	The Council may permit school swimming classes to use the bath free of charge at such times as the Council may determine from time to time provided that the pupils of such swimming classes are accompanied by and under the control of a responsible teacher.				
5	**FIRE SERVICES**				
	The charges payable for services rendered or materials supplied by the Council's Fire Department and for the use or the Department's Equipment, appliances and water, in connection with the preservation of life and property against fire, accident or other mishap, whether on private property or otherwise shall be as follows:				
5.1	For the services rendered involving the making available of any appliances, together with the attendance of personnel, the charges shall be as follows:				
(a)	Firefighting and life-saving, per hour or part thereof	R 359.65	0%	R 359.65	0%
(b)	Travelling costs: Fire tenders per km or part thereof	R 13.16	0%	R 13.16	0%
(c)	Subsidized vehicles and any other equipment, materials used during a fire by officials of the Council	Cost plus 10%		Cost plus 10%	
6	**ELECTRICITY CHARGES**				
	The charges payable by consumers for the supply of electricity shall be as follows:				
	Subject to the approval by the National Electricity Regulator.				
6.1	Scale 1: *Domestic Consumers*				
(a)	Basic charge, single or three phase per household per month. Plus the following kWh charges per month.	R 292.86	7%	R 328.00	12%
	0-50	0.68	5.50%	0.73	7.00%
	51-350	0.88	6.50%	0.95	7.00%
	351-600	1.17	7.39%	1.34	14.24%
	600 over	1.37	7%	1.60	17%
(b)	Scale 2: *Commercial & Other Consumers*				
	Basic charge of consumers with the following kVA installed per month				
	0 - 25 KVA	330.72	7%	370.40	12.00%
	26 - 64 KVA	1210.63	7%	1355.90	12.00%
	65 KVA and more	7254.87	7%	8125.46	12.00%
	plus the following kWh charge per month:				
	0 - 2000 kWh	1.29	7%	1.446	12.20%
	2000 - and more	1.29	7%	1.446	12.20%

(c)	Scale 3: *Pre-Paid Metre Units*				
	Domestic:				
	0-50				
	51-350	0.68	5.50%	0.727	7.00%
	351-600	0.88	6.50%	0.991	12.20%
	600 over	1.17	7.39%	1.337	14.24%
		1.37	7%	1.542	12.20%
	Commercial:				
	0 - 2000 kWh				
	2000 - and more	1.29	7%	1.446	12.20%
		1.29	7%	1.446	12.20%
(d)	Scale 4: *Schools/School Hostels*				
	"Schools defined as the majority of its Teachers paid for by the Government or State Education Department."				
	Basic Charges per month, ...	233.22	7%	261.67	12.20%
	0 - 2000 kWh				
	2000 - and more	0.88	7%	0.9880	12.20%
6.2		0.88	7%	0.9880	12.20%
	Special Agreements				
	The Council reserves the right in special circumstances to enter into special agreements subject to the approval of the Premier of the supply of electrical energy to consumers.				
6.3	*Change of Scale*				
	Where a consumer elects to change from any one scale to any other scale, he shall notify the Town Clerk in writing at least 30 days prior to the date on which the elected scale shall take effect, and shall remain on such elected scale for a period of not less than 12 months.				
6.4	*Supply to Separate Consumers on same Premises*				
	Where electricity is supplied to shops and dwellings or flats situated on the same premises such shops and dwellings or flats shall be regarded as separately occupied buildings, and the charges for the supply of electricity shall be as prescribed in applicable scales.				
6.5	*Payment of Accounts*				

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

(a)	All accounts for the supply of electricity shall become due and payable on demand but not later than the last working day of the month following the month to which such accounts relate. Any account which remains unpaid after such date shall be subject to a penalty of 1,5%.				
(b)	The Council may disconnect the supply of electricity where any account remains unpaid at the end of the month following the month in respect of which such account was rendered and the supply of electricity shall only be resumed on payment of a charge of R46.64.00 in addition to all other outstanding charges.	R 100.00	57%	R 100.00	57%
(c)	Consumers shall be responsible for obtaining statements of their accounts so as to enable them to effect payment thereof within the prescribed period.				
6.6	*Deposits*				
	Every consumer shall when making application for a supply of electricity deposit with the Council the applicable amount as tabled hereunder.				
(a)	Domestic consumers	R 3 375.73	10%	R 3 713.30	10%
(b)	Small power consumers with installation not exceeding 25 KVA	R 8 440.93	10%	R 9 285.02	10%
(c)	Medium power consumers with a demand exceeding 25kVA but not exceeding 64 Kva	R 14 769.14	10%	R 16 246.05	10%
(d)	Large power consumers with a demand exceeding 65KVA to supply a bank guarantee equal to two months estimated average usage.				
(e)	Pre-paid metre consumers				
6.7	*Connection Fees and other Charges*				
(a)	Commercial and other consumers electricity connection fees and be charged at cost of materials, labour, supervision plus 10% payable in advance.				
(b)	Domestic consumers electricity connection fees payable in advance.				
	Cost plus 10% provided that the cost be taken from the boundary of the Erf per property of the applicant.				

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

(c)	For a connection after a disconnection at consumers request, or in case of a faulty installation R223.88exc vat payable in advance.	R 358.57	17%	R 419.53	17%
(d)	For the testing of a metre cost plus 10%				
(e)	For a special reading of metre R50.00 payable in advance.				
(f)	For an investigation to establish the cause of a defect in consumers installation - R60.00 payable in advance.				
(g)	For each inspection and testing of an installation after failure to pass the first inspection and test - R100.00 payable in advance.				
(h)	*Conversion*				
	On application from a consumer to convert from the conventional electricity metre to a pre-paid metre the following fee is applicable:	R 4 482.15	17%	R 5 244.12	17%
(i)	On application from a consumer to convert from the conventional electricity metre or any other meter to a pre-paid metre the following fee is applicable on condition that such application and payment is made before 30 September 2004. After 30 September 2004 - (h) apply.	**N/A**		**N/A**	
(j)	Where supply has been disconnected as a result of unauthorized reconnection, illegal bypassing of meter or for tempering; per disconnection and adiditional sum for units stolen.	R 5 730.37	17%	R 6 704.54	17%
	NOTE: In addition to the amounts contained in item (i), reconnection shall only occur once any arrears consumption charges; estimated charges for unmetered consumption and/or additional deposits owed by the consumer have been paid.				
6.8	*Availability Charge*				
	A fee equal to that mentioned in 6.1 (a) and 6.1 (b) above, depending on the zoning of the applicable erf, is charged to any vacant erf located in the town areas of Cedarville, Matatiele and Maluti.				
7	**CEMETERY CHARGES**				
	The following fees shall be payable to the Council in respect of burials and other services in the public cemetery.				
7.1	*Burial Plots - Charge per Burial Plot*				
	A non-refundable charge of:	R 137.58	4%	R 143.08	4%

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

7.2	*Burial Fees*				
(a)	Adult	R 227.71	4%	R 236.81	4%
(b)	Child	R 227.71	4%	R 236.81	4%
7.3	*Miscellaneous Charges*				
(a)	Exhumation of body	R 1 722.02	4%	R 1 790.90	4%
(b)	Widening or deepening of grave	R 232.45	4%	R 241.75	4%
(c)	Permit to erect a memorial	R 94.88	4%	R 98.67	4%
7.4	Fees for non-residents of the municipal area shall be the prescribed fees in (7.1) and (7.2) above, **plus 50%**				
7.5	After hours burial request as in (7.1) **plus 100%**				
7.6	At least 16 working hours notice must be given of a burial				
7.7	Pauper burial fees	R 394.74	0%	R 394.74	0%
7.8	Internment of ashes in excising graves	R 30.70	0%	R 30.70	0%
8	**PUBLIC HALLS TARIFF**				
8.1	*Town Hall (Matatiele)*				
(a)	Main hall and kitchen per 12 hour period per day.	R 2 918.86	10%	R 3 210.75	10%
(b)	Main hall and kitchen per function exceeding 12 hour.	R 3 396.49	10%	R 3 736.14	10%
8.2	*Town Hall (Maluti Civic Centre)*				
(a)	Main hall and kitchen per 12 hour period per day.	R 2 918.86	10%	R 3 210.75	10%
(b)	Main hall and kitchen per function exceeding 12 hour.	R 3 396.49	10%	R 3 736.14	10%
	Town Hall (Cedarville)				
(a)	Main hall and kitchen per 12 hour period per day.	R 1 103.86	10%	R 1 214.25	10%
(b)	Main hall and kitchen per function exceeding 12 hour.	R 1 592.11	10%	R 1 751.32	10%
(c)	Old Cedarville Boardroom	R 106.14	10%	R 116.75	10%
8.3	*Harry Gwala Park Community Hall*				
(a)	Main hall and kitchen per 12 hour period per day.	R 477.64	10%	R 525.40	10%
(b)	Main hall and kitchen per function exceeding 12 hour.	R 477.63	10%	R 525.39	10%
8.4	*Nokhwezi & Msingizi Community Hall*				

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

(a)	Hall per 12 hour period per day	R 477.64	10%	R 525.40	10%
(b)	Hall per kitchen per function exceeding 12 hours	R 477.63	10%	R 525.39	10%
8.5	*Library Hall (Matatiele)*				
(a)	Hall per 12 hour period per day	R 159.21	10%	R 175.13	10%
8.6	*Library Hall (Cedarville)*				
(a)	Hall per 12 hour period per day	R 137.99	10%	R 151.79	10%
8.7	Community Halls (Rural Area)				
(a)	Hall per 12 hour period per day	R 106.14	10%	R 116.75	10%
8.8	*Equipment*				
	The public address system per day or part thereof	R 327.33	4%	R 340.42	4%
8.9	In addition to 8.1 to 8.6 above the hirer shall purchase pre-paid electricity cards for the supply of electricity.				
8.10	Where the hall is hired there shall first be deposited with the Chief Financial Officer the following amounts which amounts shall be refunded when the premises is handed over in satisfactory condition.				
	Town Hall (Matatiele)	R 2 904.00	10%	R 3 194.40	10%
	Town Hall (Cedarville)	R 1 149.50	10%	R 1 264.45	10%
	Harry Gwala Park Community Hall	R 465.85	10%	R 512.44	10%
	Nokhwezi & Msingizi Community Hall	R 465.85	10%	R 512.44	10%
	Library Hall (Matatiele)	R 157.30	10%	R 173.03	10%
	Library Hall (Cedarville)	R 121.00	10%	R 133.10	10%
8.11	*Community Halls*				
	The Municipal Manager has delegated Authority to hire the Community Halls to Matatiele Local Registered Non-Profit Organisations/Institutions and to resident members of the community for memorial/personal social activities at a variable charge not less than the following amount per occassion	R 53.07	10%	R 58.38	10%
	CONDITIONS OF HIRE				
1	The Council reserves the right to refuse any booking or cancel any engagement if the function be not approved.				
2	No booking will be made and no date reserved unit the full charges for the hire accommodation required has been paid. In the event of the hirer canceling or postponing any booking 25% of the hire fees shall be forfeited to the Council, provided the Council is notified of such cancellation at least 5 days prior to the date booked.				

MATATIELE LOCAL MUNICIPALITY

2015 -06- 17

BUDGET & TREASURY

3	Advance bookings will not be accepted for any date more than thirteen months ahead, provided that prior bookings may be accepted in respect of a conference congress or festival celebrations at the discretion of the Town Clerk.				
4	Every hirer shall specify the times and hours for which has wishes to hire the accommodation concerned and he shall not be entitled to exceed the period of the hire period, the hirer shall be liable for the payment to the Council of any additional charges calculated as above but nothing herein shall prejudice the right of the Council to require him to vacate the accommodation upon the expiration of the hire period specified by him.				
5	No additional or special lighting may be installed in the City Hall without the written approval of the Municipal Manager, and any additional lights so authorized shall be carried out by the Electricity Department of the council on terms and conditions to be arranged.				
6	Hirers shall be responsible for making good any breakage or damage of any description to the hall, furniture, fittings or any other property of the Council. If any furniture, equipment or any other property of the Council be found defective by the hirer, the same must be pointed out to the Caretaker before being used, failing this, everything will be considered to be in proper order.				
7	The hirer shall ensure that all accommodation or equipment hired and the adjoining City Hall corridors are kept and left in a clean and tidy condition, failing which the the Council will have the premises cleaned at the hirers expense.				
8	From the deposit of the amount set out in the tariff of charges, the Council shall be entitled to deduct from such amount the cost of repairing, replacing or making good any damage, breakage, loss or disfigurement to the property of the Council sustained during hiring to hirer. Should the amount of the said deposit be insufficient to cover such cost, the hirer shall be liable for the payment of any additional amount involved. In the event of no damage, breakage, loss or disfigurement to the property of the Council being sustained as aforesaid, the deposit shall be refunded to the hirer.				
9	Cooking in the hall, other than in the kitchen and utensils provided for that purpose is prohibited.				
10	The Council shall not be responsible for any loss occasioned by the temporary failure of the electric light supply in the building.				
11	The Council shall not be responsible for any damage howsoever caused to, or for the loss of, articles or goods brought into, or left in the City Hall by the hirer or any				

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

	other person.				
12	The hirer shall be responsible for the control and behaviour of all children attending the functions, and shall prevent undue noise or nuisance being caused by children running about the Town Hall offices or otherwise.				
13	No furniture, fittings, musical instruments, produce or refreshments shall be brought into, or removed from the building except by the Councillors car park entrance.				
14	Standing on seats or chairs shall not be permitted.				
15	No portion of the City Hall may be used for business purposes involving the sale of goods. The condition shall not apply to bazaars and fetes for charitable or other public purposes not to the sale or programmes or refreshments incidental to the use of the hall premises for public performances or functions.				
9	**MISCELLANEOUS SERVICES**				
	Sundry Charges				
9.1	Search Fees				
(a)	Other than from the Minutes of proceedings of the Council, for any document or information required dated back:				
(b)	More than 12 months but not more than 24 months.	R 65.79	0%	R 65.79	0%
(c)	24 Months or more but not more than 48 months.	R 122.81	0%	R 122.81	0%
(d)	48 months or more	R 245.61	0%	R 245.61	0%
9.2	Copy of valuation roll	R 614.04	0%	R 614.04	0%
9.3	Copy of voters roll (per ward)	R 614.04	0%	R 614.04	0%
9.4	Rates clearance certificates as laid down in Section 175(2) of Ordinance No. 25 of 1974	R 8.50	0%	R 8.50	0%
9.5	Appeals to property valuations in terms of Section 160(3) of Ordinance No. 25 of 1974	R 57.02	0%	R 57.02	0%
9.6	Services rendered by Council but not covered in tariffs of charges.	Cost plus 10%		Cost plus 10%	
9.7	Valuation and/or housing loan certificate as laid down in Section 265(5) of Ordinance No. 25 of 1974	R 70.18	0%	R 70.18	0%
9.8	Copy of estimates	R 263.16	0%	R 263.16	0%
9.9	Special consent applications in terms of the Town Planning Scheme, which amount is not refundable.	R 2 547.37	10%	R 2 802.11	10%
	Consent/Conditional use or temporary land use				
	House Shop	R 170.00	NEW	R 170.00	NEW
	Place of intruction/Worship	R 170.00	NEW	R 170.00	NEW
	Second Dwelling	R 400.00	NEW	R 400.00	NEW

MATATIELE LOCAL MUNICIPALITY 2015 -06- 17 BUDGET & TREASURY

9.10	Application for relaxation of building line and/or side space requirements.	R 495.61	0%	R 495.61	0%
(a)	Other temporal land use departures	R 500.00	New	R 500.00	New
(b)	Other/conditional use	R 1 200.00	New	R 1 200.00	New
9.11	*Rezoning applications*				
	Fees payable shall not exceed the following maximum amounts:				
	Areas of land being rezoned				
(a)	Areas of land being rezoned less than 2000sq/m				
		R 700.00	NEW	R 700.00	NEW
(b)	Area of land to be rezoned less than 1ha				
		R 2 302.11	80%	R 4 143.79	80%
(c)	1ha but less than 5ha				
		R 6 017.54	40%	R 8 424.56	40%
(d)	5ha and over				
		R 7 908.77	40%	R 11 072.28	40%
	R30.00 for every hectare or part thereof in excess of 5ha				
9.12	Subdivision				
(a)	Up to 3 erven created				
(b)	4-10 erven	R 740.00	New	R 740.00	New
	Per erf above 10	R 1 368.00	New	R 1 368.00	New
	(This fee must be added to the basic fee for subdivision op tp 10 erven.)				
(c)	Amendment / Cancellation of approved Subdivision				
9.13	Site Development Plan	R 1 200.00	New	R 1 200.00	New
(a)	erf with one dwelling House				
(b)	Any other residential use or development	R 285.00	New	R 285.00	New
(c)	Any other business/ commercial/ Industrial use	R 399.00	New	R 399.00	New
(d)	Amendment of Approved site development plan and approval of HOA constitutions and design manual	R 1 300.00	New	R 1 300.00	New
		R 239.00	New	R 239.00	New
9.14	Amendments of conditions of approval (per condition)	R 220.00	New	R 220.00	New
9.13	Vehicle pound fees on all impounded vehicles per vehicle per day **plus tow-in costs**	R 101.40	70%	R 172.39	70%
	Impounded vehicles not released within 90 (ninety) days will be sold.				
9.14	Chemical toilet hire per toilet per day:				
	Fee				
	Deposit per toilet	R 614.04	0%	R 614.04	0%
9.15	*Sports grounds rental*	R 307.02	0%	R 307.02	0%
	Local clubs for practices per practice				
		R 54.82	25%	R 68.53	25%
	Local clubs per game				
	Outside clubs per game	R 274.12	25%	R 342.65	25%
		R 411.18	25%	R 513.98	25%
	Stadium hire for non sporting events.				
		R 438.60	New	R 438.60	New

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

	Pre-paid Electricity Metering cards to be purchased for the use of lights at the stadium at the Domestic Rates.				
9.16	A penalty will be charged for any dishonoured cheque.	R 127.61	15%	R 146.75	15%
9.17	Damage to any Council property	R 1 754.39	0%	R 1 754.39	0%
9.18	Cleaning of over grown property after failing to respond to councils instruction to clean this said property.	R 3 157.89	20%	R 3 789.47	20%
9.19	*Dog Licenses*				
	Dogs				
		R 17.54	0%	R 17.54	0%
9.20	*Library Fines*				
	Lost books + cost of the book.				
	Book/s per day	26.32	0%	26.32	0%
	Video/s per day	R 2.63	0%	R 2.63	0%
	Photocopies per copy	R 2.63	0%	R 2.63	0%
	Internet per 30 minutes	R 2.63	0%	R 2.63	0%
	Internet E-Mail address per 6 months.	R 26.32	0%	R 26.32	0%
9.21	*Transport & Plant Hire*	R 30.70	0%	R 30.70	0%
	Bomag	R 43.86	0%	R 43.86	0%
	NCX 2721 Bobcat	R 175.44	0%	R 175.44	0%
	NCX 2661 JCB	R 307.02	0%	R 307.02	0%
	Bush Cutter	R 263.16	0%	R 263.16	0%
	Petrol Saw	R 394.74	0%	R 394.74	0%
	Wacker	R 175.44	0%	R 175.44	0%
	Lawn Mower	R 175.44	0%	R 175.44	0%
	Generator (without petrol)	R 219.30	0%	R 219.30	0%
	Water Pump	R 219.30	0%	R 219.30	0%
	Angle Grinder (230mm)	R 87.72	0%	R 87.72	0%
	Dril	R 131.58	0%	R 131.58	0%
	Welding Machine (220 amp)	R 219.30	0%	R 219.30	0%
	Welding Machine (250 amp)	R 219.30	0%	R 219.30	0%
	Conpressor (380 Volt)	R 219.30	0%	R 219.30	0%
	High Pressure Washer	R 131.58	0%	R 131.58	0%
	Extension Lead	R 13.16	0%	R 13.16	0%
	Tar Spray	R 394.74	0%	R 394.74	0%
9.22	Tender Documents				
	A fee of not less than R100 will be charged for a tender document.				
	The fee will increase according to the size of the tender document.				

10	**RANKS/STANDS FOR PUBLIC BUSES**				
	The following fees shall be payable to the Council in respect of ANNUAL RANK/STAND permits for Public buses making use of the MATATIELE BUS RANK.				
10.1	*Long Distance Bus Operators*				
	1 -5 Bus Permits per Bus per Permit per Annum				
	6 and more Bus permits per Bus per Permit per Annum				
10.2	*Local Bus Operators*				
	Bus Permit per Bus per Permit per Annum				
10.3	Local bus operators, "local", shall mean operators operating routes within a one (1) hundred kilometer radius of Matatiele. All other operators shall deemed to be "long distance" by operation.				
10.4	Applicants are to be made by no later than December of such year in order for permits to be issued.				
11	**BUSINESS LICENSES**				
11.1	Food Vendors in caravans & carts or similar vessel	R 150.00	New	R 150.00	New
11.2	General Dealers	R 500.00	New	R 500.00	New
11.3	Supermarkets, Wholesalers & Butcheries	R 500.00	New	R 500.00	New
11.4	Restaurants, B&B's, Hotels, Guest Houses, Lodges	R 500.00	New	R 500.00	New
11.5	Spaza Shops	R 300.00	New	R 300.00	New
11.6	Funeral Parlours	R 500.00	New	R 500.00	New
11.7	Hawker License: Trucks & Bakkies	R 150.00	New	R 150.00	New
11.8	Hawker License: Street Vendors	R 150.00	New	R 150.00	New
11.9	Hawker License: (Special Application – Events)	R 300.00	New	R 300.00	New
11.10	Clothing Shops	R 500.00	New	R 500.00	New
11.11	Hardware	R 500.00	New	R 500.00	New
11.12	Garages	R 500.00	New	R 500.00	New
11.13	Livestock Sales	R 200.00	New	R 200.00	New
11.14	Car wash	R 200.00	New	R 200.00	New
11.15	Laundromat/Dry Cleaning	R 500.00	New	R 500.00	New
11.16	Financial Institution	R 500.00	New	R 500.00	New
11.17	Beauty Parlour: Hair Salons, Barber Shops etc	R 200.00	New	R 200.00	New
11.18	Furniture Shops	R 500.00	New	R 500.00	New
11.19	Legal Practice	R 500.00	New	R 500.00	New

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREAS…

11.20	Surgeries	R 500.00	New	R 500.00	New
11.21	Transport Industry	R 500.00	New	R 500.00	New
11.22	Liquor: Bottle Stores, Taverns	R 500.00	New	R 500.00	New
11.23	Book Shops	R 500.00	New	R 500.00	New
11.24	Brokers: Insurance, Estate agents etc	R 500.00	New	R 500.00	New
		R 500.00	New	R 500.00	New
12	**ASSESMENT RATES**				
12.1	*Residential*	0.008275	-45%	0.008689	5%
	First R55 000 discount				
	35% Rebate				
12.2	*Vacant Land*	0.018054	0%	0.018957	5%
12.3	*Commercial*	0.009930	-45%	0.010426	5%
	10% Rebate				
12.4	Government	0.018054	0%	0.018957	5%
	0 Rebates				
12.5	*Farms*	0.002069	-45%	0.002172	5%
	65% discount				
				0	
12.6	*Industrial*	0.009930	-45%	0.010426	5%
	10% discount				
				0	
12.4	*Municipal*	0.009930	-45%	0.010426	5%
	100% discount				
				0	
13	**NATURE RESERVE**				
13.1	**Accommodation**				
	4 bed chalet per day	R 241.23	0%	R 253.29	5%
	6 bed chalet per day	R 337.72	0%	R 354.61	5%
	Camping pppd	R 43.86	0%	R 46.05	5%
13.2	**Fishing**				
	per annum per member	R 372.81	0%	R 391.45	5%

	per day	R 87.72	0%	R 92.11	5%
13.3	**Wood Sales**				
	Per one ton bakkie load	R 284.21	80%	R 511.58	80%
14	**TAXATION**				
	The amounts referred to in these tariffs do not include any tax which may be payable in accordance with the provisions of any other Acts of Ordinances.				
15	**ADVERTISING & SIGNAGE**				
15.1	**Billboards**				
	non refundable application fee per board/sign (annually)	R 1 894.72	20%	R 2 273.67	20%
	+ Approval fee per applicant	R 50.52	20%	R 60.62	20%
15.2	**Ground Signs**				
	non refundable application fee per board/sign (annually)	R 219.29	0%	R 219.29	0%
	+ Approval fee per applicant	R 35.08	0%	R 35.08	0%
15.3	**Wall Sign – Flat**				
	non refundable application fee per board/sign (annually)	R 394.73	0%	R 394.73	0%
	+ Approval fee per applicant	R 35.08	0%	R 35.08	0%
15.4	**Roof, Veranda, Balcony, Canopy and Under awning Sign**				
	non refundable application fee per board/sign (annually)	R 394.73	0%	R 394.73	0%
15.5	**Estate Agent Boards**				
	non refundable application fee (annually)	R 526.31	0%	R 526.31	0%
	+ per board/sign (annually)	R 43.85	0%	R 43.85	0%
15.6	**Portable Boards / Collapsible Structures / Signs**				
	non refundable application fee per board/sign (annually)	R 219.29	0%	R 219.29	0%
15.7	**Aerial Advertisement**				
	non refundable application fee per board/sign (annually)	R 438.59	0%	R 438.59	0%
15.8	**Advertising Vehicles**				
	non refundable application fee per board/sign (annually)	R 1052.63	0%	R 1 052.63	0%
15.9	**Temporary Signs (Posters, Flags & Others)**				
	non refundable application fee per board/sign	R 43.85	0%	R 43.85	0%
	+ non commercial fee per signs, posters, flags & others	R 2.19	0%	R 2.19	0%
	+ commercial fee per signs, posters, flags & others	R 4.38	0%	R 4.38	0%
15.10	**Banners**				
	non refundable application fee per board/sign	R 131.57	0%	R 131.57	0%

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

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

Table 12 Breakdown of the operating revenue over the medium-term

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as electricity and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

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

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 95 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

The proposed tariff increases for the 2015/16 MTREF on the different revenue categories are:

Table 13 Proposed tariff increases over the medium-term

Revenue Category	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property Rates	4	4	0	0	0	0	5	5	5
Solid Waste	4	4	5	0	0	0	5	5	5
Electricity	19	19	9	7.8	7.8	7.8	12	12	12

Table 14MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	1													
Parent municipality														
CALL ACC STD		DAILY	DAILY	No		0.035	0	0	DAILY					25 905
CALL ACC STD		DAILY	DAILY	No		0.035	0	0	DAILY	0				31 854
CALL ACC FNB		DAILY	DAILY	No		0.039	0	0	DAILY					1 510
NEDCOR		21/05/2014	21/05/2014	No		0.1393	0	0	21/05/2014					7 580
NEDBANK		DAILY	DAILY	No		0.045	0	0	DAILY					19 280
NEDBANK MIG ACC		DAILY	DAILY	No		0.045	0	0	DAILY					2 538
FNB ESTABLISHMENT PLAN		DAILY	DAILY	No		0.034	0	0	DAILY					2 329
FNB HOUSING DEV FUND		DAILY	DAILY	No		0.034	0	0	DAILY					1 746
FNB DEDEA GREENEST TOWN		DAILY	DAILY	No		0.034	0	0	DAILY					169
FNB TOURISM		DAILY	DAILY	No		0.034	0	0	DAILY					808
Municipality sub-total										0		–	–	93 719
Entities														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									0		–	–	93 719

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2015/16 medium-term capital programme:

Figure 8 Sources of capital revenue for the 2015/16 financial year

FUNDING OF CAPITAL BUDGET	R'000
DOE	30 000
Municipal Infrastructure Grant (MIG)	45 262
Capital Replacement Reserve (CRR)	50 187
External Loan (Front loading)	18 157
TOTAL	**143 606**

The above table is graphically represented as follows for the 2015/16 financial year.

The following table is of the Municipality's borrowing liability, which is not applicable as we have no long term debt

Table 15MBRR Table SA 17 - Detail of borrowings

EC441 Matatiele - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	10 282	831	–
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	–	–	–	–	–	–	10 282	831	–
Total Borrowing	1	–	–	–	–	–	–	10 282	831	–

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

Table 41 MBRR Table SA 18 - Capital transfers and grants receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Transfers and Grants										
National Government:		24 994	28 326	48 775	57 759	49 170	49 170	47 644	49 484	52 242
Municipal Infrastructure Grant (MIG)		24 994	28 326	48 775	57 759	49 170	49 170	47 644	49 484	52 242
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	3 991	9 904	19 300	22 300	22 300	30 000	30 000	25 000
DME		–	3 991	9 904	19 300	22 300	22 300	30 000	30 000	25 000
Total Capital Transfers and Grants	5	24 994	32 317	58 679	77 059	71 470	71 470	77 644	79 484	77 242

2.6.3 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 understand ability for councillors 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).

Table 42 MBRR Table A7 - Budget cash flow statement

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17

Table 43 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	102 500	77 235	57 566	42 464	42 464	42 464	42 464	21 741	26 854	30 540
Other current investments > 90 days		0	(0)	(0)	93 719	93 719	93 719	93 719	–	–	–
Non current assets - Investments	1	6 085	6 989	–	–	–	–	–	–	–	–
Cash and investments available:		108 585	84 224	57 566	136 183	136 183	136 183	136 183	21 741	26 854	30 540
Application of cash and investments											
Unspent conditional transfers		23 779	16 227	8 697	12 582	12 582	12 582	12 582	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2								–	–	–
Other working capital requirements	3	(3 936)	(10 792)	3 040	(12 622)	(11 722)	(11 722)	(11 722)	16 368	17 568	19 027
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		19 843	5 435	11 737	(40)	860	860	860	16 368	17 568	19 027
Surplus(shortfall)		88 742	78 789	45 829	136 223	135 323	135 323	135 323	5 373	9 286	11 513

From the above table it can be seen that the cash and investments available total R135 million in the 2014/15 financial year and decrease to R21million by 2015/16. The reason for variance, is in the financial year 2014/15 included in other income was an amount of R63 million for capital replacement reserve, and for the current budget 2015/16 the capital replacement reserve was not disclosed as income but as a source of funding for capital projects.

2.6.5 Funding compliance measurement

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

Table 44MBRR SA10 – Funding compliance measurement

EC441 Matatiele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	102 500	77 235	57 566	42 464	42 464	42 464	42 464	21 822	21 479	(13 787)
Cash + investments at the yr end less applications - R'000	18(1)b	2	88 742	78 789	45 829	136 223	135 323	135 323	135 323	2 783	(781)	(37 791)
Cash year end/monthly employee/supplier payments	18(1)b	3	10.9	4.5	3.6	2.6	2.6	2.6	2.6	1.3	1.2	(0.7)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	36 813	(33 180)	44 965	117 580	115 103	115 103	115 103	119 518	135 803	140 967
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	2.4%	10.4%	16.3%	(3.5%)	(6.0%)	(6.0%)	3.1%	(7.0%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	115.6%	89.2%	67.8%	100.0%	95.8%	95.8%	95.8%	50.1%	40.4%	40.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.1%	114.5%	42.8%	5.0%	4.8%	4.8%	4.8%	5.6%	17.1%	21.7%
Capital payments % of capital expenditure	18(1)c;19	8	102.2%	148.9%	69.1%	100.0%	116.6%	116.6%	116.6%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(0.3%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.1%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	59.8%	(12.3%)	(12.9%)	0.0%	0.0%	0.0%	(27.8%)	5.4%	5.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.5%	2.4%	2.1%	2.0%	2.0%	2.0%	1.9%	1.3%	1.3%	1.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

2.6.5.1 Cash/cash equivalent position

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

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 43, on page 84. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. It is especially important to consider the position should the municipality be faced with an expected disaster that threatens revenue collection such as rate boycotts. As part of the 2015/2016 MTREF the municipalities improving cash position causes the ratio to move upwards to 7.3 and then increase slightly to 9 for outer years. As indicated above the Municipality aims to archive at least one month's cash coverage in the medium term, and then gradually move towards two months coverage. This measure will have to be carefully monitored going forward.

2.6.5.4 Surplus/deficit excluding depreciation offsets

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

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

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

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

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 present).The result is intended to be an approximation of the real increase in revenue. From the table above it can be seen that the percentage growth totals 9% for the respective financial year of the 2015/16 MTREF. Considering the lowest percentage tariff increase in relation to revenue generated from rates and services charges is 5 per cent, with the increase in electricity at 12.8 per cent it is to be expected that the increase in revenue exceed the inflation target figures.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 71.8, 71.7 and 71.7 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 65 per cent performance target, the cash flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. Considering the debt incentive scheme and the municipality's revenue management strategy's objective to collect outstanding debtors of 90 days, the provision is well within the accepted leading practice.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent timing discount has been factored into the cash position forecasted over the entire financial year. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

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

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. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.

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

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

2.6.5.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position Both measures show a relatively stable trend in line with the Municipality's policy of settling debtor's accounts within 30 days.

2.6.5.11 Repairs and maintenance expenditure level

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

2.6.5.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability.

Table 45 MBRR SA19 - Expenditure on transfers and grant programmes

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**95 429**	**115 020**	**125 055**	**145 998**	**145 998**	**145 998**	**180 491**	**194 863**	**213 880**
Equitable Share		92 449	105 328	118 051	138 979	138 979	138 979	176 181	192 281	211 147
Finance Management		1 450	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement		592	998	890	934	934	934	930	957	1 033
EPWP Incentive		938	7 193	4 564	4 485	4 485	4 485	1 780	–	–
Provincial Government:		**1 179**	**418**	**66**	–	**973**	**973**	–	–	–
Conference & Lodge Centre		554	72	–	–	–	–	–	–	–
Greenest Town		295	214	66	–	–	–	–	–	–
Establishment Plan Grant		43	–	–	–	973	973	–	–	–
Nature Reserve Grant		286	132	–	–	–	–	–	–	–
District Municipality:		**172**	–	**7 588**	–	–	–	–	–	–
Election Grant		–	–	7 588	–	–	–	–	–	–
Other Grants		172	–	–	–	–	–	–	–	–
Other grant providers:		**3 938**	**4 705**	**7 039**	**8 137**	**10 414**	**10 414**	**300**	**300**	**300**
Far, Revenue & Payroll		–	–	1 635	7 000	7 000	7 000	–	–	–
Nature Reserve		–	–	105	157	143	143	–	–	–
Department Of Sport And Recreation		–	–	161	288	415	415	–	–	–
Seta		298	424	313	300	300	300	300	300	300
Vuna		–	85	–	130	130	130	–	–	–
Idp Support		266	392	274	150	314	314	–	–	–
Led Capacity		–	–	–	112	112	112	–	–	–
Archives Central (Pt)		20	237	–	–	–	–	–	–	–
Audit Assets (Pt)		6	25	196	–	–	–	–	–	–
Capacity Building 06/07		130	–	15	–	–	–	–	–	–
Cedarville Emerging Farm		–	180	19	–	34	34	–	–	–
Clean Audit Umzimvubu		–	–	3 500	–	–	–	–	–	–
Grain Storage Azo		–	–	–	–	1 000	1 000	–	–	–
Khuthalani Poultry Proj		744	1 005	184	–	–	–	–	–	–
Land Audit (Pt		121	224	–	–	–	–	–	–	–
Lotto Sportfield Maint		–	25	–	–	–	–	–	–	–
Lums		–	–	121	–	–	–	–	–	–
Musuem-Arts & Cult Grant		–	–	–	–	–	–	–	–	–
New It (Pt)		170	193	–	–	–	–	–	–	–
Office Accomadation (Pt)		414	430	480	–	–	–	–	–	–
Pmu Establishment		–	936	–	–	–	–	–	–	–
Small Town&Rural Village		–	–	37	–	–	–	–	–	–
Training Cpmd		–	206	–	–	–	–	–	–	–
Valuation Roll Gis (Pt)		84	342	–	–	–	–	–	–	–
Other Government		1 684	–	–	–	966	966	–	–	–
Total operating expenditure of Transfers and Grants:		**100 717**	**120 143**	**139 748**	**154 135**	**157 385**	**157 385**	**180 791**	**195 163**	**214 180**
Capital expenditure of Transfers and Grants										
National Government:		**24 994**	**28 326**	**48 775**	**57 759**	**49 170**	**49 170**	**47 644**	**49 484**	**52 242**
Municipal Infrastructure Grant (MIG)		24 994	28 326	48 775	57 759	49 170	49 170	47 644	49 484	52 242
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	**3 991**	**9 904**	**19 300**	**22 300**	**22 300**	**30 000**	**30 000**	**25 000**
DME		–	3 991	9 904	19 300	22 300	22 300	30 000	30 000	25 000
Total capital expenditure of Transfers and Grants		**24 994**	**32 317**	**58 679**	**77 059**	**71 470**	**71 470**	**77 644**	**79 484**	**77 242**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**125 711**	**152 460**	**198 427**	**231 194**	**228 855**	**228 855**	**258 435**	**274 647**	**291 422**

2.8 Table 16MBRR SA24 - Summary of councillor and staff benefits

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		161 509	18 662	434 129			614 300
Chief Whip			411 780		165 551			577 331
Executive Mayor			549 039		216 157			765 196
Deputy Executive Mayor								–
Executive Committee			2 520 327	75 194	960 892			3 556 413
Total for all other councillors			6 821 712	365 646	3 344 785			10 532 143
Total Councillors	8	–	**10 464 367**	**459 502**	**5 121 514**			**16 045 383**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 117 665	13 882	324 000			1 455 547
Chief Finance Officer			881 056	21 599	226 800			1 129 455
General Manager Corperate			931 128	20 600	176 727			1 128 455
General Manager Community			796 816	18 933	311 040			1 126 789
General Economic Development Planning			924 465	20 013	155 520	–		1 099 998
General Manager Infrastructure			861 616	6 154	246 240			1 114 010
Total Senior Managers of the Municipality	8,10	–	**5 512 746**	**101 181**	**1 440 327**	–		**7 054 254**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**15 977 113**	**560 683**	**6 561 841**	–		**23 099 637**

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

Table 49 MBRR SA24–Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		85	–	85	85	–	85	85	–	85
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	6	6	–	6	6	–	6
Other Managers	7	19	–	19	20	–	19	20	–	19
Professionals		*100*	*82*	–	*102*	*70*	*4*	*120*	*77*	*5*
Finance		44	30	–	44	31	–	40	29	–
Spatial/town planning		13	9	–	13	2	–	23	9	–
Information Technology		1	1	–	2	–	2	7	2	–
Roads		27	27	–	27	26	1	31	26	1
Electricity		5	5	–	6	5	1	8	5	1
Water										
Sanitation										
Refuse		10	10	–	10	6	–	11	6	3
Other										
Technicians		*2*	*2*	–	*5*	*5*	*2*	*5*	*5*	*2*
Finance										
Spatial/town planning										
Information Technology		–	–	–	–	–	–	–	–	–
Roads					2	2	1	2	2	1
Electricity		2	2	–	3	3	1	3	3	1
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other										
Clerks (Clerical and administrative)		3			4	3	3	4	3	3
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		–	–	–	9	–	9	9	–	9
Elementary Occupations		103	103	–	103	101	2			
TOTAL PERSONNEL NUMBERS	9	318	187	110	334	179	130	249	85	129
% increase					5.0%	(4.3%)	18.2%	(25.4%)	(52.5%)	(0.8%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10				41	36	–	40	29	
Human Resources personnel headcount	8, 10	12	8	3	12	8	4	12	8	4

2.9 Monthly targets for revenue, expenditure and cash flow

Table 50 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates		2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	2 864	34 365	30 729	32 265
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	3 908	46 895	49 240	51 702
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		629	629	629	629	629	629	629	629	629	629	629	629	7 550	7 927	8 324
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		61	61	61	61	61	61	61	61	61	61	61	61	729	734	764
Interest earned - external investments		292	292	292	292	292	292	292	292	292	292	292	292	3 500	4 200	4 200
Interest earned - outstanding debtors		340	340	340	340	340	340	340	340	340	340	340	340	4 081	4 285	4 500
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		217	217	217	217	217	217	217	217	217	217	217	217	2 601	2 752	2 903
Licences and permits		163	163	163	163	163	163	163	163	163	163	163	163	1 950	2 063	2 177
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		15 066	15 066	15 066	15 066	15 066	15 066	15 066	15 066	15 066	15 066	15 066	17 448	183 173	195 163	214 180
Other revenue		110	110	110	110	110	110	110	110	110	110	110	110	1 319	1 361	1 472
Gains on disposal of PPE		319	319	319	319	319	319	319	319	319	319	319	319	3 824	4 015	4 215
Total Revenue (excluding capital transfers and con		**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**23 967**	**26 349**	**289 987**	**302 469**	**326 701**

Table 17MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget & Finance		17 485	17 485	17 485	17 485	17 485	17 485	17 485	17 485	17 485	17 485	17 485	17 485	209 819	222 199	241 924
Vote 3 - Corporate		25	25	25	25	25	25	25	25	25	25	25	25	300	300	300
Vote 4 - Development & Planning		8	8	8	8	8	8	8	8	8	8	8	8	100	105	111
Vote 5 - Community		1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 820	18 948	19 909
Vote 6 - Infrastructure		11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	11 267	135 209	135 401	146 700
Total Revenue by Vote		**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**30 437**	**365 249**	**376 953**	**408 943**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		3 028	3 028	3 028	3 028	3 028	3 028	3 028	3 028	3 028	3 028	3 028	3 028	36 338	40 050	44 609
Vote 2 - Budget & Finance		4 907	4 907	4 907	4 907	4 907	4 907	4 907	4 907	4 907	4 907	4 907	4 907	58 880	68 261	78 631
Vote 3 - Corporate		3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	3 906	46 873	50 151	53 557
Vote 4 - Development & Planning		1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	13 576	14 542	15 904
Vote 5 - Community		3 961	3 961	3 961	3 961	3 961	3 961	3 961	3 961	3 961	3 961	3 961	3 961	47 535	48 694	50 809
Vote 6 - Infrastructure		7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	86 777	94 910	103 570
Total Expenditure by Vote		**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**24 165**	**289 979**	**316 607**	**347 081**
Surplus/(Deficit) before assoc.		**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**75 270**	**60 346**	**61 862**
Taxation														–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**6 272**	**75 270**	**60 346**	**61 862**

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

Table 18MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget & Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate		123	123	123	123	123	123	123	123	123	123	123	123	1 476	150	165
Vote 4 - Development & Planning		54	54	54	54	54	54	54	54	54	54	54	54	650	400	440
Vote 5 - Community		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 000	1 100
Vote 6 - Infrastructure		7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	7 566	90 793	68 858	61 218
Capital multi-year expenditure sub-total	2	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**7 868**	**94 419**	**70 408**	**62 923**
Single-year expenditure *to be appropriated*																
Vote 1 - Executive & Council		26	26	26	26	26	26	26	26	26	26	26	26	315	275	303
Vote 2 - Budget & Finance		192	192	192	192	192	192	192	192	192	192	192	192	2 300	300	25 723
Vote 3 - Corporate		44	44	44	44	44	44	44	44	44	44	44	44	522	422	464
Vote 4 - Development & Planning		58	58	58	58	58	58	58	58	58	58	58	58	700	–	–
Vote 5 - Community		491	491	491	491	491	491	491	491	491	491	491	491	5 895	2 012	2 223
Vote 6 - Infrastructure		3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	39 455	7 155	10 560
Capital single-year expenditure sub-total	2	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**4 099**	**49 187**	**10 164**	**39 272**
Total Capital Expenditure	2	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**11 967**	**143 606**	**80 572**	**102 195**

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

Table 19MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source															
Property rates	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	2 091	25 087	22 432	23 554
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2 853	2 853	2 853	2 853	2 853	2 853	2 853	2 853	2 853	2 853	2 853	2 853	34 233	35 945	37 742
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	459	459	459	459	459	459	459	459	459	459	459	459	5 511	5 787	6 076
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	61	61	61	61	61	61	61	61	61	61	61	61	729	734	764
Interest earned - external investments	292	292	292	292	292	292	292	292	292	292	292	292	3 500	4 200	4 200
Interest earned - outstanding debtors	340	340	340	340	340	340	340	340	340	340	340	340	4 081	4 285	4 500
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	217	217	217	217	217	217	217	217	217	217	217	217	2 601	2 752	2 903
Licences and permits	163	163	163	163	163	163	163	163	163	163	163	163	1 950	2 063	2 177
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	15 264	15 264	15 264	15 264	15 264	15 264	15 264	15 264	15 264	15 264	15 264	15 264	183 173	195 163	214 147
Other revenue	107	107	107	107	107	107	107	107	107	107	107	107	1 289	1 329	1 439
Cash Receipts by Source	21 846	21 846	21 846	21 846	21 846	21 846	21 846	21 846	21 846	21 846	21 846	21 846	262 154	274 691	297 501
Other Cash Flows by Source															
Transfer receipts - capital	6 272	6 272	6 272	6 272	6 272	6 272	6 272	6 272	6 272	6 272	6 272	6 272	75 262	74 484	82 242
Contributions recognised - capital & Contributed a	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	319	319	319	319	319	319	319	319	319	319	319	319	3 824	4 015	4 215
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	1 513	18 157	–	–
Increase (decrease) in consumer deposits	8	8	8	8	8	8	8	8	8	8	8	8	91	17	17
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivable	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	29 957	29 957	29 957	29 957	29 957	29 957	29 957	29 957	29 957	29 957	29 957	29 957	359 487	353 206	383 976
Cash Payments by Type															
Employee related costs	8 059	8 059	8 059	8 059	8 059	8 059	8 059	8 059	8 059	8 059	8 059	8 059	96 711	104 599	112 077
Remuneration of councillors	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	15 891	16 685	17 520
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	34 000	35 972	37 950
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	872	872	872	872	872	872	872	872	872	872	872	872	10 466	11 286	11 989
Contracted services	1 663	1 663	1 663	1 663	1 663	1 663	1 663	1 663	1 663	1 663	1 663	1 663	19 956	21 037	22 144
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	528	528	528	528	528	528	528	528	528	528	528	528	6 333	4 870	6 835
Other expenditure	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	4 928	59 134	63 017	68 749
Cash Payments by Type	20 208	20 208	20 208	20 208	20 208	20 208	20 208	20 208	20 208	20 208	20 208	20 208	242 490	257 467	277 264
Other Cash Flows/Payments by Type															
Capital assets	11 967	11 967	11 967	11 967	11 967	11 967	11 967	11 967	11 967	11 967	11 967	11 967	143 606	80 572	102 195
Repayment of borrowing	768	768	768	768	768	768	768	768	768	768	768	768	9 216	10 054	831
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	32 943	32 943	32 943	32 943	32 943	32 943	32 943	32 943	32 943	32 943	32 943	32 943	395 313	348 093	380 290
NET INCREASE/(DECREASE) IN CASH HELD	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(2 985)	(35 826)	5 113	3 686
Cash/cash equivalents at the month/year begin:	57 566	54 581	51 595	48 610	45 625	42 639	39 654	36 668	33 683	30 697	27 712	24 726	57 566	21 741	26 854
Cash/cash equivalents at the month/year end:	54 581	51 595	48 610	45 625	42 639	39 654	36 668	33 683	30 697	27 712	24 726	21 741	21 741	26 854	30 540

2.10 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, there were contracts awarded beyond the medium-term revenue and expenditure framework (three years). List attached:-

Table 57

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

2.11 Capital expenditure details

The following two tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 58MBRR SA 34a - Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**30 535**	**39 511**	**61 434**	**95 671**	**75 657**	**75 657**	**92 632**	**60 468**	**53 708**
Infrastructure - Road transport		30 535	35 295	48 604	35 684	34 876	34 876	35 177	50 288	38 388
Roads, Pavements & Bridges		23 442	34 885	48 021	34 934	34 536	34 536	35 177	50 288	38 388
Storm water		7 093	410	582	750	340	340	–	–	–
Infrastructure - Electricity		–	4 216	12 517	53 929	36 291	36 291	50 737	10 180	15 320
Generation		–	4 216	–	150	750	750	–	–	–
Transmission & Reticulation		–	–	12 517	52 469	34 169	34 169	48 157	10 000	15 000
Street Lighting		–	–	–	1 310	1 372	1 372	2 580	180	320
Infrastructure - Water		–	–	–	–	186	186	–	–	–
Dams & Reservoirs		–	–	–	–	186	186	–	–	–
Infrastructure - Other		–	–	313	6 058	4 305	4 305	6 718	–	–
Waste Management		–	–	–	2 500	2 500	2 500	2 880	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	313	3 558	1 805	1 805	3 838	–	–
Community		**2 859**	**7 561**	**10 109**	**17 450**	**16 178**	**16 178**	**14 632**	**1 200**	**2 570**
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	8 500	6 404	6 404	10 832	200	2 460
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		2 859	7 561	6 649	2 170	1 851	1 851	2 800	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	40	1 500	2 096	2 096	–	–	–
Fire, safety & emergency		–	–	–	300	300	300	–	–	–
Security and policing		–	–	375	1 100	1 500	1 500	1 000	1 000	110
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	1 000	870	870	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	3 045	2 881	3 158	3 158	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	**122**	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	122	–	–	–	–	–	–	–
Other assets		**3 061**	**13 381**	**18 272**	**34 456**	**34 731**	**34 731**	**33 993**	**18 904**	**45 524**
General vehicles		30	9 856	4 220	4 491	4 491	4 491	3 700	–	6 000
Specialised vehicles	10	–	–	–	–	–	–	1 200	–	5 000
Plant & equipment		78	–	5 252	990	1 410	1 410	2 065	1 250	1 555
Computers - hardware/equipment		190	376	457	1 595	1 995	1 995	1 526	150	165
Furniture and other office equipment		493	68	454	2 765	3 728	3 728	23 852	16 204	6 374
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		179	2 092	–	–	8 224	8 224	–	–	–
Other Buildings		–	–	7 890	24 514	14 652	14 652	1 375	1 300	26 430
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		2 090	988	–	100	230	230	275	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		42	160	621	–	–	–	2 350	–	393
Computers - software & programming		–	–	621	–	–	–	2 350	–	393
Other *(list sub-class)*		42	160	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**36 498**	**60 735**	**90 436**	**147 577**	**126 566**	**126 566**	**143 606**	**80 572**	**102 195**

2.13 Legislation compliance status

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

1. **In year reporting**
   Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. **Internship programme**

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

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

4. **Audit Committee**
   An Audit Committee has been established and is fully functional.

5. **Service Delivery and Implementation Plan**
   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2015/2016 MTREF in May 2015 directly aligned and informed by the 2015/16 MTREF.

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

MATATIELE LOCAL MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

2.14 Other supporting documents

Table 65 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Finance	Vote 3 - Corporate	Vote 4 - Development & Planning	Vote 5 - Community	Vote 6 - Infrastructure	Total
R thousand	1							
Revenue By Source								
Property rates		–	34 365	–	–	–	–	**34 365**
Property rates - penalties & collection charges		–	–	–	–	–	–	–
Service charges - electricity revenue		–	–	–	–	–	46 895	**46 895**
Service charges - water revenue		–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–
Service charges - refuse revenue		–	–	–	–	7 550	–	**7 550**
Service charges - other		–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	729	–	**729**
Interest earned - external investments		–	3 500	–	–	–	–	**3 500**
Interest earned - outstanding debtors		–	3 915	–	–	–	166	**4 081**
Dividends received		–	–	–	–	–	–	–
Fines		–	–	–	–	2 601	–	**2 601**
Licences and permits		–	–	–	–	1 950	–	**1 950**
Agency services		–	–	–	–	–	–	–
Other revenue		–	505	–	100	210	504	**1 319**
Transfers recognised - operational		–	163 711	300	–	6 780	10 000	**180 791**
Gains on disposal of PPE		–	3 824	–	–	–	–	**3 824**
Total Revenue (excluding capital transfers and cont		**–**	**209 819**	**300**	**100**	**19 820**	**57 565**	**287 605**
Expenditure By Type								
Employee related costs		9 766	21 506	25 234	7 162	20 440	20 212	**104 321**
Remuneration of councillors		15 891	–	–	–	–	–	**15 891**
Debt impairment		–	5 000	–	–	–	–	**5 000**
Depreciation & asset impairment		466	2 188	2 413	400	5 850	9 800	**21 117**
Finance charges		–	–	–	–	–	–	–
Bulk purchases		–	–	–	–	–	34 000	**34 000**
Other materials								–
Contracted services		–	3 094	6 913	–	9 800	150	**19 956**
Transfers and grants		–	2 530	–	–	5 780	12 023	**20 333**
Other expenditure		10 215	24 562	12 314	6 014	5 665	10 592	**69 362**
Loss on disposal of PPE		–	–	–	–	–	–	–
Total Expenditure		**36 338**	**58 880**	**46 873**	**13 576**	**47 535**	**86 777**	**289 979**
Surplus/(Deficit)		**(36 338)**	**150 939**	**(46 573)**	**(13 476)**	**(27 715)**	**(29 212)**	**(2 374)**
Transfers recognised - capital		–	–	–	–	–	77 644	**77 644**
Contributions recognised - capital								–
Contributed assets								–
Surplus/(Deficit) after capital transfers & contributions		**(36 338)**	**150 939**	**(46 573)**	**(13 476)**	**(27 715)**	**48 432**	**75 270**

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Budget & Finance	Vote 3 - Corporate	Vote 4 - Development & Planning	Vote 5 - Community	Vote 6 - Infrastructure	Total
R thousand	1							
Revenue By Source								
Property rates		–	34 365	–	–	–	–	**34 365**
Property rates - penalties & collection charges		–	–	–	–	–	–	**–**
Service charges - electricity revenue		–	–	–	–	–	46 895	**46 895**
Service charges - water revenue		–	–	–	–	–	–	**–**
Service charges - sanitation revenue		–	–	–	–	–	–	**–**
Service charges - refuse revenue		–	–	–	–	7 550	–	**7 550**
Service charges - other		–	–	–	–	–	–	**–**
Rental of facilities and equipment		–	–	–	–	729	–	**729**
Interest earned - external investments		–	3 500	–	–	–	–	**3 500**
Interest earned - outstanding debtors		–	3 915	–	–	–	166	**4 081**
Dividends received		–	–	–	–	–	–	**–**
Fines		–	–	–	–	2 601	–	**2 601**
Licences and permits		–	–	–	–	1 950	–	**1 950**
Agency services		–	–	–	–	–	–	**–**
Other revenue		–	505	–	100	210	504	**1 319**
Transfers recognised - operational		–	163 711	300	–	6 780	10 000	**180 791**
Gains on disposal of PPE		–	3 824	–	–	–	–	**3 824**
Total Revenue (excluding capital transfers and con		**–**	**209 819**	**300**	**100**	**19 820**	**57 565**	**287 605**
Expenditure By Type								
Employee related costs		9 766	21 506	25 234	7 162	20 440	20 212	**104 321**
Remuneration of councillors		15 891	–	–	–	–	–	**15 891**
Debt impairment		–	5 000	–	–	–	–	**5 000**
Depreciation & asset impairment		466	2 188	2 413	400	5 850	9 800	**21 117**
Finance charges		–	–	–	–	–	–	**–**
Bulk purchases		–	–	–	–	–	34 000	**34 000**
Other materials								**–**
Contracted services		–	3 094	6 913	–	9 800	150	**19 956**
Transfers and grants		–	2 530	–	–	5 780	12 023	**20 333**
Other expenditure		10 215	24 562	12 314	6 014	5 665	10 592	**69 362**
Loss on disposal of PPE		–	–	–	–	–	–	**–**
Total Expenditure		**36 338**	**58 880**	**46 873**	**13 576**	**47 535**	**86 777**	**289 979**
Surplus/(Deficit)		**(36 338)**	**150 939**	**(46 573)**	**(13 476)**	**(27 715)**	**(29 212)**	**(2 374)**
Transfers recognised - capital		–	–	–	–	–	77 644	**77 644**
Contributions recognised - capital								**–**
Contributed assets								**–**
Surplus/(Deficit) after capital transfers & contributions		**(36 338)**	**150 939**	**(46 573)**	**(13 476)**	**(27 715)**	**48 432**	**75 270**

MUNICIPALITY
2015 -06- 17
BUDGET & TREASURY

EC441 Matatiele - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Call investment deposits											
Call deposits < 90 days		79 061	102 500	77 235	77 235	77 235	77 235	77 235	84 959	93 455	102 800
Other current investments > 90 days				6 989	6 989	6 989	6 989	6 989	–	–	–
Total Call investment deposits	2	79 061	102 500	84 224	84 224	84 224	84 224	84 224	84 959	93 455	102 800
Consumer debtors											
Consumer debtors		6 270	5 507	10 971	10 971	10 971	10 971	10 971	12 617	13 878	15 960
Less: Provision for debt impairment											
Total Consumer debtors	2	6 270	5 507	10 971	10 971	10 971	10 971	10 971	12 617	13 878	15 960
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		364 737	382 349	421 234	421 234	421 234	421 234	421 234	461 008	547 008	611 917
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	364 737	382 349	421 234	421 234	421 234	421 234	421 234	461 008	547 008	611 917
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–
Trade and other payables											
Trade and other creditors		15 205	14 028	11 961	11 961	11 961	11 961	11 961	8 500	9 350	10 285
Unspent conditional transfers		19 596	23 779	16 227	16 227	16 227	16 227	16 227	12 582	13 840	15 224
VAT											
Total Trade and other payables	2	34 801	37 807	28 188	28 188	28 188	28 188	28 188	21 082	23 190	25 509
Non current liabilities - Borrowing											
Borrowing	4	16									
Finance leases (including PPP asset element)		18									
Total Non current liabilities - Borrowing		34	–	–	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		2 750	5 107	5 947							
List other major provision items											
Refuse landfill site rehabilitation		5 807	6 651	10 970	10 970	10 970	10 970	10 970	10 970	10 970	10 970
Other											
Total Provisions - non-current		8 557	11 758	16 916	10 970	10 970	10 970	10 970	10 970	10 970	10 970
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance			–						167 405	289 787	344 813
GRAP adjustments											
Restated balance		–	–	–	–	–	–	–	167 405	289 787	344 813
Surplus/(Deficit)		42 163	35 079	(33 180)	143 951	143 951	143 951	123 874	154 471	114 686	120 827
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets		(6 769)	148 782	200 557	23 454	23 454	23 454	43 531	12 943	14 238	15 662
Other adjustments											
Accumulated Surplus/(Deficit)	1	35 394	183 861	167 377	167 405	167 405	167 405	167 405	334 819	418 711	481 302
Reserves											
Housing Development Fund		1 563									
Capital replacement		28 275	281 410	328 024	328 024	328 024	328 024	328 024	380 024	380 024	380 024
Self-insurance											
Other reserves		72 904									
Revaluation		293 303									
Total Reserves	2	396 045	281 410	328 024	328 024	328 024	328 024	328 024	380 024	380 024	380 024
TOTAL COMMUNITY WEALTH/EQUITY	2	431 439	465 270	495 401	495 429	495 429	495 429	495 429	714 843	798 735	861 325

MATATIELE LOCAL MUNICIPALITY
2015 -06- 1
BUDGET & TREASURY

Table 20MBRR Table SA3 – Supporting detail to Statement of Financial Position