the municipality must promptly be disclosed to the National Treasury.

8.3. INVESTMENT OBJECTIVES

8.3.1. SECURITY

The first and foremost objective for investments is the preservation and safety of the principal amount invested. It is a requirement of this municipality that investments may only be made with institutions with a credit – worthy rating of A 1 and better. Any investments made must be liquidated immediately if an institution's credit – worthy rating falls below the level of A 1.

CASH MANAGEMENT AND INVESTMENT POLICY

8.3.2. LIQUIDITY

The cash – flow budget must be used as an instrument in determining liquidity needs. Other factors such as the payment runs for creditors, dates for salary and statutory payments and dates for debt repayments must also be brought into account to ensure cash requirements, and resultant investment periods, are being calculated to such an extent that maximum yield on surplus cash can be obtained.

8.3.3. YIELD

It is necessary to ensure optimal yield on the municipality's investments, but a higher yield should never increase the risk of preservation and safety of the principal amount invested or not meeting cash – flow requirements. Where an institution has a sudden increase above the average market increase in investment returns, the Municipal Manager must determine whether the institution is in liquidity or financial problems, and in such an instance liquidate the investments with such an institution as soon as possible.

8.4. TYPES OF INVESTMENT ACCOUNTS

The following cash – backed investment accounts should be established:

- General surplus cash
- Asset financing reserve fund
- Accumulated leave fund
- Trust funds where a trust- deed exist
- "Allocation " funds as described in Section 1 of the Local Government: Municipal Finance Management Act, 2003, but excludes the equitable share
- Sinking funds, if applicable
- Debt guarantee reserve fund, if applicable
- Post retirement benefits funds
- Self – insurance reserve
- Housing development funds

Where a Trust Deed prescribes how the trust money is to be invested, the prescriptions in the Trust Deed will prevail over this policy.

It is a general principle, the higher the investment the better the yield, and for this purpose the Municipal Manager should combine as much cash allocated to the above funds as possible, and invest it together. Yield should then be allocated according to the capital of the individual cash – backed funds, through the Statement of Financial Performance.

CASH MANAGEMENT AND INVESTMENT POLICY

8.5. APPROVED INVESTMENTS

Investments should be structured according to the best yield available and the liquidity needs of the municipality. This can include Call Deposits, Fixed Term Deposits and Endowment Policies for the purpose of Sinking Funds only. Sinking funds must be created for the purpose of bullet – payment loans and to provide for future commitments such as building enough cash to be able to cover post – retirement benefits in full.

8.6. QUALIFIED INSTITUTIONS

It is of utmost importance that the investments only be placed with credit – worthy institutions approved by with a credit – rating of A 1 and better.

The following investments are permitted:

- Securities issued by National Government
- Listed corporate bonds with an investment grade rating from a nationally or an internationally recognised credit rating agency
- Deposits with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
- Deposits with the Public Investment Commissioners as contemplated by the Public Investment Commissioners Act, 1984 (Act 45 of 1984)
- Deposits with the Corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act 46 of 1984)
- Banker's acceptance certificates or negotiable certificates of deposit of banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
- Guaranteed endowment policies with the intention of establishing a sinking fund
- Repurchase agreements with banks registered in terms of the Banks Act, 1990 (Act 94 of 1990)
- Municipal Bonds issued by the municipality
- Any other as might be approved by the Minister of Finance

8.7. INVESTMENT DIVERSIFICATION

Without limiting the Municipal Manager to any specific amount or percentage of investments, it is hereby established that investments made by the municipality should be diversified as much as possible between different institutions, maturity dates and types, but nothing prevents the Municipal Manager from investing more cash with an institution than by another institution with due regards to the standard of care and objectives set in this policy.

The Municipal Manager may delegate the duties of investment diversification as per paragraph 5 of this policy.

CASH MANAGEMENT AND INVESTMENT POLICY

8.8. COMPETITIVE SELECTION OF BIDS OR OFFERS

In establishing where investments must be made, at least 2 (two) written quotations must be obtained by the Municipal Manager from any of the institutions listed in paragraph 8.6 above. The Municipal Manager may not divulge interest rates to other institutions during the quotation process. If Investment Managers use treasury desks for the purpose of obtaining quotations, the quotations, with a written reason why a specific institution was chosen if the yield is lower than that of another institution, must be forwarded to the Municipal Manager, who must evaluate the reasons and issue such instructions as deemed necessary.

The Municipal Manager may delegate the duties of competitive selection of bids or offers as per paragraph 5 of this policy.

8.9. COMMISSIONS OR COSTS

No commission for investments made or referred is payable to an official or councilor, or spouse, business partner or close family member of an official or councilor by an institution or investment manager.

Any commissions, other rewards or costs paid to an investment manager by an institution must be declared to the municipality by the institution and Investment Manager by way of certificates. Any quotation given to the municipality by an institution or Investment Manager must be net of costs, rewards or commissions, but must also indicate the commissions, rewards or costs which will be paid in respect of the investments.

8.10. PERFORMANCE

The Municipal Manager must annually measure and report to the Council on the performance of it's:

- Investments in terms of the stipulated objectives of this policy
- Investment Managers in terms of the stipulated objectives of this policy

The measurement must be done by way of taking into consideration the performance of surrounding municipalities on its investments.

8.11. FORBIDDEN ACTIVITIES

- No investments may be made other than in the name of the municipality
- Money may not be borrowed for the purpose of investments
- No person, including officials and councilors, may interfere or attempts to interfere in the management of investments entrusted to the Municipal Manager or persons delegated by the Municipal Manager including with the Investment Managers.

CASH MANAGEMENT AND INVESTMENT POLICY

- No investments may be made other than be denominated in Rand and which is not indexed to, or affected by, any fluctuations in the value of the Rand against any foreign currency.

8.12. REPORTING

The Municipal Manager must, in addition to the reporting in paragraph 7.7 above, within 10 working days of the end of each month submit to the Mayor a report describing in detail the investment portfolio of the municipality as at the end of the month.

The report referred to above must contain at least a statement, prepared in compliance with generally accepted municipal accounting principles, as amended from time to time, that gives the

- Beginning market value of each investment for the month
- Additions and changes to the investment portfolio for the month
- Ending market value of each investment for the month
- Fully accrued interest/yield for the month including interest/yield capitalised or paid out

The Municipal Manager, in making investments, must remind the relevant institutions of the institutions' legal reporting responsibilities in terms of Section 13 (3) and 13 (4) of the Local Government: Municipal Finance Management Act, 2003 and must get a certificate from the institutions that the institutions will comply with the Act. A single certificate per institution for any current and future investments may be obtained and must be kept on the municipality's investment file.

The Municipal Manager may delegate the duties of reporting as per paragraph 5 of this policy.

9. REVIEW OF THE POLICY

This Cash Management and Investment Policy is the sole policy governing cash management and investments in the municipality. Any reviews to this policy must be approved by the Municipal Council.

The Mayor must submit any proposed changes to this policy to the Council as part of the annual review of policies submitted with the budget documentation.

Whenever the Minister of Finance or the National Treasury or the Auditor-General requires changes to the policy by means of legislation or requests it should be reviewed promptly in accordance with such requirements, giving full details of the reasons for the revision.

CASH MANAGEMENT AND INVESTMENT POLICY

ANNEXURE A: PARAPHRASE OF REQUIREMENTS OF MUNICIPAL FINANCE MANAGEMENT ACT, NO 56 OF 2003

Note: In terms of Section 60(2) of the Municipal Systems Act No. 32 of 2000 the council may delegate the authority to take decisions on making investments on behalf of the municipality only to the executive mayor, executive committee or chief financial officer. The foregoing policy is based on the assumption that such authority has been delegated to the chief financial officer. The chief financial officer shall at all times manage the investments in compliance with the provisions of and any further prescriptions made by the Minister of Finance in terms of the Municipal Finance Management Act No 56 of 2003.

SECTION 7: OPENING OF BANK ACCOUNTS

Every municipality must open and maintain at least one bank account. This bank account must be in the name of the municipality, and all monies received by the municipality must be paid into this bank account or accounts, promptly and in accordance with any requirements that may be prescribed.

A municipality may not open a bank account:

- otherwise than in the name of the municipality;
- abroad; or
- with an institution not registered as a bank in terms of the Banks Act 1990.

Money may be withdrawn from the municipality's bank account only in accordance with the requirements of Section 11 of the present Act.

SECTION 8: PRIMARY BANK ACCOUNT

Every municipality must have a primary bank account, and if the municipality has only one bank account that account is its primary bank account. If the municipality has more than one bank account, it must designate one of those bank accounts as its primary bank account.

The following must be paid into the municipality's primary account:

- all allocations to the municipality;
- all income received by the municipality on its investments;
- all income received by the municipality in connection with its interest in any municipal entity;
- all money collected by a municipal entity or other external mechanism on behalf of the municipality, and;
- any other monies as may be prescribed.

The accounting officer of the municipality must submit to the national treasury, the provincial treasury and the Auditor-General, in writing, the name of the bank where the primary bank

CASH MANAGEMENT AND INVESTMENT POLICY

account of the municipality is held, and the type and number of the account. If the municipality wants to change its primary bank account, it may do so only after the accounting officer has informed the national treasury and the Auditor-General, in writing, at least 30 days before making such change.

SECTION 9: BANK ACCOUNT DETAILS TO BE SUBMITTED TO PROVINCIAL TREASURIES AND AUDITOR-GENERAL

The accounting officer of the municipality must submit to the provincial treasury and to the Auditor-General, in writing, within 90 days after the municipality has opened a new bank account, the name of the bank where the account has been opened, and the type and number of the account; and annually, before the start of each financial year, the name of each bank where the municipality holds a bank account, and the type and number of each account.

SECTION 10: CONTROL OF MUNICIPAL BANK ACCOUNTS

The accounting officer of the municipality must administer all the municipality's bank accounts, is accountable to the municipal council for the municipality's bank accounts, and must enforce compliance with Sections 7, 8 and 11 of the present Act. The accounting officer may delegate the duties referred to above only to the municipality's chief financial officer.

SECTION 11: WITHDRAWALS FROM MUNICIPAL BANK ACCOUNTS

Only the accounting officer or the chief financial officer of the municipality (presumably where this power has been appropriately delegated), or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts. Such withdrawals may be made only to:

- defray expenditure appropriated in terms of an approved budget;
- defray expenditure authorised in terms of Section 26(4) (this Section deals with situations in which the budget was not timeously approved, and the province has been compelled to intervene);
- defray unforeseeable and unavoidable expenditure authorised in terms of Section 29(1);
- in the case of a bank account opened in terms of Section 12, make payments from the account in accordance with Section 12(4);
- pay over to a person or organ of state money received by the municipality on behalf of such person or organ of state, including money collected by the municipality on behalf of such person or organ of state by agreement, or any insurance or other payments received by the municipality for such person or organ of state;
- refund money incorrectly paid into a bank account;
- refund guarantees, sureties and security deposits;
- make investments for cash management purposes in accordance with Section 13;
- defray increased expenditure in terms of Section 31; or

CASH MANAGEMENT AND INVESTMENT POLICY

- for such other purposes as may be prescribed.

(Note that Section 11(1) does not expressly provide for the withdrawal of monies to pay creditors, where the relevant obligations arose in terms of the previous budget; to repay loans; or to repay consumer deposits).

Any authorisation to a senior financial official to withdraw money or to authorise the withdrawal of money from a bank account must be in accordance with the framework as may be prescribed. The accounting officer may not authorise any official other than the chief financial officer to withdraw money or to authorise the withdrawal of money from the municipality's primary bank account if the municipality has a primary bank account, which is separate from its other bank accounts.

The accounting officer must, within 30 days after the end of each quarter, table in the council a consolidated report of all withdrawals made other than withdrawals to defray expenditure appropriated in terms of the approved budget, and submit a copy of the report to the relevant provincial treasury and the Auditor-General.

SECTION 12: RELIEF, CHARITABLE, TRUST OR OTHER FUNDS

No political structure or office bearer of the municipality may set up a relief, charitable, trust or other fund of whatever description, except in the name of the municipality. Only the municipal manager may be the accounting officer of any such fund.

A municipality may open a separate bank account in the name of the municipality for the purpose of such relief, charitable, trust or other fund. Money received by the municipality for the purpose of such fund must be paid into the bank account of the municipality, or if a separate bank account has been opened for such fund, into that account.

Money in a separate account opened for such fund may be withdrawn from the account without appropriation in terms of the approved budget, but only by or on the written authority of the accounting officer, acting in accordance with decisions of the council, and for the purposes for which, and subject to any conditions on which, the fund was established or the money in the fund was donated.

SECTION 13: CASH MANAGEMENT AND INVESTMENTS

The Minister, acting with the concurrence of the cabinet member responsible for local government, may prescribe a framework within which municipalities must conduct their cash management and investments, and invest money not immediately required.

A municipality must establish an appropriate and effective cash management and investment policy in accordance with any framework that may be so prescribed.

A bank where the municipality at the end of the financial year holds a bank account, or held a bank account at any time during such financial year, must, within 30 days after the end of such financial year, notify the Auditor-General, in writing, of such bank account, indicating the type and number of the account, and the opening and closing balances of that account in

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that financial year. The bank must also promptly disclose any information regarding the account when so requested by the national treasury or the Auditor-General.

A bank, insurance company or other financial institution which the end of the financial year holds, or at any time during the financial year held, an investment for the municipality, must, within 30 days after the end of that financial year, notify the Auditor-General, in writing, of that investment, including the opening and closing balances of that investment in that financial year. Such institution must also promptly disclose any information regarding the investment when so requested by the national treasury or the Auditor-General.

SECTION 17: CONTENTS OF ANNUAL BUDGETS AND SUPPORTING DOCUMENTS

The following documents must accompany each tabled draft annual budget (inter alia):

- a projection of cash flows for the budget year by revenue source, divided into calendar months
- particulars of the municipality's investments.

SECTION 22: PUBLICATION OF ANNUAL BUDGETS

The accounting officer must make public, immediately after a draft annual budget is tabled, the budget itself and all the prescribed supporting documents, and invite comments from the local community in connection with such budget (and documents).

SECTION 37: PROMOTION OF CO-OPERATIVE GOVERNMENT BY MUNICIPALITIES

In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of every municipality responsible for the transfer of any allocation to another municipality, must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 financial years.

SECTION 45: SHORT-TERM DEBT

The municipality may incur short-term debt only in accordance with and subject to the provisions of the present Act, and only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic income to be received within that financial year; or to bridge capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.

The council may approve a short-term debt transaction individually, or may approve an agreement with a lender for a short-term credit facility to be accessed as and when required, including a line of credit or bank overdraft facility, provided that the credit limit must be specified in the resolution of the council; the terms of the agreement, including the credit limit, may be changed only by a resolution of the council; and if the council approves a credit

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facility limited to emergency use, the accounting officer must notify the council in writing as soon as practicable of the amount, duration and cost of any debt incurred in terms of such a credit facility, as well as the options available for repaying such debt.

The municipality must pay off short-term debt within the financial year in which it was incurred, and may not renew or refinance short-term debt, whether its own debt or that of any municipal entity, where such renewal or refinancing will have the effect of extending the short-term debt into a new financial year.

SECTION 46: LONG-TERM DEBT

A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of the present Act, and only for the purpose of capital expenditure on property, plant or equipment to be used for the purpose of achieving the objects of local government as set out in Section 152 of the Constitution; or refinancing existing long-term debt subject to the requirements of Section 46(5).

SECTION 47: CONDITIONS APPLYING TO BOTH SHORT-TERM AND LONG-TERM DEBT

The municipality may incur debt only if the debt is denominated in rand and is not indexed to, or affected by, fluctuations in the value of the rand against any foreign currency.

SECTION 64: REVENUE MANAGEMENT (EXCERPTS)

The accounting officer of the municipality is responsible for the management of the revenue of the municipality.

The accounting officer, must, among other things, take all reasonable steps to ensure that all money received is promptly deposited in accordance with the requirements of the present Act into the municipality's primary and other bank accounts.

The accounting officer must also ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled on at least a weekly basis.

The accounting officer must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least on a weekly basis, and that such funds are not used for purposes of the municipality.

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SECTION 65: EXPENDITURE MANAGEMENT (EXCERPTS)

The accounting officer of the municipality is responsible for the management of the expenditure of the municipality.

The accounting officer must take all reasonable steps to ensure, among other things, that payments made by the municipality are made direct to the person to whom they are due, unless agreed otherwise for reasons as may be prescribed, and either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit.

The accounting officer must also ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

The accounting officer must further ensure that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

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ANNEXURE B: CODE OF PRACTICE IN REGARD TO PAYMENTS, REVENUE COLLECTION AND STORES

1. Payments

- 1.1 All payments shall be made through the municipality's bank account(s).
- 1.2 The chief financial officer shall draw all cheques on this account, and shall, in consultation with the municipal manager and with due regard to the council's policy on banking and investments, determine the rules and procedures relating to the signing of cheques, and from time to time jointly with the municipal manager decide on appropriate signatories.
- 1.3 All requests for payments of whatever nature shall be submitted on payment vouchers, the format of which shall be determined by the chief financial officer. Such vouchers shall be authorised in terms of such rules and procedures as are determined from time to time by the chief financial officer.
- 1.4 The maximum amount and nature of petty disbursements, where not covered by the general buying procedures referred to in Section 2, shall be generally determined from time to time by the chief financial officer. No cash float shall be operated without the authority of the chief financial officer, who may prescribe such procedures relevant to the management of such float as are considered necessary.
- 1.5 The chief financial officer shall be responsible for the payment of all salaries and remuneration benefits to employees and councillors, and for the determination of the payment system to be used.
- 1.6 Cash payments/wages of non-permanent employees shall be paid out by a security firm registered with the appropriate regulatory body/s and to whom services is acquired through the Supply Chain Management of the Municipality. A proper agreement shall be entered into to regulate the services provided.

2. Revenue and Cash Collection

- 2.1 Every head of department shall be responsible for the collection of all moneys falling within the ambit and area of his or her designated functions.
- 2.2 The chief financial officer shall ensure that all revenues are properly accounted for.

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- 2.3 The collection of all arrear revenues and the control of arrear accounts shall be co-ordinated by the chief financial officer in terms of any policies determined by the council. If it is clear that any revenues are not recovered or likely to be recovered after the necessary steps have been taken, the chief financial officer shall report the matter adequately and timeously to the accounting officer and council.
- 2.4 The chief financial officer shall ensure that adequate provision is maintained to cover the writing off of irrecoverable revenues, having due regard to the council's policy on rates and tariffs.

3. Banking of Receipts

- 3.1 Guidelines and procedures for the banking of cheques and other receipts shall, if necessary, be determined from time to time by the chief financial officer.
- 3.2 Where applicable, every head of department shall ensure that all revenues are banked daily with the municipality's banker(s), or less frequently if so approved by the chief financial officer.
- 3.3 Banking of receipts shall be handled by a security firm registered with the appropriate regulatory body/s and from whom services is acquired through the Supply Chain Management. A proper agreement shall be entered into to regulate the services provided.

4 Cash Management

4.1 Cash Collection

All monies due to the municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis. The monies collected at Van Zylsrus must be banked at least once a month.

The respective responsibilities of the chief financial officer and other heads of departments in this regard is defined in a code of financial practice approved by the municipal manager and the chief financial officer, and this code of practice is attached as Annexure II to this policy.

The unremitting support of and commitment to the municipality's credit control policy, both by the council and the municipality's officials, is an integral part of proper cash collections, and by approving the present policy the council pledges itself to such support and commitment.

4.2 Payments to Creditors

The chief financial officer shall ensure that all tenders and quotations invited by and contracts entered into by the municipality stipulate payment terms

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favourable to the municipality, that is, payment to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by the municipality. This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and the chief financial officer shall approve any such departure before any payment is made. (Delegated by Accounting Officer to CFO.)

In the case of small, micro and medium enterprises, where such a policy may cause financial hardship to the contractor, payment may be effected at the conclusion of the month during which the service is rendered or within fourteen days of the date of such service being rendered, whichever is the later. The chief financial officer shall approve any such early payment before any payment is made. (Delegated by Accounting Officer to CFO.)

Notwithstanding the foregoing policy directives, the chief financial officer shall make full use of any extended terms of payment offered by suppliers and not settle any accounts earlier than such extended due date, except if the chief financial officer determines that there are financial incentives for the municipality to do so. (Delegated by Accounting Officer to CFO.)

The chief financial officer shall not ordinarily process payments, for accounts received, more than once in each calendar month, such processing to take place on or about the end of the month concerned. Wherever possible, payments shall be effected by means of electronic transfers rather than by cheques. (Delegated by Accounting Officer to CFO.)

Special payments to creditors shall only be made with the express approval of the chief financial officer, who shall be satisfied that there are compelling reasons for making such payments prior to the normal month end processing. (Delegated by Accounting Officer to CFO.)



Ga-Segonyana

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Our Ref No.:
Ons Verw. Nr.:
Tshupelo ya rona:

Enquiries:
Navrae:
Dipatlisiso:

Cnr Voortrekker and School Streets
Private Bag X 1522, **KURUMAN** 8460

Tel (053) 712 9300

Fax (053) 712 3581

E-mail: kurmun@ga-segonyana.gov.za

VAT Reg. no. 4890117197

QUALITY CERTIFICATE

I Gaeatlhoge Edward Ntefang, Manager of GA-SEGONYANA LOCAL MUNICIPALITY (name of Municipality), hereby certify that the final 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 Gaeatlhoge Edward Ntefang

Municipal manager of GA-SEGONYANA LOCAL MUNICIPALITY

NC 452 (Name and Demarcation code of municipality)

Signature 

Date: 2013 MAY 31

