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UMZIMVUBU
LOCAL MUNICIPALITY

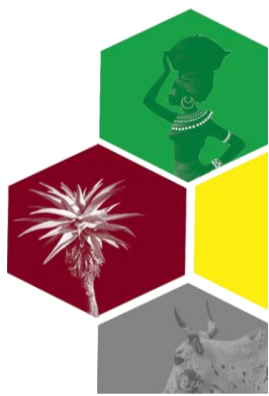
SECOND COUNCIL ADDENDUM

FRIDAY, 17 MAY 2024

VIRTUALLY VIA MICROSOFT TEAMS APPLICATION AT 10H00

COUNCIL MEETING

(Private and confidential)



10. REPORTS FROM THE EXECUTIVE COMMITTEE FOR APPROVAL BY THE COUNCIL

10.2.3 REPORT ON ANNUAL BUDGET FOR 2024/2025 MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK

10. REPORTS FROM THE EXECUTIVE COMMITTEE FOR APPROVAL BY THE COUNCIL

10.2.3 REPORT ON ANNUAL BUDGET FOR 2024/2025 MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK

(File No: 9/2/1/2)
(Author: KM/SM/LL)
(1st Level: MANCO – 02/05/2024)
(2nd Level: STANCO –08/05/2024)
(3rd Level: BSC-09/05/2024)
(3rd Level: EXCO –11/05/2024)
(5th Level: Council – 17/05/2024)

PURPOSE

To present to Council the Final MTREF report for 2024/25 and two outer years 2025/26 and 2026/27 for consideration and recommendations for approval by Council before start of the 2024/2025 financial year.

BACKGROUND AND REASONING

The Budget was prepared according to the Zero Based Method. In terms of the method all votes and line items were reduced to zero and every amount allocated had to be motivated. General Managers were requested to hand their requests to the Chief Financial Officer for inclusion on the budget. The information was requested to reach the Chief Financial Officer by the first week of March 2024.

As required by the Municipal Finance Management Act (MFMA) and other relevant legislations, regulations and guidelines, the municipality started the processes of budget preparation from August 2023 to May 2024 as follows:

Budget process plan

On 30th August 2023, the IDP and Budget process plan as required by section 21 of the MFMA was submitted and approved by Council to ensure that municipality does not fail to prepare and approve its credible budget within the legislated time frames.

IDP review

As per the approved plan, the municipality on the 22-25 April, conducted its public consultative meetings with all 28 wards to review IDP for 2024-2027. The reviewed IDP has been used by the municipality to inform the Final budget for 2024/25 to 2026/27 (MTREF) for consideration. The tabled Final budget will then be subjected for comments and suggestions by stakeholders and public.

AUTHORITY

Council

LEGAL / STATUTORY REQUIREMENTS

- Municipal Finance Management Act 56 of 2003, Chapter 4.
- Municipal System Act 32 of 2000.

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

- National Treasury Regulations and Guidelines.
- Municipal Budget and Reporting Regulations (reg 21, 22, 23, 24, 25, 26 and 27).
- Municipal Standard Chart of Accounts (mSCOA).

MUNICIPAL TRANSFERS AND SUBSIDIES

Description	Current Year		2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2023/24	Adjusted Budget	Draft Budget 2024/25	Budget 2025/26	Budget 2026/27
RECEIPTS:					
Operating Transfers and Grants					
National Government:	283,524	319,138	294,286	288,640	277,791
Local Government Equitable Share	275,387	275,387	289,930	286,840	275,791
Expanded Public Works Programme Integrated Grant	2,917	2,754	2,656	–	–
Disaster Relief Grant	3,500	39,277	26,848	–	–
Local Government Financial Management Grant	1,720	1,720	1,700	1,800	2,000
Provincial Government:	870	870	1,554	1,424	1,486
Capacity Building and Other : Library	750	750	1,434	1,424	1,486
LG SETA	120	120	120	–	–
Total Operating Transfers and Grants	284,394	320,008	295,840	290,064	279,277
Capital Transfers and Grants	72,417	245,434	188,427	76,772	79,561
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	17,350	15,850	22,728	20,000	18,000
Human Settlement Housing Projects		178,200	111,500	–	–
Municipal Infrastructure Grant (MIG)	55,067	51,384	54,199	56,772	61,561
Total Capital Transfers and Grants	72,417	245,434	188,427	76,772	79,561
TOTAL RECEIPTS OF TRANSFERS & GRANTS	356,811	565,442	484,267	366,836	358,838

Remarks:

- The equitable share allocation is appropriated to fund municipal delivery of services through day to day operations and strategic social development programs, the allocation for equitable share has increased with R14, 5 million from the current year allocation as per DoRA.
- Conditional operational grants (EPWP & FMG) are appropriated to fund expenditures relate to EPWP programs and financial reforms respectively as per grants stipulated conditions.
- The Expanded Public Works Incentive has decreased by R100, 000 for the next budget year.
- The Disaster Relief Fund Grant has decrease by R12, 4 million from the adjusted budget.
- The Finance Management Grant has decreased by R20, 000 for the years budget.

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

- Conditional capital grants (MIG & INEP) are appropriated to fund capital expenditure of roads construction, local economic development capital projects and electrification projects.
- The allocation for MIG has increased by R2, 8 million from the current adjusted budget.
- The allocation for INEP has increased by R6, 8 million from the current adjusted budget.
- Human settlement grant will be budgeted for as per the remaining amounts in the current year for the 2024/25 financial and that exercise will be performed before tabling the final budget on the 17th of May 2024 where Infrastructure and Planning department will quantify the remaining work to be budgeted for in the upcoming financial year.

Revenue budget

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget 2024/2025 % Allocation	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Revenue									
Service charges - Waste Management	1,263	1,298	1,400	1,400	1,400	1,483	1%	1,570	1,600
Sale of Goods and Rendering of Services	3,390	485	16,765	16,765	16,765	23,644	4%	20,931	18,936
Agency services	2,066	2,900	2,900	2,900	2,900	2,900	1%	3,000	3,200
Interest earned from Receivables	587	2,200	2,200	2,200	2,200	2,200	1%	2,200	2,200
Interest earned from Current and Non Current Assets	9,241	10,200	10,470	10,470	10,470	10,580	2%	10,595	16,100
Rental from Fixed Assets	6,357	3,203	4,697	4,697	4,697	4,708	1%	5,769	2,574
Licence and permits	1,760	1,765	1,765	1,765	1,765	1,765	1%	1,775	1,785
Operational Revenue	298	-	6,387	6,387	6,387	4,035	1%	150	150
Property rates	47,151	46,803	47,803	47,803	47,803	49,911	8%	52,856	55,974
Surcharges and Taxes	-	28,000	28,000	28,000	28,000	-	0%	-	-
Fines, penalties and forfeits	3,337	7,206	3,406	3,406	3,406	4,527	1%	4,794	4,993
Licences or permits	198	-	100	100	100	100	1%	110	115
Transfer and subsidies - Operational	283,558	281,594	322,621	322,621	322,621	296,660	50%	291,014	280,165
Interest	2,042	-	-	-	-	-	0%	-	-
Total Revenue (excluding capital transfers and contribution	361,248	385,653	448,514	448,514	448,514	402,512	68%	394,763	387,792
Transfers and subsidies - capital (monetary)	73,109	211,781	229,584	229,584	229,584	192,047	32%	83,620	61,561
Total Revenue (Including Capital transfers and contribution	434,357	597,434	678,098	678,098	678,098	594,559	100%	478,383	449,353

Remarks:

- The revenue is anticipated to be R594 million in the 2024/2025 financial year. Revenue for budget for the indicative years of 2025/2026 and 2026/2027 is anticipated to be R478 million and R449 million respectively.
- The municipal general valuation roll for 2024 – 2029 period will be implemented from 01st July 2024. This will have an impact on property rates on different classes of consumers.

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

- The municipality is obligated to use realistic anticipated projections hence the source of the above figures is the audited AFS. An increase in agency services is as a result of human settlement handling fee amount of about R6 million payable to the municipality.

Operating Expenditure Budget

Description	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget 2024/2025 % Allocation	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand									
Expenditure									
Employee related costs	89,977	90,059	91,063	91,063	91,063	97,887	21%	97,815	104,734
Remuneration of councillors	22,743	23,323	23,176	23,176	23,176	24,485	5%	24,585	24,585
Inventory consumed	10,016	9,016	9,089	9,089	9,089	7,394	2%	8,687	8,687
Debt impairment	5,423	0	0	0	0	4,112	1%	0	0
Depreciation and amortisation	77,456	80,696	151,271	151,271	151,271	113,470	24%	116,470	113,470
Interest	1,038	0	0	0	0	0	0%	0	0
Contracted services	94,143	133,490	119,385	119,385	119,385	122,452	26%	112,948	111,118
Transfers and subsidies	25,007	25,660	20,090	20,090	20,090	15,262	3%	17,114	17,124
Irrecoverable debts written off	0	2,280	8,780	8,780	8,780	8,780	2%	8,780	8,780
Operational costs	79,362	88,093	100,758	100,758	100,758	82,607	17%	90,634	95,766
Total Expenditure	402,554	452,617	523,612	523,612	523,612	476,468	100%	477,055	484,289

Remarks:

- The operating expenditure is anticipated to be R476 million in the 2024/2025 financial year. Expenditure budget for the indicative years of 2025/2026 and 2026/2027 the operating expenditure budget is anticipated to be R477 million and R484 million respectively.
- The draft operating budget that was tabled to Council in March 2024 amounted R498 million as opposed to the Final Budget of R476 million. This shows a reduction of R22million.
- Provision has been made to cater for annual increases as approved by the SALGBC mostly to be effected at the beginning of the financial year.
- Included on contracted services is are the following items;
 - Maintenance of bulding and facilities - R3, 800,000
 - Maintenance of equipment - R3, 550,000
 - Maintenance of Assets - R4, 550, 000
 - Expanded Public Works - R12, 722, 000
 - Security Services - R27, 000, 000
- Indigent support budget of R7, 7 million has been provided for Paraffin, solar maintenance and Eskom Subsidies.
- Ploughing has been allocated a budget of R5, 9million.
- Livestock programme has been allocated a budget of R650, 000
- Youth Subsidy has been allocated a budget of R900, 000

Departmental Capital Budgets

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

Department	Original Budget	Adjusted Budget	Budget 2024-25	Budget +1 2025-26	Budget +2 2026-27
Budget and Treasury	3,100,000.00	415,000.00	450,000.00	100,000.00	100,000.00
Corporate Services	5,570,004.00	5,070,004.00	5,070,004.00	5,070,004.00	5,070,004.00
Council	-	-	305,000.00	100,000.00	100,000.00
Infrastructure	268,108,411.00	341,313,668.00	238,448,000.00	105,920,000.00	89,321,000.00
Local Economic Development	6,199,991.00	4,899,991.00	1,950,004.00	-	-
Community Services	36,620,834.00	34,957,834.00	14,790,000.00	-	-
TOTAL	319,599,240.00	386,656,497.00	261,013,008.00	111,190,004.00	94,591,004.00

The capital budget per municipal departments is tabulated as below,

Council

Project	New or Upgrading Existing	Ward / Region	Amount	Funding Source
Furniture equipment Finance	New	Whole Municipality	305,000.00	Own Funding
Total			305,000.00	

Remarks;

- The total proposed budget for Council is R305, 000 to be funded from the own capital replacement reserves.

Budget and Treasury

Project	New or Upgrading Existing	Ward / Region	Amount	Funding Source
Furniture equipment Finance	New	Whole Municipality	150,000.00	Own Funding
Computer Equipment	New	Whole Municipality	300,000.00	Own Funding
Total			450,000.00	

Remarks;

- The total proposed budget for Budget and Treasury is R450 000 to be funded from the own capital replacement reserves.

Community safety

Project	New or Upgrading Existing	Ward / Region	Amount	Funding Source
EmaXesibeni Pound upgrading first phase	New	28	1,500,000.00	Own Funding
Construction of KwaBhaca vehicle pound facility	New	18	2,000,000.00	Own Funding
KwaBhaca Pound upgrading second phase	New	18	2,400,000.00	Own Funding
Shooting range Construction	New	18	4,000,000.00	Own Funding
Security equipment	New	Whole Municipality	100,000.00	Own Funding
Tools & equipment	New	Whole Municipality	190,000.00	Own Funding
Parks Construction of Chithwa Recreational Park	New	28	4,000,000.00	Own Funding
Machinery and equipment	New	Whole Municipality	500,000.00	Own Funding
Library	New	18 & 28	100,000.00	DESRAC
Total			14,790,000.00	

Remarks;

- The total proposed budget for Community Services is R14, 6 million to be funded from the own capital replacement reserves.
- The total of R100, 000 for Library to funded from DESRAC Budget.

Local Economic Development

Project	New or Upgrading Existing	Ward / Region	Amount	Funding Source
Ntenetyana camp site	New	15	450,000.00	Own Funding
Construction of Auction pens	New	18	500,004.00	Own Funding
Ntsizwa Hiking trail	New	8	1,000,000.00	Own Funding
Total			1,950,004.00	

Remarks;

- The total proposed budget for Local Economic Development is R1, 9 million to be funded from the own capital replacement reserves.

Corporate Services

Project	New or Up	Ward / Region	Amount	Funding Source
ICT PROGRAMMES software	New	Whole Municipality	3,150,000.00	Own Funding
Computer equipment ICT	New	Whole Municipality	1,500,000.00	Own Funding
Furniture equipment Corporate	New	Whole Municipality	420,000.00	Own Funding
Total			5,070,000.00	

Remarks;

- The total proposed budget for Corporate Services is R5, million to be funded from the own capital replacement reserves.

Infrastructure

Disaster projects

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

Project	New or Up	Ward / Region	Amount	Funding Source
Sibhozweni AR	New	27	2,500,000.00	Disaster
Ngcozana AR	New	13	7,250,000.00	Disaster
Sirhoqobeni Slab	New	5	2,000,000.00	Disaster
Bonga AR	New	5	4,250,000.00	Disaster
Mhlozini AR and Bridge	New	9	4,500,000.00	Disaster
Badibanise Internal Roads	New	18	3,500,000.00	Disaster
Mqokweni Bridge	New	6	2,848,000.00	Disaster
Total			26,848,000.00	

Remarks;

- The total proposed budget for Disaster is R26, 8 million to be funded from the Disaster Grant as allocated from DoRA.

MIG PROJECTS TO BE IMPLEMENTED IN 2024/25 MTERF

MIG Projects	Ward	Project Manager	MIG Budget
Gugwini Community Hall	3	Yakobi	3,100,000.00
Mt White AR with concrete slab	13	Qwane	3,000,000.00
Mpungulelweni AR	14	Qwane	5,800,000.00
Sipilini Community Hall	16	Yakobi	3,100,000.00
Completion of Kwabhaca Surfacing	18	Masinyane	18,000,000.00
Completion of high masts	18	Masinyane	2,200,000.00
Bhakaleni to Sekileni via Mqoma AR	19	Qwane	8,099,000.00
Tholeni AR new	20	Qwane	4,900,000.00
Ntutha CH	21	Yakobi	3,000,000.00
Lower Cabazana Community Hall	26	Yakobi	3,000,000.00
TOTAL ALLOCATION			54,199,000.00

Remarks:

- The total proposed budget for MIG is R54, 1 million to be funded as allocated from DoRA.

ELECTRIFICATION PROJECTS TO BE IMPLEMENTED IN 2024/25 MTERF

Project Name	Ward	Budget	Number of Connections	Project Manager
Bhubesini Electrification	Ward 21	578,000.00	21 h/h	Masinyane
Debedebe Electrification	Ward 23	888,000.00	25 h/h	Masinyane
Mtshikawuze Electrification	Ward 11	2,850,322.35	100 h/h	Masinyane
Marwaqa electrification	Ward 05	1,650,000.00	60 h/a	Masinyane
Ntelezini Electrification	Ward 20	3,240,000.00	117 h/h	Masinyane
Rode Electrification	Ward 11	1,870,200.00	68 h/h	Masinyane
Santombe Electrification	Ward 28/07	4,341,091.00	154 h/h	Masinyane
Sixhotyeni Electrification	ward 04	3,241,386.65	115 h/h	Masinyane
Kumhlokwana Electrification	ward 15	1,017,000.00	37 h/h	Masinyane
Emadameni Electrification	ward 7	2,227,000.00	81 h/h	Masinyane
Langeni Electrification	ward 20	825,000.00	30 h/h	Masinyane
TOTAL		22,728,000.00		

Remarks:

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SECOND ADDENDUM AGENDA COUNCIL MEETING: 17 MAY 2024

- The total proposed budget for INEP is R22, 7 million to be funded as allocated from DoRA.

INTERNALLY FUNDED PROJECTS TO BE IMPLEMENTED IN 2024/25 MTERF

Project	New or Upgrading Existing	Ward / Region	Amount	Funding Source
Installation of new streetlights at KwaBhaca	New	18	250,000.00	Own Funding
Zimbileni via Mntwana AR Maint	New	19	1,600,000.00	Own Funding
Nqalweni AR new	New	14	1,700,000.00	Own Funding
Mvakomzi AR Maintenance	New	1	1,700,000.00	Own Funding
Nxashini AR Maintenance	New	10	1,800,000.00	Own Funding
Mnqwane AR Maintenance	New	4	1,800,000.00	Own Funding
New Street lights 30	New	28	1,800,000.00	Own Funding
Lutateni AR Maintenance	New	12	1,850,000.00	Own Funding
Magontsini AR Maintenance	New	24	1,900,000.00	Own Funding
Ntenetyana - Godola AR Maint	New	14	2,100,000.00	Own Funding
Ngojini via Ngxonga AR Maint	New	25	2,200,000.00	Own Funding
Ncunteni AR Maint	New	17	2,200,000.00	Own Funding
Mbodleni Bhibha via Cabazi AR Maint	New	27	2,400,000.00	Own Funding
Nyathini Bridge	New	26	2,400,000.00	Own Funding
SDA - Magwaca AR Maint	New	23	2,500,000.00	Own Funding
Mnxekazi AR Maint	New	25	2,600,000.00	Own Funding
Velem via Mthonjeni - Gamakhulu AR Maintenance	New	23	2,600,000.00	Own Funding
Sikolweni AR Maintenance	New	6	2,600,000.00	Own Funding
Lusuthu AR Maintenance	New	8	2,800,000.00	Own Funding
KwaNyathi to Mnambithi AR - New	New	2	2,800,000.00	Own Funding
Municipal Offices	New	18	4,800,000.00	Own Funding
Total			46,400,000.00	

Remarks:

- The list above consists of internally funded projects from various wards where National allocations could not cover. The total budget allocated amounts to R46, 4 million.

Total Budget 2024/2025 - 2026/2027

Description	Original Budget	Adjusted Budget	Budget 2024-25	Budget +1 2025-26	Budget +2 2026-27
Operating Budget	452,617,000.00	521,909,000.00	476,468,000.00	368,871,360.00	383,626,314.00
Capital Budget	314,687,000.00	387,706,000.00	261,013,008.00	111,790,000.00	95,191,000.00
Total	767,304,000.00	909,615,000.00	737,481,008.00	480,661,360.00	478,817,314.00

PROPOSED TARIFF INCREASES AND BUDGET ASSUMPTIONS

Property Rates

Categories	Rate Randages /Rand Value – c/R	Ratio in relation to residential property
Residential property	1:1	0.0058
Business and commercial property	1:2	0.0140
Industrial property	1:2	0.0140
Agricultural property	1:025	0.0015
Mining property	N/A	N/A
Public service infrastructure property	1.025	0.0015
Public benefit organisations	1.025	0.0015
Vacant sites	1:2	0.0140

Exemptions, reductions and rebates

Residential Properties: For all residential properties, the municipality will not levy a rate on the first R 15 000.00 of the property's market value. The R 15 000.00 is inclusive of the R15 000 statutory impermissible rate as per section 17(1)(h) of the Municipal Property Rates Act.

Rebates in respect of a category of owners of property are as follows:

Indigent owners: 100% for all approved indigent households Child headed households: 100% rebates. The municipality further grants 25% Senior Citizens rebates and Disabled and Medically boarded property owners respectively

Remuneration of Councillors and Employee related costs

The municipality has provided for a 4.8 % increase on both remunerations of councillors and Employee related costs as per the SALGBC salary and wage increase agreement.

Budget Related Policies

The following budget related policies have been reviewed for the 2024/25 budget:

- Budget and virement policy
- Credit control and debt collection policy
- Rates policy
- Tariff policy
- Indigent policy
- S&T policy
- Supply chain management policy
- Asset management policy
- VAT policy
- Cash and investment policy

- Petty cash policy

Overview of anticipated expenditure

Hiring charges have been found to be highly contributing towards expenditure. The municipality should utilize available resources and avoid hiring e.g. conference facilities. Cost containment measures should be enforced at all times to minimise unnecessary expenditures.

Budget Funding

The Final budget is cash – funded which is an indicator of a “credible” budget.

Funding levels are acceptable (inclusive of the Reserve balances), which is remarkable in these economic times, and is sufficient to cover all requirements of the funding and reserves policy.

The municipal cost coverage after the reduction of draft budget to the final budget indicates 9 months.

AUTHORITY

- Council

LABOUR IMPLICATIONS

- None

PARTIES CONSULTED

- Provincial Treasury

FINANCIAL IMPLICATIONS

- None

ANNEXURES

Annexure “A” – MFMA Budget Circulars and Provincial Gazette

Annexure “B” – Final Budget schedules 2024-25

Annexure “C” – Proposed Tariffs 2024-25

Annexure “D” – Budget Related Policies

Annexure “E” - Procurement Plan

RECOMMENDATIONS BY ACCOUNTING OFFICER

It is recommended that;

1. That, the Final budget, inclusive of changes in terms of section 16(2) of the MFMA of Umzimvubu Local Municipality for the financial year 2024/2025; and indicative for the two projected years 2025/26 and 2026/27, as set-out in the following, be approved:
 - Operating Revenue by source of R594, 559, 000
 - Operating Expenditure by source of R476, 468, 000
 - Capital Expenditure by source and municipal vote of R261, 013, 008
 - Total budget of R717, 481, 008
2. That, the Council approves the reduction in Operational expenditure by R22 029 000 from R498 497 000 of draft budget to R476 468 000 of final budget in order to improve the cash coverage ratio.
3. That, the Council notes the cash coverage ratio, after reduction, has improved from 2 months to 9 months.
4. That, the Council approves the amount of R4 000 000 towards completion of Chitwa Recreational Park
5. That, the Council approves an additional amount of R500 000 towards designs of streetlights in ward 18 and 28.
6. That, the Council notes that there are no changes in the budget assumptions and budget related policies.
7. That, the Council notes and approves the procurement plan for 2024/2025 financial year.

MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I **Tobela GP Nota**, Municipal Manager of **Umzimvubu Local Municipality**, hereby certify that the Final Budget for the 2024/25 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 _____

Municipal Manager of Umzimvubu Local Municipality (EC442)

Signature _____

Date _____

11. ANNEXURES

11.1. ANNEXURE 'A'- FINAL BUDGET SCHEDULES

- 11.2 ANNEXURE 'B'- TARIFF STRUCTURE**
- 11.3 ANNEXURE 'C'- FINAL PROCUREMENT PLAN**
- 11.4 ANNEXURE 'D'- BUDGET RELATED POLICIES**