

ITEM A38/2015[3]

DRAFT ANNUAL BUDGET FOR 2015/2016

5/1/2015/2016

EXCO: 30 MARCH 2015

REPORT OF THE MUNICIPAL MANAGER

1. PURPOSE

In terms of Section 16 of the Municipal Finance Management Act, 56 of 2003,

1. The Council of a Municipality must for each financial year approve an Annual Budget for the Municipality before the start of that financial year.
2. In order for the Municipality to comply with Subsection (1), the Mayor of the Municipality must table the Annual Budget at a Council meeting at least 90 days before the start of the Budget Year.

2. LEGAL/STATUTORY REQUIREMENTS

- Constitution of SA 1996
- MFMA 56/2003
- MFMA
- National Treasury Regulations

3. BACKGROUND

In terms of Section 24 of the same act, the Municipal Council must at least 30 days before the start of the Budget year consider approval of the Annual Budget.

- The Council of a Municipality must for each financial year approve an Annual Budget for the Municipality before the start of that financial year.
- In order for the Municipality to comply with Subsection (1), the Mayor of the Municipality must table the Annual Budget at a Council meeting at least 90 days before the start of the Budget year.

3.1 CHALLENGES

The Annual Budget for the 2015/2016 with Expenditure of R 429,014 million against total Revenue of R 390,018 million which result in the Net Operating deficit of R38, 996 million. The more than expected deficit is due to the implementation of GRAP 17 which resulted in the assets of the Municipality being revalued. The revalued amount has resulted with an abnormal depreciation charge for the coming years. The current depreciation charge is R61,6 million.

3.2 WAY FORWARD

To avoid any and all fruitless, Waste full and unnecessary Expenditure.

4. STAFF IMPLICATIONS

Due to Salary Benchmarking that was done in the current Financial year there are not sufficient Funds to Cater for all the identified Staff needs and only a limited number of positions could be accommodated.

5. FINANCIAL IMPLICATIONS

The Annual Budget for the 2015/2016 with Expenditure of R 429,014 million against total Revenue of R 390,018 million which result in the Net Operating deficit of R38, 996 million. The more than expected deficit is due to the implementation of GRAP 17 which resulted in the assets of the Municipality being revalued. The revalued amount has resulted with an abnormal depreciation charge for the coming years. The current depreciation charge is R61,6 million.

Provision has been made in for employee cost to be adjusted by 4.4% in 2015/2016 financial year which is as per Circular 75.

All Tariffs has been adjusted with 5.6% for the current financial year except the following:

Electricity

Electricity Tariffs have been adjusted with 12.20% increase as per NERSA's directive.

Capital Expenses

The Municipality has budgeted R27.7 million from own funding to fund the expansion of Infrastructure and much needed Machinery to improve Service Delivery.

6. OTHER PARTIES CONSULTED

- Councillors
- Management
- Provincial Treasury
- NERSA

7. ATTACHMENTS

The following tables are attached as annexures:

- a) Executive Summary (**ANNEXURE 1**)
- b) Overview of the Annual Review Process (**ANNEXURE 2**)

- c) Overview of Budget Assumptions (**ANNEXURE 3**)
- d) Expenditure Framework (**ANNEXURE 4**)
- e) Collection Rate (**ANNEXURE 5**)
- f) Overview of Budget Funding (**ANNEXURE 6**)
- g) Allocations and Grants by the Municipality (**ANNEXURE 7**)
- h) Budget Summary Tables A1-A10 and SA1 –SA37 (**ANNEXURE 8**)
- i) Tariffs (**ANNEXURE 9**)
- j) Tariff Policy as set out in (**ANNEXURE 10**)
- k) Credit Control and Debt Collection Policy (Including Indigent) (**ANNEXURE 11**)
- l) Indigent Policy (**ANNEXURE 12**)
- m) Property Rates Policy (**ANNEXURE 13**)
- n) Supply Chain Management Policy (**ANNEXURE 14**)
- o) Fixed Asset Policy (**ANNEXURE 15**)
- p) Banking and Investment Policy (**ANNEXURE 16**)
- q) Virement Policy (**ANNEXURE 17**)

RECOMMENDED

1. That the Draft Annual Budget for 2014/2015 and indicative allocations for the two projected outer years 2015/2016 and 2016/2017 and related Policies be noted as contained in Budget Tables A1- A10 and Annexure of Policies in this report.
2. That it be noted that the total budget expenditure of R 457,854 million and total income of R 414,463 million resulting in a deficit of R43,392 million.
3. That in terms of Section 23 of the MFMA, the tabled draft Annual budget be send to the National and Provincial Treasury, SALGA, CoGHSTA, Auditor General, and WDM.
4. That in terms of Section 21A of the Local Government Systems Act, the copies of the tariffs be placed at all Satellite Offices in the Municipality and other strategic places for easy access by the public and advertised in the Local papers.
5. That the following Annexures be approved as part of the draft budget for 2014/2015:
 - a) Executive Summary (**ANNEXURE 1**)
 - b) Overview of the Annual Review Process (**ANNEXURE 2**)
 - c) Overview of Budget Assumptions (**ANNEXURE 3**)
 - d) Expenditure Framework (**ANNEXURE 4**)
 - e) Collection Rate (**ANNEXURE 5**)
 - f) Overview of Budget Funding (**ANNEXURE 6**)
 - g) Allocations and Grants by the Municipality (**ANNEXURE 7**)
 - h) Budget Summary Tables A1-A10 and SA1 –SA37 (**ANNEXURE 8**)
 - i) Tariffs (**ANNEXURE 9**)
 - j) Tariff Policy as set out in (**ANNEXURE 10**)



LEPHALALE MUNICIPALITY'S DRAFT BUDGET 2015/2016 TO 2017/2018

TABLE OF CONTENTS

PART 1: ANNUAL BUDGET

1. Mayor Report
2. Resolutions
3. Executive Summary
4. Annual Budget Tables

PART 2: SUPPORTING DOCUMENTS

5. Overview of Annual Budget process
6. Overview of budget related policies
7. Overview of budget assumptions
8. Overview of budget funding
9. Allocations and Grants made by the municipality
10. Legislative compliance



EXECUTIVE SUMMARY

The preparation of the 2015/2016 Municipality's Medium Term Revenue and Expenditure Framework (MTREF) was an extremely challenging one as various factors, with considerable potential impacts on core service delivery cost and revenue components influenced the outcome of this MTREF. Some of the major factors are the increased demand in the basic services which puts a huge burden on the bulk and reticulation infrastructure of the municipality. The implementation of the pre-paid meter system will have a great impact on the operational expenditure of the municipality for the coming four years. The municipality is also faced with the future challenge in terms of the maintenance of the expected infrastructure under construction from the provincial government as this will have an impact on future services tariffs.

The 2015/2016 MTREF also has to take the National Development Plan and the National Priorities into consideration. The major contribution by the Municipality to the National Development Plan is through improving the lives of Lephalale Community through poverty alleviation and rural infrastructure development and thereby creating jobs for the previously disadvantaged.

A critical review was also undertaken of expenditure on noncore and nice to have items. The municipality has also taken a step in reducing the expenditure on social activities in the 2015/2016 financial year. In order to improve the financial viability and sustainability of services, the municipality has embarked on implementing a range of collection strategies to optimize collection of revenue owed by consumers.

The budget was prepared with an assumption that Medupi will start scaling down and the growth associated with the new mines Boikarabelo will start to impact on the basic service delivery of the Municipality and will peak in the outer financial years.

The MTREF-based revenue and expenditure projections assumed inflation-linked annual adjustments of 4.8%, 5.9% and 5.6% respectively for the 3-years budget period of 2015/2016, 2016/2017 and 2017/2018. This remains within the boundaries of the inflation target of 3%-6%.

Further key parameters applied to the municipality financial framework included the following for the 2015/2016 financial year:



• Revenue/tariff increases	
Rates	5.60%
Electricity	12.02%
Water	8.00%
Sanitation	5.60%
Refuse	5.60%
• Salaries and Wages adjustments	4.65%
• General expenses	5.60%
• Repairs & maintenance	5.60%

Below is the table showing the operating budget for the MTREF 2015/2016.

	R 000	R 000
Total Operating Revenue	361 675	390 018
Total Operating Expenditure	404 487	429 014
Surplus/(Deficit) for the year	(42 818)	(38 996)
 Total Capital Expenditure	 97 241	103 132

The operating budget for the 2015/2016 shows an increase of 7.84 percentage compared to the adjustment budget for 2015/2016. Primary operating budget revenue and expenditure categories reflect the following year-on-year budget increases:

Percentage growth on revenue categories (year-on-year):

• Assessment Rates	5.60%
• Electricity	4.40%
• Water	4.60%
• Sanitation	4.40%
• Refuse	4.40%

Percentage growth on cost categories (year-on-year):

• Staff costs	8.22%
• General expenses	-5.188%
• Repairs & Maintenance	0.09%



The budget has been prepared in terms of guidelines as contained in National Treasury Circular 74 and 75 for the 2015/2016 MTREF.

OVERVIEW OF THE ANNUAL IDP/BUDGET REVIEW PROCESS FOR THE FY 2015/16

REPORT OF THE HONOURABLE MAYOR

Budget Process overview (Including consultation process and Outcomes)

Budget Process for the municipalities is controlled by pieces of legislation. Key to those legislations are MFMA and Municipal Systems Act 32 of 2000. Section 24 of MFMA requires Council to consider approval of the annual budget at least 30 days before the start of the financial year while Section 17 (2) (b) of Municipal Systems Act requires Council to establish appropriate mechanism, processes and procedures to enable local communities to participate in the affairs of the municipality through notification and public procedures, when appropriate. Section 53 of MFMA requires the Mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget.

In terms of Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, the Mayor of a municipality must establish a budget steering committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

This budget process started with steering committees meetings where the priorities of the Municipality were identified and formed the basis for the priorities and allocation for the 2015/2016 were discussed. Service departments submitted their budget proposals for consideration to the portfolio committee.

In line with Section 17 of Municipal Systems Act, The Budget, IDP and tariff proposals will be published for comment and consultation as part of public comment and consultation process during April 2015.

Comments from the public will be considered by the steering committee and then presented to Council for approval.

OVERVIEW OF BUDGET -RELATED POLICIES

Revenue Framework

Section 18 of the MFMA states that the budget can only be funded by realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes.

In addition, NT Circular 42 stipulates that the budget is to be managed in a full accrual manner, reflecting a transparent budget and accounting system approach.

The MFMA requires the municipality to adopt and implement a tariff policy. Council has approved such policies for all major tariff-funded services provided by the municipality, which are attached as annexure to this document.

Council is required to adopt budgetary provisions based on realistic anticipated revenue for the budget year from each revenue source ad per requirements of the MFMA (chapter 4, s17 (1) (a) (b)).

Revenue related policies

General Tariff Policy

The Municipal System Act requires Council to adopt a Tariff policy. The general financial management function covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

The General Tariff Policy is attached as Annexure B

Credit Control and Debt Collection Policy

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government Municipal System Act, 2000 and the Credit Control and Debt Collection By-Law.

The Policy also includes the Indigent Policy as per Annexure D

Budget related policies

The following budget related policies have been approved by Council, or have been reviewed/amended and or are currently being reviewed/amended, in line with National Guidelines and Legislation.

Supply Chain Management Policy

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Supply Chain Management policy for the Municipality is attached as Annexure F.

Rates Policy

Property Rates Policy in accordance with section 3 of MPRA has been approved during May 2013 and is attached as annexure E

Cash Management and Investment Policy

The Municipality's Investment Policy, which deals with the management of the municipality's surplus cash resources and the investment thereof, was approved by Council in March 2009 and is attached as Annexure H.

Assets Management Policy

The objective of the Asset Management Policy is to prescribe the accounting and administrative policies and procedures relating to Property, Plant & Equipment. This policy is in the process of being finalized and is attached as annexure G.

Virement Policy

The objective of the Virement Policy is regulate the shifting of funds between votes and sub-votes of an approved budget.



OVERVIEW OF BUDGET ASSUMPTIONS

The MTREF model, which enables economics forecasts and the eventual medium term fiscal framework, was compiled under harsh external economic conditions. Budgetary constraints and economic challenges meant that the municipality applies a combination of cost-saving interventions to ensure an affordable credible and sustainable budget over the 2015/2016 MTREF.

The biggest challenge this year was the increasing need for services which resulted in a need to finance the increase of the *bulk* infrastructure and also a need to increase the personnel numbers in order to cater for the fast expanding town.

Financial modeling

In addition to the above, further principles applied to the MTREF in determining the affordability envelope included:

- Higher than headline CPI revenue increases, to the extent that they affect and support Council's activities of relevant services.
- Credible collection rates, based on collection achievement to date, incorporating improved success anticipated on selected revenue items.

CPI projections adopted over MTREF

CPI projections over the 2015/2016 MTREF is 4.8% for 2015/2016 and the 5.9% for the two outer years which is similar to the national treasury's forecasted CPI of 4.8%, 5.9% and 5.6% for 2015/2016, 2016/2017 and 2017/2018 respectively.

EXPENDITURE FRAMEWORK

Salaries, wages and related staff cost

The promulgation of the Salary and Wage Collective Agreement by the South African Local Government Bargaining Council (SALGBC) provided the general salary adjustment guidelines for the period 01 July 2012 to 30 June 2015. In 2015/2016 a salary increase of 4.4% was calculated using National Treasury Circular 75.

Repairs and maintenance

The National Treasury Budget Circular 70 for the 2014/2015 MTREF stated, amongst other, that municipalities must "secure the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance". The increase in spending on repairs and maintenance is due to the replacement of conventional meters by new smart pre-paid meters.

REVENUE FRAMEWORK

Service growth

The municipality's revenue will increase by 7.84% which attributable to inflationary adjustments on tariffs and the data cleansing exercise the municipality embarked upon which will bring in extra revenue. The municipality is facing a huge challenge as to the sustainability of the revenue levels after the Medupi and Exxaro expansion project are commissioned.

Water and sanitation

The revenue parameter adjustment for both water and sanitation was modeled at 4.4% for 2015/2016



Collection Rate

In accordance with relevant legislation and national directives the municipalities projected revenue recovery rates are based on realistic and sustainable trends.

The municipality's projected collection ratios are as per the table below.

SERVICE	BASE BUDGED 2014/2015 %	2015/2016 %	2016/2017	2017/2018
Property Rates	85%	95%	95%	95%
Electricity	98%	95%	95%	95%
Water	93%	95%	95%	95%
Sewerage	103%	95%	95%	95%
Refuse	64%	95%	95%	95%

The total collection rate for 2015/2016 is projected at an average of 95% and is based on a combination of actual collection rates achieved to date and the estimated outcomes for the current financial period. The better than current projected collection rate is based on the fact that the Municipality will be implementing a prepaid system for electricity and also have appointed a service provider for debt collection.

Depreciation

Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 to 30 years depending on the nature of the asset. Actual depreciation was modeled on existing assets. An annual capital expenditure implementation rate of 100% was factored into the model. The higher than usual depreciation is as a result of the implementation of GRAP17 where the Municipality's assets were revalued in the 2010/2011 financial year.

OVERVIEW OF BUDGET FUNDING

CAPITAL EXPENDITURE

The aging infrastructure assets of the Municipality requires that there is a constant investment and maintenance program, therefore the municipality has provided R27 million from funded reserves for different capital expenditure in the year 2015/16

Fiscal Overview

Operating budget – Expenditure

The operating budget increased form R404,487 million in 2014/2015 to R429,0174 million in 2015/2016, R452,882 million 2016/2017 and R472,962 million in 2017/2018 respectively.

The growth is mainly attributable to:

- The increase in electricity and water cost
- Increase in employment cost due to bench-marking done during the 2014/2015 financial year.



Capital Budget

The capital budget decreases from R97,241 million in 2014/2015 to R75,432 million in 2015/2016. The decrease is to the fact that the adjusted budget included roll-overs.

Capital Budget

	2015/2016 R'm	2016/2017 R'm	2017/2018 R'm
Capital Budget	97,241	75,432	140,005
Funded as follows:			
National Grant funding	49,696	75,432	140,005
Provincial Grant funding	0	0	0
Borrowings	0	0	0
Municipal own funding	27,700	0	0

Medium term capital budget and funding sources

The funding sources listed below are appropriated towards the following major projects on the capital budget:

National Grant Funded

- Municipal Infrastructure grant to improve bulk infrastructure in support of housing opportunities

Own Capital funded

- The development of new land fill site
- Purchasing of new equipment and machinery to improve service delivery

Sources of funding

Rates, tariffs and other charges

Property Tax Rates

The proposed property rates are levied in accordance with existing council policies unless otherwise indicated and both the Local Government Municipal Property Rates Act 2004 (MPRA) and the Local Government Municipal Finance Management Act 2003.

Property Rates Policy was approved by council during May 2013.

Property tax rates are based on values indicated in General Valuation Roll of 2013. The Roll is updated for properties affected by land sub-divisions, alterations to buildings, demolitions and new buildings (improvements) through Supplementary Valuation Rolls.

Rebates and concessions are granted to certain categories of property usage and/or property owner.

Water and Sanitation

The proposed Water and Sanitation Tariffs for 2015/2016 are consistent with National Policy on the provision of free basic services, the National Strategic Framework for Water and Sanitation and with Council's Indigent relief measures;

Rates, Tariff Policies and Equitable Service Framework.

The tariff increases are necessary to address essential operational requirements, maintenance of existing infrastructure, new infrastructure provision and to ensure the financial sustainability of the service.

The progressive nature of existing domestic stepped tariff structure both for water and sanitation is pro-poor and allows for the needs of the indigents. In total the proposed Tariffs and Rates are cost-reflective and will provide the income to cover the costs of Water and Sanitation during the 2015/2016 financial year.

Electricity

The proposed revisions to the tariffs have been formulated in accordance with the Lephalale Local Municipality Tariff and Rates Policy and comply with Section 74 of the Municipal Systems Act as well as the recommendations of the National Energy Regulator of South Africa (NERSA)

The Electricity Regulation Act requires that the proposed revisions to the electricity consumption based tariffs be submitted to the Regulator as soon as possible.

Cash backed accumulated surplus

Cash backed accumulated revenue surpluses are used to provide working capital and to temporarily fund capital expenditure. Operational cash flow deficits and surpluses are forecasted and managed on a daily basis within available cash resources and banking facilities.

All statutory funds reserves, including unspent grants, are fully cash backed. Long term provisions are cash backed to extend that actual expenditure is projected for the budget year.

ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Grants-in-Aid refer to transfers of municipal funds to organizations or bodies assisting the Municipality in the exercise of powers of function in terms of Section 67 of MFMA and do not constitute commercial or business contracts and transactions. Specific provision must be made in the Municipality's annual operating budget for Grants-in-Aid in terms of provisions contained in Section 17(3) (j) of the MFMA.

LIGISLATION COMPLINCES STATUS

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

Budget and Treasury Office

A budget office and Treasury office has been established with the MFMA.

Budgeting

The annual budget is prepared in accordance with the requirements prescribed by the National Treasury and MFMA.

Financial reporting

100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral committee, Council, Provincial and National Treasury.

Annual Report

The annual report is prepared in accordance with the MFMA and National Treasury requirements.

Internship Programme

The Lephalale Local Municipality is participating in the Municipal Finance Management Internship Programme and has employed 5 interns undergoing training in various finance sections.

Municipal annual budgets and MTREF

&

supporting tables

Version 2.7.1

Click for Instructions!

Accountability

Transparency

**Information &
service delivery**

national treasury



Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elisabe Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
ledocuments@treasury.gov.za

LIM362 Lephalale - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	53 574	55 521	64 514	60 603	58 486	58 486	61 658	65 296	68 953	
Bulk purchases											
Electricity Bulk Purchases		66 597	77 880	95 199	97 243	98 769	98 769	102 226	108 258	114 320	
Water Bulk Purchases		10 406	8 858		9 205	9 205	9 205	9 665	10 236	10 809	
Total bulk purchases	1	77 003	86 738	95 199	106 448	107 974	107 974	111 892	118 493	125 129	
Transfers and grants											
Cash transfers and grants		1 019	1 055	1 126	1 524	1 379	1 379	247	262	277	
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	
Total transfers and grants	1	1 019	1 055	1 126	1 524	1 379	1 379	247	262	277	
Contracted services											
Contracted Services		10 759	13 231	13 483	7 886	8 806	8 806	18 485	19 574	20 671	
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	sub-total	1	10 759	13 231	13 483	7 886	8 806	8 806	18 485	19 574	20 671
Other Expenditure By Type											
Collection costs		38	—		3 000	5 000	5 000	5 220	5 628	5 838	
Contributions to 'other' provisions											
Consultant fees											
Fees											
General expenses		3	50 768	54 468	62 876	42 729	48 618	48 618	46 097	47 474	
Free basic services						1 403	1 572	1 572	2 107	2 913	
Impairment losses						22 305	22 787	22 787	22 807	25 503	
Repairs and Maintenance											
Total 'Other' Expenditure		1	50 806	54 458	62 876	69 437	77 977	77 977	76 231	80 066	84 029

Employee related costs												
Other materials												
Contracted Services												
Other Expenditure												
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-	-	-

check

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

LIM362 Lephalale - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	Description	Ref	Vote 1 - MUNICIPAL MANAGER	Vote 2 - BUDGET AND TREASURY	Vote 3 - CORPORATE SERVICES	Vote 4 - SOCIAL SERVICES	Vote 5 - INFRASTRUCTURE SERVICES	Vote 6 - PLANNING & DEVELOPMENT	Vote 7 - STRATEGIC SERVICE	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total	
Revenue By Source		1		48 381														48 381	
Property rates										126 821								-	
Property rates - penalties & collection charges										34 672								126 821	
Service charges - electricity revenue										15 468								34 672	
Service charges - water revenue										10 305								15 468	
Service charges - sanitation revenue																		10 305	
Service charges - refuse revenue																		-	
Service charges - other																		270	
Rental of facilities and equipment																		7 633	
Interest earned - external investments																		18 878	
Interest earned - outstanding debtors																		-	
Dividends received																		364	
Fines																		8 260	
Licences and permits																		-	
Agency services																		12 127	
Other revenue																		90 246	
Transfers recognised - operational																		-	
Gains on disposal of PPE																		-	
Total Revenue (excluding capital transfers and contribution)		88 398	81 268		401		12 087		150 237		912								373 323
Expenditure By Type																			
Employee related costs		10 770	17 524		13 642		43 058		46 484		8 187								139 675
Remuneration of councillors		7 584																7 584	
Debt impairment		1 650																1 650	
Depreciation & asset impairment		1 794	403		220		4 852		54 302		82							61 658	
Finance charges		8	4		-		22		11 557									11 551	
Built purchases									111 892									111 892	
Other materials		1 637	12 036		2 376		728		1 599		110							-	
Contracted services		247	-		-		-		-									18 485	
Transfers and grants		16 134	19 548		4 676		11 298		23 168		1 406							247	
Other expenditure																		76 231	
Loss on disposal of PPE																		-	
Total Expenditure		39 825	49 520		20 914		59 988		248 981		9 787								429 014
Surplus/(Deficit)		48 573	31 749		(20 512)		(47 901)		(58 724)		(8 875)								(55 691)
Transfers recognised - capital		936	-		-		-		63 450		-							64 380	
Contributed assets																		-	
Surplus/(Deficit) after capital transfers & contributions		49 503	31 749		(20 512)		(47 901)		4 726		(8 875)								8 669

References
 1. Departmental columns to be based on municipal organisation structure

LIM362 Lephala - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
ASSETS										
Call investment deposits					43 985	92 368	92 368	97 540	103 003	108 771
Call deposits < 90 days							-			
Other current investments > 90 days										
Total Call investment deposits	2	-	-	-	43 985	92 368	92 368	97 540	103 003	108 771
Consumer debtors										
Consumer debtors		56 694	78 815	76 759	83 089	89 481	89 481	94 492	99 783	105 371
Less: Provision for debt impairment							-			
Total Consumer debtors	2	56 694	78 815	76 759	83 089	89 481	89 481	94 492	99 783	105 371
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)		938 319	1 075 343	1 090 766	1 163 527	1 044 626	1 044 626	1 103 125	1 164 900	1 230 134
↳ recognised as PPE							-			
↳ accumulated depreciation							-			
Total Property, plant and equipment (PPE)	2	938 319	1 075 343	1 090 766	1 163 527	1 044 626	1 044 626	1 103 125	1 164 900	1 230 134
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)							-			
Current portion of long-term liabilities		2 616	5 313		3 249	4 373	4 373	4 617	4 876	5 149
Total Current liabilities - Borrowing		2 616	5 313	-	3 249	4 373	4 373	4 617	4 876	5 149
Trade and other payables										
Trade and other creditors		36 181	36 051	54 702	37 048	30 005	30 005	31 686	33 460	35 334
Unspent conditional transfers		28 827	39 805			18 883	18 883	19 941	21 057	22 236
VAT		770	8 802			7 675	7 675	8 104	8 558	9 037
Total Trade and other payables	2	65 778	84 658	54 702	37 048	56 563	56 563	59 731	63 076	66 608
Non current liabilities - Borrowing										
Borrowing	4	8 386	94 957	94 457	36 138	35 903	35 903	37 914	40 037	42 279
Finance leases (including PPP asset element)					96 041	92 811	92 811	98 009	103 497	109 293
Total Non current liabilities - Borrowing		8 386	94 957	94 457	132 179	128 715	128 715	135 923	143 534	151 572
Provisions - non-current										
Retirement benefits		27 803	30 988	35 957						
List other major provision items							-			
Refuse landfill site rehabilitation							-			
Other							-			
Total Provisions - non-current		27 803	30 988	35 957	-	-	-	-	-	-
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		1 009 037	1 082 916		1 131 557	1 069 492	1 069 492	1 129 384	1 192 629	1 259 417
GRAP adjustments							-			
Restated balance		1 009 037	1 082 916	-	1 131 557	1 069 492	1 069 492	1 129 384	1 192 629	1 259 417
Surplus/(Deficit)		21 550	676	17 508	25 760	54 951	54 951	36 436	71 197	93 823
Appropriations to Reserves							-			
Transfers from Reserves							-			
Depreciation offsets							-			
Other adjustments							-			
Accumulated Surplus/(Deficit)	1	1 030 586	1 083 591	17 508	1 157 316	1 124 443	1 124 443	1 165 820	1 263 826	1 353 240
Reserves										
Housing Development Fund							-			
Capital replacement							-			
Self-insurance							-			
Other reserves							-			
Revaluation							-			
Total Reserves	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 030 586	1 083 591	17 508	1 157 316	1 124 443	1 124 443	1 165 820	1 263 826	1 353 240

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services

LIM362 Lephalale - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Water & Sanitation				91 434	96 193	85 702	110 661	100 401	100 401	87 375	150 101	176 295
Housing:				91	-	-						
Roads & Storm Water				13 784	7 993	61 966	17 221	26 324	26 324	44 731	38 632	40 715
Electricity				128 280	138 138	145 508	154 746	167 538	167 538	134 925	142 885	150 887
Local Economic Development												
Education & Training												
Solid Waste				18 457	19 016	19 608	20 799	26 541	26 541	22 278	12 258	12 944
Institutional				76 922	77 730	88 302	106 573	138 111	138 111	176 142	180 202	190 944
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	328 968	339 070	401 087	418 000	458 916	458 916	465 451	524 078	570 785

References

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

LIM362 Lephalale - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Water & Sanitation				61 279	67 499		75 658					
Housing				2 039	1 836		2 287					
Roads & Storm Water				30 210	32 678		36 700					
Electricity				84 537	101 413		124 169					
Local Economic Development				1 066	994		2 654					
Education & Training					—							
Solid Waste				11 372	12 065		12 498					
Institutional				116 915	121 908		140 941					
Allocations to other priorities												
Total Expenditure				1	307 418	338 393	—	394 907	—	—	—	—

References

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

LIM362 Lephalale - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Water & Sanitation		A	35 006	23 038		39 112					
Housing		B		146							
Roads & Storm Water		C	18 255	7 062		11 249					
Electricity		D	4 788	7 692		5 680					
Local Economic Development		E				386					
Education & Training		F									
Solid Waste		G	2 624	2 224		1 500					
Institutional		H	8 769	8 387		9 136					
		I									
		J									
		K									
		L									
		M									
		N									
		O									
		P									
Allocations to other priorities		3									
Total Capital Expenditure		1	70 430	48 549	-	66 963	-	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

LIM362 Lephatale - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Municipal Manager										
Function 1 - Internal Audit										
Sub-function 1 - (Internal Audit)	#							2000.0%	1500.0%	1000.0%
municipality YTD										
Sub-function 2 - Auditor General										
Number of Unqualified Audit Opinion	#	Qualified	Qualified	Unqualified				0.0%	0.0%	0.0%
Number of audit findings against the municipality YTD	#									
Sub-function 3 - Audit Committee					300.0%	300.0%	300.0%	400.0%	400.0%	400.0%
Number of Audit committee meetings held	#				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 4 - Risk Management										
Percentage of risks that were identified for each	%									
Sub-function 5 - Anti-corruption	#									
Number of incidents of corruption and fraud sessions held internally YTD	#				300.0%	300.0%	300.0%	0.0%	0.0%	0.0%
Vote 2 - BUDGET AND TREASURY										
Function 1 - (Expenditure)										
Sub-function 1 - (Expenditure)										
Debt coverage (total R-value operating revenue	%	90.0%	90.0%	60.0%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Percentage of total capital budget spent	%			38.0%				100.0%	100.0%	100.0%
Percentage infrastructure capital budget spent YTD	%							100.0%	100.0%	100.0%
Sub-function 2 - (Asset management)										
Number of Infrastructure Investment framework	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	N/A	N/A
N of Asset Verification conducted YTD	#				100.0%	100.0%	100.0%	200.0%	200.0%	200.0%
Liquidity ratio (R-value assets / R-value	%				200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Function 2 - (Revenue)										
Sub-function 1 - (Revenue)										
R-value Debt amount owed to the	R				127.0%	127.0%	127.0%	127.0%	127.0%	127.0%
approved by Council	#				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentage debtors collection rate	%							98.0%	98.0%	98.0%
Sub-function 2 - (Free basic services) place	#				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 3 - (Budget and Reporting)										
Sub-function 1 - (Budget and Reporting)										
Number of quarterly financial reports	#	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%	400.0%
to discuss budget matters	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	400.0%	400.0%	400.0%
Number of Annual Financial Statements submitted	#	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 4 - (Supply Chain Management)										
Sub-function 1 - (Demand and Acquisition)										
Average number of days between closing of tender	#	90	90	90	60	60	60	90	90	90
Vote 3 - CORPORATE SERVICES										
Function 1 - (Human resource)										
Sub-function 1 - (Human Resource)										
Number of competency assessments conducted	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	N/A	N/A
Sub-function 1 - (Labour Relations and EAP)										
Number of EAP policies developed and	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	N/A	N/A
Number of LLF meetings held YTD	#	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%
Employee Satisfaction rating	%							50.0%	60.0%	70.0%
Sub-function 3 - (Occupational Health and Safety)										
Number of HS audits conducted annually	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	N/A	N/A
Sub-function 3 - (Training and Development)										
Number of Interns employed	#	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%
Function 2 - (Admin and Support)										
Sub-function 1 - (Governance and Administration)										
Number of ordinary Council meetings held YTD	#	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	1000.0%	400.0%	400.0%	400.0%
Number of delegation of powers and	#	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Sub-function 2 - (IT and Support)										
Number of ICT related policies and plans reviewed	#	1100.0%	1100.0%	1100.0%	1100.0%	1100.0%	1100.0%	1100.0%	1100.0%	1100.0%
Function 2 - (Legal Services)										
Sub-function 1 - (Legal Services)										
Number of litigation cases against the municipality	%								20.0%	20.0%
Sub-function 2 - (By-laws)										
public participation concluded and submitted for	#									
And so on for the rest of the Votes					700.0%	700.0%	700.0%	300.0%	300.0%	300.0%

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year's

LIM362 Lephala - Entities measurable performance objectives

Entity 2: (name of entity) YID										
Entity 3: (name of entity) YID										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM362 Lephalale - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	4.3%	4.5%	3.0%	2.9%	2.9%	5.4%	4.9%	4.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.4%	6.9%	7.5%	4.3%	3.8%	3.8%	7.5%	7.4%	6.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	462.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.7	2.3	3.0	3.7	3.7	3.0	3.0	3.0	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	2.3	3.0	3.7	3.7	3.0	3.0	3.0	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.5	1.2	1.2	1.1	1.5	1.5	1.5	1.5	1.5
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		96.7%	97.3%	96.1%	110.3%	128.6%	0.0%	95.0%	95.0%
Current Debtors Collection Rate (Cash receipts % Ratepayer & Other revenue)		96.7%	97.3%	96.1%	110.3%	128.6%	128.6%	95.0%	95.0%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	26.4%	37.3%	36.6%	28.6%	33.7%	22.4%	23.6%	25.4%	25.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(a))									
Creditors to Cash and Investments		32.2%	3609.3%	68.5%	87.5%	33.1%	33.1%	31.4%	31.5%	25.9%
Other Indicators										
Electricity Distribution Losses (2)										
Water Distribution Losses (2)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.6%	32.1%	35.2%	34.0%	32.2%	32.2%	34.8%	37.8%	37.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.7%	21.6%	24.6%	19.8%	17.6%	17.6%	18.3%	19.5%	19.2%
IDP regulation financial viability indicators										
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.3	24.6	35.6	38.3	38.3	38.3	8.7	8.2	8.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	49.8%	63.7%	57.1%	46.3%	59.8%	39.7%	40.1%	39.9%	39.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.1	0.0	3.4	1.8	3.6	3.6	3.9	3.9	4.7

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

LM362 Lephalale - Supporting Table SA9 Social, economic and demographic statistics and assumptions

LIM362 Lephalale Supporting Table SA10 Funding measurement

Description	MPMA 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	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	112 410	999	79 843	42 361	90 743	90 743	100 983	106 074	136 312
Cash + investments at the yr end less applications - R'000	18(1)b	2	10 634	15 260	129 422	102 031	171 470	128 480	121 284	137 416	147 415
Cash year end/monthly employee/supplier payments	18(1)b	3	6.1	0.0	3.4	1.8	3.6	3.6	3.9	3.9	4.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	21 550	676	17 508	25 760	54 951	54 951	36 436	71 197	93 823
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(0.1%)	6.0%	3.0%	(5.6%)	(6.0%)	(1.3%)	(0.1%)	(0.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	87.1%	87.6%	88.7%	91.0%	95.0%	95.0%	79.8%	89.1%	91.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.4%	4.5%	5.9%	1.6%	0.7%	0.7%	0.7%	0.7%	0.7%
Capital payments % of capital expenditure	18(1)c;19	8	100.3%	292.3%	0.0%	100.0%	100.0%	100.0%	89.7%	119.5%	109.6%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	400.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	34.8%	49.2%	(11.2%)	29.0%	(33.6%)	(29.9%)	5.6%	5.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%

References

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

LIM362 Lephala - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:	2	No Yes	No Yes	No Yes	No Yes					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	3	1	1	1	1	1	1	1	1	1
Municipal/assistant valuer appointed? (Y/N)	3									
Municipal partnership s38 used? (Y/N)	3									
No. of assistant valuers (FTE)	4	No	No	No	No					
No. of data collectors (FTE)	5	12 11 450	12 11 450	12 12 580	12 580			13 109	13 245	13 456
No. of internal valuers (FTE)	5			1431	1431	1431	1431	1 431	1 510	1 590
No. of external valuers (FTE)										
No. of additional valuers (FTE)								2 824	820	845
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (months)										
No. of properties										
No. of sectional title valuers										
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections										
% of successful objections > 10%										
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:										
Total value used for rating (Rm)	5	-	-	255	255	255	255	255	263	263
Total land value (Rm)	5									
Total value of improvements (Rm)	5			16 082	16 082	16 082	16 082	16 082	17 688	17 688
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes				
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes				
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes				
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes				
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes				
Rates policy accompanying budget? (Y/N)										
aid amount minimum value (R'000)										
non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	27 124	30 620	-	47 544	45 838	45 838	48 381	51 235	54 104
Rate revenue expected to collect (R'000)	6	27 124	30 620	-	47 544	45 838	45 838	48 381	51 235	
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptions,reductns,discls (R'000)		-	-	-	-	-	-	-	-	-

References

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

LIM362 Lephale - Supporting Table SA12a Property rates by category (current year)

Description	Ref.	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & informal Settle.	Comm. Land	State trust land	National Monuments	Protect Areas	Section 8(2)(n) (node 1)
Current Year: 2014/15															
Validation:															
No. of properties		7 144	146	2 245	6	2 560	56	-	-	-	-	-	-	-	2
No. of sectional title property values		875													
No. of unreasonably difficult properties s7(2)		2 824													
No. of supplementary valuations															
Supplementary valuation (Rm)															
No. of valuation roll amendments															
No. of objections by rate-payers		73													
No. of appeals by rate-payers															
No. of appeals by rate-payers finalised															
No. of successful objections															
No. of successful objections > 10%															
Estimated no. of properties not valued Years since last valuation (select)	5	150	1	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)															
Method of valuation used (select)															
Base of valuation (select)															
Phasing-in properties s21 (number)		5	5	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Land & impr.		0	0	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.				
Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
No		No	No	No	No	No	No	No	No	No	No	No	No	No	No
Variable		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:															
Valuation reductions-public infrastructure (Rm)															
Valuation reductions-nature reserves/park (Rm)															
Valuation reductions-mineral rights (Rm)															
Valuation reductions-R15,000 threshold (Rm)															
Valuation reductions-public worship (Rm)															
Valuation reductions-other (Rm)															
Total valuation reductions:	2														
Total value used for rating (Rm)	6														
Total land value (Rm)	6														
Total value of improvements (Rm)	6														
Total market value (Rm)	6														
Rating:															
Average rate	3	0.008300	0.007100	0.001600	0.006400	0.005200	0.006600	0.009100	0.009700	0.009200	0.009700	0.009700	0.009700	0.009700	0.009700
Rate revenue budget (R'000)		27 732	5 546	8 381	104	4 045	1 691	1 694	629						
Rate revenue expected to collect (R'000)															
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)															
Rabates, exemptions - indigent (R'000)															
Rabates, exemptions - pensioners (R'000)															
Rabates, exemptions - bona fide farm. (R'000)															
Rabates, exemptions - other (R'000)															
Phase in reductions/discounts (R'000)															
Total rebates, exemptions, reductions, discounts (R'000)															

Refer to 285

1. Land & Assistance Act, Restitution of Land Rights, Community Property Associations

2. Include value of additional reductions is 'free' value greater than MFRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Includes arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.



LIM362 Lephatale • Supporting Table SA12b Property rates by category (budget year)

Description	Ref.	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protected Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year: 2015/16																	
Valuation:																	
No. of properties		7 144	146	146	2 245	6	2 560	56	-	-	-	-	-	-	-	-	2
No. of sectional title property values		875															
No. of unreasonably difficult properties S1(c)		2 824															
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		73															
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties S2(1) (number)		1	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Market		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes						
No		No	No	No	No	No	No	No	No	No	No						
Variable		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable						
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6	4 788		785	8 242	16	650	356									88
Total land value (Rm)	6																
Total value of improvements (Rm)	6	4 786		785	8 242	16	650	356									
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.006615	0.007455	0.007455	0.001890	0.006720	0.006610	4 247	1 775	1 778							
Rate revenue budget (R'000)	29 119	5 823	5 823	8 800	110												
Rate revenue expected to collect (R'000)	-																
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)	1 138																
Rebates, exemptions - pensioners (R'000)	232																
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

References

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



LIM362 Lephalale - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in Rand)									
Residential properties									
Residential properties - vacant land									
Formalized settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Commercial land - residential									
Commercial land - small holdings									
Commercial land - farm property									
Commercial land - business and commercial									
Commercial land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rand)									
Residential properties									
R15 000 threshold rebate									
General residential rebate									
Indigent rebate or exemption									
Pensioner/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charged fixed fee (Rand/month)									
Service point - vacant land (Rand/month)									
Water usage - flat rate tariff (c/m³)									
Water usage - flat rate tariff (c/m³)									
Water usage - Block 1 (c/m³)		(describe structure)							
Water usage - Block 2 (c/m³)		(fill in thresholds)							
Water usage - Block 3 (c/m³)		(fill in thresholds)							
Water usage - Block 4 (c/m³)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charged fixed fee (Rand/month)									
Service point - vacant land (Rand/month)									
Waste water - flat rate tariff (c/m³)									
Volumetric charge - Block 1 (c/m³)		(fill in structure)							
Volumetric charge - Block 2 (c/m³)		(fill in structure)							
Volumetric charge - Block 3 (c/m³)		(fill in structure)							
Volumetric charge - Block 4 (c/m³)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charged fixed fee (Rand/month)									
Service point - vacant land (Rand/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kWh)									
Flat rate tariff - prepaid (c/kWh)									
Meter - BT1 Block 1 (c/kWh)		(fill in thresholds)							
Meter - BT1 Block 2 (c/kWh)		(fill in thresholds)							
Meter - BT1 Block 3 (c/kWh)		(fill in thresholds)							
Meter - BT1 Block 4 (c/kWh)		(fill in thresholds)							
Meter - BT1 Block 5 (c/kWh)		(fill in thresholds)							
Prepaid - BT1 Block 1 (c/kWh)		(fill in thresholds)							
Prepaid - BT1 Block 2 (c/kWh)		(fill in thresholds)							
Prepaid - BT1 Block 3 (c/kWh)		(fill in thresholds)							
Prepaid - BT1 Block 4 (c/kWh)		(fill in thresholds)							
Prepaid - BT1 Block 5 (c/kWh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Sewer cleaning charge									
Basic charged fixed fee									
80litre - once a week									
250litre bin - once a week									

References:

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

2. Please provide detailed descriptions on Sheet SA13b

LIM362 Lephalaale - Supporting Table SA13b Service Tariffs by category - explanatory

Medium Term Revenue & Expenditure Framework							
Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	
Exemptions, reductions and rebates (Pence)							
Water tariffs		[Insert blocks as applicable]	(fill in thresholds) (fill in thresholds)				
Waste water tariffs		[Insert blocks as applicable]	(fill in structure) (fill in structure)				
Electricity tariffs		[Insert blocks as applicable]	(fill in thresholds) (fill in thresholds)				

LIM362 Lephalale - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		346.00	365.75	389.10	389.10	389.10			408.56	428.98	450.43
Electricity: Basic levy		50.00	63.00	70.00	70.00	70.00			73.50	77.18	81.03
Electricity: Consumption		655.00	740.00	821.62	821.62	821.62			862.70	905.84	951.13
Water: Basic levy		47.70	32.87	35.28	35.28	35.28			37.04	38.90	40.84
Water: Consumption		110.62	119.62	129.19	129.19	129.19			135.65	142.43	149.55
Sanitation		143.06	164.91	346.34	346.34	346.34			363.66	381.84	400.93
Refuse removal		75.00	80.00	85.00	85.00	85.00			89.25	93.71	98.40
Other											
VAT on Services	sub-total	-	1 427.38	1 565.95	1 876.53	1 876.53	1 876.53	5.0%	1 970.36	2 068.87	2 172.32
Total large household bill:		-	1 427.38	1 565.95	1 876.53	1 876.53	1 876.53	5.0%	1 970.36	2 068.87	2 172.32
% Increase/-decrease				-	9.7%	19.8%	-	-	5.0%	5.0%	5.0%
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		54.00	57.00	60.64	60.64	60.64			63.67	66.86	70.20
Electricity: Basic levy		50.00	56.50	65.00	65.00	65.00			68.25	71.66	75.26
Electricity: Consumption		318.72	358.58	398.11	398.11	398.11			418.02	438.92	460.86
Water: Basic levy		26.89	29.04	31.36	31.36	31.36			32.93	34.57	36.30
Water: Consumption		90.47	97.82	105.65	105.65	105.65			110.93	118.48	122.30
Sanitation		66.65	91.55	134.24	134.24	134.24			140.95	148.00	155.40
Refuse removal		75.00	80.00	85.00	85.00	85.00			89.25	93.71	98.40
Other											
VAT on Services	sub-total	-	681.73	770.47	880.00	880.00	880.00	5.0%	924.00	970.20	1 018.71
Total small household bill:		-	681.73	770.47	880.00	880.00	880.00	5.0%	924.00	970.20	1 018.71
% Increase/-decrease			-	13.0%	14.2%	-	-	-	5.0%	5.0%	5.0%
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>	3										
Rates and services charges:											
Property rates		20.25	21.38	22.66	22.66	22.66			23.79	24.98	26.23
Electricity: Basic levy		50.00	56.50	65.00	65.00	65.00			68.25	71.66	75.25
Electricity: Consumption		43.78	43.20	44.50	44.50	44.50			46.73	49.06	51.51
Water: Basic levy		26.89	29.00	15.69	15.69	15.69			16.47	17.30	18.16
Water: Consumption		21.76	20.58	22.23	22.23	22.23			23.34	24.51	25.73
Sanitation		66.64	74.94	134.24	134.24	134.24			140.95	148.00	155.40
Refuse removal		75.00	80.00	85.00	85.00	85.00			89.25	93.71	98.40
Other											
VAT on Services	sub-total	-	304.31	325.60	389.32	389.32	389.32	5.0%	408.79	429.23	450.69
Total small household bill:		-	304.31	325.60	389.32	389.32	389.32	5.0%	408.79	429.23	450.69
% Increase/-decrease			-	7.0%	19.6%	-	-	-	5.0%	5.0%	5.0%

References

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

LIM362 Lephalale - Supporting Table SA15 Investment particulars by type

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

References

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

LIM362 Lephalale - Supporting Table SA18 Investment particulars by maturity

Investments by Maturity Name of Institution & Investment ID	Ref 1	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
Parent municipality									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

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

LIM362 Lephalale - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
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	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

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

References

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

LIM362 Lephalale - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		83 539	86 498	95 420	100 734	100 734	100 734	118 126	112 886	133 748
Finance Management		73 300	80 992	86 865	86 865	86 865	86 865	87 409	90 304	96 015
Municipal Systems Improvement		1 250	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
Water Services Operating Subsidy		790	800	890	934	934	934	930	957	1 033
EPWP Incentive		7 022	1 855	5 000	10 300	10 300	10 300	15 000	10 000	15 000
Municipal Water Infrastructure Grants		1 177	1 351	1 115	1 035	1 035	1 035	1 187	12 000	10 000
										20 000
Provincial Government:										
Municipal Water Infrastructure Grants:										
District Municipality:										
Waterberg District Municipality										
Other grant providers:										
Local Government Seta										
Total Operating Transfers and Grants	5	83 539	92 410	95 463	100 734	100 734	100 734	118 126	112 886	133 748
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		37 639	29 936	41 353	40 242	40 242	40 242	36 750	108 520	117 425
Rural Transport Services and Infrastructure		35 907	25 630	41 353	35 992	35 992	35 992	36 750	38 120	40 174
Regional Bulk Infrastructure					260	260	260			
EXXARO & DME		1 732	4 306		4 000	4 000	4 000			
Provincial Government:										
Other capital transfers/grants [insert description]										
District Municipality:										
Waterberg District Municipality										
Other grant providers:										
Local Government Seta										
Total Capital Transfers and Grants	5	37 639	29 936	41 353	40 242	40 242	40 242	36 750	108 520	117 425
TOTAL RECEIPTS OF TRANSFERS & GRANTS		121 178	122 346	136 816	140 976	140 976	140 976	154 876	221 406	251 173

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
 2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies
 4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
 5. Total transfers and grants must reconcile to Budgeted Cash Flows
 6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

LIM362 Lephalale - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		83 539	86 498	93 451	100 734	100 734	100 734	118 126	112 886	133 748
Finance Management		73 300	80 992	86 865	86 865	86 865	86 865	87 409	90 304	96 015
Municipal Systems Improvement		1 250	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
Water Services Operating Subsidy		790	800	454	934	934	934	930	957	1 033
EPWP Incentive		7 022	1 855	2 515	10 300	10 300	10 300	15 000	10 000	15 000
Municipal Water Infrastructure Grants		1 177	1 351	2 068	1 035	1 035	1 035	1 187		
								12 000	10 000	20 000
Provincial Government:										
Municipal Water Infrastructure Grants										
District Municipality:										
Waterberg District Municipality		-	5 315	671	-	-	-	-	-	-
Other grant providers:										
Local Government Seta		-	597	23	-	-	-	-	-	-
			597	23						
Total operating expenditure of Transfers and Grants:		83 539	92 410	94 145	100 734	100 734	100 734	118 126	112 886	133 748
Capital expenditure of Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		37 639	29 936	79 485	40 242	40 242	40 242	36 750	108 520	117 425
Rural Transport Services and Infrastructure		35 907	25 630	75 182	35 992	35 992	35 992	36 750	38 120	40 174
Regional Bulk Infrastructure					250	250	250		70 400	77 251
EXXARO & DME		1 732	4 306	4 303	4 000	4 000	4 000			
Provincial Government:										
Other capital transfers/grants [insert description]										
District Municipality:										
Waterberg District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:										
Local Government Seta		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37 639	29 936	79 485	40 242	40 242	40 242	36 750	108 520	117 425
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		121 178	122 346	173 630	140 976	140 976	140 976	154 876	221 406	251 173

References

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

LIM362 Lephalale - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(1 953)								
Current year receipts		83 639	127 551	92 654	89 500	87 478	87 478	90 246	91 982	97 771
Conditions met - transferred to revenue		80 499	127 551	92 654	89 500	87 478	87 478	90 246	91 982	97 771
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		1 087	—							
Current year receipts										
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		1 300	—							
Current year receipts										
Conditions met - transferred to revenue		206	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		1 094	—							
Current year receipts										
Conditions met - transferred to revenue		28	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		80 705	127 551	92 654	89 500	87 478	87 478	90 246	91 982	97 771
Total operating transfers and grants - CTBM	2	2 209	—	—	—	—	—	—	—	—
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		1,3	27 987	—						
Current year receipts			27 335	26 054		49 696	55 801	55 801	47 685	—
Conditions met - transferred to revenue		35 897	26 054	—	49 696	55 801	55 801	47 685	—	—
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year			19 425	—						
Current year receipts				1 098						
Conditions met - transferred to revenue		238	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities				860						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year			4 898	—						
Current year receipts			1 733	—						
Conditions met - transferred to revenue		646	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities				5 985						
Total capital transfers and grants revenue		36 781	26 054	—	49 696	55 801	55 801	47 685	—	—
Total capital transfers and grants - CTBM	2	26 270	—	—	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		117 485	153 605	92 654	139 196	143 279	143 279	137 931	91 982	97 771
TOTAL TRANSFERS AND GRANTS - CTBM		28 479	—	—	—	—	—	—	—	—

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

LIM362 Lephalale - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities <i>Insert description</i>	1									
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2									
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3									
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Grants and Subsidies</i>	4	1 019	1 055	1 126	1 524	1 379	1 379	247	262	277
Total Cash Transfers To Organisations		1 019	1 055	1 126	1 524	1 379	1 379	247	262	277
Cash Transfers to Groups of Individuals <i>Insert description</i>	5									
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	1 019	1 055	1 126	1 524	1 379	1 379	247	262	277
Non-Cash Transfers to other municipalities <i>Insert description</i>	1									
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2									
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3									
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4									
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5									
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 019	1 055	1 126	1 524	1 379	1 379	247	262	277

References

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

LIM362 Lephalale - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12			2012/13			2013/14			Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18				
		A	B	C	D	E	F	G	H	I						
Councillors (Political Office Bearers plus Other)	4															
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Motor Vehicle Allowance																
Cellphone Allowance																
Housing Allowances																
Other benefits and allowances																
Sub Total - Councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Senior Managers of the Municipality	2															
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Overtime																
Performance Bonus																
Motor Vehicle Allowance	3															
Cellphone Allowance	3															
Housing Allowances	3															
Other benefits and allowances	3															
Payments in lieu of leave																
Long service awards																
Post-retirement benefit obligations	8															
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Municipal Staff																
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Overtime																
Performance Bonus																
Motor Vehicle Allowance	3															
Cellphone Allowance	3															
Housing Allowances	3															
Other benefits and allowances	3															
Payments in lieu of leave																
Long service awards																
Post-retirement benefit obligations	6															
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Parent Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Board Members of Entities																
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Overtime																
Performance Bonus																
Motor Vehicle Allowance	3															
Cellphone Allowance	3															
Housing Allowances	3															
Other benefits and allowances	3															
Board Fees																
Payments in lieu of leave																
Long service awards																
Post-retirement benefit obligations	6															
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Senior Managers of Entities																
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Overtime																
Performance Bonus																
Motor Vehicle Allowance	3															
Cellphone Allowance	3															
Housing Allowances	3															
Other benefits and allowances	3															
Payments in lieu of leave																
Long service awards																
Post-retirement benefit obligations	6															
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Staff of Entities																
Basic Salaries and Wages																
Pension and UIF Contributions																
Medical Aid Contributions																
Overtime																
Performance Bonus																
Motor Vehicle Allowance	3															
Cellphone Allowance	3															
Housing Allowances	3															
Other benefits and allowances	3															
Payments in lieu of leave																
Long service awards																
Post-retirement benefit obligations	6															
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Municipal Entities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
% Increase	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL MANAGERS AND STAFF	5,7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
 2. s97 of the Systems Act
 3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
 4. BPA, CRB, DFC, EFC, FFC, GFC, HFC, VD
 5. Must agree to the sub-total appearing on Table A1 (Employee costs)
 6. Includes pension payments and employer contributions to medical aid
 7. Correct as at 30 June
- Column Definitions:**
- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

LIM362 Lephalale - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		440 860		168 740			609 600
Chief Whip			413 307		159 555			572 863
Executive Mayor			551 076		205 478			756 554
Deputy Executive Mayor								-
Executive Committee			867 945		354 674			1 222 619
Total for all other councillors			3 022 649		1 399 701			4 422 351
Total Councillors	8	-	5 295 838	-	2 288 148			7 583 986
Senior Managers of the Municipality	5							
Municipal Manager (MM)			751 680	322 450	177 168			1 251 298
Chief Finance Officer								-
								-
								-
<i>List of each official with packages >= senior manager</i>								
STRATEGIC MANAGER			879 466	125 509	56 614			1 061 588
MANAGER:CORPORATE SERVICE			961 227	117 082	123 766			1 202 054
MANAGER:SOCIAL SERVICES			710 338	305 188	239 247			1 254 773
MANAGER:INFRASTRUCTURE			670 561	297 980	118 076			1 086 618
MANAGER:PLANNING			958 392	400 695	151 927			1 511 014
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 831 663	1 568 883	866 789	-		7 367 345
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10 227 501	1 568 883	3 154 947	-		14 951 331

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

LIM362 Lephalale - Supporting Table SA24 Summary of personnel numbers

Number	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		4	24		24	24		24		24
Board Members of municipal entities		5								6
Municipal employees										
Municipal Manager and Senior Managers		3	7	7	7	7	6	7	20	1
Other Managers		7	22	21	1	23	20	1	35	30
Professionals			83	83	-	35	30	-	9	-
Finance			8	8		10	9		4	4
Spatial/town planning			4	4		4	4		1	1
Information Technology			1	1		1	1		2	1
Roads			4	4		2	1		2	2
Electricity			16	16		2	2		4	-
Water			13	13		4	4		-	-
Sanitation			7	7		-	-		1	1
Refuse			1	1		1	1		11	8
Other			29	29		11	8		107	71
Technicians			24	23	1	93	68	10	33	19
Finance						31	19	8	1	1
Spatial/town planning						1			2	2
Information Technology						1		1	2	2
Roads			5	5		2	2		15	11
Electricity			3	3		14	11		15	8
Water			2	2		8	8		13	8
Sanitation			5	5		9	8		10	-
Refuse						2			2	-
Other			9	8	1	25	20	1	29	23
Clerks (Clerical and administrative)			45	37	8	52	49	1	52	49
Service and sales workers			27	27		23	20		23	20
Skilled agricultural and fishery workers						1	1		1	1
Craft and related trades			8	8		75	70		75	70
Plant and Machine Operators			45	45		33	29		33	29
Elementary Occupations			180	176	4	154	144	4	154	144
TOTAL PERSONNEL NUMBERS		9	465	420	45	520	431	46	534	434
% increase						11.8%	2.6%	2.2%	2.7%	0.7%
Total municipal employees headcount		6,10								
Finance personnel headcount		8,10								
Human Resources personnel headcount		8,10								

References

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

LIM362 Lephala - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description R thousand	Ref	Budget Year 2015/16						Medium Term Revenue and Expenditure Framework								
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source																
Property rates														48 381	48 381	51 235
Property rates - penalties & collection charges														-	-	54 104
Service charges - electricity revenue														126 821	126 821	134 304
Service charges - water revenue														34 672	34 672	36 717
Service charges - sanitation revenue														15 488	15 488	16 380
Service charges - refuse revenue														10 305	10 305	10 913
Service charges - other														-	-	11 524
Rental of facilities and equipment														270	270	286
Interest earned - external investments														7 633	7 633	8 536
Interest earned - outstanding debtors														18 878	18 878	19 982
Dividends received														-	-	21 112
Fines														364	364	385
Licences and permits														8 260	8 260	8 747
Agency services														-	-	9 237
Transfers recognised - operational														90 246	90 246	91 982
Other revenue														39 774	39 774	13 495
Gains on disposal of PPE														-	-	14 209
Total Revenue (excluding capital transfers and contribution)														-	-	-
Expenditure By Type														401 070	401 070	392 489
Employee related costs														139 675	139 675	148 265
Remuneration of councillors														7 584	7 584	8 050
Debt impairment														1 650	1 650	1 747
Depreciation & asset impairment														61 658	61 658	65 296
Finance charges														11 591	11 591	11 127
Bulk purchases														111 892	111 892	118 493
Other materials														-	-	123 129
Contracted services														18 485	18 485	19 574
Transfers and grants														247	247	262
Other expenditure														76 231	76 231	80 066
Loss on disposal of PPE														-	-	84 029
Total Expenditure														-	-	-
Surplus/(Deficit)														429 014	429 014	452 882
Transfers recognised - capital														-	(27 944)	(27 944)
Contributions recognised - capital														64 380	64 380	(60 393)
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions														-	-	-
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)														1	1	1
References																
1. Surplus / (Deficit) must reconcile with Budgeted Financial Performance																

LIM362 Lephala - Supporting Table SA25 Budgeted monthly revenue and expenditure

LIM362 Lephala - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16										Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER														88 463	91 420	97 194
Vote 2 - BUDGET AND TREASURY														35 496	34 150	71 507
Vote 3 - CORPORATE SERVICES														401	425	449
Vote 4 - SOCIAL SERVICES														23 292	24 667	26 048
Vote 5 - INFRASTRUCTURE SERVICES														224 690	224 690	218 801
Vote 6 - PLANNING DEVELOPMENT														982	982	1 098
Vote 7 - STRATEGIC SERVICE														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Revenue by Vote														-	-	-
Expenditure by Vote to be appropriated														27 089	28 154	29 230
Vote 1 - MUNICIPAL MANAGER														49 520	52 185	55 471
Vote 2 - BUDGET AND TREASURY														20 914	22 182	23 460
Vote 3 - CORPORATE SERVICES														59 988	63 617	67 293
Vote 4 - SOCIAL SERVICES														248 981	262 548	276 222
Vote 5 - INFRASTRUCTURE SERVICES														9 787	10 385	10 988
Vote 6 - PLANNING DEVELOPMENT														12 735	13 512	14 297
Vote 7 - STRATEGIC SERVICE														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Total Expenditure by Vote														-	-	-
Surplus/(Deficit) before assoc.														(55 690)	(55 690)	(61 885)
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus / (deficit) of associate														(55 690)	(55 690)	(61 885)
Surplus/(Deficit)														1	-	-

References
 1. Surplus / Deficit must reconcile with Budgeted Financial Performance

LIM362 Lephalale - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2015/16						Medium Term Revenue and Expenditure Framework									
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Revenue - Standard			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Governance and administration			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Executive and council			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Budget and treasury office			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Community and public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Community and social services			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Electricity			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Revenue - Standard			-	-	-	-	-	-	-	-	-	-	-	-	373 323	373 323	373 323	
Expenditure - Standard			-	-	-	-	-	-	-	-	-	-	-	-	392 489	415 096	415 096	
Governance and administration			-	-	-	-	-	-	-	-	-	-	-	-	97 523	97 523	102 820	
Executive and council			-	-	-	-	-	-	-	-	-	-	-	-	27 089	27 089	28 154	
Budget and treasury office			-	-	-	-	-	-	-	-	-	-	-	-	49 520	49 520	52 485	
Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	20 914	20 914	22 182	
Community and public safety			-	-	-	-	-	-	-	-	-	-	-	-	59 988	59 988	63 617	
Community and social services			-	-	-	-	-	-	-	-	-	-	-	-	40 558	40 558	43 002	
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	19 430	19 430	20 615	
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health			-	-	-	-	-	-	-	-	-	-	-	-	63 191	63 191	68 285	
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	-	9 787	9 787	10 385	
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	131 623	131 623	139 120	
Trading services			-	-	-	-	-	-	-	-	-	-	-	-	46 116	46 116	46 317	
Electricity			-	-	-	-	-	-	-	-	-	-	-	-	17 603	17 603	18 663	
Water			-	-	-	-	-	-	-	-	-	-	-	-	12 971	12 971	13 760	
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	-	-	429 014	429 014	452 882	
Total Expenditure - Standard			-	-	-	-	-	-	-	-	-	-	-	-	(55 690)	(55 690)	(61 096)	
Surplus/(Deficit) Before assoc.			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associates			-	-	-	-	-	-	-	-	-	-	-	-	(55 690)	(55 690)	(61 096)	
Surplus/(Deficit)		1	-	-	-	-	-	-	-	-	-	-	-	-	-	(61 096)	(61 096)	(61 885)

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

LIM362 Lephala - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2015/16						Medium Term Revenue and Expenditure Framework								
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	Multi-year expenditure to be appropriated	1													-	-	-
	Vote 1 - MUNICIPAL MANAGER														-	-	-
	Vote 2 - BUDGET AND TREASURY														-	-	-
	Vote 3 - CORPORATE SERVICES														-	-	-
	Vote 4 - SOCIAL SERVICES														-	-	-
	Vote 5 - INFRASTRUCTURE SERVICES														-	-	-
	Vote 6 - PLANNING DEVELOPMENT														-	-	-
	Vote 7 - STRATEGIC SERVICE														-	-	-
	Vote 8 - [NAME OF VOTE 8]														-	-	-
	Vote 9 - [NAME OF VOTE 9]														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure to be appropriated														-	-	-
	Vote 1 - MUNICIPAL MANAGER														1710	1710	1033
	Vote 2 - BUDGET AND TREASURY														100	100	112
	Vote 3 - CORPORATE SERVICES														1 284	1 284	1 435
	Vote 4 - SOCIAL SERVICES														10 703	10 703	-
	Vote 5 - INFRASTRUCTURE SERVICES														59 360	59 360	137 425
	Vote 6 - PLANNING DEVELOPMENT														2 275	2 275	-
	Vote 7 - STRATEGIC SERVICE														-	-	-
	Vote 8 - [NAME OF VOTE 8]														-	-	-
	Vote 9 - [NAME OF VOTE 9]														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

LIM362 Lephala - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16										Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Capital Expenditure - Standard	1	-	-	-	-	-	-	-	-	-	-	-	-	3 094	3 094	2 580
Governance and administration														1 710	1 710	1 033
Executive and council														100	100	112
Budget and treasury office														1 284	1 284	1 435
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	10 703	10 703	-
Community and social services														10 703	10 703	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														37 030	37 030	-
Economic and environmental services														2 275	2 275	-
Planning and development														34 755	34 755	-
Road transport														-	-	-
Environmental protection														24 605	24 605	-
Trading services														-	-	-
Electricity														24 605	24 605	-
Water														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Standard	2	-	-	-	-	-	-	-	-	-	-	-	-	75 432	75 432	2 580
Funded by:														47 685	47 685	-
National Government														-	-	-
Provincial Government														-	-	-

LM362 Lephala - Supporting Table SA30 Budgeted monthly cash flow

Monthly Cash Flows										Budget Year 2015/16				Medium Term Revenue and Expenditure Framework			
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18		
Cash Receipts By Source																	
Property rates													45 962	45 962	48 673	51 399	
Property rates - penalties & collection charges													—	—	—	—	
Service charges - electricity revenue													120 480	120 480	127 589	134 734	
Service charges - water revenue													32 938	32 938	34 881	36 835	
Service charges - sanitation revenue													14 694	14 694	15 561	16 433	
Service charges - refuse revenue													—	—	10 367	10 948	
Services charges - other													256	256	272	287	
Rental of facilities and equipment													5 327	5 327	5 614	5 918	
Interest earned - external investments													17 934	17 934	18 592	20 056	
Interest earned - outstanding debtors													—	—	—	—	
Dividends received													364	364	385	407	
Fines													8 260	8 260	8 747	9 237	
Licences and permits													—	—	—	—	
Agency services													90 246	90 246	91 982	97 771	
Transfer receipts - operational													9 091	9 091	14 445	21 679	
Other revenue													—	—	—	—	
Cash Receipts by Source													355 342	355 342	377 209	405 701	
Other Cash Flows by Source													64 380	64 380	131 589	155 689	
Transfer receipts - capital													—	—	—	—	
Contributions recognised - capital & Contributed assets													—	—	—	—	
Proceeds on disposal of PPE													—	—	—	—	
Short term loans													—	—	—	—	
Borrowing long term/ refinancing													—	—	—	—	
Increase (decrease) in consumer deposits													—	—	—	—	
Decrease (increase) in non-current debtors													—	—	—	—	
Decrease (increase) other non-current receivables													—	—	—	—	
Decrease (increase) in non-current investments													—	—	—	—	
Total Cash Receipts by Source													—	—	—	—	
Cash Payments by Type													419 722	419 722	508 798	561 390	
Employee related costs													139 675	139 675	148 265	156 939	
Remuneration of councillors													7 584	7 584	8 050	8 521	
Finance charges													—	—	102 226	114 320	
Bulk purchases - Electricity													9 665	9 665	10 236	10 309	
Bulk purchases - Water & Sewer													—	—	18 569	18 569	
Other materials													—	—	1 554	1 554	
Contracted services													—	—	53 176	56 383	
Transfers and grants - other municipalities													50 926	50 926	53 176	56 383	
Transfers and grants - other													—	—	—	—	
Other expenditure													—	—	330 200	348 109	
Cash Payments by Type													—	—	409 476	503 713	
Other Cash Flows/Payments by Type													—	—	—	—	
Capital assets													—	—	—	—	
Repayment of borrowing													—	—	—	—	
Other Cash Flows/Payments													—	—	—	—	
Total Cash Payments by Type													—	—	—	—	
NET INCREASE/(DECREASE) IN CASH HELD													90 743	90 743	90 743	531 152	
Cash/cash equivalents at the monthly year begin:	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	153 456	30 238	
Cash/cash equivalents at the monthly year end:	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	90 743	106 074	136 312	

LIM362 Lephalale - NOT REQUIRED - municipality does not have entities

LIM362 Lephalale - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
					R thousand

References

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

LM362 Lephatale - Supporting Table SA33 Contracts having future budgetary implications

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

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRFF (MFMMA s.33)

LIM362 Lephalale - Supporting Table SA34a Capital expenditure on new assets by asset class

Description R thousand	Ref 1	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		57 979	40 016	-	61 712	61 000	81 000	70 083	118 520	137 425
Infrastructure - Road transport		18 627	7 052	-	14 377	25 351	25 351	34 755	38 120	40 174
Roads, Pavements & Bridges		18 627	7 052	-	14 377	25 351	25 351	34 755	38 120	40 174
Storm water										
Infrastructure - Electricity		4 995	7 692	-	4 000	4 000	4 000	-	-	-
Generation		4 995	7 692	-	4 000	4 000	4 000	-	-	-
Transmission & Relocation										
Street Lighting										
Infrastructure - Water		23 940	15 140	-	35 985	39 033	39 033	24 605	80 400	97 251
Dams & Reservoirs										
Water purification										
Relocation		23 940	15 140	-	36 985	39 033	39 033	24 605	80 400	97 251
Infrastructure - Sanitation		10 417	7 898	-	500	3 444	3 444	-	-	-
Relocation		10 417	7 898	-	500	3 444	3 444	-	-	-
Sewerage purification										
Infrastructure - Other		-	2 224	-	8 860	9 172	9 172	10 703	-	-
Waste Management		-	2 224	-	6 860	9 172	9 172	10 703	-	-
Transportation	2									
Gas										
Other	3									
Community		7 188	4 581	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		7 188	4 561	-						
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		171	800	-	5 250	16 241	16 241	5 389	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles										
Plant & equipment	10	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs		8	800	-						
Markets		164								
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					5 250	16 241	16 241	5 389		
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	65 338	45 377	-	66 963	97 241	97 241	75 432	118 520	137 425

Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

H362 Ephalale - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Specialised vehicles	-	-	-	-	-	-	-
Refuse							
Fire							
Conservancy							
Ambulances							
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of depreci"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

check balance	-5 091 745	-3 172 050	-	-750	-	-2 422 243	-2 580 297
---------------	------------	------------	---	------	---	------------	------------

LIM362 Lephatale - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12				2012/13				2013/14				Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework			
		R thousand	1	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2017/18									
Repairs and maintenance expenditure by Asset Class/Sub-class			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity Generation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks & gardens			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swimming pools			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

check balance

LIM362 Lephalale - Supporting Table SA34d Depreciation 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 2016/17	Budget Year +1 2016/17	Budget Year +2 2017/18			
Depreciation by Asset Class/Sub-class																
Infrastructure				23 940	15 140	-	-	-	-	-	-	-	-	-		
Infrastructure - Road transport				-	-	-	-	-	-	-	-	-	-	-		
Roads, Pavements & Bridges																
Storm water																
Infrastructure - Electricity				-	-	-	-	-	-	-	-	-	-	-		
Generation																
Transmission & Reticulation																
Street Lighting																
Infrastructure - Water				23 940	15 140	-	-	-	-	-	-	-	-	-		
Dams & Reservoirs																
Water purification																
Reticulation				23 940	15 140	-	-	-	-	-	-	-	-	-		
Infrastructure - Sanitation																
Reticulation																
Sewerage purification																
Infrastructure - Other				-	-	-	-	-	-	-	-	-	-	-		
Waste Management																
Transportation				2	-	-	-	-	-	-	-	-	-	-		
Gas				3	-	-	-	-	-	-	-	-	-	-		
Other																
Community																
Parks & gardens																
Sportsfields & stadia																
Swimming pools																
Community halls																
Libraries																
Recreational facilities																
Fire, safety & emergency																
Security and policing																
Buses																

Refuse						
Fire						
Conservancy						
Ambulances						

References

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

Check (29 634) (40 381) (64 514) (60 603) (58 486) (58 486) (61 658) (61 658) (65 296) (68 953)

LIM362 Lephalale - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		1 710	957	1 033				
Vote 2 - BUDGET AND TREASURY		100	106	112				
Vote 3 - CORPORATE SERVICES		1 284	1 359	1 435				
Vote 4 - SOCIAL SERVICES		10 703	-	-				
Vote 5 - INFRASTRUCTURE SERVICES		59 360	118 520	137 425				
Vote 6 - PLANNING DEVELOPMENT		2 275	-	-				
Vote 7 - STRATEGIC SERVICE		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		75 432	120 942	140 005	-	-	-	-
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER								
Vote 2 - BUDGET AND TREASURY								
Vote 3 - CORPORATE SERVICES								
Vote 4 - SOCIAL SERVICES								
Vote 5 - INFRASTRUCTURE SERVICES								
Vote 6 - PLANNING DEVELOPMENT								
Vote 7 - STRATEGIC SERVICE								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
a revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		75 432	120 942	140 005	-	-	-	-

References

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

LIM362 Lephalale - Supporting Table SA36 Detailed capital budget

Total Capital Expenditure	1
References	2
Wart-time Economic War Burdened Capital Expenditure	3

- 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Vote

LIM362 Lephalele - Supporting Table SA37 Projects delayed from previous financial year/s

	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	2015/16 Medium Term Revenue & Expenditure Framework		
								Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Municipal Vote Capital project	1.2									
R thousand										
Parent municipality:										
List all capital projects grouped by Municipal Voice										
Entities:										
List all capital projects grouped by Municipal Entity										
Entity Name										
Project name										

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMIA s:30
3. As per Table SA34