

LEPELLE-NKUMPI LOCAL MUNICIPALITY

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ANNUAL BUDGET OF LEPELLE-NKUMPI LOCAL MUNICIPALITY

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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative
CFO	Chief Financial Officer
MM	Municipality Manager
CPI	Consumer Price Index
DORA	Division of Revenue Act
FBS	Free basic services
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Plan
IT	Information Technology
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MFMA	Municipal Financial Management Act
Programme	
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
PPE	Property Plant and Equipment Lepelle-Nkumpi Local Municipality MTREF
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
PGD	Provincial Growth and Development
NPSDP	National and Provincial Spatial Development Perspectives;
NKPIs	National Key Performance Indicators
NSD	National Spatial Development

Part 1 – Annual Budget

1.1 Mayor's Report

VIRTUAL BUDGET SPEECH BY HER WORSHIP; MAYOR OF LEPELLE-NKUMPI LOCAL MUNICIPALITY; CLLR MERIAM MOLALA ON THE OCCASION OF THE TABLING OF 2020/21 FIRST DRAFT INTEGRATED DEVELOPMENT PLAN, BUDGET AND BUDGET RELATED POLICIES

29 MAY 2020; VIRTUAL

Honourable Speaker, Cllr Barnard Ntsoane

Our Chief Whip, Cllr Tswaledi Thobejane

Colleagues in the Executive Committee

Chairpersons of Section 79 Committees

Fellow Councillors

Our Traditional leaders

Acting Municipal Manager, Ntate Gafane, Executive Managers and Officials of our Municipality

Members of Ward Committees

Comrades and Compatriots

Good Afternoon! Re a lotsha! Lotshane! Thobela!

Thank you once again for affording me the honour to table the 2020/21 First Draft Integrated Development Plan, the Budget and Budget Related Policies. Honourable Speaker, this draft IDP, Budget and Budget related policies are tabled four days after marking 57 years since the leaders of 32 independent African nations met in Addis Ababa to establish the organisation of African Unity (OAU), the precursor to the African Union.

We mark Africa Day this year just over three months since the first case of coronavirus on the continent was confirmed. This pandemic has been a stark reminder that regardless of whether we are born into wealth or indigence, we are all mortal, and can succumb to disease.

The unprecedented nature of the pandemic caught many countries both unaware and unprepared. Much of what we witnessed in the early days of the outbreak was governments in western countries struggling with containment because so much about the virus was unknown. It was not something the world has experienced for over a century. We are happy that African countries including our country have been swift and proactive in implementing measures to flatten the coronavirus curve.

The Draft Budget we table today during Africa Month under difficult circumstances, bears testimony to the fact that as a nation we understood 26 years ago as we do now that the fruits of progress come slowly, one harvest a little richer than the last.

Honourable Speaker we are disturbed about the abusers who exploit the pandemic to extend their control over victims, using the coronavirus as a scare tactic to further isolate victims from their children, family and friends for fear of infecting them.

These abusers use misinformation about virus or withhold sanitisers to prevent the victim from seeking medical attention. This is happening in the light of the recent statistics on gender-based violence during the Covid-19 lockdown. This is the demonstration that our most vulnerable are at risk during times such as this. We call upon our state agency to act swiftly and arrest this perpetrators of gender based violence.

Today we are tabling a draft budget that can only make our municipality a better place to live, work and play. Our people will today, like every year, hear how we are going to spend their money on turning their lives around. After all the budget, as always, is informed by their views which we acquire through the IDP and Budget consultation processes.

Honourable Councillors, we are tabling the 2020/21 First Draft IDP and Budget totalling to an amount of R410.1 Million for 2020/21 financial year.

OPEX of R308.1m (75%)

CAPEX of R101.9m (25%)

Summary of our budget is as follows;

	2020/21	2021/22	2022/23
Total Budget	R410.1m	R427.6m	R456.3m
OPEX	R308.2m	R321.6m	R326.1m
CAPEX	R101.9m	R106.1m	R130.3m

Total revenue including grants equals R410.1 million. There is a decrease of R1 million as compared to 2019/20 financial budget. The decrease is due to non-performance on the following conditional grants:

- ✓ MIG – R16 million
- ✓ FMG – R500 000
- ✓ INEP – R1.9 million.

Summary of the Total Operating Expenditure

Expenditure by Vote 2020/21 Budget

Salaries and Wages	R114.8 million
Remuneration of Councillors	R23.6 million
Debt Impairment	R29.8 million
Depreciation & asset impairment	R32.3 million
Finance charges	R141 075.00
Other materials	R9.2 million
Contracted Services	R60 million
Other expenditure	R38.4 million
TOTAL EXPENDITURE	R308.2 million

Total operating expenditure equals **R308.2 million**.

Included in the operating expenditure budget for the **2020/2021** is the provision for bad debts amounting to **R29.8 million** and depreciation amounting to **R32.2 million** and Electricity project of **R6.7 million**.

The capital budget of the municipality will be decreasing from **R115.3 million** to **R101.9 million** due to non-payment of services and non-performance on conditional grants. Out of the total capital budget of **R101.9 million**, **50.8 million** will be funded by Municipal Infrastructure Grant (MIG).

This amount will be funded through own revenue and government grants.

Own Revenue – **R86.6 million** composed of the following:

- Trading services – **R49.81 million**
- Agency Services – **R17.44**
- Sale of site – **R6.5 million**
- 80/20 Agreement for CDM and Dept. of Transport – **R13.25 million**

Government grants – **R323.6 million** composed of the following:

- Equitable share – **R265.95 million**
- MIG – **R53.72 million**
- FMG – **R2 million**
- EPWP – **R1.9 million**

The ratio between grants and own revenue is **79%** against **21%** which is evident that the municipality is still grant depend.

Fellow Councillors, the tariff structure was approved by council for **2019/2020; 2020/2021** and **2021/2022** financial years. It was implemented and the following percentages were proposed for the above financial years by National Treasury in line with the inflation rate. The following macro-economic forecasts was considered when

considering the 2021 MTREF budget: 4.5% for 2020/21 and 4.6% for 2021/2022 and 2022/2023 respectively. However, the continuous under recovery of our assessment tariffs need closer attention. We are aware that the main cause is due to water tariffs collection.

The progressive “pro-poor” agenda we adopted when we came into office in 2016 would be skewed if we did not continue with our noble gesture of a social package for the most vulnerable and indigent members of society. This we do because we believe in a better life for all. We will continue to make life more liveable for thousands of our people.

Our capital budget amongst others will be focussing on the following projects for implementation and those which are registered with MIG for budget purposes:

- Access roads and storm water – R28.74 million
- Internal streets network – R12 million
- Electrification of households –R11.59 million
- Street lights and high mast – R4.9 million
- Construction of grade A VTS – R5 million

The following projects amongst others will be implemented by other stakeholders:

Project Name	Budget	Implementing Agent
Vegetable Production	R6.5 million	CDM
Construction of Seleteng Library	R15 million	Department of Sports, Arts & Culture
Mafefe to Lekgalameetse to Ofocolaco to Lydsdorp (Feasibility Study)	R318 500.00	Public Works, Roads and Infrastructure
1030 households with sanitation projects	R8.9 million	CDM
Construction of Water Supply project	R144.6 million	CDM
Pre-Engineering Electrification	R851 000.00	ESKOM
170 Households Connection	R3.8 million	ESKOM
TOTAL	R179.97 million	

Going forward the Honourable Speaker, pro-planning for registration of MIG projects and the inclusion of operation and maintenance will be very critical. We must

categorize projects per cluster and implement them as per our mandate and budget. All pre-planned projects must get funding and our focus be on revenue enhancement.

Honourable Speaker, to successfully implement the budget, policies are critical. All budget policies need to be reviewed on an annual basis. As part of this submission, the following are key documents being tabled for your perusal and consultation:

- The Draft 2020/21 IDP;
- The Draft 2020/21 Budget;
- Draft Review Tariff Policy and tariff structure;
- Draft Review Credit Control and Debt Collection Policy;
- Draft Review Assets Management Policy;
- Draft Review SCM Policy;
- Draft Review Cash and Investment Management Policy;
- Draft Review Budget and Virement Policy;
- Draft Review Bad Debts and Write off Policy;
- Draft Review Property Rates; and
- Draft Review Indigent Policy.

I therefore accordingly table the 2020/21 First Draft IDP, Budget, Budget related policies and tariff structure in accordance with Section 34(a) of MSA, Act 32 of 2000 and Section 16 (2) of MFMA, Act No 56 of 2003 for adoption,

- ✓ That the 2020/21 Draft IDP/Budget together with budget related policies and tariff structure, be opened for at least 21 days for comments and inputs through newspapers, municipal website and other electronic media platforms after tabling, and
- ✓ That the Accounting Officer writes to Office of the Auditor General, National and Provincial Treasury, CoGHSTA and CDM stating reasons why the municipality was unable to comply with MFMA Section 16.2 and its approved process plan when preparing the 2020/21 Draft IDP/Budget as reflected on item 5.1.3 of the council agenda.

I accordingly move.

I thank you.

Council Resolutions

On the 29th of May 2020 the Council of Lepelle-Nkumpi Local Municipality via Virtual tabled the draft annual budget of the municipality for the financial year 2020/21 due to COVID-19 as The President of South Africa declared a nationwide lockdown, where all citizens, except those that form part of essential services, were ordered to stay home for a period of 21 days. Those working in essential services, as defined in the latter announcement, were exempted from the nationwide lockdown declaration. The nationwide lockdown commenced at midnight on Thursday.

The Exemption provided enabled a relaxation of all those provisions that would have compromised amongst others, the social distancing and the prohibition of gatherings of more than 100 people measures that was introduced as part of the national state of disaster declaration.

Due to that the municipality was unable to comply with MFMA Section 16.2 and its approved process plan when preparing the 2020/21 Draft IDP/Budget

The Council approved and adopted the following resolutions:

1. The Council of Lepelle-Nkumpi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1 The annual budget of the municipality for the financial year 2020/21 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 page73

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 page75

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 4 page77

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 page80

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following table A8 on page 90

1.2.1. Budgeted Financial Position as contained in Table A6 on page 84;

1.2.2. Budgeted Cash Flows as contained in Table SA30 on page 180;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A7 page 90

1.2.4. Asset management as contained in Table A9 on page 62

1.2.5. Basic service delivery measurement as contained in Table A10 on page 285.

2. That the 2020/21 Draft IDP, Budget, Budget Related Policies and Tariff Structure as tabled in accordance with Section 34 (a) of MSA, Act 32 of 2000 and Section 16 (2) of MFMA Act No. 56 of 2003 be noted.

3. That the 2020/21 Draft IDP/Budget together with budget related policies and tariff structure be opened for at least 21 days for comments and inputs through newspapers, municipal website and other electronic media platforms.

4. That Accounting Officer writes to Office of the Auditor , General, National and Provincial Treasury, COGHSTA and CDM stating reasons why the municipality was unable to comply with MFMA Section 16.2 and its approved process plan when preparing the 2020/21 Draft IDP/Budget

5. The Council of Lepelle-Nkumpi Local Municipality, acting in terms of section 74(1) of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts tariff policy with effect from 1 July 2020:

5.1 That the council approves the property rates reviewed charges as reflected below:-

REVIEWED TARIFF STRUCTURE - 2020/2021				
BUDGET AND TREASURY	2019/2020	2020/2021	2021/2022	2022/2023
CATEGORY OF PROPERTY				
Increments	5.6%	4.5%	4.6%	4.6%
Residential stands (Improved)	0.0044	0.0046	0.0049	0.0051
Residential stands (Vacant)	0.0222	0.0232	0.0243	0.0254
Business stands /Industrial (Improved)	0.0066	0.0069	0.0072	0.0075
Business stands/ Industrial (Vacant)	0.0077	0.0080	0.0084	0.0088
Farming and Agricultural properties	0.0011	0.0012	0.0012	0.0013
Mining properties	0.0066	0.0069	0.0072	0.0075
All Government properties. (Improved)	0.0066	0.0069	0.0072	0.0075
All Government properties. (Vacant)	0.0077	0.0080	0.0084	0.0088
Flat Rate per Property in villages				
Businesses (commercial - in villages)				
Government Buildings				
Consumer Deposits : Domestic	800.00	800.00	800.00	800.00
Businesses	2,000.00	2,000.00	2,000.00	2,000.00
Contractors	5,000.00	5,000.00	5,000.00	5,000.00
Interest on Arrear Accounts	10%	10%	10%	10%
R/D Cheque				
Copy of the Valuation Roll	500.00	500.00	500.00	500.00
Proof of Residents(Township)	15.00	15.00	15.00	15.00

5.1.1 Council further to approve property rates rebates and exemption as follows,

- ✓ The first R15 000,00 (fifteen thousand rand) of the market value of a residential property must not be taxable. The impermissible rates contemplated in terms of section 17(1) (h) of the Property Rates Act is included in the amount referred to above as annually determined by the municipality. This is an important part of the council's indigent policy and is aimed primarily at alleviating poverty.

CATEGORY OF PROPERTY OWNERS	REBATE
<p>REGISTERED INDIGENTS.</p> <p>Residential property owners who are both the permanent occupants and the sole owners of the property concerned and who are registered indigents in terms of the Councils indigent management policy.</p>	<p>100 % of the rates based on the rateable value up to R100 000 and</p> <p>50 % of the rates based on the rateable value above 100 000 but below R150 000 and</p> <p>75% of the rates based on the rateable value above R150 000.</p>
<p>AGED RESIDENTS-LOW INCOME</p> <p>Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned and whose aggregate joint household income is proved to be to the satisfaction of the municipal manager not to exceed R3 500 per month, or such other amount as the Council may from time to time determine. The applicants must apply to the Municipality on a prescribed form provided by the Municipality.</p>	<p>100 % of the rates based on the rateable value up to R100 000,</p> <p>50 % of the rates based on the rateable value above 100 000 but below R150 000 and</p> <p>40% of the rates based on the rateable value above R150 000.</p>
<p>MEDICALLY UNFIT RESIDENTS</p> <p>Applicants who are:</p> <p>Medically unfit, disabled and retired</p>	

<p>due to medical reasons</p> <ul style="list-style-type: none"> • Applicants qualify irrespective the age on condition that a medical certificate be produced to Council. • The maximum income must not exceed the perk laid down by Council from time to time. • The Applicant must be a registered owner of the property, living on the property and have occupied it for at least 5 years. • The Applicant cannot be a registered owner of more than one property in the Municipal area. <p>A rebate as determined on the above mentioned rates shall apply for residential applicants who qualify in terms of these criteria.</p>	<p>100 % of the rates based on the rateable value up to R100 000,</p> <p>50 % of the rates based on the rateable value above 100 000 but below R150 000</p> <p>and</p> <p>40% of the rates based on the rateable value above R150 000.</p>
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5.2 Council approves the reviewed Tariff Structure as follows:-

REVIEWED TARIFF STRUCTURE - 2020/2021				
	2019/2020	2020/2021	2021/2022	2022/2023
	5.6%	4.5%	4.6%	4.6%
Increments				
COMMUNITY SERVICES				
REFUSE				
Residential	40.52	42.34	44.29	46.33
Business	770.18	804.84	841.86	880.59
Churches	162.15	169.45	177.24	185.39
Hostels/Boarding houses	810.72	847.20	886.17	926.94
Schools	162.15	169.45	177.24	185.39
Government Institutions	4,361.97	4,558.26	4,767.94	4,987.26
Industrial	4,361.97	4,558.26	4,767.94	4,987.26
Shopping Complex	8,647.73	9,036.88	9,452.57	9,887.39
Flats	1,351.20	1,412.00	1,476.96	1,544.90
Hospitals	4,431.96	4,631.40	4,844.44	5,067.29
Indigents(Self targeting-Urban)	30.79	32.18	33.66	35.20

Indigents(Self targeting- Rural)	24.55	25.65	26.83	28.07
Environmental Affairs	2019/2020	2020/2021	2021/2022	2022/2023
Cutting of unwanted trees	802.56	838.68	877.25	917.61
Debushing(Per Site)	2,640.00	2,758.80	2,885.70	3,018.45
Penalty for Illegal Dumping	5,280.00	5,517.60	5,771.41	6,036.89
Penalty for Illegal Dumping(Health Care Risk Waste and Hazardous waste)	5,280.00	5,517.60	5,771.41	6,036.89
Dust bins(Mass Containers)				
	2019/2020	2020/2021	2021/2022	2022/2023
Commercial Refuse(6m3 per bin)	528.00	551.76	577.14	603.69
Rubble removal (6m3 per bin)	739.20	772.46	808.00	845.17
Distance to be charged as per tariffs approved by Dept. of Transport				
Disposal of food waste	1,584.00	1,655.28	1,731.42	1,811.07
Rental of Skip Bins (per Day)	264.00	275.88	288.57	301.84
MUNICIPAL POUND FEES				
	2019/2020	2020/2021	2021/2022	2022/2023
Impoundment of goods per day	60.00	62.70	65.58	68.60
Admin fee : Goods	300.00	313.50	327.92	343.01

Salvaging of containers		3,000.00				
Impounded Animal on the Public Road						
	2019/2020	2020/2021	2021/2022	2022/2023		
Large Stock eg cattle, donkey	20.00	20.00	20.00	20.00		
Small Stock eg goat, sheep	10.00	10.00	10.00	10.00		
Transport of impounded animals						
Admin fee : Animals	10.00	10.00	10.00	10.00		
Noise Abatement and Prevention of Nuisance By-Law						
	2019/2020	2020/2021	2021/2022	2022/2023		
Application fee in terms of the by-law	N/A	N/A	N/A	N/A		
Application for closure of street(per day)	N/A	N/A	N/A	N/A		
Security for Street Closure(Refundable)	N/A	N/A	N/A	N/A		
Penalty in terms of contravention of by-law	N/A	N/A	N/A	N/A		
Land Fill Sites						
	2019/2020	2020/2021	2021/2022	2022/2023		
General waste in excess of 1ton	Free	Free				
General waste above 800kg (per ton)	100.32	104.83	109.66	114.70		
Business Waste	100.32	104.83	109.66	114.70		
Clean Compost material in excess of 1000kg	Free	Free	Free	Free		

Clean Compost material above 1000kg	Free	Free	Free	Free	Free
Mixed waste(General and Garden)	Free	Free	Free	Free	Free
Clean Rubble and soil	Free	Free	Free	Free	Free
Sorted Recyclables	Free	Free	Free	Free	Free
CEMETRIES					
LEBOWAKGOMO CEMETRY	2019/2020	2020/2021	2021/2022	2022/2023	
Single grave(Resident)	633.60	662.11	692.57	724.43	
Double grave-Interment(8ft)	844.80	882.82	923.43	965.90	
Single grave non residential	1,056.00	1,103.52	1,154.28	1,207.38	
Paupers Grave	1,267.20	1,324.22	1,385.14	1,448.85	
Children grave (As per the Children's act)	316.80	331.06	346.28	362.21	
Reservation of grave	9,504.00	9,931.68	10,388.54	10,866.41	
Exhumation	528.00	551.76	577.14	603.69	
Opening for the purpose of new burial in case of interment	739.20	772.46	808.00	845.17	
Unknown Burials					
FACILITIES					
Civic Hall Lebowakgomo					
Rental (N.B Per Day not per function)					
	2019/2020	2020/2021	2021/2022	2022/2023	
The use of Civic Centre Hall for parties and weddings	4,000.00	4,000.00	4,000.00	4,000.00	

		2019/2020	2020/2021	2021/2022	2022/2023
Hlakano, Majiane and Mehlareng, Mogoto, Rafri, Seloane, Mathabatha		600.00	600.00	600.00	600.00
The use of the community halls by Business Per Day.		600.00	600.00	600.00	600.00
Deposit Security Fee		600.00	600.00	600.00	600.00
Use of Halls for weddings and festivals		600.00	600.00	600.00	600.00
Club House (Lebowakgomo)					
Rental					
Club house for overnight functions		2,000.00	2,000.00	2,000.00	2,000.00
Club house for any other event(Daily)		2,200.00	2,200.00	2,200.00	2,200.00
The use by Businesses Per Day.		900.00	900.00	900.00	900.00
The use for Aerobics(per month)		800.00	800.00	800.00	800.00
Deposit Security Fee		560.00	560.00	560.00	560.00
The use for Profit making					
N.B. Above Tariffs Exclude Festivals and any other paying events		2,800.00	2,800.00	2,800.00	2,800.00
B. Sports Facilities					
Lebowakgomo Stadium		2019/2020	2020/2021	2021/2022	2022/2023
Rental					

Professional Sports (i.e. PSL & Other Leagues) and Music Festivals.					
Music Festivals					
Security Fee	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Prayer Service(Night)	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Security Fee	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Prayer Service(Daily)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Security Fee	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Use for Non-professional soccer tournaments and Athletics	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Security Fee	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Use for any other Game/Event	700.00	700.00	700.00	700.00	700.00
Deposit Security Fee	N/A	N/A	N/A	N/A	N/A
Use of stadium for training per month	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Use of gardens for photos	Free	Free	Free	Free	Free
Soccer Practise (Per Two(2) hours	N/A	N/A	N/A	N/A	N/A
Athletics practise	200.00	200.00	200.00	200.00	200.00
Use of tennis Court and other Sports Facilities(per month)	N/A	N/A	N/A	N/A	N/A
Use of tennis and Volley ball court-per tournament	N/A	N/A	N/A	N/A	N/A
Use of tennis and Volley ball court-per month(practice)	N/A	N/A	N/A	N/A	N/A
All Affiliated Sports Bodies	N/A	N/A	N/A	N/A	N/A
Professional Soccer Club(per annum)- For games	N/A	N/A	N/A	N/A	N/A
NB: OVERNIGHT REFERS TO 18H00 TO 06H00					

MAFEFE TOURISM CAMP		2019/2020	2020/2021	2021/2022	2022/2023
Main Building(During the week)	700.00 per day	N/A	N/A	N/A	N/A
Main Building(Week-end)	800.00 per day	N/A	N/A	N/A	N/A
Conference centre(per day)	400.00 per day	N/A	N/A	N/A	N/A
Roundavets(During the week)	200.00 per day	N/A	N/A	N/A	N/A
Roundavets(Week-end)	500.00 per day	N/A	N/A	N/A	N/A
REVIEWED TARIFF STRUCTURE - 2020/2021					
PLANNING AND LAND USE		2019/2020	2020/2021	2021/2022	2022/2023
HAWKING					
Increments					
Hawkers licence-new	5.6%	4.5%	4.6%	4.6%	
Lost copy of hawkers licence	432.96	452.44	473.26	495.03	
Trading of animal along the road	190.08	198.63	207.77	217.33	
Mobile Hawker (License)	1,372.80	1,434.58	1,500.57	1,569.59	
	110.88	115.87	121.20	126.77	

Relocation of beacons		792.00	827.64	865.71	905.53
Application for Clearance Figures		100.32	104.83	109.66	114.70
Clearance certificate		211.20	220.70	230.86	241.48
Transfer of ownership		549.12	573.83	600.23	627.84
Application for Subdivision		897.60	937.99	981.14	1,026.27
Application for Subdivision for Agricultural land(New)		1,056.00	1,103.52	1,154.28	1,207.38
Approval of site development plan		422.40	441.41	461.71	482.95
Application for Rezoning		2,112.00	2,207.04	2,308.56	2,414.76
BUILDING INSPECTORATE		2019/2020	2020/2021	2021/2022	2022/2023
Plan approval fee per sqm-residential		11.79	12.32	12.88	13.48
Plan approval fee per sqm-business		23.57	24.63	25.77	26.95
Occupation certificate		422.40	441.41	461.71	482.95
Internal Layout(NEW)		2,323.20	2,427.74	2,539.42	2,656.23
Fine for not submitting building plan(per day)		52.80	55.18	57.71	60.37

Inspection fee - Building Control		422.40	441.41	461.71	482.95
Application for relaxation of buildings (per sqm)		8.98	9.38	9.81	10.26
GENERAL		2019/2020	2020/2021	2021/2022	2022/2023
Extension for Approvals - Building plans & PTO		528.00	551.76	577.14	603.69
Government Gazette Notices					
Printing of general plan		10.56	11.04	11.54	12.07
Printing of Deeds Search		52.80	55.18	57.71	60.37
Additional New Tariffs		2019/2020	2020/2021	2021/2022	2022/2023
LAND USE AND TRANSFER OF PROPERTY					
TYPE OF APPLICATION					
Establishment of a township		5,808.00	6,069.36	6,348.55	6,640.58
Extension of the boundaries of a township		2,851.20	2,979.50	3,116.56	3,259.92
Amendment of a township					

establishment application:					
If already approved by the Municipality		2,851.20	2,979.50	3,116.56	3,259.92
If not already approved by the Municipality		2,323.20	2,427.74	2,539.42	2,656.23
Division of township		2,323.20	2,427.74	2,539.42	2,656.23
Phasing/cancellation of approved layout plan		2,323.20	2,427.74	2,539.42	2,656.23
		-	-	-	-
Rezoning:		-	-	-	-
One erf		-	-	-	-
Every erf Additional to the First Erf Per Erf		2,851.20	2,979.50	3,116.56	3,259.92
Removal, amendment, suspension of a restrictive or obsolete condition, servitude or reservation against the title of the land		3,590.40	3,751.97	3,924.56	4,105.09
		2,851.20	2,979.50	3,116.56	3,259.92

Amendment or cancellation of a general plan of a township						
Division of farm land	2,323.20	2,427.74	2,539.42	2,656.23		
	5,808.00	6,069.36	6,348.55	6,640.58		
Subdivision of land:	-	-	-	-		
For first five even	-	-	-	-		
Every erf additional to the first five even	2,323.20	2,427.74	2,539.42	2,656.23		
Per erf	2,323.20	2,427.74	2,539.42	2,656.23		
Consolidation of land	2,323.20	2,427.74	2,539.42	2,656.23		
Simultaneous subdivision and consolidation of land	2,323.20	2,427.74	2,539.42	2,656.23		
Permanent closure of a public place (per closure)	2,851.20	2,979.50	3,116.56	3,259.92		
Development on communal land (per sqm)	5.89	6.15	6.44	6.73		
Consent use (per sqm)	8.24	8.61	9.01	9.42		

The removal, amendment or suspension of a restrictive title condition relating to the density of residential development					
MISCELLANEOUS FEES					
Erection of a second dwelling	2,323.20	2,427.74	2,539.42	2,656.23	
Relaxation of height restriction	580.80	606.94	634.86	664.06	
Relaxation of building line	580.80	606.94	634.86	664.06	
Consideration of site development plan	580.80	606.94	634.86	664.06	
Extension of validity period of approval	126.72	132.42	138.51	144.89	
Reason for decision of municipal planning tribunal, land development officer or appeal authority	179.52	187.60	196.23	205.25	
Re-issuing of any notice of approval of any application	73.92	77.25	80.80	84.52	

Application of lost copy of deed of grant		221.76	231.74	242.40	253.55
Copy of Deeds search		15.84	16.55	17.31	18.11
Valuation Letter		15.84	16.55	17.31	18.11
Public Notice:					
Public Notice and advertisements in the legal section of the paper		1,689.60	1,765.63	1,846.85	1,931.81
Public Notice and advertisements in the body of the paper		3,379.20	3,531.26	3,693.70	3,863.61
LAND USE APPLICATIONS FROM TRADITIONAL AUTHORITIES					
		2019/2020	2020/2021	2021/2022	2022/2023
Residential	R188 settlement	120.00	120.00	125.52	131.29
Residential	R293 settlement	320.00	320.00	334.72	350.12
Church	R188 settlement	210.00	210.00	219.66	229.76
Church	R293 settlement	420.00	420.00	439.32	459.53

Liquor	R188 settlement	260.00	260.00	271.96	284.47
Restaurant/Tavern	R188 settlement	260.00	260.00	271.96	284.47
Bottlestore	R293 settlement	370.00	370.00	387.02	404.82
Institutional	R188 settlement	210.00	210.00	219.66	229.76
Institutional	R293 settlement	320.00	320.00	334.72	350.12
Motor Spares/Scrap Yard	R188 settlement	210.00	210.00	219.66	229.76
Motor Spares/Scrap Yard	R293 settlement	320.00	320.00	334.72	350.12
Driving School	R188 settlement	320.00	320.00	334.72	350.12
Driving School	R293 settlement	420.00	420.00	439.32	459.53
Car Wash	R188 settlement	160.00	160.00	167.36	175.06
Car Wash	R293 settlement	210.00	210.00	219.66	229.76
Filling Station	R188 settlement	740.00	740.00	774.04	809.65
Guest House/ B & B	R188 settlement	420.00	420.00	439.32	459.53
Guest House/ B & B	R293 settlement	595.51	631.24	660.28	690.65
General Dealer	R188 settlement	210.00	210.00	219.66	229.76
General Dealer	R293 settlement	370.00	370.00	387.02	404.82
Bakery	R188 settlement	220.00	220.00	230.12	240.71

Bakery	R293 settlement	320.00	320.00	334.72	350.12
Restaurant	R188 settlement	260.00	260.00	271.96	284.47
Restaurant	R293 settlement	320.00	320.00	334.72	350.12
Butchery	R188 settlement	210.00	210.00	219.66	229.76
Butchery	R293 settlement	370.00	370.00	387.02	404.82
Tuckshop	R188 settlement	110.00	110.00	115.06	120.35
Industrial	R188 settlement	600.00	600.00	627.60	656.47
Mortuary/Funeral Parlour	R188 settlement	595.51	631.24	660.28	690.65
Mortuary/Funeral Parlour	R293 settlement	740.00	740.00	774.04	809.65
Salon/ Dress making	R188 settlement	160.00	160.00	167.36	175.06
Salon/ Dress making	R293 settlement	210.00	210.00	219.66	229.76
Other Business	R188 settlement	210.00	210.00	219.66	229.76
Other Business	R293 settlement	320.00	320.00	334.72	350.12
Agricultural	R188 settlement	210.00	210.00	219.66	229.76
Change of Ownership	R188 settlement	160.00	160.00	167.36	175.06
Change of Ownership	R293 settlement	210.00	210.00	219.66	229.76

Lodge/Conference and Accommodation	R188 settlement	370.00	370.00	387.02	404.82
Lodge/Conference and Accommodation	R293 settlement	470.00	470.00	491.62	514.23
Shopping Complex		590.00	590.00	617.14	645.53
Home Office	R188 settlement	160.00	160.00	167.36	175.06
Home Office	R293 settlement	210.00	210.00	219.66	229.76
Building Plans		260.00	260.00	271.96	284.47
Inspection fee and 4 Visits (per visit)		110.00	110.00	115.06	120.35
Gymnasium	R188 settlement	160.00	160.00	167.36	175.06
Gymnasium	R293 settlement	320.00	320.00	334.72	350.12
Recreational/Cultural	R188 settlement	320.00	320.00	334.72	350.12
Recreational/Cultural	R293 settlement	470.00	470.00	491.62	514.23
Cell phone Mast Station		595.51	631.24	660.28	690.65

TARIFF STRUCTURE 2019-2020					
OUTDOOR ADVERTISING	DESCRIPTION	2019/2020	2020/2021	2021/2022	2022/2023
Billboards	Application fee: (Non-refundable)	2,000.00	2,000.00	2,000.00	2,000.00
	2x3 Non-Illuminated (Revenue generating Billboards)	R100 per sqm	R100 per sqm	R100 per sqm	R100 per sqm
	Monthly Fee				
	Site Rental				
	2x3 Illuminated(Revenue Generating Billboards)				
	Monthly Fee	R200 per sqm	R200 per sqm.	R200 per sqm	R200 per sqm
	Application fee: (Non-Refundable)	1,250.00	1,250.00	1,250.00	1,250.00
Banners And Flags		R100 pr Banner for ten Days	R100 pr Banner for 10Days	R100 pr Banner for 10Days	R100 pr Banner for 10Days
	Penalty for non-removal of banner/flag	R200 per banner/flag	R200 per banner/flag	R200 per banner/flag	R200 per banner/flag
	Estate Agent Registration fee / annum for display of 'on show' boards	R1000 per display for three months	R1000 per display for three months	R1000 per display for three months	R1000 per display for three months

	Extension for rental	R1000 for three months	R1000 for three months	R1000 for three months	R1000 for three months
	Administration fee: Seizing and Confiscation of signs (excluding removal/dismantling costs, excluding any fines or penalties Billboards – any size				
	Trailer advertising: Application fee: (Non-Refundable)	R2000 per estate agent display board	R2000 per estate agent display board	R2000 per estate agent display board	R2000 per estate agent display board
	Application fee per trailer	1,500.00	1,500.00	1,500.00	1,500.00
	o Daily fee to advertise	R200 per trailer for ten days	R200 per trailer for ten days	R200 per trailer-10 days	R200 per trailer-10 days
	Application fee: (Non-Refundable)	2,000.00	2,000.00	2,000.00	2,000.00
Posters	NPO - Subject to submission of NPO certificate	R16 per poster for ten(10) Days	R16 per poster for ten(10) Days	R16 per poster for ten(10) Days	R16 per poster for ten(10) Days
	Awareness campaigns by Government				

	Departments and School events				
	FOR COMMERCIAL PURPOSES	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days
	ELECTION/ CAMPAIGN POSTERS FOR POLITICAL PARTIES	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days	R100 per poster for ten(10) Days

6. Council approves the following budget related policies:-

- 6.1 Supply Chain Management Policy.
- 6.2 Model SCM policy for infrastructure procurement & delivery management.
- 6.3 Assets management policy.
- 6.4 Credit Control and Debt Collection Policy.
- 6.5 Bad debts & write off policy.
- 6.6 Tariff policy.
- 6.7 Budget and Virement Policy.
- 6.8 Cash and Investment Management policy.
- 6.9 Property Rates Policy.
- 6.10 Indigent Policy.

7. Council notes the final total budget of both operating and capital for the amount of R410, 130,009.06

1.3 EXECUTIVE SUMMARY

1.3.1 BUDGET PREPARATIONS

The budget has been prepared in terms of guidelines as contained in Circular 99 of the MFMA. The contents and format of the budget are in line with the requirements of the Municipal Budget and Reporting Regulations and any applicable legislation

1.3.2 METHOD OF PREPARATION

The application of sound financial management principles for the compilation of the Lepelle-Nkumpi financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial management.

The Budget was prepared according to the performance based method. In terms of the method the previous year budget 2018/19 and the mid-year performance of the current year 2019/20 of the all votes and line items were analysed, reviewed and every amount allocated had to be motivated.

Executive Managers were requested to hand their requests to the Chief Financial Officer for inclusion on the budget. All departments gave input and they are deliberated during IDP/Budget Meetings.

In terms of Section 16(2) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), hereafter called the MFMA, the Mayor must table the Annual Budget at least 90 days before the start of the budget year, that is 31 March. Council must therefore consider any views of the community on the tabled budget (Section 22 of the MFMA) and approve the budget before the start of the financial year which is 1 July (Section 16(1) of the MFMA).

Due to Covid-19 pandemic the Council was unable to comply with MFMA Section 16.2 and its approved process plan when preparing the 2020/21 Draft IDP/Budget

Operating Budget

In terms of GRAP format Capital Grants receivable are included in the Operating Budget. Capital Expenditure is not included in the Operating Budget.
 Operating expenditure is the day to day management items of the Municipality, i.e.:
 Salaries and Wages, Repairs and Maintenance, Debt Servicing, Depreciation on Assets, Insurance, Electricity, Telephone, Subsistence and Travelling Allowances, Fuel etc

The total revenue budget amounts to R410, 130,009.06. Table 1 hereunder summarizes the budget per department. Executive Managers must manage their own budgets.
 Allocations per line item are done by the departments themselves, as long as they don't exceed the amounts allocated per Table 1, which is Consolidated Overview of the 2020/21 Medium Term Revenue Expenditure Forecast

Table 1: Consolidated overview of the 2019/2020 Final Budget

	Adjusted Budget 2019-20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Revenue (excluding capital transfers and contributions)	411,936,123.40	410,130,009.06	427,675,631.47	456,314,654.52
Total Expenditure	296,608,223.00	308,223,658.00	321,597,681.40	326,062,252.78.
Surplus/(Deficit)	115,327,903.00	101,906,350.00	106,077,952.60	130,252,403.22
Total Capital Expenditure	115,327,903.00	101,906,350.00	106,077,952.60	130,252,403.22

OPERATING BUDGET.

The operating budget deals with day to day operations of the municipality to ensure that service delivery is sustained. The final operating budget has increased to R308.2 million compared to the current adjusted budget of R296.6 million. The trend is that the operating expenditure has been increasing over the years driven by:

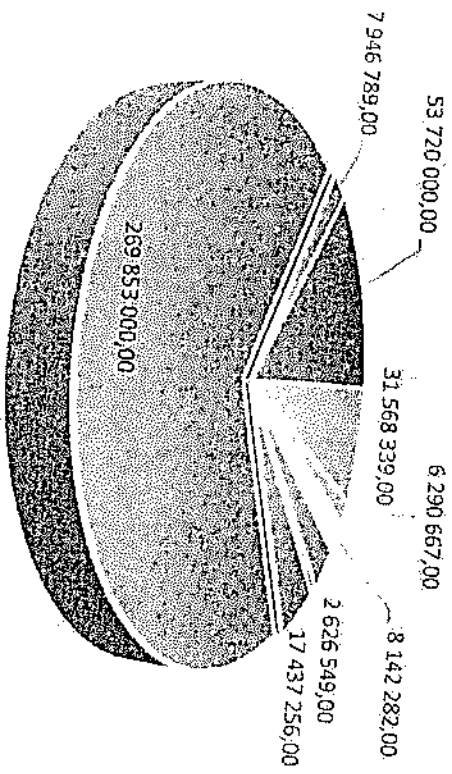
- ✦ the need to repair infrastructure
- ✦ the need to adequately budget for debt impairment and depreciation,
- ✦ Inflation

Total Revenue by source 2020-21

Income	Amount	Percentage %
Property rates	31,568,339.00	7.70
Service charges - refuse revenue	6,290,667.00	1.53
Rental of facilities and equipment	500,845.00	0.12
Interest earned - external investments	8,142,282.00	1.99
Interest earned - outstanding debtors	12,032,957.00	2.93
Fines, penalties and forfeits	2,626,549.00	0.64
Licences and permits	11,324.00	0.00

Agency services	17,437,256.00	4.25
Transfers and subsidies -Operating Grants	269,853,000.00	65.80
Other revenue	7,946,789.00	1.94
Transfers and subsidies -Capital Grants	53,720,000.00	13.10
TOTAL BUDGET	410,130,008.00	100

Revenue by Source



- Property rates
- Service charges - refuse revenue
- Rental of facilities and equipment
- Interest earned - external investments
- Interest earned - outstanding debtors
- Fines, penalties and forfeits
- Licences and permits
- Agency services
- Transfers and subsidies - Operating Grants

Table 2 Summary of revenue classified by main revenue source

Description	Re f	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source	1										
Property rates	2	24,042	24,415	26,928	30,209	30,209	30,209	-	31,568	33,020	34,539
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	6,340	6,735	5,843	7,711	6,020	6,020	-	6,291	6,580	6,883
Rental of facilities and equipment		592	516	523	849	479	479	-	501	524	548
Interest earned - external investments		12,517	6,910	5,315	5,336	7,182	7,182	-	8,142	8,517	8,909
Interest earned - outstanding debtors		14,261	5,135	15,854	10,191	11,515	11,515	-	12,033	12,586	13,165
Fines, penalties and forfeits		3,011	941	513	1,461	2,513	2,513	-	2,627	2,747	2,874
Licences and permits		36,670	29,172	32,183	13,092	16,686	16,686	-	17,437	18,239	19,078
Agency services		208,671	217,593	234,972	283,358	278,874	278,874	-	269,853	285,650	307,095
Transfers and subsidies											

Other revenue	2	3,575	406,315	18,109	2,151	4,069	4,069	-	7,947	1,513	1,583
Gains		-	-	167	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		309,679	697,732	340,407	354,367	357,556	357,556	-	356,410	369,390	394,687

The budget will be funded as follows:-

Total revenue budget of R410.1, Council generates R86.5 (21.10%) and from Grant R323.6 (78.9%). The Council is 78.9 % grant dependant.

Rental of facilities and equipment
 ✓ Is for billboards and Towers the municipality has SLA agreement with companies such as Vadacon, MTN, Telkom etc.

Interest earned - outstanding debtors
 ✓ The provision is made for interest is due to non-payment of services as the municipality is experiencing a serious challenges of non-payment of services. The council has approved the schedule of community meetings for Non-payment of services but it was not implemented due to Covid-19

✓ Businesses and Top 100 consumers services where terminated/ disconnected but the municipality had to reconnect the water meters to adhere to Covid-19 regulations.

Fines
 ✓ The budget is as per the GRAP standard and includes the amount of the issuing of the traffic fines and not actual payment and the provision has been made for unpaid fines issued.

Agency services
 ✓ The budget includes the commission the municipality will receive from rendering of water services on behalf of the Capricorn District Municipality (CDM) as per the 70:30 Service Level Agreement and the 80:20 agreement entered with the department of Road Transport.

REVIEWED TARIFF STRUCTURE - 2020/2021	BUDGET AND TREASURY CATEGORY OF PROPERTY	2019/2020	2020/2021	2021/2022	2022/2023
Increments					
Residential stands (Improved)		5.6%	4.5%	4.6%	4.6%
Residential stands (Vacant)		0.0044	0.0046	0.0049	0.0051
Business stands/Industrial (Improved)		0.0222	0.0232	0.0243	0.0254
Business stands/Industrial (Vacant)		0.0066	0.0069	0.0072	0.0075
Farming and Agricultural properties		0.0077	0.0080	0.0084	0.0088
Mining properties		0.0011	0.0012	0.0012	0.0013
All Government properties (Improved)		0.0066	0.0069	0.0072	0.0075
All Government properties (Vacant)		0.0066	0.0069	0.0072	0.0075
Flat Rate per Property in villages		0.0077	0.0080	0.0084	0.0088
Businesses (commercial - in villages)					
Government Buildings					
Consumer Deposits : Domestic		800.00	800.00	800.00	800.00
Businesses		2,000.00	2,000.00	2,000.00	2,000.00
Contractors		5,000.00	5,000.00	5,000.00	5,000.00
Interest on Arrear Accounts		10%	10%	10%	10%

Proposed rated levies for the 2020/2021 financial year

Property Rates

✓ Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is an essential part of the municipality's budgeting process.

✓ National Treasury's MFMA Circular No.51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009

REVIEWED TARIFF STRUCTURE - 2020/2021	Increments	COMMUNITY SERVICES	REFUSE	Residential	Business	Churches	Hostels/Boarding houses
2019/2020	2020/2021	4.5%	4.6%				
5.6%	4.5%						
2021/2022	2022/2023	4.6%	4.6%				
40.52	42.34	44.29	46.33	770.18	804.84	841.86	880.59
162.15	169.45	177.24	185.39	810.72	847.20	886.17	926.94

Comparison between current waste removal fees and increases

Lepelle-Nkumpi Local Municipality waste management services comprise of only one landfill sites within its jurisdiction. Solid waste management is a major cause for concern as (Lenting) landfill sites is fully used to its fully capacity. We are still experiencing high number of illegal dumping. There is a tariff for refuse removal at residential and businesses. Private disposals at landfill sites are being monitored, charged and billed separately from the normal consumers. The municipality is planning to purchase additional one truck to operate at the Landfill site. Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term i.e. Extension of waste collection service to rural villages, currently busy with the feasibility study. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. 4.5 per cent increase in the waste tariff is proposed from 1 July 2020 and this is based on the Consumer Price Index.

Waste Removal and Impact of Tariff Increases

Copy of the Valuation Roll	Proof of Residents(Township)	Proof of Residents(Rural)- Letter from Tribal authority required
500.00	15.00	15.00
500.00	15.00	15.00
500.00	15.00	15.00

	2019/2020	2020/2021	2021/2022	2022/2023
Schools	162.15	169.45	177.24	185.39
Government Institutions	4,361.97	4,558.26	4,767.94	4,987.26
Industrial	4,361.97	4,558.26	4,767.94	4,987.26
Shopping Complex	8,647.73	9,036.88	9,452.57	9,887.39
Flats	1,351.20	1,412.00	1,476.96	1,544.90
Hospitals	4,431.96	4,631.40	4,844.44	5,067.29
Indigents(Self targeting-Urban)	30.79	32.18	33.66	35.20
Indigents(Self targeting-Rural)	24.55	25.65	26.83	28.07
Environmental Affairs				
Cutting of unwanted trees	802.56	838.68	877.25	917.61
Debushing(Per Site)	2,640.00	2,758.80	2,885.70	3,018.45
Penalty for Illegal Dumping	5,280.00	5,517.60	5,771.41	6,036.89
Penalty for Illegal Dumping(Hazardous Waste)	5,280.00	5,517.60	5,771.41	6,036.89
Dust bins(Mass Containers)				
Commercial Refuse(6m3 per bin)	528.00	551.76	577.14	603.69
Rubble removal (6m3 per bin)	739.20	772.46	808.00	845.17
Distance to be charged as per tariffs approved by Dept. of Transport				
Disposal of food waste	1,584.00	1,655.28	1,731.42	1,811.07
Rental of Skip Bins (per Day)	264.00	275.88	288.57	301.84

- ✓ Land invasion's which negatively affect land development and land use (correct charge for property rates)
- ✓ Environmental degradation (illegal dumping and improper sewerage disposal resulting to poor air quality and human wellbeing)
- ✓ Municipalities also need to attract new businesses and create an environment to increase the rates base, sale of sites at Lebowa kgomo unit H.
- ✓ However, the increase in new businesses and development will also lead to an increased demand and cost on infrastructure. To address that the municipality has made a total allocation of R 8,500,000 for year 1 R5,000,000 year 2

Impact of environmental factors on municipal services tariffs and property rates

- ✓ Implementation of Revenue Enhancement Strategy focusing on the short to medium term strategy.
- ✓ arrears of more than 90 days.
- ✓ Implementation of credit and debt collection policy (Handing over of debtors in as COGHSTA to assist the Municipality in follow-up of the government debt.
- of government debt with possible intervention by Provincial debt forum such include an emphasis on the monitoring of the Top 100 debtors; the pursuance make sure debt is arrested before they are over 90 days This strategy should
- ✓ It very critical for the municipality to implement the debt management strategy,

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

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

1.4 OPERATING REVENUE FRAMEWORK

Revenue By Source	Adjusted Budget 2019-20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Equitable Share	250,041,000.00	265,947,000.00	283,550,000.00	297,995,000.00
FMG Grant	2,145,000.00	2,000,000.00	2,100,000.00	2,100,000.00

Operating Grants and Subsidies are summarised as follows as per the table below:-

R29,000,000 and year 3 respectively for Township establishment (Provision of services unit H) (Ward 17)

REVENUE OPTIMISATION

- * **Completeness of revenue and initiatives to collect debt over 90 days**
 - ✓ The Municipality has appointed a service provider to assist with the Development and Implementation of revenue enhancement strategy which include a debt recovery strategy.
 - ✓ The first step the service provider has done was to develop the revenue enhancement strategy.
 - ✓ To assist the municipality with Data cleansing, to ensure that correct information for each consumer is kept on the financial system, that all consumers are charged for property rates and municipal services and for the correct tariff.
 - ✓ The strategy will include the four traditional centers of collection namely: Credit control, Call centre, Debt collection and Legal debt collections.
 - ✓ Key to revenue collection is the billing and collecting of all known accounts on time and in full.
 - ✓ LNM also embarked on the implementation of credit control on employees and councillors wherein they were forced to make arrangements and the project yielded the following result adequate provision for bad debts.
 - ✓ Key to revenue collection is the billing and collecting of all known accounts on time and in full.
 - ✓ Adequate provision for bad debts
 - ✓ Address the issue of returned mail
 - ✓ Using revenue clearance certificates (RCCs) when a property is sold to ensure that all outstanding debt is collected.
 - ✓ Implementation of debt and Credit Control Policy and By-Laws to enhance revenue collection.
 - ✓ Restriction and termination of water supply to enforce payment services.

- The Municipality's expenditure framework for the 2020/21 budget and MTRRF is informed by the following:
 - Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit.
 - Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA.
 - Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit and roll over projects.
 - Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA.
 - The capital programme is aligned to the infrastructure plan.
 - Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
 - Strict adherence to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

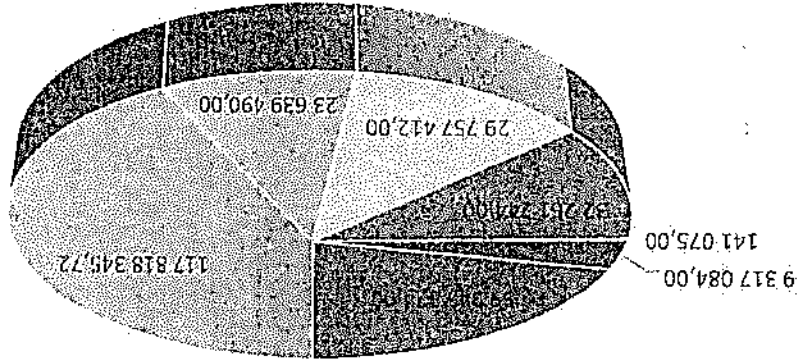
1.5 OPERATING EXPENDITURE FRAMEWORK

- ✓ The registration of own properties which are on the valuation roll but not registered.
 - ✓ Department of public works is currently registering all their properties.
 - ✓ Continuous engagement with the valuers with regard to the updating of the valuation roll through supplementary valuations.
 - ✓ Continuous engagement with the department of rural development on payment of property rates on behalf of traditional authorities.
- ✦ **To address this challenge the Municipality is currently busy with :-**

- ✓ Inaccuracy in valuation of property
 - ✓ Unregistered properties within the jurisdiction of the municipality
 - ✓ Unconfirmed ownership of government properties.
 - ✓ Farms properties transfers to traditional authorities which results in unpaid property rates.
- ✦ **Additional pressure on property rates**
- ✓ The municipality has decided to provide FBS within the minimum requirement of R6kl water, 50kw Electricity, R32.18 for refuse removal and for Property rates a discounted rates of 50%, but the provision of the service has major challenges in terms of affordability and the impact on the financial sustainability of municipalities.
 - ✓ Whilst the equitable share has been allocated to fund this, there is a funding gap due to high municipal needs.
- ✦ **Financial impact of proving FBS above the minimum FBS support**

Expenditure By Type

- Employee related costs
- Remuneration of councillors
- Debt impairment
- Depreciation & asset impairment
- Finance charges
- Other materials
- Contracted services



Expenditure by Type

Expenditure Type	Amount	Percentage
Employee related costs	117,818,345.72	38.22
Remuneration of councillors	23,639,490.00	7.67
Debt impairment	29,757,412.00	9.65
Depreciation & asset impairment	32,261,244.00	10.47
Finance charges	141,075.00	0.05
Other materials	9,317,084.00	3.02
Contracted services	59,945,374.00	19.45
Other expenditure	35,343,633.28	11.47
Sub-total	308,223,658.00	100
Capital	101,906,350.00	
TOTAL	410,130,008.00	

Total Expenditure by Type 2020-21

- The departments were encouraged to make feasibility studies so that their projections can be informed and be responsive to the SCM processes to adhere to the procurement plan and speed up service delivery.

Funding of Capital Budget	
MIG	51,068,250.00
Equitable Share	50,838,100.00
TOTAL	101,906,350.00

Capital expenditure is the expenditure incurred on items used over a period of time longer than 12 months to generate future income.
 Capital projects amounting to R101 906 350 have been included in this budget.
 All projects presented in this report are the priorities as per the approved Integrated Development Plan which was reviewed annually.

CAPITAL EXPENDITURE

Department	Revenue	Expenditure	Capital
Executive and Council	-	37,433,944	-
Municipal Manager	-	16,967,007	-
Corporate Services	430,930	68,174,598	5,730,000
Budget and Treasury	297,661,147	57,739,168	-
Community Services	17,598,879	55,996,758	10,188,100
Planning and Development	40,719,052	29,356,380	9,020,000
Infrastructure Development	53,720,000	42,555,803	76,968,250
TOTAL	410,130,008	308,223,658	101,906,350

Operating Budget per Department

Grants and Subsidies allocations

In terms of the draft DORA Bill published in Government Gazette No. 43025 of 17 February 2020 Lepelle-Nkumpi Local Municipality will receive an Equitable Share of R265,947,000.00 This amount is not sufficient to meet all the community needs on service delivery as is always utilised for the day to day operations of the municipality which some are strategic programs to deal with special programs in improving community welfare like gender, youth, indigent support, sport and recreation and many more as identified and approved by council through operational plans. Other operational grants allocated to Lepelle-Nkumpi Local Municipality for the 2020/2021 includes the following grants:-

Finance Management Grants (FMG)

- An allocation of R2.0m, R2.1m and R2.1m is made in 2021-22, 2022-23 and 2023-24 financial years respectively.

• **Expanded Public Works Programme Integrated Grant (EPWP).**
- An allocation of R1.9m is made in 2021-22 financial year.

• **Integrated National Electrification Programme Grant (INEP).**
- An allocation of R7m is only made in the 2022-2023 financial year. The grant is used to fund the Households electricity reticulation.

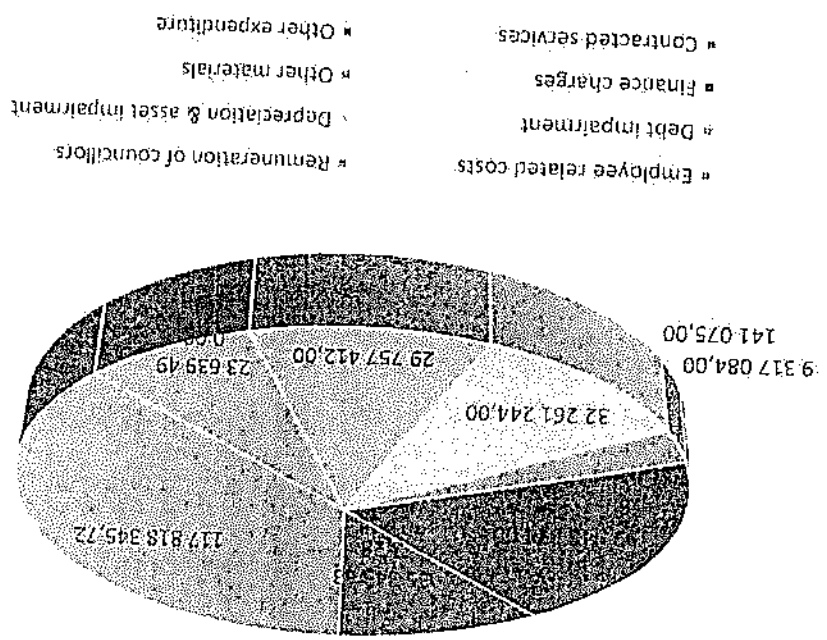
The following table is a high level summary of the 2020/21 budget and MTREF (classified per main type of operating expenditure):-

SUMMARY OF OPERATING EXPENDITURE BY STANDARD CLASSIFICATION ITEM

LIM355 Lepelle-Nkumpi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Expenditure By Type											
Employee related costs	2	83,926	90,051	96,410	110,278	106,077	106,077	-	117,818	120,792	126,325
Remuneration of councillors		18,270	20,883	21,434	27,578	27,578	27,578	-	23,639	24,727	25,864
Debt impairment	3	38,415	192,531	34,341	32,631	28,476	28,476	-	29,757	31,126	32,558
Depreciation & asset impairment	2	54,078	154,232	40,827	37,872	30,872	30,872	-	32,261	33,745	35,298
Finance charges		201	52	6	135	135	135	-	141	148	154
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	7,732	6,470	7,227	8,403	3,103	3,103	-	-	-	-
Contracted services		11,642	18,008	19,856	48,155	57,337	57,337	-	59,945	59,867	55,122
Transfers and subsidies	4	-	-	-	-	-	-	-	-	-	-
Other expenditure	5	96,913	85,769	88,629	39,223	43,031	43,031	-	35,344	40,687	40,093
Losses		21,129	91	-	-	-	-	-	-	-	-
Total Expenditure		332,307	568,088	308,729	304,275	296,608	296,608	-	308,224	321,598	326,062

- ✦ The budgeted allocation for employee related costs for the 2020/21 financial year totals R117.8million, which equals 38.2 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.25 per cent for the 2020/21 financial year. An annual increase of 4.6 per cent has been included in the two outer years of the MTRF.
- ✦ The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.
- ✦ The provision of debt impairment was determined based on an annual collection rate of 25 per cent and the Debt Write-off Policy of the Municipality. For the 2020/21 financial year this amount equates to R29.8 million and 2021/22 is at R31.13. While this expenditure is considered.
- ✦ To be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.
- ✦ Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a representation for the measurement of the rate asset consumption. Budget assumptions in this regard is R32.2 million for the 2020/21 financial and equates to 10.47 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a slight increase in depreciation compare to previous years.
- ✦ Other material comprises of amongst others: the stock items and cleaning materials and chemicals. For 2020/21 the assumption against this group of expenditure is by 3 per cent.
- ✦ Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved through the implementation of Cost Containment Measures as listed in the municipal approved policy.



Expenditure by Type

The following table gives a breakdown of the main expenditure categories for the 2020/21 financial year.

Repairs and maintenance per asset class

LIM355 Lepelle-Nkumpi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description R thousand	Ref	Current Year 2019/20							2020/21 Medium Term Revenue & Expenditure Framework		
		2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Infrastructure											
Roads Infrastructure		4,252	5,486	6,656	6,000	3,762	3,762	4,800	6,058	8,498	
Roads		2,908	3,064	2,497	3,000	3,000	3,000	600	539	429	
Road Structures		2,908	3,064	2,497	3,000	3,000	3,000	600	539	429	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		1,344	2,422	4,159	3,000	762	762	4,200	5,519	8,068	
Power Plants		1,344	2,422	4,159	3,000	762	762	4,200	5,519	8,068	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		1,344	2,422	4,159	3,000	762	762	400	1,019	1,068	

Galleries																					
Theatres																					
Libraries																					
Cemeteries/Crematoria																					
Police																					
Parks																					
Public Open Space																					
Nature Reserves																					
Public Ablution Facilities																					
Markets																					
Stalls																					
Abattoirs																					
Airports																					
Taxi Ranks/Bus Terminals																					
Capital Spares																					
Sport and Recreation Facilities																					
Indoor Facilities																					
Outdoor Facilities																					
Capital Spares																					
Heritage assets																					
Monuments																					
Historic Buildings																					
Works of Art																					
Conservation Areas																					
Other Heritage																					
Investment properties																					

Revenue Generating
Improved Property
Unimproved Property
 Non-revenue Generating
Improved Property
Unimproved Property

Other assets

Operational Buildings

Municipal Offices
 Pay/Enquiry Points
 Building Plan Offices
 Workshops

Yards
 Stores
 Laboratories
 Training Centres
 Manufacturing Plant
 Depots
 Capital Spares

Housing
 Staff Housing
 Social Housing
 Capital Spares

Biological or Cultivated Assets
 Biological or Cultivated Assets

	211	347	56	1,000	700	700	900	624	649
	211	347	56	1,000	700	700	900	624	649
	208	347	56	1,000	700	700	900	624	649
	3								
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-

<u>Intangible Assets</u>																				
<u>Servitudes</u>	53	176	57	150	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-
<u>Licences and Rights</u>																				
<u>Water Rights</u>	53	176	57	150	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-
<u>Effluent Licenses</u>																				
<u>Solid Waste Licenses</u>																				
<u>Computer Software and Applications</u>																				
<u>Load Settlement Software</u>	53	176	57	150	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-
<u>Applications</u>																				
<u>Unspecified</u>																				
<u>Computer Equipment</u>																				
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>																				
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>																				
<u>Machinery and Equipment</u>	205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>																				
<u>Transport Assets</u>	3,011	458	458	1,200	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400
<u>Land</u>																				
<u>Land</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>																				
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439

Zoo's, Marine and Non-biological Animals

Total Repairs and Maintenance Expenditure	1	7,732	6,470	7,227	8,350	5,018	5,018	6,200	7,206	9,696
R&M as a % of PPE		1.3%	1.0%	1.1%	1.4%	0.7%	0.7%	0.0%	1.1%	1.2%
R&M as % Operating Expenditure		2.3%	1.1%	2.3%	2.7%	1.7%	1.7%	0.0%	2.3%	3.0%

- National Treasury Circular 55 has recommended that the allocations to repairs and maintenance should be 8 per cent of PPE.
- According to Table SA34, the municipality's repairs and maintenance as at 0.0%, 1.1% and 1.2% of PPE for the 2020/21, 2021/22 and 2022/23 financial years respectively
- The budget for the current financial year is insufficient with a little bit of an improvement in the outer years.

1.6 CAPITAL EXPENDITURE

The following table provides a breakdown of budgeted capital expenditure by vote
2020/21 Medium-term capital budget per vote

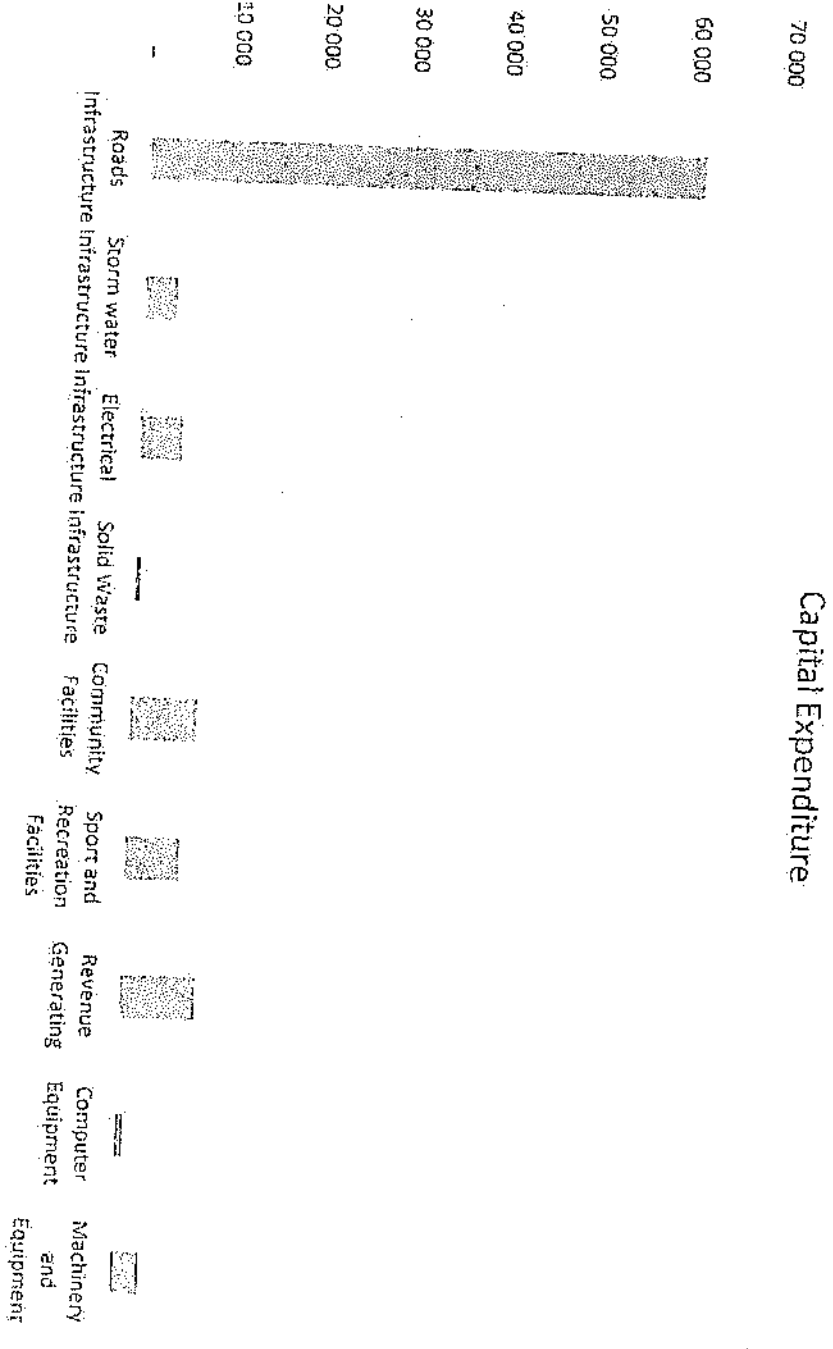
Vote Description R thousand	Re f	2016/17	2017/18	2018/19	Current Year 2019/20					2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcom e	Audited Outcom e	Audited Outcom e	Origina l Budget	Adjuste d Budget	Full Year Forecas t	Pre- audit outcom e	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
<u>Capital expenditure - Vote Multi-year expenditure to be appropriated</u> Vote 01 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3,695	3,477	2,535	3,000	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	357	4,405	-	-	5,688	3,197	-	206	
Vote 06 - Planning And Development		-	2,311	-	-	-	-	8,500	5,000	-	29,000	
Vote 07 - Infrastructure Development		15,218	44,589	3,064	61,769	-	-	56,750	62,856	24,500		
<u>Capital multi-year expenditure sub-total</u>	7	18,913	50,378	5,956	69,174	-	-	70,938	71,063	53,706		
<u>Single-year expenditure to be appropriated</u> Vote 01 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	

Vote 02 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	5,187	15,705	979	300	3,800	3,800	3,800	-	5,730	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services	11,692	13,404	9,322	17,302	14,938	14,938	14,938	-	4,500	-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Development	-	-	-	-	-	-	-	-	520	-	-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure Development	53,931	6,925	33,574	17,390	96,590	96,590	96,590	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	70,809	36,034	43,875	34,992	115,328	115,328	115,328	-	30,968	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	89,723	86,411	49,832	104,166	115,328	115,328	115,328	-	101,906	-	-	-	-	-	-	-	-	-	-

For 2020/21 an amount of R56.8 million has been appropriated for the development of infrastructure for Multi-Year and R20.3 for single year. This represents 80.51% of the total capital budget.

Total new assets represents 95.01 per cent or R96.9 million and total upgrading of 4.91 per cent or R5m of the total capital. Further detail relating to asset classes and proposed capital expenditure is contained in Table 26 MBRR A9 (Assets Management). In addition to the A9 MBRR Tables SA34a, b, c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the MTRF.



Vote Description	Re f	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Vote Multi-year expenditure to be appropriated	2										
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3,695	3,477	2,535	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	2,311	357	-	-	-	5,688	3,197	206	
Vote 06 - Planning And Development		-	-	-	-	-	-	8,500	5,000	29,000	
Vote 07 - Infrastructure Development		15,218	44,589	3,064	-	-	-	56,750	62,856	24,500	
Vote 08 -		-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	

Vote 15 - Other Capital multi-year expenditure sub-total	7	18,913	50,378	5,956	-	100	-	-	-	-	70,938	71,053	53,706
<u>Single-year expenditure to be appropriated</u>	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		5,187	15,705	979	3,200	3,800	3,800	-	-	-	5,730	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		11,692	13,404	9,322	3,205	14,938	14,938	-	-	-	4,500	-	-
Vote 06 - Planning And Development		-	-	-	-	900	-	-	-	-	520	-	-
Vote 07 - Infrastructure Development		53,931	6,925	33,574	97,661	96,590	96,590	-	-	-	20,218	35,025	76,547
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other Capital single-year expenditure sub-total		70,809	36,034	43,875	104,166	116,228	115,328	-	-	-	30,968	35,025	76,547

Total Capital Expenditure -																		
Vote		89,723	86,411	49,832	104,166	116,228	115,328			101,906	106,078	130,252						
Capital Expenditure - Functional																		
Governance and administration																		
	Executive and council	8,882	19,182	3,514	6,505	18,738	18,738	-	5,730	-	-	-	-	-	-	-	-	-
	Finance and administration	8,882	19,182	3,514	6,505	18,738	18,738	-	5,730	-	-	-	-	-	-	-	-	-
	Internal audit																	
Community and public safety																		
	Community and social services	11,567	15,336	9,679	-	-	-	-	-	16,431	3,197	11,752	-	-	-	-	-	-
	Sport and recreation																	
	Public safety																	
	Housing																	
	Health	11,567	15,336	9,322	-	-	-	-	-	10,188	3,197	206	-	-	-	-	-	-
Economic and environmental services																		
	Planning and development	69,274	51,515	34,630	93,221	91,010	91,010	-	78,995	96,856	118,500	-	-	-	-	-	-	-
	Road transport																	
	Environmental protection	69,274	51,515	34,630	40,350	37,194	37,194	-	69,975	91,856	89,500	-	-	-	-	-	-	-
Trading services																		
	Energy sources		379	2,008	4,440	5,580	5,580	-	520	-	-	-	-	-	-	-	-	-
	Water management																	
	Waste water management				4,440	5,580	5,580	-	750	6,025	-	-	-	-	-	-	-	-
Other																		
	Waste management		379															
Total Capital Expenditure - Functional		3	89,723	86,411	49,832	104,166	115,328	115,328	-	101,906	106,078	130,252						

Funded by:															
National Government	31,859	45,865	21,487	51,370	52,316	52,316	-	51,068	55,721	58,547					
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government															
District Municipality															
Transfers and subsidies - capital (monetary allocations) (National / Provincial															
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)															
Transfers recognised - capital	4	31,859	45,865	21,487	51,370	52,316	52,316	-	51,068	55,721	58,547				
Borrowing	6														
Internally generated funds		57,864	40,546	28,345	52,796	63,012	63,012	-	50,838	50,357	71,706				
Total Capital Funding	7	89,723	86,411	49,832	104,166	115,328	115,328	-	101,906	106,078	130,252				

Capital Infrastructure Programme

Future operational cost of new infrastructure

- ✓ The future operational costs and revenues associated with the capital programme have been included in Table MBRR SA35. It needs to be noted that as part of the 2020/21 MTRRF, this expenditure has been factored into the two outer years of the operational budget.

Annual Budget Tables

- ✓ The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2020/21 budget and MTRRF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

LIM355 Lepelle-Nkumpi - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome ^e	Audited Outcome ^e	Audited Outcome ^e	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome ^e	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	24,042	24,415	26,928	30,209	30,209	30,209	-	31,568	33,020	34,539
Service charges	6,340	6,735	5,843	7,711	6,020	6,020	-	6,291	6,580	6,883
Investment revenue Transfers recognised - operational	12,517	6,910	5,315	5,336	7,182	7,182	-	8,142	8,517	8,909
Other own revenue	208,671	217,593	234,972	283,358	278,874	278,874	-	269,853	285,650	307,095
	58,109	442,079	67,350	27,753	35,271	35,271	-	40,556	35,622	37,261

Total Revenue (excluding capital transfers and contributions)	309,679	697,732	340,407	354,367	357,556	357,556	-	356,410	369,390	394,687
Employee costs	83,926	90,051	96,410	110,278	106,077	106,077	-	117,818	120,792	126,325
Remuneration of councillors	18,270	20,883	21,434	27,578	27,578	27,578	-	23,639	24,727	25,864
Depreciation & asset impairment	54,078	154,232	40,827	37,872	30,872	30,872	-	32,261	33,745	35,298
Finance charges	201	52	6	135	135	135	-	141	148	154
Materials and bulk purchases	7,732	6,470	7,227	8,403	3,103	3,103	-	9,317	10,505	10,647
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	168,099	296,399	142,826	120,009	128,844	128,844	-	125,046	131,681	127,773
Total Expenditure	332,307	568,088	308,729	304,275	296,608	296,608	-	308,224	321,598	326,062
Surplus/(Deficit)	(22,628)	129,644	31,679	50,092	60,948	60,948	-	48,186	47,792	68,624
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36,699	54,088	24,881	54,074	54,380	54,380	-	53,720	58,286	61,628
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	14,071	183,732	56,560	104,166	115,328	115,328	-	101,906	106,078	130,252
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14,071	183,732	56,560	104,166	115,328	115,328	-	101,906	106,078	130,252

Capital expenditure & funds sources									
Capital expenditure	89,723	86,411	49,832	104,166	115,328	115,328	101,906	106,078	130,252
Transfers recognised - capital	31,859	45,865	21,487	51,370	52,316	52,316	51,068	55,721	58,547
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	57,864	40,546	28,345	52,796	63,012	63,012	50,838	50,357	71,706
Total sources of capital funds	89,723	86,411	49,832	104,166	115,328	115,328	101,906	106,078	130,252
Financial position									
Total current assets	264,249	224,734	279,006	431,618	320,454	320,454	335,885	373,465	405,904
Total non current assets	577,695	768,985	787,779	747,928	859,092	859,092	788,301	891,274	929,194
Total current liabilities	60,670	77,486	93,158	86,017	86,017	86,017	69,605	72,807	76,156
Total non current liabilities	7,966	8,345	9,178	9,117	9,117	9,117	11,247	13,547	15,177
Community wealth/Equity	773,308	907,888	964,448	1,084,412	1,084,412	1,084,412	1,043,334	1,178,385	1,243,765
Cash flows									
Net cash from (used) operating	19,495	(42,105)	81,243	109,590	109,662	109,662	127,825	133,189	158,611
Net cash from (used) investing	(88,200)	(86,347)	(50,138)	(104,166)	(115,328)	(115,328)	(101,906)	(106,078)	(130,252)
Net cash from (used) financing	(483)	(534)	(238)	23	23	23	100	105	109
Cash/cash equivalents at the year end	187,415	58,430	89,297	100,080	88,990	88,990	115,317	142,532	171,000

<u>Cash backing/surplus reconciliation</u>																				
Cash and investments available		187,415	58,430	89,297	215,000	100,152	100,152	-	115,317	142,532	171,000									
Application of cash and investments		50,672	65,311	76,700	103,735	50,539	50,539	-	18,641	24,819	27,049									
Balance - surplus (shortfall)		136,743	(6,882)	12,598	111,265	49,613	49,613	-	96,675	117,713	143,951									
<u>Asset management</u>																				
Asset register summary (WDV)		770,042	768,985	787,779	818,889	818,889	818,889	818,889	818,889	818,889	818,889	788,301	891,274	929,194						
Depreciation		54,078	154,232	40,827	37,872	30,872	30,872	30,872	30,872	30,872	32,261	33,745	35,298							
Renewal and Upgrading of Existing Assets		30,817	6,360	5,956	3,000	14,206	14,206	14,206	14,206	14,206	5,000	5,000	-							
Repairs and Maintenance		7,732	6,470	7,227	8,350	5,018	5,018	5,018	5,018	5,018	6,200	7,206	9,696							
<u>Free services</u>																				
Cost of Free Basic Services provided		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided		-	-	-	8,319	8,319	8,319	8,694	8,694	9,094	9,512									
<u>Households below minimum service level</u>																				
Water:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:		-	-	34	34	34	35	37	37	-	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:-
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTRRF b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years.

The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTRRF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2020/21, when a small surplus is reflected.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

LIM355 Lepelle-Nkumpi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework			
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand	1										
Revenue - Functional Governance and administration		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Executive and council		294,483	681,202	312,509	338,830	336,941	336,941	330,191	350,758	368,197	
Finance and administration		294,483	681,202	312,509	338,830	336,941	336,941	330,191	350,758	368,197	
Internal audit		-	-	-	-	-	-	-	-	-	
Community and public safety	3,464	1,233	845	1,747	1,747	2,656	2,656	2,769	2,896	3,029	
Community and social services	227	289	263	280	280	136	136	136	142	148	
Sport and recreation	7	3	-	-	-	-	-	-	-	-	
Public safety	3,230	941	582	1,467	2,520	2,520	2,520	2,633	2,754	2,881	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	41,284	62,301	37,821	60,144	66,311	66,311	70,869	67,432	71,194	-	
Planning and development	192	55,771	33,514	55,670	58,227	58,227	62,439	58,613	61,970	-	
Road transport	41,092	4,356	4,307	4,473	8,067	8,067	8,430	8,818	9,224	-	
Environmental protection	-	2,174	-	-	16	16	-	-	-	-	
Trading services	7,147	7,085	14,114	7,721	6,029	6,029	6,301	6,590	13,894	-	

Energy sources		-	-	8,271	-	-	-	-	-	-	-	-	-	-	-	-	7,000	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		7,147	7,085	5,843	7,721	6,029	6,029	6,301	6,590	6,894								
Other	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	346,378	751,821	365,289	408,441	411,936	411,936	410,130	427,676	456,315								
Expenditure - Functional	-	306,141	538,869	246,544	213,878	205,599	205,599	208,146	223,648	226,994								
<i>Governance and administration</i>		29,960	33,432	30,430	36,740	35,731	35,731	32,765	34,272	35,849								
Executive and council		275,803	504,968	213,032	169,627	161,693	161,693	166,563	180,153	181,498								
Finance and administration		378	469	3,083	7,511	8,175	8,175	8,818	9,223	9,647								
Internal audit		792	1,341	11,169	16,026	18,987	18,987	19,185	20,068	20,992								
<i>Community and public safety</i>		331	259	2,699	6,692	8,219	8,219	7,614	7,964	8,331								
Community and social services		-	-	-	-	-	-	-	-	-								
Sport and recreation		461	1,082	8,470	9,384	10,768	10,768	11,571	12,104	12,660								
Public safety		-	-	-	-	-	-	-	-	-								
Housing		-	-	-	-	-	-	-	-	-								
Health		-	-	-	-	-	-	-	-	-								
<i>Economic and environmental services</i>		11,968	8,236	17,972	44,721	37,696	37,696	39,952	39,973	41,674								
Planning and development		3,436	2,753	7,487	11,735	11,578	11,578	11,307	10,729	11,223								

Road transport	8,533	3,064	9,582	31,351	24,778	24,778	27,567	28,429	29,599
Environmental protection	-	2,419	903	1,635	1,340	1,340	1,079	814	852
Trading services	13,406	19,643	33,044	29,649	34,327	34,327	40,940	37,909	36,402
Energy sources	8,275	15,084	17,036	15,646	17,097	17,097	20,409	18,418	16,005
Water management	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	5,131	4,558	16,008	14,003	17,230	17,230	20,531	19,491	20,397
Other	4	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	332,307	568,088	308,729	304,275	296,608	296,608	308,224	321,598
Surplus/(Deficit) for the year		14,071	183,732	56,560	104,166	115,328	115,328	101,906	106,078
									130,252

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- ✓ Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile whole of government reports.
- ✓ Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
- ✓ Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue.

LIM355 Lepelle-Nkumpi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Revenue by Vote	1										
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		288	363	402	662	412	412	431	451	471	
Vote 04 - Budget And Treasury		294,195	252,668	275,004	307,450	305,511	305,511	297,661	316,731	332,606	
Vote 05 - Community Services		15,004	12,654	10,994	14,035	17,147	17,147	17,599	18,408	19,255	
Vote 06 - Planning And Development		192	432,027	45,736	32,220	34,791	34,791	40,719	33,799	35,354	
Vote 07 - Infrastructure Development		36,699	54,107	33,153	54,074	54,074	54,074	53,720	58,286	68,628	
Total Revenue by Vote	2	346,378	751,821	365,289	408,441	411,936	411,936	410,130	427,676	456,315	
Expenditure by Vote to be appropriated	1										
Vote 01 - Executive And Council		28,181	33,982	31,215	40,956	40,492	40,492	37,434	39,833	41,665	
Vote 02 - Municipal Manager		4,977	6,467	7,967	14,644	15,258	15,258	16,967	17,950	17,982	
Vote 03 - Corporate Services		146,768	135,864	129,867	72,810	71,066	71,066	68,175	74,674	75,866	
Vote 04 - Budget And Treasury		105,943	334,719	66,300	60,555	56,080	56,080	57,739	60,334	63,044	
Vote 05 - Community Services		7,071	14,630	27,760	48,657	51,480	51,480	55,997	56,588	58,501	

Vote 06 - Planning And Development	4,693	21,837	17,025	24,976	25,683	25,683	29,356	31,041	29,330
Vote 07 - Infrastructure Development	34,675	20,588	28,595	41,677	36,549	36,549	42,556	41,177	39,674
Total Expenditure by Vote	332,307	568,088	308,729	304,275	296,608	296,608	308,224	321,598	326,062
Surplus/(Deficit) for the year	14,071	183,732	56,560	104,166	115,328	115,328	101,906	106,078	130,252

Explanatory notes to MBRRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- ✓ Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality.
- ✓ This means it is possible to present the operating surplus or deficit of a vote.

LIM355 Lepelle-Nkumpi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand	1											
Revenue By Source												
Property rates	2	24,042	24,415	26,928	30,209	30,209	30,209	-	31,568	33,020	34,539	
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	6,340	6,735	5,843	7,711	6,020	6,020	-	6,291	6,580	6,883	
Rental of facilities and equipment		592	516	523	849	479	479	-	501	524	548	

Interest earned - external investments		12,517	6,910	5,315	5,336	7,182	7,182	-	8,142	8,517	8,909
Interest earned - outstanding debtors		14,261	5,135	15,854	10,191	11,515	11,515	-	12,033	12,586	13,165
Dividends received		3,011	941	513	1,461	2,513	2,513	-	2,627	2,747	2,874
Fines, penalties and forfeits					8	8	8	-	11	12	12
Licences and permits								-	17,437	18,239	19,078
Agency services		36,670	29,172	32,183	13,092	16,686	16,686	-	269,853	285,650	307,095
Transfers and subsidies		208,671	217,593	234,972	283,358	278,874	278,874	-	7,947	1,513	1,583
Other revenue	2	3,575	406,315	18,109	2,151	4,069	4,069	-			
Gains				167							
Total Revenue (excluding capital transfers and contributions)		309,679	697,732	340,407	354,367	357,556	357,556	-	356,410	369,390	394,687
Expenditure By Type											
Employee related costs	2	83,926	90,051	96,410	110,278	106,077	106,077	-	117,818	120,792	126,325
Remuneration of councillors		18,270	20,883	21,434	27,578	27,578	27,578	-	23,639	24,727	25,864
Debt impairment	3	38,415	192,531	34,341	32,631	28,476	28,476	-	29,757	31,126	32,558
Depreciation & asset impairment	2	64,078	154,232	40,827	37,872	30,872	30,872	-	32,261	33,745	35,298
Finance charges		201	52	6	135	135	135	-	141	148	154
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	7,732	6,470	7,227	8,403	3,103	3,103	-	9,317	10,505	10,647
Contracted services		11,642	18,008	19,856	48,155	57,337	57,337	-	59,945	59,867	55,122

Transfers and subsidies																					
Other expenditure	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Losses	5	96,913	85,769	88,629	39,223	43,031	43,031	43,031	-	-	35,344	-	40,687	40,093	-	-	-	-	-	-	
Total Expenditure		21,129	91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations - (National / Provincial and District) Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers & contributions Taxation		332,307	568,088	308,729	304,275	296,608	296,608	296,608	-	-	308,224	321,598	326,062	-	-	-	-	-	-	-	
		(22,628)	129,644	31,679	50,092	60,948	60,948	60,948	-	-	48,186	47,792	68,624	-	-	-	-	-	-	-	
		36,699	54,088	24,881	54,074	54,380	54,380	54,380	-	-	53,720	58,286	61,628	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		14,071	183,732	56,560	104,166	115,328	115,328	115,328	-	-	101,906	106,078	130,252	-	-	-	-	-	-	-	
		14,071	183,732	56,560	104,166	115,328	115,328	115,328	-	-	101,906	106,078	130,252	-	-	-	-	-	-	-	-
		14,071	183,732	56,560	104,166	115,328	115,328	115,328	-	-	101,906	106,078	130,252	-	-	-	-	-	-	-	-
	Surplus/(Deficit) for the year	7	14,071	183,732	56,560	104,166	115,328	115,328	-	-	101,906	106,078	130,252	-	-	-	-	-	-	-	-

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- ✓ Total revenue (excluding capital transfers) is R356.4 million in 2020/21 and increases to R369.4 million by 2021/22 due to increase in Equitable Share the outer years.
- ✓ Revenue to be generated from property rates is R40.3 million in the 2020/21 financial year and increases to R42.1 million by 2021/22 which represents 4.6 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term and tariff increases remains a significant factor in at 4.5 per cent, 4.6 per cent and 4.6 per cent for each of the respective financial years of the MTRRF.
- ✓ Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. The percentage share of this revenue source increases.

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description R thousand	Re f	2016/17	2017/18	2018/19	Current Year 2019/20					2020/21 Revenue & Expenditure Framework		
		Audited Outcom e	Audited Outcom e	Audited Outcom e	Origina l Budget	Adjuste d Budget	Full Year Forecas t	Pre- audit outcom e	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
<u>Capital expenditure - Vote Multi-year expenditure to be appropriated</u>	1											
Vote 01 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		3,695	3,477	2,535	3,000	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	2,311	357	4,405	-	-	-	5,688	3,197	-	206

Community and social services		11,567	15,336	9,322	15,502	-	-	-	10,188	3,197	206
Sport and recreation				357	6,205				6,243	-	11,547
Public safety											
Housing											
Health											
<i>Economic and environmental services</i>		69,274	51,515	34,630	74,719	91,010	91,010	-	78,995	96,856	118,500
Planning and development		-	-	-	-	53,816	53,816		8,500	5,000	29,000
Road transport		69,274	51,515	34,630	74,719	37,194	37,194		69,975	91,856	89,500
Environmental protection											
<i>Trading services</i>			379	2,008	4,440	5,580	5,580	-	520	-	-
Energy sources				2,008	4,440	5,580	5,580		750	6,025	-
Water management				2,008	4,440	5,580	5,580		750	6,025	-
Waste water management											
Waste management			379								
<i>Other</i>											
Total Capital Expenditure - Functional	3	89,723	86,411	49,832	104,166	115,328	115,328	-	101,906	106,078	130,252
Funded by:											
National Government		31,859	45,865	21,487	51,370	52,316	52,316	-	51,068	55,721	58,547
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers recognised - capital	4	31,859	45,865	21,487	51,370	52,316	52,316	-	51,068	55,721	58,547	6
Borrowing												
Internally generated funds		57,864	40,546	28,345	52,796	63,012	63,012	-	50,838	50,357	71,706	
Total Capital Funding	7	89,723	86,411	49,832	104,166	115,328	115,328	-	101,906	106,078	130,252	

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment and the infrastructure projects which will be implemented in a single financial year. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTRF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

4. The capital programme is funded from capital and provincial grants and transfers, public contributions and internally generated funds from current year surpluses.

LIM355 Lepelle-Nkumpi - Table A6 Budgeted Financial Position

Description	Re f	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		14,264	11,518	5,430	12,000	12,000	12,000	15,317	12,532	11,000	
Call investment deposits	1	173,151	46,911	83,868	50,000	88,152	88,152	100,000	130,000	160,000	
Consumer debtors	1	66,520	76,487	97,997	73,236	73,236	73,236	105,826	110,912	113,362	
Other debtors		6,352	-	-	34,674	34,674	34,674	-	-	-	
Current portion of long-term receivables											
Inventory	2	3,962	89,818	91,712	261,708	112,392	112,392	114,742	120,020	121,541	
Total current assets		264,249	224,734	279,006	431,618	320,454	320,454	335,885	373,465	405,904	
Non-current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	
Investments		-	-	-	153,000	-	-	-	-	-	

Investment property	-	99,316	109,414	-	99,316	99,316	-	103,885	108,663	109,662
Investment in Associate	3	577,647	669,342	678,067	594,906	759,754	-	684,297	782,486	819,401
Property, plant and equipment										
Biological										
Intangible	48	143	115	184	22	22	-	120	125	131
Other non-current assets		184	184	-	-	-	-	-	-	-
Total non-current assets		577,695	768,985	787,779	747,928	859,092	-	788,301	891,274	929,194
TOTAL ASSETS		841,944	993,720	1,066,785	1,179,546	1,179,546	-	1,124,186	1,264,739	1,335,097
LIABILITIES										
Current liabilities	1									
Bank overdraft										
Borrowing	4	534	238	-	251	251	-	262	274	286
Consumer deposits		1,858	1,903	1,927	2,002	2,002	-	2,094	2,190	2,291
Trade and other payables	4	58,278	75,345	91,232	82,622	82,622	-	67,249	70,343	73,579
Provisions		-	-	-	1,143	1,143	-	-	-	-
Total current liabilities		60,670	77,486	93,158	86,017	86,017	-	69,605	72,807	76,156
Non-current liabilities										
Borrowing		238	-	-	264	264	-	-	-	-
Provisions		7,728	8,345	9,178	8,853	8,853	-	11,247	13,547	15,177
Total non current liabilities		7,966	8,345	9,178	9,117	9,117	-	11,247	13,547	15,177

TOTAL LIABILITIES		68,636	85,831	102,337	95,134	95,134	95,134	-	80,852	86,354	91,333
NET ASSETS	5	773,308	907,888	964,448	1,084,412	1,084,412	1,084,412	-	1,043,334	1,178,385	1,243,765
COMMUNITY WEALTH/EQUITY Accumulated Surplus/(Deficit)											
Reserves	4	773,308	907,888	964,448	1,054,412	1,084,412	1,084,412	-	1,043,334	1,178,385	1,243,765
TOTAL COMMUNITY WEALTH/EQUITY	5	773,308	907,888	964,448	1,084,412	1,084,412	1,084,412	-	1,043,334	1,178,385	1,243,765

- ✓ Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- ✓ This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- ✓ Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits.
 - Consumer debtors.
 - Property, plant and equipment.
 - Trade and other payables.
 - Provisions non-current and
 - Changes in net assets.

- ✓ The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- ✓ Any movement on the Budgeted Financial Performance or the Capital Budget will certainly impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget. These budget and planning ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position

IM355 Lepelle-Nkumpi - Table A7 Budgeted Cash Flows

Description	Re f	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework			
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		2,423	11,004		5,947	5,947	5,947	7,892	8,255	8,635	
Service charges		4,773	3,036		2,301	2,301	2,301	1,573	1,645	1,721	
Other revenue		2,041	12,150		17,405	17,161	17,161	26,553	20,975	21,940	
Transfers and Subsidies - Operational	1	204,615	222,027		253,358	253,358	253,358	269,853	285,650	307,095	
Transfers and Subsidies - Capital	1	36,699	53,134		54,074	54,074	54,074	53,720	58,286	61,628	
Interest		26,778	6,910		10,278	10,594	10,594	14,440	15,104	15,799	
Dividends											
Payments											
Suppliers and employees		(257,632)	(350,313)		(233,637)	(233,637)	(233,637)	(246,064)	(256,579)	(258,052)	
Finance charges		(201)	(52)		(135)	(135)	(135)	(141)	(148)	(154)	
Transfers and Grants	1		(6)								
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,495	(42,105)		109,590	109,662	109,662	127,825	133,189	158,611	
CASH FLOWS FROM INVESTING ACTIVITIES											

Receipts Proceeds on disposal of PPE		1,311	64	(306)															
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets		(89,511)	(86,411)	(49,832)	(104,166)	(115,328)	(115,328)	(115,328)	(115,328)	(101,906)	(106,078)	(130,252)							
NET CASH FROM/(USED) INVESTING ACTIVITIES		(88,200)	(86,347)	(50,138)	(104,166)	(115,328)	(115,328)	(115,328)	(101,906)	(106,078)	(130,252)								
CASH FLOWS FROM FINANCING ACTIVITIES																			
Receipts																			
Short term loans																			
Borrowing long term/refinancing																			
Increase (decrease) in consumer deposits		50			23	23	23	23	100		105	109							
Payments																			
Repayment of borrowing		(534)	(534)	(238)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(483)	(534)	(238)	23	23	23	23	100	105	109								
NET INCREASE/ (DECREASE) IN CASH HELD		(69,188)	(129,986)	30,868	5,447	(5,643)	(5,643)	-	26,019	27,216	28,468								
Cash/cash equivalents at the year begin:	2	256,603	187,415	58,430	94,633	94,633	94,633	-	89,298	115,317	142,532								
Cash/cash equivalents at the year end:	2	187,415	58,430	89,297	100,080	88,990	88,990	-	115,317	142,532	171,000								

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the Municipality stayed consistent over the 2020/21 to 2022/23 period.
4. The 2020/21 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R115 million as at the end of the 2020/21.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

LIM355 Lepelle-Nkumpi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Re f	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	187,415	58,430	89,297	100,080	88,990	88,990	-	115,317	142,532	171,000
Other current investments > 90 days		0	-	-	(38,080)	11,162	11,162	-	-	-	-
Non-current assets - Investments	1	-	-	-	153,000	-	-	-	-	-	-
Cash and investments available:		187,415	58,430	89,297	215,000	100,152	100,152	-	115,317	142,532	171,000

<u>Application of cash and Investments</u>											
Unspent conditional transfers	1,537	8,108	19,094	14,557	14,557	14,557	-	-	-	-	
Unspent borrowing	-	-	-	264	264	264	-	-	-	-	
Statutory requirements	2	2	-	33,000	6,000	6,000	-	-	-	-	
Other working capital requirements	3	49,136	57,204	25,914	29,718	29,718	-	18,641	24,819	27,049	
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments	5	-	-	30,000	-	-	-	-	-	-	
Total Application of cash and Investments:		50,672	65,311	76,700	103,735	50,539	50,539	-	18,641	24,819	27,049
Surplus(shortfall)		136,743	(6,882)	12,598	111,265	49,613	49,613	-	96,675	117,713	143,951

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. The table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. As part of the budgeting and planning guidelines that informed the compilation of the 2020/21 MTRF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
6. Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the

municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.

7. In the past National Treasury withholds the unspent conditional grants.

LIM355 Lepelle-Nkumpi - Table A9 Asset Management

Description	Ref	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework		
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CAPITAL EXPENDITURE		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Total New Assets</u>	1	58,906	80,052	43,875	101,166	101,122	101,122	96,906	101,078	130,252
Roads Infrastructure		31,529	49,241	31,566	67,969	67,923	67,923	61,000	83,856	34,000
Storm water Infrastructure		10,498	-	-	6,750	-	-	3,750	-	49,500
Electrical Infrastructure		-	-	2,008	4,440	5,580	5,580	4,875	6,025	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	379	-	-	-	-	708	197	206
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		42,027	49,620	33,574	79,159	73,503	73,503	70,333	90,078	83,706

Community Facilities	11,692	15,336	9,322	15,707	18,724	18,724	7,700	3,000	6,000
Spot and Recreation Facilities	-	-	-	6,000	6,775	6,775	6,243	-	11,547
Community Assets	11,692	15,336	9,322	21,707	25,499	25,499	13,943	3,000	17,547
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	8,500	5,000	29,000
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	8,500	5,000	29,000
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	508	-	-	-	-	-	-
Intangible Assets	-	-	508	-	-	-	-	-	-
Computer Equipment	1,352	707	471	200	1,500	1,500	930	-	-
Furniture and Office Equipment	-	12	-	-	-	-	-	-	-
Machinery and Equipment	123	11,202	-	100	620	620	3,200	3,000	-
Transport Assets	3,712	3,176	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals

Total Renewal of Existing Assets	2	3,695	2,273	-	-	-	-	-	-	5,000	-
Roads Infrastructure	-	-	2,273	-	-	-	-	-	-	5,000	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	2,273	-	-	-	-	-	-	5,000	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-

Operational Buildings	3,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	3,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	27,122	4,086	5,956	3,000	14,206	14,206	5,000											
Roads Infrastructure	27,122	-	-	3,064	-	10,600	10,600	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	1,301	1,301	-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	27,122	-	3,064	-	11,901	11,901	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	305	305	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	357	-	305	305	-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	4,086	2,535	3,000	2,000	2,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	4,086	2,535	3,000	2,000	2,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	89,723	86,411	49,832	104,166	115,328	115,328	101,906	106,078	130,252									
Roads Infrastructure	58,651	51,515	34,630	67,969	78,523	78,523	61,000	88,856	34,000										
Storm water Infrastructure	10,498	-	-	-	6,750	1,301	1,301	3,750	-	49,500									
Electrical Infrastructure	-	-	2,008	4,440	5,580	5,580	4,875	6,025	-										
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-										
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-										
Solid Waste Infrastructure	-	379	-	-	-	-	-	708	197	206									
Rail Infrastructure	-	-	-	-	-	-	-	-	-										
Coastal Infrastructure	-	-	-	-	-	-	-	-	-										
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-										
Infrastructure	69,149	51,893	36,639	79,159	85,403	85,403	70,333	95,078	83,706										
Community Facilities	11,692	15,336	9,322	15,707	19,029	19,029	7,700	3,000	6,000										
Sport and Recreation Facilities	-	-	357	6,000	6,775	6,775	6,243	-	11,547										

Community Assets	11,692	15,336	9,679	21,707	25,804	25,804	13,943	3,000	17,547
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	8,500	-	-
Non-revenue Generating	-	-	-	-	-	-	8,500	5,000	29,000
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	3,695	4,086	2,535	3,000	2,000	2,000	5,000	5,000	29,000
Housing	-	-	-	-	-	-	-	-	-
Other Assets	3,695	4,086	2,535	3,000	2,000	2,000	5,000	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	508	-	-	-	-	-	-
Intangible Assets	-	-	508	-	-	-	-	-	-
Computer Equipment	1,352	707	471	200	1,500	1,500	930	-	-
Furniture and Office Equipment	-	12	-	-	-	-	-	-	-
Machinery and Equipment	123	11,202	-	100	620	620	3,200	-	-
Transport Assets	3,712	3,176	-	-	-	-	-	3,000	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	89,723	86,411	49,832	104,166	115,328	115,328	101,906	106,078	130,252

**ASSET REGISTER SUMMARY - PPE
(WDV)**

	5	770,042	768,985	787,779	818,889	818,889	818,889	818,889	788,301	891,274	929,194
Roads Infrastructure		265,779	285,821	309,388	301,255	301,255	301,255	330,158	345,345	361,231	
Storm water Infrastructure											
Electrical Infrastructure		11,394	8,887	9,723	9,367	9,367	9,367	9,797	10,248	10,720	
Water Supply Infrastructure											
Sanitation Infrastructure											
Solid Waste Infrastructure											
Rail Infrastructure			379		399	399	399				
Coastal Infrastructure											
Information and Communication Infrastructure											
Infrastructure		277,173	295,086	319,111	311,021	311,021	311,021	339,955	355,593	371,951	
Community Assets			114,626	119,031	120,815	120,815	120,815	124,959	130,708	138,405	
Heritage Assets			184	184							
Investment properties											
Other Assets								103,885	108,663	109,662	
Biological or Cultivated Assets		278,482	272,253	268,550	347,983	347,983	347,983	123,691	200,742	219,187	
Intangible Assets	48		143	115	22	22	22	120	125	131	

Computer Equipment	2,050	-	-	-	-	-	-	-	-	3,650	3,818	3,994
Furniture and Office Equipment	3,838	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	7,316	27,609	29,436	29,436	29,436	29,436	32,341	31,462	25,219	-	-	-
Transport Assets	23,921	3,535	9,612	9,612	9,612	9,612	10,054	10,517	11,001	-	-	-
Land Zoo's, Marine and Non- biological Animals	177,213	49,645	49,645	-	-	-	49,645	49,645	49,645	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5 770,042	768,985	787,779	818,889	818,889	818,889	788,301	891,274	929,194	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation Repairs and Maintenance by Asset Class	7 54,078	154,232	40,827	37,872	30,872	30,872	32,261	33,745	35,298	-	-	-
Roads Infrastructure	3 7,732	6,470	7,227	8,350	5,018	5,018	6,200	7,206	9,696	-	-	-
Storm water Infrastructure	-	2,908	3,064	2,497	3,000	3,000	600	539	429	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	1,344	2,422	4,159	3,000	762	762	5,519	8,068	-	-	-

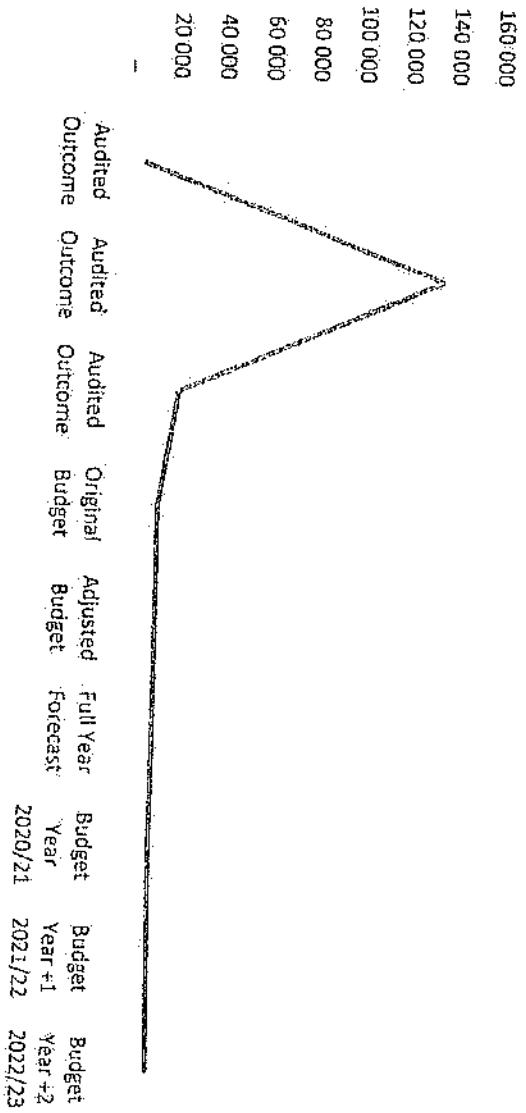
Infrastructure	4,252	5,486	6,656	6,000	3,762	3,762	4,800	6,058	8,498
Community Facilities	-	3	-	-	6	6	100	105	110
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	3	-	-	6	6	100	105	110
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	211	347	56	1,000	700	700	900	624	649
Housing	-	-	-	-	-	-	-	-	-
Other Assets	211	347	56	1,000	700	700	900	624	649
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	53	176	57	150	150	150	-	-	-
Intangible Assets	53	176	57	150	150	150	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	205	-	-	-	-	-	-	-	-
Transport Assets	3,011	458	458	1,200	400	400	400	419	439

Land Zoo's, Marine and Non- biological Animals	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	61,810	160,702	48,054	46,222	35,890	35,890	38,461	40,951	44,993	
Renewal and upgrading of Existing Assets as % of total capex	34.3%	7.4%	12.0%	2.9%	12.3%	12.3%	4.9%	4.7%	0.0%	
Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE	57.0%	4.1%	14.6%	7.9%	46.0%	46.0%	15.5%	14.8%	0.0%	
Renewal and upgrading and R&M as a % of PPE	1.3%	1.0%	1.1%	1.4%	0.7%	0.7%	0.9%	0.9%	1.2%	
	5.0%	2.0%	2.0%	1.0%	2.0%	2.0%	1.0%	1.0%	1.0%	

Explanatory notes to Table A9 - Asset Management

- ✓ Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- ✓ National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Lepelle-Nkumpi Municipality budget for the current financial year is insufficient with an improvement in the outer years to meet the National Treasury requirements.
- ✓ The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTRF.

Depreciation



Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

- ✓ Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.
- ✓ The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.
- ✓ The primary aims of the Budget Steering Committee is to ensure:
 - That the process followed to compile the budget complies with legislation and good budget practices.
 - That there is proper alignment between the policy and service delivery priorities set out in the IDP and the budget, taking into account the need to protect the financial sustainability of municipality.
 - That the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
 - That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

BUDGET PROCESS OVERVIEW

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2019) a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required the IDP and budget time schedule during August 2019. Key dates applicable to the process were as follows:-

2019/20 IDP/BUDGET/PMS PROCESS PLAN

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1. INTRODUCTION

Section 25 of the Municipal Systems Act stipulates that each council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality.

Section 34 prescribes that a municipal council:

- (a) must review its integrated development plan-
 - (i) annually in accordance with an assessment of its performance measurements in terms of section 41, and
 - (ii) to the extent that changing circumstances so demand
- (b) may amend its integrated development plan in accordance with a prescribed process.

Section 28 (1) of the Municipal Systems Act of 2000, stipulates that each municipal council must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan. Also, Section 21(1) (b) of the Municipal Finance Management Act 56 of 2003 states that the Mayor must at least 10 months before the start of the financial year, table to council a time schedule outlining key deadlines for IDP review and budget preparations and approval.

This document therefore seeks to explain the process that council of Lepelle-Nkumpi is to undertake in preparing for its IDP and Budget for the 2020/21 financial year by reflecting on legislative framework, schedule of activities to be undertaken together with dates and target groups/stakeholders and role players of the process.

2. NATIONAL AND PROVINCIAL PLANNING POLICY AND LEGISLATIVE FRAMEWORK

2.1. LIST OF NATIONAL AND PROVINCIAL BINDING LEGISLATIONS

Category of Requirement	Sector Requirement	National Department	Legislation/Policy
Legal requirement for a district/local plan	Water Services Development Plan	Department of Water and Sanitation	Water Services Act
	Integrated Transport Plan	Department of Transport	National Transport Bill
	Environmental Management Plans (EMPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
	Waste Management Plan	Department of Environmental Affairs	White Paper on Waste Management
Requirement for sector	Housing strategy	Human Settlements	Housing Act (Chapter 4, Section 9)

planning to be incorporated into IDP	Local Economic Development Strategy	Department of Cooperative Governance and Traditional Affairs	Municipal Systems Act
	Integrated Infrastructure Planning	Department of Cooperative Governance and Traditional Affairs	
	Spatial Development Framework	Department of Rural Development and Land Reform. Department of Cooperative Governance and Traditional Affairs	Municipal Systems Act, Spatial Planning and Land Use Management Act
	Environmental Management Plans (EMPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
	Environmental Legal Compliance Report	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
Requirement that IDP complies with	National Environmental Management Act (NEMA) Principles	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
	Development Facilitation Act (DFA) Principles	Department of Rural Development and Land Reform	Development Facilitation Act
	Environmental Implementation Plans (EIPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
	Environmental Management Plans (EMPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)

2.2. LIST OF RELEVANT POLICIES AND PROGRAMMES

POLICY/PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT
National Development Plan	President's Office	RSA's vision 2030. Aims to eliminate poverty and reduce unemployment by uniting all South Africans, focusing on economic growth that is labour absorbing, building a capable and developmental state, and promoting active citizenry in development

POLICY/PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT
		Key Economic Drivers, Job Creation, Infrastructure Investment, Low Carbon Economy, Rural Economy, Medium Term Strategic Framework
New Growth Path	President's Office	A (macro-economic) strategy for rebuilding and restructuring the economy. Contents include fiscal policy; monetary and exchange rate policy; trade, industrial and small enterprise policies; social and sectoral policies; public investment and asset restructuring; employment, wages and training; and policy coordination.
Reconstruction & Development Programme (RDP)	President's Office	Development planning and service delivery. Local Economic Development.
Integrated Sustainable Rural Development Strategy (ISRDS)	President's Office	The ISRDS is designed to realize a vision that will attain socially cohesive rural communities with viable institutions, sustainable economies and universal access to social amenities, able to attract and retain a skilled and knowledgeable people, who are equipped to contribute to growth and development.
Urban Development Framework	Department of Human Settlements	Seeks to accommodate the growth and job creation orientation. It does so through the accommodation of the need to stimulate local economic development and enhanced global competitiveness of South African cities.
Rural Development Framework (RDF)	Department of Rural Development and Land Reform	The RDF asserts a powerful poverty focus. It describes how government working with rural people aims to achieve a rapid and sustained reduction in rural poverty.
Local Agenda (LA 21)	Department of Agriculture, Forestry and Fisheries & Department of Environmental Affairs	Blueprint for Sustainable Development. Delivering basic environmental, social and economic services. Local level planning. Sustainable development of local urban settlements and communities.

POLICY/PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT
Limpopo Development Plan (LDP)	Office of the Premier	Placing the economy on a new growth path capable of delivering decent work and sustainable livelihoods.
CDM 2040 Growth and Development Strategy	Capricorn District Municipality	The 2040 G&D strategy casts a vision that inspires development in all areas of CDM, stimulate economic growth, and create employment and addressing the structural inefficiencies of the district and local municipalities.
CDM 2040 Growth and Development Strategy	Lepelle-Nkumpi Municipality	Vision 2040 GDS casts a vision that inspires development in all areas that stimulate economic growth, and create employment and addressing the structural inefficiencies of the municipality.

3. INSTITUTIONAL FRAMEWORK AND ROLES/RESPONSIBILITIES DURING THE IDP/BUDGET REVIEW PROCESS

Structures	Composition	Terms of reference
Municipal Manager/IDP Manager	Municipal Manager/ Executive Manager/IDP Manager	<ul style="list-style-type: none"> - Daily coordination and overall management of the planning process - Stakeholders' involvement - Responsible for crafting of the IDP - Ensures that the planning process is participatory, strategic and implementation oriented and is aligned with sector planning requirements - Ensures proper documentation of the results of the planning of the IDP document - Ensures time frames are adhered to - Ensures linkages between IDP priorities and budget processes - Chairs the IDP steering committee meetings
IDP/Budget/PMS Steering Committee	- Planning and LED Portfolio members/ Budget and Treasury Portfolio Chairperson, Infrastructure	<ul style="list-style-type: none"> - Provide relevant technical, sector and financial information and support for the review process. - Prepares the IDP/Budget/PMS review process plan

	Cluster Chairperson -Municipal Manager - Executive Managers	Portfolio - Summarizes and process inputs from public participation - Translation of broad community issues into priorities into outcome based programs and projects. -Responsible for drafting and monitoring of implementation of IDP and Budget - Provides inputs related to various stages of planning and budgeting - Proposes prioritization and sequencing of projects for implementation Proposes Draft IDP and Budget for adoption
Municipal Council	All Councillors	-Considers and adopts the IDP/Budget/PMS review process plan - Responsible for the final adoption of the IDP, Budget and service delivery implementation plan
Ward Councillors	Councillors representing wards	- Link municipal planning process to their wards - Organise public participation meetings - Ensure that annual Community/Ward Based Plans are linked to and based on the IDP process
Public Representative Forum	-Residents' Organisations -Sector departments - Ward committees - Executive committee members - Farming Community - Other stakeholder representative	-Represent the interests of various constituencies in the IDP review process. - Ensure stakeholder inputs are included in the IDP process - Coordination and alignment in planning and service delivery - Monitor the performance of the planning and implementation process

4. STAKEHOLDER CONSULTATIONS

In terms of Municipal systems Act, the IDP review process should start ten months before the beginning of the financial year under review.

4.1 First Phase: September- October-November

The first phase of the IDP/Budget review process allows the community to identify broader development needs and priorities through ward meetings in all wards. It also

allows the community, together with other stakeholders; to input on the IDP analysis phase.

During this phase deliberate efforts must be made to involve ward based organized/community structures/stakeholders/service providers, previously marginalised groups and broad community members. During this review period, the first phase will not take place and the previous year's results will be used.

4.2 Second Phase; April- May

The phase will be characterized by comprehensive stakeholder consultations, policy review and public submissions. The public participation will be allowed for comments and inputs into the draft IDP and budget through community meetings in each ward and written submissions. It is therefore imperative to publish both draft IDP and budget prior to the commencement of the second phase of stakeholder consultations.

4.3. Other Media for Public Participation

The following mechanisms will also be used for public participation:

Print Media

National and Regional Newspapers and the municipal newsletter will be used to inform the community of the activities of process plan and even progress on implementation of the IDP.

Radio Slots

The local community radio stations and regional radio stations will be utilised to make public announcements and interviews about IDP process plan activities and progress on implementation.

Municipal Website

Municipal website will also be utilized to communicate and inform the community. Copies of the IDP and Budget will be placed on the website for people and service providers to download.

5. Schedule of Activities and Time Table to be followed for IDP/Budget and PMS

Tasks/Activities	Lead/Responsible Office	Target date
19/20 IDP/ Budget/PMS Process Plan approval by council.	Mayor	29 July 2019
Approval of Annual Performance Report.	Mayor	31 August 2019
Submission of Annual Financial Statements to Auditor General	Municipal Manager/ Chief Financial Officer	31 August 2019

Quarterly Review of 2019/20 SDBIP Performance by Management	Mayor	October 2019
Submission of 2019/20 SDBIP Quarterly Performance Report to Council	Mayor	31 October 2019
Situational analysis is compiled through desktop and consultation with other relevant stakeholders	Mayor/ Speaker	October 2019 to 31 December 2019
Receive the audit report on Annual Financial Statement from Auditor General.	Municipal Manager/ Chief Financial Officer	31 November 2019
Prepare action/audit plan and incorporate responses to queries into the annual report	Municipal Manager/ Chief Financial Officer	30 November 2019
OP Steering Committee Conducts Desktop Situational Analysis	Planning and LED Executive Manager/ Municipal Manager	31 November 2019
Budget offices of municipality determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives	Municipal Manager/ Chief Financial Officer	30 November 2019
Engagements with Provincial and National sector departments on sector specific programmes for alignment with municipal plans	Municipal Manager/ Chief Financial Officer	31 December 2019
2019/20 SDBIP Mid-Year Performance Review by Exco and Management	Mayor	30 January 2020
Submission of 2019/20 Mid-Year Performance Assessment Report to Council	Mayor	30 January 2020
18/19 Annual Report to Council		
OP/Budget/SDBIP Engagement session between management and Treasury	Municipal Manager	
Council approval of 2019/20 Adjustment Budget	Municipal Manager/ Chief Financial Officer	28 February 2020

Strategic planning session to review municipal objectives and strategies/indicators and develop one year service delivery plan and MTREF budget.	Mayor	March 2020
Tabling of 1 st Draft IDP/ Budget reviewed for 2020/21, budget related policies, tariff structure and 2020/21 Draft SDBIP to council	Mayor	30 March 2020
IDP/Budget/SDBIP Engagement session between management and Treasury	Municipal Manager	
Quarterly Review of 2019/20 SDBIP Performance by Management	Municipal Manager	April 2020
Submission of 2019/20 SDBIP Quarterly Performance Report to Council	Mayor	30 April 2020
Stakeholders consultation (with IDP/Budget Stakeholders' Representative Forum/Communities/Traditional Leaders and business) regarding 2020/21 Draft IDP/Budget	Mayor/ Speaker	April/May 2020
Strategic planning session to consider inputs from the public and stakeholders regarding 2020/21 Draft IDP/Budget, 2020/21 tariff Structure and Budget related policies	Mayor	May 2020
Adoption of reviewed IDP and budget for 2020/21 financial year by council	Mayor	28 May 2020
Submission of copies of reviewed 2020/21 IDP/ Budget to the COGHSTA MEC, CDM, National Treasury and Provincial Treasury	Municipal Manager/ Chief Financial Officer	June 2020
Submission of service delivery implementation plans and budget (SDBIP) to the Mayor for approval.	Municipal Manager	June 2020
2020/21 IDP/Budget and SDBIP are made public, including being put on municipal website.	Municipal Manager	June 2020

6. DRAFT IDP/BUDGET COMMUNITY CONSULTATION MEETINGS

DATE	WARDS
April - May 2020	Four Clusters: Lebowakgomo, Zebediela, Noko-Tlou and Mphahlele

7. IDP REP. FORUM MEETINGS

DATE	TIME	VENUE

24 March 2020	11h00	Lebowakgomo Civic Hall
26 May 2020	11h00	Lebowakgomo Civic Hall

8. TRADITIONAL LEADERS AND BUSINESS COMMUNITY CONSULTATION MEETINGS

Target Group	DATE	TIME	VENUE
Traditional Leaders	April 2020	10h00	Lebowakgomo
Business	May 2020	10h00	Lebowakgomo

9. IDP/BUDGET/PMS STEERING COMMITTEE MEETINGS

DATE	TIME	VENUE
July 2019	10h00	Lebowakgomo Cultural Centre Boardroom
November 2019	10h00	Lebowakgomo Cultural Centre Boardroom
January 2020	10h00	Lebowakgomo Cultural Centre Boardroom
April 2020	10h00	Lebowakgomo Cultural Centre Boardroom

10. STRATEGIC PLANNING SESSIONS

SESSION	DATE	PURPOSE
Departmental Planning Sessions X 6 (Officials from Municipal Departments)	November 2019	Review Departmental Strategies, Objectives, Indicators and Policies/Sector Plans
Extended Management Session (Executive Managers, Labour Representatives and Heads of Units/Divisions)	December 2019	Review 2019/20 Quarterly/ Mid-Year Performance, IDP Budget Adjustment, 2020/21 IDP Objectives, Indicators and Strategies
	May 2020	Integration, alignment and consolidation of inputs from stakeholders regarding 2020/21 Draft IDP/Budget and Tariff Structure, Policies/Sector Plans

Exco Lekgotla (Exco, PMT, MPAC Representatives, Labour Representatives and Audit Committee)	January 2020	Review 2019/20 SDBIP Mid-Year Performance and Budget Adjustment
	February 2020	Review Strategies, Objectives, Indicators, Budget and Policies/Sector Plans
	May 2020	Integration, alignment and consideration of inputs from stakeholders regarding 2020/21 Draft IDP/Budget, Tariff Structure and Policies/Sector Plans
Organisational Strategic Planning Session (All Councillors, Audit Committee, Labour Representatives and Management)	March 2020	Review Strategies, Objectives, Indicators, Budget and Policies/Sector Plans

11. QUARTERLY AND MID-YEAR PERFORMANCE REVIEW SESSIONS BY MANAGEMENT AND EXCO

DATE	TIME	VENUE
October 2019	09h00	Lebowakgomo
January 2020	09h00	Lebowakgomo
April 2020	09h00	Lebowakgomo

But due to the declaration of the nationwide lockdown by the President of South Africa due COVID-19 where all citizens, except those that form part of essential services, were ordered to stay home for a period of 21 days. Those working in essential services, as defined in the latter announcement, were exempted from the nationwide lockdown declaration. The nationwide lockdown commenced at midnight on Thursday, 26 March 2020. This announcement will broadly affect how municipalities and municipal entities undertake their financial management responsibilities for the remainder of the 2019/20 financial year in terms of the MFMA and more pending the 2020/21 MTREF budget preparations process.

It is important that the Exemption Notice be understood within the context of the COVID 19 pandemic and the related declarations made by the President of the Republic of South Africa. The Exemption provided enabled a relaxation of all those provisions that would have compromised amongst others, the social distancing and the prohibition of gatherings of more than 100 people measures that was introduced as part of the national state of disaster declaration. The latter refers to council meetings where reports had to be approved before being made public, public consultation meetings, sitting of bid committees etc

The municipality had to revise its process plan to adhere to the COVID-19 regulations as follows:-

- Community Consultations had to change from normal norm of cluster meetings to Radio's interviews, comments will also be made through sms, WhatsApp, Newspaper and comment box at Municipal offices and traditional Authorities.

IDP/BUDGET PMS SCHEDULE OF ACTIVITIES

SESSION	DATE	TIME	PURPOSE
Public Participation : Radio Interviews	09-12 June 2020	TBC	2020/21 IDP/Budget, Risk Register and Policies
Extended Management Planning Session	05 June 2020	09h00	2019/20 Adjustment Budget, 2020/21 IDP/Budget, Risk Register and Policies
IDP/Budget Steering Committee	09 June 2020	10h00	2019/20 Adjustment Budget
Exco Lekgotla	19 June 2020	09h00	2020/21 IDP/Budget and Policies
Exco Meeting	18 June 2020	09h00	2019/20 Adjustment Budget, 2020/21 IDP/Budget, Risk Register
Audit Committee	11 June 2020	10h00	2019/20 Adjustment Budget
Council	22 June 2020	10h00	2020/21 IDP/Budget, Risk Register and Policies
	23 June 2020	10h00	2019/20 Adjustment Budget, 2020/21 IDP/Budget, Risk Register
	15 June 2020	11h00	Approval of 2019/20 Adjustment Budget
	25 June 2020	11h00	Approval of 2020/21 IDP/Budget, Risk Register and Policies

JUNE 2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
1.	2.	3.	4.	5. Management Planning Session: 2019/20 Adjustment Budget, 2020/21 IDP/Budget, Risk Register and Policies	6.	7.
8.	9. A. Steering Committee: 2019/20 Adjustment Budget B. Radio Interviews: ZBFM	10. Radio Interviews: GLFM	11. A. Exco Meeting : Adjustment Budget B. Radio Interviews: Thobela FM	12.	13.	14.
15. Council Meeting: Adoption of 2019/20 Adjustment Budget	16. Holiday	17.	18. Exco Lekgotla: 2020/21 IDP/Budget, Policies and Risk Register	19. Steering Committee: 2020/21 IDP/Budget, Policies and Risk Register	20.	21.
22. Exco Meeting: 2020/21 IDP/Budget, Policies and Risk Register	23. Audit Committee Meeting: 2020/21 IDP/Budget	24.	25. Council: Adoption of 2020/21 IDP/Budget, Policies and Risk Register	26.	27.	28.
29.	30.					

Overview of alignment of annual budget with IDP

The development of the IDP of 2020-21 and the 2020/2021 MTREF Budget Compilation were done simultaneously. During the Community Participation Process IDP priorities and the implications it will have on the current and future budgets were discussed.

Projects in the Budget come from community needs/priorities and municipality's sector plans and are further guided by IDP analysis and strategies chapter's initial projects planning looks at SDF implementation guidelines for allocation of budget resources.

Limpopo SDF, Limpopo Development Plan, NDP, New Growth Path, MTSF and SIP's, among others, are to align municipal planning with National and Provincial Planning Frameworks. Provincial COGHSTA and OTP departments also form part of municipality's strategic planning activities to guide the municipality.

Infrastructure Projects are identified from community needs/priorities and municipality's sector plans and prioritised through MTREF period and five years IDP projects.

Projects are identified through.

- ✓ Ward consultation
- ✓ Sector plans

The Municipal Departments are aligned with the 5 Local Government Key Performance Areas. The Department's strategies are therefore linked to the 5 KRA's Details of the Budgets allocated to the various departments are reflected in schedules SA4-6. The Departmental SDBIP contains projects and programmes listed in the IDP.

The Executive Manager's performance plan is linked to the Departmental SDBIP.

The SDBIP marries the Performance Management System with the budget and the IDP. Thus the strategic Direction mapped out in the IDP is matched with financial resources and delivery of services as specified in the PMS.

Alignment of implemented projects to the IDP

For the current 2020/21 IDP and Budget, municipal officials in the IDP, Budget and Technical services departments ensured that the two documents aligned both projects and programme.

Budget linkages to the IDP

IDP has a dedicated Chapter on Projects which is a budget linked to Municipality's KPA's

Decision making process that inform projects included in the IDP

IDP/Budget steering committee looks at the proposed First Draft IDP for tabling to EXCO and Council. Once tabled, the process of public participation opens for inputs/comments, and Community Consultations had to change from normal norm of cluster meetings to Radio's interviews, comments will also be made through sms, WhatsApp, Newspaper and comment box at Municipal offices and traditional Authorities after which the Final Draft of IDP/Budget are taken through the same approval process.

SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

- ✓ The development, implementation and monitoring of a service delivery and budget implementation plan (SDBIP) is one of the requirements in the Municipal Financial Management Act (MFMA).
- ✓ Circular 13 of the National Treasury, "states that the SDBIP gives effect to the integrated Development Plan (IDP) and the budget of the municipality and will be possible if the IDP and the budget are fully aligned with each other, as required by the MFMA".
- ✓ As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP. The SDBIP serves as the commitment by the municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and are implemented by the administration over the next months.

The SDBIP Concept

- ✓ National Treasury, in MFMA circular 13, outlined the concept of the SDBIP. It is seen as a contract between administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months.
- ✓ As a vital monitoring tool, the SDBIP should assist the Mayor and the Municipal Manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP requires the inclusion of targets for the activities that will be undertaken, for physical and measurable progress as well as financially. The top level of the SDBIP includes measurable performance objectives in the form of service delivery targets and performance indicators that are provided to the community, that is, what impacts it seeks to achieve.

✓ These are drawn from the IDP programmes, services and activities that are relevant to each specific directorate as well as the statutory plans that the departments are responsible for. The SDBIPs therefore are the key mechanisms for monitoring the different responsibilities and targets that each department must fulfil in meeting service delivery needs provided to the community.

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South Africa society can only be realised through a credible integrated developmental planning process.

The National Priority Outcomes

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

A Municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

It is important that the IDP developed by municipalities correlate with Nation and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Issues of national and provincial importance are reflected in the IDP of the municipality.

One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Lepelle-Nkumpi municipality response to these requirements.

The national and provision priorities, policies

- Provincial Growth and Development
- National and Provincial Spatial Development Perspectives;
- Relevant Sector plans, Legislation and policy;
- National Key Performance Indicators (NKPI"s);
- Accelerated and Shared Growth
- National Spatial Development

The 2020/21 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

LIM355 Lepelle-Nkumpi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand To Provide Roads and Storm Water Infrastructure				15,004	12,654	10,994	14,035	16,841	16,841	17,599	18,408	19,255
To Provide Community, Sports/ Recreational and Child Care Facilities.				192	432,027	45,736	32,220	34,791	34,791	40,719	33,799	35,354
To Ensure Enforcement And Compliance with Environmental Legislation				294,195	252,668	275,004	307,450	305,511	305,511	297,661	316,731	332,606
To Improve Municipality's Financial Planning, Expenditure, Accounting and Reporting Capability				288	363	402	662	412	412	431	451	471
To Provide Assurance and Consulting Services To Management And Council On Internal Controls, Risk Management And Governance												7,000

To Encourage Good Governance and Public Participation																		
Allocations to other priorities	2																	
Total Revenue (excluding capital transfers and contributions)	1	309,679	697,732	332,136	354,367	357,556	357,556	357,556	356,410	369,390	394,687							

LIM355 Lepelle-Nkumpi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17		2017/18		2018/19		Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Original Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
R thousand															
To Provide Roads and Storm Water Infrastructure				34,675	20,588	28,595	41,677	36,549	36,549	42,556	41,177	39,674			
To Provide Community, Sports/ Recreational and Child Care Facilities.				7,071	14,630	27,760	48,657	51,480	51,480	55,997	56,588	58,501			
To Ensure Enforcement and Compliance With Environmental Legislation.				4,693	21,837	17,025	24,976	25,683	25,683	29,356	31,041	29,330			
To Improve Municipality's Financial Planning, Expenditure, Accounting and Reporting Capability				105,943	334,719	66,300	60,555	56,080	56,080	57,739	60,334	63,044			
To Provide Assurance and Consulting Services To Management And Council On Internal Controls, Risk Management And Governance				146,768	135,864	129,867	72,810	71,066	71,066	70,463	74,871	76,071			
To Encourage Good Governance and Public Participation				33,158	40,450	39,182	55,599	55,750	55,750	52,113	57,587	59,442			
Allocations to other priorities															
Total Expenditure			1	332,307	568,088	308,729	304,275	296,608	296,608	308,224	321,598	326,062			

LIM355 Lepelle-Nkumpi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17		2017/18		2018/19		Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
R thousand To Provide Roads and Storm Water Infrastructure				69,149	51,515	36,639	79,159	96,590	96,590	76,968	97,881	101,047			
				11,692	15,715	9,679	21,707	14,938	14,938	10,188	3,197	206			
To Provide Community, Sports/ Recreational and Child Care Facilities.				-	-	-	-	-	-	-	-	-	-	-	-
To Ensure Enforcement and Compliance With Environmental Legislation				-	-	-	-	-	-	9,020	5,000	29,000	-	-	-
To Improve Municipality's Financial Planning, Expenditure, Accounting and Reporting Capability				8,882	19,182	3,514	3,300	3,800	3,800	5,730	-	-	-	-	-
To Provide Assurance and Consulting Services To Management and Council On Internal Controls, Risk Management and Governance				-	-	-	-	-	-	-	-	-	-	-	-
To Encourage Good Governance and Public Participation				-	-	-	-	-	-	-	-	-	-	-	-
Allocations to other priorities			3												
Total Capital Expenditure			1	89,723	86,411	49,832	104,166	115,328	115,328	101,906	106,078	130,252			

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Lepelle-Nkumpi Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to Executive Managers performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the Framework of Managing Programme Performance Information issued by the National Treasury:

LIM355 Lepelle-Nkumpi - Supporting Table SA7 Measureable performance objectives	Description	Unit of measurement	2016/17		2017/18		2018/19		Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
Vote 1 - EXECUTIVE AND COUNCIL	Conduct Council oversight through MPAC and other platforms, to improve Communications to Stake Holders through various platforms Internal audit	Number of reports submitted		8.8%	12.0%	12.7%	12.7%	12.7%	12.7%	12.7%	12.5%	12.8%	18.2%		
Vote 2 - Vote 2 - MUNICIPAL MANAGER		Number of reports submitted		0.0%	1.1%	1.2%	1.2%	1.2%	1.2%	1.1%	1.1%	1.1%	6.5%		
Vote 3 - Vote 3 - CORPORATE SERVICES	To provide effective general administration, security and fleet management services	Number of reports submitted		78.9%	51.7%	59.2%	59.2%	59.2%	59.2%	56.2%	57.1%	62.5%			
Vote 6 - Vote 6 - PLANNING AND DEVELOPMENT	To facilitate job creation in the area and to stimulate	Number of Jobs Created		0.6%	8.9%	4.0%	4.0%	4.0%	4.0%	3.6%	3.5%	8.9%			

growth and development in the area	Number of reports submitted	0.0%	1.1%	0.4%	0.4%	0.4%	0.3%	0.4%	5.8%
Vote 5 - Vote 5 - COMMUNITY SERVICES									
To ensure enforcement and compliance with environmental legislation	percentage of service provided	1.5%	6.6%	5.1%	5.1%	5.1%	5.2%	5.2%	10.6%
To improve access to waste management services Sub-function 1 - (name)	percentage of service provided	2.6%	7.9%	8.5%	8.5%	8.5%	9.5%	8.5%	13.9%
Vote 7 - Vote 7 - INFRASTRUCTURE DEVELOPMENT	percentage of service provided	7.6%	9.7%	7.0%	7.0%	7.0%	8.0%	9.5%	14.9%
To provide roads and storm water infrastructure	percentage of service provided								
To provide energy and lighting infrastructure in a cost-effective way And so on for the rest of the Votes									

LIM355 Lepelle-Nkumpi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year 2022
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	0.7%	0.1%	0.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	4.4	2.9	3.0	5.0	3.7	3.7	-	4.8	5.1	5.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.4	2.9	1.1	5.0	3.7	3.7	-	2.2	2.5	2.7
Liquidity Ratio	Monetary Assets/Current Liabilities	3.1	0.8	1.0	0.7	1.2	1.2	-	1.7	2.0	2.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		23.7%	45.1%	0.0%	21.8%	22.8%	22.8%	0.0%	25.0%	25.1

Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)	23.7%	45.1%	0.0%	21.8%	22.8%	22.8%	22.8%	0.0%	25.0%	25.0%	25.0%	25.0%
Outstanding Debtors to Revenue	23.5%	11.0%	28.8%	30.5%	30.2%	30.2%	30.2%	0.0%	30.0%	30.0%	30.0%	30.0%
Longstanding Debtors Recovered												
Creditors Management												
Creditors System Efficiency												
Creditors to Cash and Investments	30.3%	105.1%	78.2%	59.5%	66.9%	66.9%	66.9%	0.0%	58.3%	49.4%	43.1	43.1
Other Indicators												
Electricity Distribution Losses (2)												
Total Volume Losses (kW)												
Total Cost of Losses (Rand '000)												
% Volume (units purchased and generated less units sold)/units purchased and generated												
Total Volume Losses (k€)												
Water Distribution Losses (2)												
Total Cost of Losses (Rand '000)		0	0	0	0	0	0	0	0	0	0	0
% Volume (units purchased and generated less units sold)/units purchased and generated												
Employee costs (Total Revenue - capital revenue)	27.1%	12.9%	28.3%	31.1%	29.7%	29.7%	29.7%	0.0%	33.1%	32.7%	32.7%	32.7%

Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.5%	16.4%	34.6%	38.9%	37.4%	37.4%	39.4%	39.2%	38
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.5%	0.9%	2.1%	2.4%	1.4%	1.4%	1.7%	2.0%	2.5
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.5%	22.1%	12.0%	10.7%	8.7%	8.7%	9.1%	9.2%	9.0
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13.6	86.5	10.3	6.7	6.7	6.7	5.7	5.3	5.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	235.3%	241.5%	294.3%	278.3%	294.0%	294.0%	275.9%	276.4%	270
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.6	2.0	5.1	5.0	4.5	4.5	5.6	6.7	7.9

Performance indicators and benchmarks

Borrowing Management

- ✓ Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities.

Safety of Capital

- ✓ *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets.
- ✓ *The gearing ratio* is a measure of the total long term borrowings over funds and reserves

Liquidity

- ✓ Current ratio are the ratios that measure the ability of a company to meet its short term debt obligations. ... They show the number of times the short term debt obligations are covered by the cash and liquid assets. If the value is greater than 1, it means the short term obligations are fully covered. For the 2019/20 MTREF the current ratio is 3.7 in the 2020/21 financial year is 4.8 and 4.8 and 5.3 for the two outer years of the MTREF.

Revenue Management

- ✓ It very critical for the municipality to implement the debt management strategy, make sure debt is arrested before they are over 90 days This strategy should include an emphasis on the monitoring of the Top 100 and the pursuance of government debt with possible intervention by Provincial debt forum such as COGHSTA to assist the Municipality in follow-up of the government debt.

Creditors Management

- ✓ The City has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality will ensure a 100 per cent compliance rate to this legislative obligation as per the Municipal Finance Management Act (MFMA).

OVERVIEW OF BUDGET RALATED POLICIES

- ✓ The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.
- ✓ All the Budget related Policies as approved by Council in May 2019 is currently under review.
- Supply Chain Management Policy.
- ✓ The goal of this Policy is to provide a mechanism to ensure sound, sustainable

and accountable SCM within the LEPELLE NKUMPI MUNICIPALITY, whilst promoting black economic empowerment, which includes general principles for achieving the following socio-economic objectives:

- ✓ To stimulate and promote local economic development in a targeted and focused manner;
- ✓ To promote resource efficiency and greening;
- ✓ To facilitate creation of employment and business opportunities;
- ✓ To promote the competitiveness;
- ✓ To increase the small business sector access, in general, to procurement business opportunities created by the municipality; and
- ✓ To increase participation by small, medium and micro enterprises (smme's)
- Model SCM Policy for Infrastructure Procurement & Delivery Management
 - ✓ This policy establishes the Lepelle- Nkumpi Municipality's policy for infrastructure procurement and delivery management in accordance with the provisions of the regulatory frameworks for procurement and supply chain management.
- Asset Management Policy.
 - ✓ To ensure the effective and efficient control, utilization, safeguarding and management of LNM's Property, Plant and Equipment
 - ✓ To ensure all responsible parties are aware of their responsibilities in regards of infrastructure and community assets
 - ✓ To set out the standards of physical management, recording and internal controls to ensure PPE are safeguarded against inappropriate loss or utilization
 - ✓ To specify the process required before expenditure on PPE occurs
 - ✓ To ensure that assets are recorded in an official FAR
 - ✓ To prescribe the accounting treatment of assets acquired and used in accordance with the applicable accounting standards approved by National Treasury

✓ To ensure that Fixed Assets are not written off and disposed off without proper authorization.

• **Credit Control & Debt Collection Policy**

✓ The Municipal Council must ensure that all money that is due and payable to the Municipality is collected, subject to the provisions of the MSA.

✓ For this purpose the Municipal Council must adopt, maintain and implement a credit control and debt collection policy consistent with its rates and tariff policies and complying with the provisions of the MSA.

✓ The credit control and debt collection policy may differentiate between different categories of ratepayers, users of services, debtors, taxes, services, service standards and other matters as long as the differentiation does not amount to unfair discrimination.

✓ The Municipal Council must adopt by-laws to give effect to its credit control and debt collection policy, its implementation and enforcement.

• **Bad Debts & Write-Off Policy.**

✓ The policy seeks to bring relief to consumers who have huge outstanding debts and have no income or are registered as indigents and are currently unable to pay for the outstanding debts.

✓ The policy seeks that household consumers with no or lower income are not denied a reasonable service and that the municipality is not financially burdened with non-payment of services.

✓ The policy will enable Council to write off irrecoverable debt as recommended by the committee that will be established as in accordance to the provision of this draft policy, therefore lessening the costs of recovering the debt that is irrecoverable.

• **Tariff Policy.**

✓ The tariff policies provide a broad framework within which the Municipality can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years.

- **Budget & Virement Policy.**

- ✓ The Budget & Virement process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipalities continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.
- ✓ The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA.

- **Cash & Investment Management Policy.**

- ✓ The purpose of this policy is to secure the sound and sustainable management of the Municipality's surplus cash and investments.
- ✓ This policy governs the investment of money not immediately required by the Municipality for the defrayment of expenditure.

- **Indigent Policy**

- ✓ The purpose of this policy is to determine how the municipality will assist members of the community that cannot afford basic municipal services as enshrined in the Constitution.
- ✓ To ensure that lives of the underprivileged members of the community are improved through provision of affordable and quality services.
- ✓ To improve the level of cost recovery for services rendered other than free basic services.

- **Property Rates Policy.**

- ✓ This policy document guides the annual setting (or revision) of property rates. It does not make specific property rates proposals. Details pertaining to the applications of the various property rates are published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy

OVERVIEW OF BUDGET ASSUMPTIONS

➤ The following budget assumptions were made during the compilation of the draft 2020/21 MTREF budget

- ✓ The current economic environment, inflation rate including unemployment and affordability of services.
- ✓ Tariffs, levies and charges were calculated within the inflation targets (all services charges and rates increased by CPI Inflation 4.5%, 4.6% and 4.6% as per circular 99 to ensure that expenditure is within the budget limits and mindful of ratios.
- ✓ Capital projects are funded by grants and own funding.
- ✓ Government grants for the years 2020/2021 to 2022/2023 are as per the Division of Revenue Act, assuming that all allocations will be received
- ✓ Debt increasing on monthly basis (debtors book over R209.2m), service provider appointed to assist with the development of the Revenue Enhancement strategy which includes the debt management and recovery strategies

Indigent Support

- ✓ Indigent consumers are subsidised 24% of the refuse tariff.
- ✓ Assessments Rates and Taxes is 50% of the levied amount.

Estimate Salary Increases

- ✓ The municipality salaries budget was based on the SALGA recent collective agreement issued in 10 March 2020 which the final offer as follows:
 - Year 1 (2020/2021 financial year): An across the board increase of 6.25%.
 - The Multi -Year Salary Wage agreement lapses in June 2021

✓ Cash Flow Management

- Table SA30 indicates the cash flow projections for the next financial year (monthly projections)
- The projections were based on the previous performance and the procurement plan.
- The grants receipts allocation is based on the grants transfer schedule (DoRA allocation).
- Creditors are paid within 30 days to avoid penalties and litigations.
- The money which is not immediately required is invested to earn interest.

✓ Collection rate for revenue services

- The base assumption is that tariff will increase at a rate of 4.5% CPI. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.
- The rate of revenue collection is currently expressed as a percentage (25 per cent) of annual billings. Cash flow is assumed to be 25 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance will carefully monitored.

Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	5.0%	28.1%	10.1%	0.0%	(100.0%)	(1.9%)	4.8%
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%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	1.0%	1.1%	1.4%	0.7%	0.0%	0.9%	0.9%
Asset renewal % of capital budget	20(1)(vi)	14	4.1%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%

✓ *Cash/cash equivalent position*

- The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A positive cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.
- If the municipality's forecast cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2020/21 MTREF shows R115.3 million, R142.5 million and R171.0 million for each respective financial year.
- ✓ *Cash plus investments less application of funds*
 - The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made.
- ✓ *Monthly average payments covered by cash or cash equivalents*
 - The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective
- ✓ *Surplus/deficit excluding depreciation offsets*
 - The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An adjusted surplus/deficit is achieved

by offsetting the amount of depreciation related to externally funded assets. Municipalities is taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

- ✓ *Property Rates/service charge revenue as a percentage increase less macro inflation target*
 - The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in revenue which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.
- ✓ *Cash receipts as a percentage of ratepayer and other revenue*
 - This factor is a macro measure of the rate at which funds are collected. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 45.9, 41.1 and 41.0 per cent for each of the respective financial years.
- ✓ *Debt impairment expense as a percentage of billable revenue*
 - This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. Considering the debt incentive scheme and the municipality's revenue management strategy's objective to collect outstanding debtors of 90 days.
- ✓ *Capital payments percentage of capital expenditure*
 - The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.
- ✓ *Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*
 - The purpose of this measurement is to determine the proportion of a municipality's own-funded capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. The municipality does not have any borrowings which funds the Capital Budget.

- ✓ *Transfers/grants revenue as a percentage of Government transfers/grants available*
 - The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (Dora) have been budgeted for. The Municipality has budgeted for all transfers as per the Division of Revenue Bill Government Gazette No. 43025 of 17 February 2020.
- ✓ *Consumer debtors change (Current and Non-current)*
 - The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic.
- ✓ *Repairs and maintenance expenditure level*
 - This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. A detail of the Municipality's strategy pertaining to asset management and repairs and maintenance is contained in Table SA34C.
- ✓ *Asset renewal/rehabilitation expenditure level*
 - This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 and 55 which was issued to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for repairs and maintenance budgets. Further details in this regard are contained in table SA34b.
- National Treasury Circular 55 has recommended allocations to repairs and maintenance should be 8 per cent of PPE.
- According to Table A9, the municipality's repairs and maintenance as at 1.1%, 1.1% and 1.1% of PPE for the 2020/2021, 2021/2022 and 2022/23 financial years respectively.
- The challenge is that the municipality does not have enough budget to fully adhere to the provisions of circular 55

OVERVIEW OF BUDGET FUNDING

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand	1											
Revenue By Source												
Property rates	2	24,042	24,415	26,928	30,209	30,209	30,209	-	31,568	33,020	34,539	
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	6,340	6,735	5,843	7,711	6,020	6,020	-	6,291	6,580	6,883	
Rental of facilities and equipment		592	516	523	849	479	479	-	501	524	548	
Interest earned - external investments		12,517	6,910	5,315	5,336	7,182	7,182	-	8,142	8,517	8,909	
Interest earned - outstanding debtors		14,261	5,135	15,854	10,191	11,515	11,515	-	12,033	12,586	13,165	
Dividends received												
Fines, penalties and forfeits		3,011	941	513	1,461	2,513	2,513	-	2,627	2,747	2,874	
Licences and permits				-	8	8	8	-	11	12	12	
Agency services		36,670	29,172	32,183	13,092	16,686	16,686	-	17,437	18,239	19,078	

Transfers and subsidies		208,671	217,593	234,972	283,358	278,874	278,874	—	269,853	285,650	307,095
Other revenue	2	3,575	406,315	18,109	2,151	4,069	4,069	—	7,947	1,513	1,583
Gains		—	—	167	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		309,679	697,732	340,407	354,367	357,556	357,556	—	356,410	369,390	394,687

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

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

- ✓ Growth in the city and economic development;
- ✓ Revenue management and enhancement;
- ✓ Improvement of annual collection rate for consumer revenue,
- ✓ National Treasury guidelines
- ✓ The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- ✓ And the ability to extend new services and obtain cost recovery levels

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts. The proposed tariff increases for the 2020/21 MTREF on the different revenue categories are:

Proposed tariff increases over the medium-term

Revenue Category	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property Rate	5.2%	5.2%	5.2%	4.5%	4.5%	4.5%
Refuse Removal	5.2%	5.2%	5.2%	4.5%	4.5%	4.5%

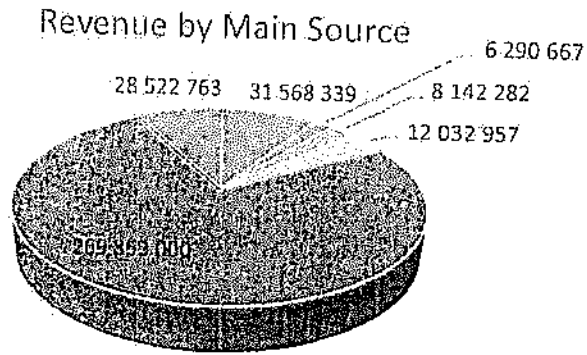
Revenue to be generated from property rates is R31.6 million in the 2020/21 financial year and increases to R33.0 million by 2021/22 which represents 8 per cent of the operating revenue base of the Municipality. It remains relatively constant over the medium-term. With the implementation of the Municipal Property Rates Act the basis of rating significantly changed.

Services charges relating to refuse removal represents 1.53% per cent of the operating revenue base of the Municipality.

Operational grants and subsidies amount to R269.9 million, R285.7 million and R307.1 million for each of the respective financial years. It needs to be noted that Lepelle-Nkumpi Municipality is dependent on government grants.

The following graph is a breakdown of the operational revenue per main category for the 2020/21 financial year:

Description R thousand	Budget Year 2020/21	%	Budget Year +1 2021/22	2020/21 Medium Term Revenue & Expenditure Framework		
				%	Budget Year +2 2022/23	%
Revenue By Source						
Property rates	31,568	8.86	33,020	8.94	34,539	8.75
Service charges - refuse revenue	6,291	1.77	6,580	1.78	6,883	1.74
Interest earned - external investments	8,142	2.28	8,517	2.31	8,909	2.26
Interest earned - outstanding debtors	12,033	3.38	12,586	3.41	13,165	3.34
Transfers and subsidies	269,853	75.71	285,650	77.33	307,095	77.81
Other revenue	28,523	8.00	23,035	6.24	24,095	6.10
Total Revenue (excluding capital transfers and contributions)	356,410	100.00	369,390	100.00	394,687	8.75



- « Property rates
- « Service charges - refuse revenue
- « Interest earned - external investments
- « Interest earned - outstanding debtors
- « Transfers and subsidies
- « Other revenue

Investment revenue contributed marginally to the revenue base of the Municipality with a budget allocation of R100, R130 and R160 million for the respective three financial years of the 2020/21 MTREF. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustment budget.

LIM355 Lepelle-Nkumpi - Supporting Table SA15 Investment particulars by type

investment type	Ref	2016/17		2017/18		2018/19		Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
R thousand													
<u>Parent municipality</u>													
Securities - National Government													
Listed Corporate Bonds													
Deposits - Bank		173,151	46,911	83,868	203,000	88,152	88,152	88,152	100,000	130,000	160,000		
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	173,151	46,911	83,868	203,000	88,152	88,152	88,152	100,000	130,000	160,000		
<u>Entities</u>													
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:	173,151	46,911	83,868	203,000	88,152	88,152	88,152	100,000	130,000	160,000										

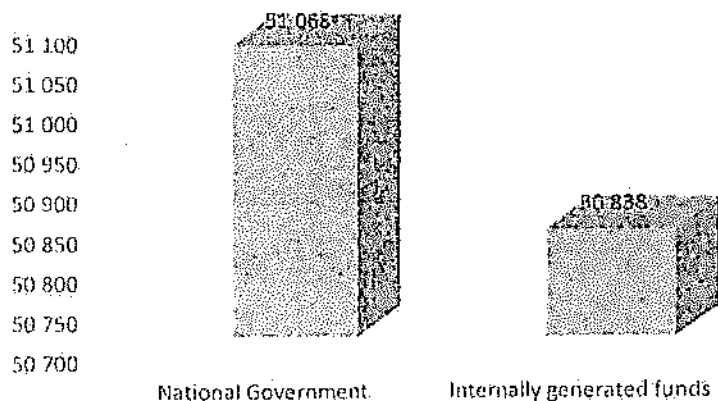
Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital programme

Sources of capital revenue over the MTREF

Vote Description R thousand	2020/21 Medium Term Revenue & Expenditure Framework					
	Budget Year 2020/21	%	Budget Year +1 2021/22	%	Budget Year +2 2022/23	%
National Government	51,068	50.11	55,721	52.53	58,547	44.95
Internally generated funds	50,838	49.89	50,357	47.47	71,706	55.05
Total Capital Funding	101,906	100.00	106,078	100.00	130,252	100.00

Capital Funding



Sources of capital revenue for the 2020/21 financial year

Capital grants and receipts equates to 50.11 per cent of the total funding source which represents R51 million for the 2020/21 financial year and steadily increase to R55.7 million or 52.53 per cent by 2021/22.

LIM355 Lepelle-Nkumpi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	Current Year 2019/20					2020/21 Medium Term Revenue & Expenditure Framework			
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:										
Local Government Equitable Share		205,638	222,027	236,871	253,358	253,358	253,358	269,853	285,650	307,095
Expanded Public Works Programme Integrated Grant		202,533	212,142	222,970	250,041	250,041	250,041	265,947	283,550	297,995
Integrated National Electrification Programme Grant		1,295	1,160	1,758	1,172	1,172	1,172	1,906	-	-
Local Government Financial Management Grant		-	6,580	9,998	-	-	-	-	-	7,000
Municipal Infrastructure Grant		1,810	2,145	2,145	2,145	2,145	2,145	2,000	2,100	2,100
Provincial Government:										
Specify (Add grant description) Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	205,638	222,027	236,871	253,358	253,358	253,358	269,853	285,650	307,095
<u>Capital Transfers and Grants</u>										

National Government: Municipal Infrastructure Grant Provincial Government: Specify (Add grant description) District Municipality: Other grant providers:	37,102	53,134	42,003	54,074	54,074	54,074	54,074	54,074	53,720	58,286	61,628
	37,102	53,134	42,003	54,074	54,074	54,074	54,074	53,720	58,286	61,628	
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	37,102	53,134	42,003	54,074	54,074	54,074	54,074	54,074	53,720	58,286	61,628
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	242,740	275,161	278,874	307,432	307,432	307,432	307,432	323,573	343,936	368,723

LIM355 Lepelle-Nkumpi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	Current Year 2019/20					2020/21 Medium Term Revenue & Expenditure Framework			
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		205,638	214,947	234,644	253,358	296,364	296,364	307,629	322,647	329,031
Expanded Public Works Programme Integrated Grant		202,533	212,142	222,970	250,041	290,344	290,344	301,072	317,983	323,850
Integrated National Electrification Programme Grant		1,295	1,160	1,758	1,172	1,172	1,172	1,906	-	-
Local Government Financial Management Grant		-	-	8,271	-	-	-	-	-	-
Municipal Infrastructure Grant		1,810	1,645	1,645	2,145	2,145	2,145	2,000	2,100	2,100
Provincial Government:										
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
EU Grant		-	-	328	-	-	-	-	-	-
District Municipality: Capricorn District Municipality (CDM)		3,033	2,646	-	-	700	700	-	-	-
Other grant providers:		3,033	2,646	-	-	700	700	-	-	-

Total operating expenditure of Transfers and Grants:	208,671	217,593	234,972	253,358	297,064	297,064	307,629	322,647	329,031
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	36,699	54,088	24,881	54,074	51,370	51,370	51,068	55,721	58,547
Municipal Infrastructure Grant	36,699	54,088	24,881	54,074	51,370	51,370	51,068	55,721	58,547
Provincial Government:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	36,699	54,088	24,881	54,074	51,370	51,370	51,068	55,721	58,547
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	245,370	271,681	259,853	307,432	348,435	348,435	358,698	378,369	387,578

LIM355 Lepelle-Nkumpi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework		
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		4,830	4,830	7,080	-	-	-	-	-	-
Conditions met - transferred to revenue		3,105	5,055	6,821	3,317	3,317	3,317	3,906	2,100	9,100
Conditions still to be met - transferred to liabilities		3,105	2,805	11,674	3,317	3,317	3,317	3,906	2,100	9,100
Provincial Government:										
Balance unspent at beginning of the year		4,830	7,080	2,227	-	-	-	-	-	-
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		2,239	806	660	700	700	700	700		
Conditions met - transferred to revenue		1,600	2,500	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		3,033	2,546	-	(0)	(0)	(0)	(0)		
Other grant providers:										
Balance unspent at beginning of the year		806	660	660	700	700	700	700		
		328	328	328	328	328	328			

Current year receipts

Conditions met - transferred to revenue																				
Conditions still to be met - transferred to liabilities					328															
Total operating transfers and grants revenue		328		328																
Total operating transfers and grants - CTBM	2	6,138	5,451	12,002	3,317	3,317	3,317	3,317	3,317	3,317	3,906	2,100								9,100
Capital transfers and grants: National Government:	1, 3																			
Balance unspent at beginning of the year																				
Current year receipts		15,859	403	(954)	16,168															
Conditions met - transferred to revenue		21,243	52,731	42,003	54,074	54,074	54,074	54,074	54,074	53,720	58,286									61,628
Conditions still to be met - transferred to liabilities		36,699	54,088	24,881	70,242	54,074	54,074	54,074	54,074	53,720	58,286									
Provincial Government:																				
Balance unspent at beginning of the year		403	(954)	16,168																
Current year receipts																				
Conditions met - transferred to revenue																				
Conditions still to be met - transferred to liabilities																				
District Municipality:																				
Balance unspent at beginning of the year																				
Current year receipts					306	306	306	306	306	306	306									
Conditions met - transferred to revenue																				
Conditions still to be met - transferred to liabilities																				
Other grant providers:					306	306	306	306	306	306										

Balance unspent at beginning of the year																				
Current year receipts																				
Conditions met - transferred to revenue		-																		
Conditions still to be met - transferred to liabilities																				
Total capital transfers and grants revenue		36,699	54,088	24,881	70,242	54,074	54,074	54,074	54,026	58,286	61,628									
Total capital transfers and grants - CTBM	2	403	(954)	16,168	306	306	306	306	-	-	-									
TOTAL TRANSFERS AND GRANTS REVENUE		42,838	59,539	36,883	73,559	57,391	57,391	57,391	57,932	60,386	70,728									
TOTAL TRANSFERS AND GRANTS - CTBM		6,367	7,114	19,054	1,334	1,334	1,334	1,334	700	-	-									

LIM355 Lepelle-Nkumpi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
<u>Councillors (Political Office Bearers plus Other)</u>	1	A	B	C	D	E	F	G	H	I	
Basic Salaries and Wages		14,108	14,285	14,694	17,760	17,760	17,760	18,648	19,506	20,403	
Pension and UIF Contributions		2,706	3,948	4,079	5,028	5,028	5,028	-	-	-	
Medical Aid Contributions		1,457	2,650	2,660	2,803	2,803	2,803	2,664	2,787	2,915	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	1,987	1,987	1,987	2,327	2,434	2,546	
Sub Total - Councillors		18,270	20,883	21,434	27,578	27,578	27,578	23,639	24,727	25,864	
% increase	4		14.3%	2.6%	28.7%	(0.0%)	-	(14.3%)	4.6%	4.6%	
<u>Senior Managers of the Municipality</u>	2										
Basic Salaries and Wages		2,230	4,056	4,494	6,900	4,109	4,109	7,317	7,654	8,006	
Pension and UIF Contributions		433	-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	

Overtime																			
Performance Bonus																			
Motor Vehicle Allowance	3	658	914	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Allowances	3	144	88	88	144	151	158	-	-	-	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	674	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		42	502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,037	5,662	4,592	7,044	4,197	4,197	7,461	7,805	8,164	-	-	-	-	-	-	-	-	-
% increase	4		40.3%	(18.9%)	53.4%	(40.4%)	-	77.8%	4.6%	4.6%	-	-	-	-	-	-	-	-	-
<u>Other Municipal Staff</u>																			
Basic Salaries and Wages		61,157	64,952	58,715	64,741	64,080	64,080	68,431	69,585	72,786									
Pension and UIF Contributions		10,143	10,774	11,333	13,255	13,102	13,102	13,965	14,607	15,279									
Medical Aid Contributions		2,419	2,806	3,162	3,085	3,055	3,055	3,925	4,106	4,294									
Overtime		3,020	2,611	2,610	-	-	-	-	-	-									
Performance Bonus		-	-	-	4,824	4,752	4,752	5,075	5,308	5,552									
Motor Vehicle Allowance	3	5,087	5,956	7,225	7,335	7,252	7,252	8,234	8,612	9,008									
Cellphone Allowance	3	-	-	-	885	869	869	885	926	969									
Housing Allowances	3	237	253	279	263	263	263	340	356	372									

Other benefits and allowances	3																			
Payments in lieu of leave		1,742	66	5,682	5,368	5,031	5,031	4,617	4,829	5,051										
Long service awards		698	646	2,126	2,938	2,938	2,938	3,163	3,308	3,461										
Post-retirement benefit obligations	6	-	-	783	539	539	539	579	606	634										
Sub Total - Other Municipal Staff		84,503	88,065	91,916	103,234	101,880	101,880	109,213	112,243	117,406										
% increase	4		4.2%	4.4%	12.3%	(1.3%)	-	7.2%	2.8%	4.6%										
Total Parent Municipality		106,811	114,610	117,942	137,856	133,654	133,654	140,314	144,775	151,434										

LIM355 Lepelle-Nkumpi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.		Ret	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum					1.				2.
Councillors									
Speaker		3		730,076	-	44,400	-	-	774,476
Chief Whip		4		684,446	-	44,400	-	-	728,846
Executive Mayor				912,593	-	44,400	-	-	956,993
Deputy Executive Mayor									-
Executive Committee				3,580,694	-	310,800	-	-	3,891,494
Total for all other councillors				15,067,681	-	2,220,000	-	-	17,287,681
Total Councillors		8	-	20,975,490	-	2,664,000	-	-	23,639,490
Senior Managers of the Municipality									
Municipal Manager (MM)		5		1,433,173	-	24,000	-	-	1,457,173
Chief Finance Officer				1,171,502	-	24,000	-	-	1,195,502
Executive Manager Corporate Services				1,171,502	-	24,000	-	-	1,195,502
Executive Manager Community Services				1,171,502	-	24,000	-	-	1,195,502
Executive Manager Planning and LED				1,171,502	-	24,000	-	-	1,195,502
Executive Manager Technical Services				1,198,271	-	24,000	-	-	1,222,271

LIM355 Lepelle-Nkumpi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Re f	2018/19				Current Year 2019/20				Budget Year 2020/21					
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees		
														Positions	Permanent employees
Municipal Council and Boards of Municipal Entities	1,2														
Councillors (Political Office Bearers plus Other Councillors)															
Board Members of municipal entities															
Municipal employees	4	60	6	54	60	6	54	60	6	54	6	54			
Municipal Manager and Senior Managers	5														
Other Managers	3	6			6			6							
Professionals	7	19	17	3	6	3	3	6	3	3	17	3	3		
Finance		70	67	2	21	2	2	19	2	19	17	2	2		
Spatial/Town planning		29	27	1	69	3	3	70	3	59					
Information Technology		2	2		10	10		10	7	7					
Roads		2	2		8	8		9	8	8					
Electricity		1	1		2	2		3	2	2					
Water		1	1		5	2		4	3	2					
Sanitation		2	2		2	2	3	4	3	3					
Refuse					2	2		2	2	2					
Other		1	1		2	2		2	2	2					
Technicians		33	32	1	40	2		40	2	2					
Finance		1	1		1	1		40	1	35					

Spatial/Town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other	1	1								
Clerks (Clerical and administrative)										
Service and sales workers	56	51	4	57	53	4	57	50		4
Skilled agricultural and fishery workers	9	8		6	6		7	3		
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations	12	11		13	13		13	10		
	70	70		76	76		76	65		
TOTAL PERSONNEL NUMBERS	303	231	64	308	239	66	308	210	63	

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LIM355 Lepelle-Nkumpi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	Rf												Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	July	August	Sept	October	November	December	January	February	March	April	May	June			
Revenue By Source															
Property rates	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	2,631	31,568	33,020	34,539
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	524	524	524	524	524	524	524	524	524	524	524	524	6,291	6,580	6,883
Rental of facilities and equipment	42	42	42	42	42	42	42	42	42	42	42	42	501	524	546
Interest earned - external investments	679	679	679	679	679	679	679	679	679	679	679	679	8,142	8,517	8,909
Interest earned -	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	1,003	12,033	12,586	13,165

	12	12	12	12	12	12	12	12	12	12	12	12	12	12	141	148	154
outstanding debtors																	
Dividends received																	
Fines, penalties and forfeits																	
Licences and permits	219	219	219	219	219	219	219	219	219	219	219	219	219	219	-	-	-
Agency services	1	1	1	1	1	1	1	1	1	1	1	1	1	11	12	12	
Transfers and subsidies	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	11	12	12	
Other revenue	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	22,488	269,853	285,650	307,095	
Gains	662	662	662	662	662	662	662	662	662	662	662	662	662	7,947	1,513	1,583	
Total Revenue (excluding capital transfers and contributions)	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	29,701	356,410	369,390	394,687	
Expenditure By Type																	
Employee related costs	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	9,838	118,057	121,042	126,587	
Remuneration of councillors	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	7	2	7	
Debt impairment	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	23,639	24,727	25,864	
Depreciation & asset impairment	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	29,757	31,126	32,558	
Finance charges	12	12	12	12	12	12	12	12	12	12	12	12	12	32,261	33,745	35,298	

Bulk purchases Other materials Contracted services Transfers and subsidies Other expenditure Losses Total Expenditure									Surplus/(Deficit)				
	776	776	776	776	776	776	776	776	776	776	ii)		
	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	308,224	321,598	326,062
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4,016	4,016	4,016	4,016	4,016	4,016	4,016	4,016	4,016	4,016	48,186	47,792	68,624
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	53,720	58,286	61,628
	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	-	-	-
	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	57,758	60,832	54,601
	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	37,292	39,473	40,008
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-

Enterprises, Public Corporations, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)															
Surplus/(Deficit) after capital transfers & contributions		8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	101,906	106,078	130,252
Taxation Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	101,906	106,078	130,252

LIM355 Lepelle-Nkumpi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Revenue by Vote	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework					
		Revenue by Vote												Revenue by Vote					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
Revenue by Vote	-																		
Vote 01 - Executive And Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	
Vote 04 - Budget And Treasury	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	24,805	
Vote 05 - Community Services	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	
Vote 06 - Planning And Development	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	3,234	
Vote 07 - Infrastructure Development	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	4,477	
															53,720	58,286	68,628		
															431	451	471		
															297,661	316,731	332,606		
															19,505	18,408	19,225		
															5	8	5		
															38,813	33,799	35,354		
															3	9	4		

Taxation: Attributable to minorities Share of surplus/ (deficit) of associate	Surplus/(Deficit)		8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	-	-	-	-	-		
	1																							101,906	106,078	130,252

LIM355 Lepelle-Nkumpi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Revenue - Functional	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Governance and administration Executive and council	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	330,191	350,758	368,197
Finance and administration	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	27,516	330,191	350,758	368,197
Internal audit	231	231	231	231	231	231	231	231	231	231	231	231	231	-	-	-
Community and social services	11	11	11	11	11	11	11	11	11	11	11	11	11	2,769	2,896	3,029
Sport and recreation	219	219	219	219	219	219	219	219	219	219	219	219	219	136	142	148
Public safety	219	219	219	219	219	219	219	219	219	219	219	219	219	2,633	2,754	2,881
Housing	219	219	219	219	219	219	219	219	219	219	219	219	219	-	-	-
Health	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	-	-	-
Economic and environmental services	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	68,963	67,432	71,194

Community and public safety	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9	1,599	9				
Community and social services	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634	634				
Sport and recreation	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964	964			
Public safety	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4		
Housing	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9		
Health	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5		
Economic and environmental services	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7		
Planning and development	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5		
Road transport	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5	2,335	5
Environmental protection	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4	3,444	4		
Trading services	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9	1,019	9		
Energy sources	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7	3,087	7		
Water management	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5	1,575	5		
Waste water management	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2		
Waste management	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2	1,512	2		
	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3	18,14	3		
	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4	19,29	4		
	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1	20,19	1		

Other	Total Expenditure - Functional																								
		1	2	1	2	1	2	1	2	1	2														
	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685	25,685					
Surplus/(Deficit) before assoc.	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492				
Share of surplus/(deficit) of associate	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492			
Surplus/(Deficit)	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	

LIM355 Lepelle-Nkumpi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	R thousand	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework																
		July		August		Sept		October		Nov.		Dec.		January		Feb.		March		April		May		June		Budget Year 2020/21	Budget Year +1	Budget Year +2		
Multi-year expenditure to be appropriated	1																													
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Development		474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474	474
Vote 07 - Infrastructure Development		708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708	708
Capital multi-year expenditure sub-total	2	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	4,729	
Single-year expenditure to be appropriated		5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	
Vote 03 - Corporate Services		478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478
		5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	5,912	
		70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	70,938	
		71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	71,053	
		53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	53,706	
		5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	

Vote 04 - Budget And Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375
Vote 06 - Planning And Development	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43
Vote 07 - Infrastructure Development	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	
Capital single-year expenditure sub- total	2	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	2,581	
Total Capital Expenditure	2	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	

LIM355 Lepelle-Nkumpi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Re f	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
														1	2	3	
Capital Expenditure - Functional	1																
Governance and administration																	
Executive and council	661	661	661	661	661	661	661	661	661	661	661	661	661	661	7,930	-	-
Finance and administration	661	661	661	661	661	661	661	661	661	661	661	661	661	661	7,930	-	-
Internal audit	661	661	661	661	661	661	661	661	661	661	661	661	661	661	-	-	-
Community and public safety																	
Community and social services	50	50	50	50	50	50	50	50	50	50	50	50	50	50	-	-	-
Sport and recreation	42	42	42	42	42	42	42	42	42	42	42	42	42	42	600	-	-
Public safety	8	8	8	8	8	8	8	8	8	8	8	8	8	8	500	-	-
Housing	8	8	8	8	8	8	8	8	8	8	8	8	8	8	100	-	-
Health	8	8	8	8	8	8	8	8	8	8	8	8	8	8	-	-	-
Economic and environmental services																	
Planning and development	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520	-	-	-
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	4,964	90,238	99,856	130,047
	4	4	4	4	4	4	4	4	4	4	4	4	4	4	59,568	60,721	87,547

Corporations, Higher Educational Institutions)																				
Transfers recognised - capital	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256	4,256
	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Borrowing	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237	4,237
	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Internally generated funds	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492	8,492
	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Total Capital Funding	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068	51,068
	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796	59,796
	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547	63,547
	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282	46,282
	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078	106,078
	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252	130,252
	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706	66,706

LIM355 Lepelle-Nkumpi - Supporting Table SA30
Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework					
	R thousand												Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
	July	August	Sept.	October	November	December	January	February	March	April	May	June						
Cash Receipts By Source																		
Property rates	658	658	658	658	658	658	658	658	658	658	658	658	658	658	7,892	8,255	8,635	
Service charges - electricity/revenue																		
Service charges - water revenue																		
Service charges - sanitation revenue																		
Service charges - refuse revenue	131	131	131	131	131	131	131	131	131	131	131	131	131	131	1,573	1,645	1,721	
Rental of facilities and equipment	35	39	40	43	45	48	40	45	46	38	44	40	501	524	548			
Interest earned - external investments	842	927	963	1,023	1,071	1,143	963	1,083	1,107	902	1,059	951	12,033	12,586	13,116			
Interest earned - outstanding debtors	168	185	193	205	214	229	193	217	221	180	212	190	2,407	2,517	2,633			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Fines, penalties and forfeits	46	51	53	56	58	62	53	59	60	49	58	52	657	687	718
Licences and permits	1	1	1	1	1	1	1	1	1	1	1	1	11	12	12
Agency services	1,221	1,343	1,395	1,482	1,552	1,657	1,395	1,569	1,604	1,308	1,534	1,378	17,437	18,239	19,078
Transfers and Subsidies - Operational	110,811	2,477				89,508		571	66,486			(0)	269,853	285,650	307,095
Other revenue	555	611	635	675	706	754	635	714	730	595	698	638	7,947	1,513	1,583
Cash Receipts by Source	114,469	6,421	4,067	4,272	4,436	94,190	4,067	5,048	71,045	3,862	4,395	4,038	320,310	331,629	355,189
Other Cash Flows by Source	21,488					15,579			16,653				53,720	58,286	61,628
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)															
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Borrowing long term/refinancing															

	7	8	8	9	9	10	8	9	9	8	9	8	8	100	106	109
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	135,964	6,428	4,075	4,281	4,445	109,778	4,075	5,057	87,708	3,870	4,404	4,053	374,130	390,020	416,927	
Cash Payments by Type																
Employee related costs	9,723	9,723	9,723	9,723	9,723	9,723	9,723	9,723	9,723	9,723	9,723	9,723	116,674	120,048	125,570	
Remuneration of councillors	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	23,639	24,727	25,864	
Finance charges	12	12	12	12	12	12	12	12	12	12	12	12	9	7	4	
Bulk purchases - Electricity																
Bulk purchases - Water & Sewer													141	148	154	
Other materials	776	776	776	776	776	776	776	776	776	776	776	776	9,317	10,507	10,647	
Contracted services																
Transfers and grants - other municipalities	4,995	4,995	4,995	4,995	4,995	4,995	4,995	4,995	4,995	4,995	4,995	4,995	59,945	59,867	55,122	
Transfers and grants - other																
Other expenditure	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	3,231	38,776	41,628	41,055	

LIM355 Lepelle-Nkumpi - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Phelane Suppliers and services					
Arms Audit	Yrs.	3	Supply and delivery of Cartridges for a period of 24 Months as and when Required	44248	R 143 165.76
Molaba Investment	Yrs.	2	Maintenance of Fixed Assets Register for a Period of 36 Months (June 2014)	February 2021	R 5 500
Fidelity Cash Solutions	Yrs.	1	Supply and delivery of photocopy papers	21/02/2021	423.00
NTYISO Consulting	Yrs.	3	Security Services for Cash Collection for a Period of 24 Months	43890	R 684.06
Maxprof	Yrs.	3	Revenue Enhancement Strategy	44287	R 556 365.60
Bravo Security Services	Yrs.	3	VAT Recovery	01/November/2020	% differs as per services categories
Mailtronic Direct Marketing	Yrs.	3	Security Services		20.52% of Collection
Ngwana Kadiaka Trading Project	Yrs.	3	Printing and flooding of Municipal statements	28/Feb/2021	R1,189,998.84
Agang Batau General Trading and Projects	Yrs.	2	Supply and delivery of cleaning materials	44651	PM
Hacfort Investment PTY LTD	Yrs.	2	Supply and delivery of cleaning materials	31/08/2020	R 81 214.18
Rekgothe and Sons Trading and project	Yrs.	3	Supply and delivery of cleaning materials	31/08/2020	R 14 394.00
hitele Serogole Enterprises	Yrs.	3	Supply and delivery of Cartridges	44248	R15 529.60
LRP General Supplier	Yrs.	3	Supply and delivery of photocopy papers	21/02/2021	R 109 229.33
	Yrs.	3	Supply and delivery of photocopy papers	21/02/2021	R 956.00
	Yrs.	3	Supply and delivery of photocopy papers	21/02/2021	R1630.00
	Yrs.	3	Supply and delivery of photocopy papers	21/02/2021	R 1003.40

Bohlabatsatsi JV Segeru General Supplies

Babirwa Travel	Yrs.	3	Supply and delivery of photocopy papers	21/02/2021	R811.80
Lateral Unison	Yrs.	2	travel management services	43868	Commission based
Manthabo2 Airconditioner	Yrs.	3	Professional Service provider for Insurance	43839	R897 216.00
Electrical and general construction	Yrs.	3	Cleaning of illegal dumping	44925	R1 999.85
Mascon Trading	Yrs.	3	Managemnet of Landfill site	44960	R 14 898
Nora Elle Pty ltd	Yrs.	3	Supply and delivery of Toilet papers	44954	250.00
					R291.00

LIM355 Lepelle-Nkumpi - Supporting Table SA33 Contracts having future budgetary implications

Description	R thousand	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
				Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23								
Parent Municipality: Revenue Obligation By Contract	2	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Total Operating Revenue Implication	2	Total												
Capital Expenditure Obligation By Contract	2	Total												
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract														

Revenue enhancement strategy	700	750	785	821															3,055
Total Operating Expenditure Implication	-	29,837	31,149	32,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2																		120,752
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication	-	29,837	31,149	32,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,752

In terms of the Lepelle-Nkumpi Municipality Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Budget Division of the Budget and Treasury Department.

Capital expenditure details

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

LIM355 Lepelle-Nkumpi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	Current Year 2019/20					2020/21 Medium Term Revenue & Expenditure Framework			
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome						
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		42,027	49,620	33,574	76,065	73,503	73,503	63,368	81,881	59,500
Roads		31,529	49,241	31,566	71,625	67,923	67,923	54,743	75,856	22,000
Road Structures		31,529	49,241	31,566	71,625	67,923	67,923	54,743	75,856	12,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	71,625	67,923	67,923	54,743	75,856	10,000
Storm water Infrastructure		10,498	-	-	-	-	-	4,500	-	37,500
Drainage Collection		10,498	-	-	-	-	-	4,500	-	37,500
Storm water Conveyance		10,498	-	-	-	-	-	4,500	-	37,500
Attenuation		10,498	-	-	-	-	-	4,500	-	37,500
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	2,008	4,440	5,580	5,580	4,125	6,025	-

Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Community Assets	11,692	15,336	9,322	21,502	25,499	25,499	13,700	3,000	17,547	
Community Facilities	11,692	15,336	9,322	15,502	18,724	18,724	7,200	3,000	6,000	
Halls	2,836	13,025	9,322	11,902	15,166	15,166	-	-	6,000	

Centres																				
Crèches																				
Clinics/Care Centres																				
Fire/Ambulance Stations																				
Testing Stations																				
Museums																				
Galleries																				
Theatres																				
Libraries																				
Cemeteries/Crematoria																				
Police																				
Parks																				
Public Open Space																				
Nature Reserves																				
Public Ablution Facilities																				
Markets																				
Stalls																				
Abattoirs																				
Airports																				
Taxi Ranks/Bus Terminals																				
Capital Spares																				
Sport and Recreation Facilities																				
Indoor Facilities																				
Outdoor Facilities																				
Capital Spares																				
Heritage assets																				
Monuments																				
Historic Buildings																				

<i>Capital Spares</i>																				
<u>Biological or Cultivated Assets</u>																				
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>																				
<i>Servitudes</i>	-	-	508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Affluent Licenses</i>	-	-	508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	508	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>																				
Computer Equipment	1,352	707	471	200	1,500	1,500	1,500	1,600	-	-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>	1,352	707	471	200	1,500	1,500	1,500	1,600	-	-	-	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>																				
Furniture and Office Equipment	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>																				
Machinery and Equipment	123	14,202	-	100	620	620	620	800	3,000	-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>	123	14,202	-	100	620	620	620	800	3,000	-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>																				
Transport Assets	3,712	3,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>	3,712	3,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transport Assets	3,712	3,176												
Land	-	-												
Zoo's, Marine and Non-biological Animals	-	-												
Zoo's, Marine and Non-biological Animals	-	-												
Total Capital Expenditure on new assets	1	58,906	80,052	43,875	97,866	101,122	101,122	88,488	92,881	106,047				

LIM355 Lepelle-Nkumpi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework		
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>Infrastructure</u>										
Roads Infrastructure		-	2,273	-	-	-	-	-	-	-
Roads		-	2,273	-	-	-	-	-	-	-
Road Structures		-	2,273	-	-	-	-	-	-	-

Road Furniture																				
Capital Spares																				
Storm water Infrastructure																				
Drainage Collection																				
Storm water Conveyance																				
Attenuation																				
Electrical Infrastructure																				
Power Plants																				
HV Substations																				
HV Switching Station																				
HV Transmission Conductors																				
MV Substations																				
MV Switching Stations																				
MV Networks																				
LV Networks																				
Capital Spares																				
Water Supply Infrastructure																				
Dams and Weirs																				
Boreholes																				
Reservoirs																				
Pump Stations																				
Water Treatment Works																				
Bulk Mains																				
Distribution																				
Distribution Points																				
PRV Stations																				
Capital Spares																				
Sanitation Infrastructure																				
Pump Station																				
Reticulation																				

Heritage assets																			
Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties																			
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets																			
Operational Buildings	3,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	3,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transport Assets																				
<u>Land</u>																				
Land																				
Zoo's. Marine and Non-biological Animals																				
Zoo's, Marine and Non-biological Animals																				
Total Capital Expenditure on renewal of existing assets	1	3,695	2,273																130	

LIM355 Lepelle-Nkumpi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		4,252	5,486	6,656	6,000	3,762	3,762	4,800	6,058	8,498
Roads Infrastructure		2,908	3,064	2,497	3,000	3,000	3,000	600	539	429
Roads		2,908	3,064	2,497	3,000	3,000	3,000	600	539	429
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		1,344	2,422	4,159	3,000	762	762	4,200	5,519	8,068
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		1,344	2,422	4,159	3,000	762	762	400	1,019	1,068
LV Networks										

Capital Spares	-	-	-	-	-	-	-	-	3,800	4,500	7,000
Water Supply Infrastructure:	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure:	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-

Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls			3								
Centres			3								
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
					6						
					6						
					6						
							100				
								105			
									110		
										110	

Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	1	1	1	1	1	1	1	1	1	1
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-

<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	211	347	56	1,000	700	700	700	900	624	649									
Operational Buildings	211	347	56	1,000	700	700	700	900	624	649									
Municipal Offices	208	347	56	1,000	700	700	700	900	624	649									
Pay/Enquiry Points																			
Building Plan Offices																			
Workshops																			
Yards	3																		
Stores																			
Laboratories																			
Training Centres																			
Manufacturing Plant																			
Depots																			
Capital Spares																			
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	53	176	57	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-
Services	53	176	57	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	53	176	57	150	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-

Water Rights																				
Effluent Licenses																				
Solid Waste Licenses																				
Computer Software and Applications		53	176	57	150	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software																				
Applications																				
Unspecified																				
<u>Computer Equipment</u>																				
Computer Equipment																				
<u>Furniture and Office Equipment</u>																				
Furniture and Office Equipment																				
<u>Machinery and Equipment</u>		205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		3,011	458	458	1,200	400	400	400	400	400	400	400	419	439						
Transport Assets		3,011	458	458	1,200	400	400	400	400	400	400	400	419	439						
<u>Land</u>																				
Land																				
<u>Zoo's, Marine and Non-biological Animals</u>																				
Zoo's, Marine and Non-biological Animals																				
<u>Total Repairs and Maintenance Expenditure</u>	1	7,732	6,470	7,227	8,350	5,018	5,018	6,200	7,206	9,696										

LIM355 Lepelle-Nkumpi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Depreciation by Asset Class/Sub-class	1									
Infrastructure		9,065	9,169	12,490	10,221	8,049	8,049	7,599	7,948	8,314
Roads Infrastructure		7,923	8,065	11,064	8,500	5,500	5,500	5,748	6,012	6,288
Roads		7,923	8,065	11,064	8,500	5,500	5,500	5,748	6,012	6,288
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,142	1,104	1,427	1,164	1,941	1,941	1,216	1,272	1,330
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-

LV Networks	1,142	1,104	1,427	1,164	1,941	1,941	1,216	1,272	1,330
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	557	608	608	635	665	695
Landfill Sites	-	-	-	457	517	517	540	565	591
Waste Transfer Stations	-	-	-	100	92	92	96	100	105
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	38,676	7,046	5,282	9,984	8,186	8,186	7,721	8,076	8,448
Community Facilities	38,676	3,417	3,971	7,008	7,286	7,286	6,781	7,092	7,419
Halls	38,676	2,506	2,554	2,955	4,500	4,500	3,869	4,047	4,233
Centres	-	-	-	261	230	230	240	251	263
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-

Testing Stations													
Museums													
Galleries													
Theatres													
Libraries	828	825	850	826	826	863	902	944					
Cemeteries/Crematoria		587	1,306	590	590	617	645	675					
Police													
Parks		4											
Public Open Space													
Nature Reserves													
Public Ablution Facilities													
Markets	78		137	79	79	82	86	90					
Stalls													
Abattoirs													
Airports													
Taxi Ranks/Bus Terminals													
Capital Spares			862	717	717	749	783	819					
Sport and Recreation Facilities													
Indoor Facilities	3,629	1,311	2,975	900	900	941	984	1,029					
Outdoor Facilities													
Capital Spares	3,629	1,311	2,975	900	900	941	984	1,029					
<u>Heritage assets:</u>													
Monuments													
Historic Buildings													
Works of Art													

Conservation Areas Other Heritage										
Investment properties										
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating Improved Property Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets										
Operational Buildings	-	19,482	14,803	5,845	5,845	5,845	9,243	9,668	10,113	
Municipal Offices Pay/Enquiry Points Building Plan Offices Workshops Yards Stores Laboratories Training Centres Manufacturing Plant Depots Capital Spares	-	19,482	14,803	5,845	5,845	5,845	9,243	9,668	10,113	
Housing Staff Housing Social Housing	-	-	-	-	-	-	-	-	-	

LIM355 Lepelle-Nkumpi - Supporting Table SA34d Depreciation by asset class

Description	Ref	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework				
		2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		9,065	9,169	12,490	10,221	8,049	8,049	7,599	7,948	8,314
Roads Infrastructure		7,923	8,065	11,064	8,500	5,500	5,500	5,748	6,012	6,288
Roads:		7,923	8,065	11,064	8,500	5,500	5,500	5,748	6,012	6,288
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,142	1,104	1,427	1,164	1,941	1,941	1,216	1,272	1,330
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>	56	27	537	29	347	347	347	30	32	33
Servitudes										
Licences and Rights	56	27	537	29	347	347	347	30	32	33
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	56	27	537	29	347	347	347	30	32	33
Load Settlement Software Applications:										
Unspecified										
<u>Computer Equipment</u>	1,032	653	640	1,571	1,571	1,571	1,571	1,641	1,717	1,796
Computer Equipment	1,032	653	640	1,571	1,571	1,571	1,571	1,641	1,717	1,796
<u>Furniture and Office Equipment</u>	1,254	1,537	1,319	1,620	1,620	1,620	1,620	1,216	1,272	1,330
Furniture and Office Equipment	1,254	1,537	1,319	1,620	1,620	1,620	1,620	1,216	1,272	1,330
<u>Machinery and Equipment</u>	211	2,543	287	2,681	155	155	155	2,801	2,930	3,065
Machinery and Equipment	211	2,543	287	2,681	155	155	155	2,801	2,930	3,065
<u>Transport Assets</u>	3,783	1,824	5,469	5,923	5,100	5,100	5,100	2,009	2,102	2,199

Transport Assets		3,783	1,824	5,469	5,923	5,100	5,100	2,009	2,102	2,199
<u>Land</u>		-	111,952	-	-	-	-	-	-	-
Land			111,952							
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	54,078	154,232	40,827	37,872	30,872	30,872	32,261	33,745	35,298

LIM355 Lepelle-Nkumpi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	R thousand	Current Year 2019/20						2020/21 Medium Term Revenue & Expenditure Framework		
		2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		27,122	-	3,064	3,094	11,901	11,901	6,000	13,000	24,000
Roads Infrastructure		27,122	-	3,064	3,094	10,600	10,600	6,000	13,000	24,000
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	1,301	1,301	-	-	-
Road Furniture		-	-	-	-	1,301	1,301	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	1,301	1,301	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-

MV Networks	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	357	205	305	305	-	-	-	-
Community Facilities	-	-	-	205	305	305	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-

Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
				357						
Outdoor Facilities										
Capital Spares				357						
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										

Non-revenue Generating <i>Improved Property</i> <i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Other assets	-	4,086	2,535	3,000	2,000	2,000	5,000	-	-
Operational Buildings	-	4,086	2,535	3,000	2,000	2,000	5,000	-	-
Municipal Offices	-	4,086	2,535	3,000	2,000	2,000	5,000	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-

Water Rights																				
Effluent Licenses																				
Solid Waste Licenses																				
Computer Software and Applications																				
Load Settlement Software Applications																				
Unspecified																				
<u>Computer Equipment</u>																				
Computer Equipment																				
<u>Furniture and Office Equipment</u>																				
Furniture and Office Equipment																				
<u>Machinery and Equipment</u>																				
Machinery and Equipment																				
<u>Transport Assets</u>																				
Transport Assets																				
<u>Land</u>																				
Land																				
<u>Zoo's, Marine and Non-biological Animals</u>																				
Zoo's, Marine and Non-biological Animals																				
Total Capital Expenditure on upgrading of existing assets	1	27,122	4,086	5,956	6,300	14,206	14,206	11,000	13,000	24,000										

LIM355 Lepelle-Nkumpi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts				Present Value
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26		
Capital expenditure	1								
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		5,730	-	-	6,720	7,150	7,672	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-
Vote 05 - Community Services		10,188	3,197	206	7,560	8,044	8,631	-	-
Vote 06 - Planning And Development		9,020	5,000	29,000	9,608	10,222	10,969	-	-
Vote 07 - Infrastructure Development		76,968	97,881	101,047	106,099	112,889	121,130	-	-
Total Capital Expenditure		101,906	106,078	130,252	129,986	138,306	148,402	-	-
Future operational costs by vote	2								
Vote 01 - Executive And Council									
Vote 02 - Municipal Manager									
Vote 03 - Corporate Services									
Vote 04 - Budget And Treasury									
Vote 05 - Community Services									
Vote 06 - Planning And Development									
Vote 07 - Infrastructure Development									
<i>List entity summary if applicable</i>									

Total future operational costs																				
Future revenue by source	3																			
Property rates		31,568	33,020	34,539	36,266	38,587	41,404													
Service charges - electricity revenue		-	-	-	-	-	-													
Service charges - water revenue		-	-	-	-	-	-													
Service charges - sanitation revenue		-	-	-	-	-	-													
Service charges - refuse revenue		6,291	6,580	6,883	7,227	7,689	8,251													
Rental of facilities and equipment		501	524	548	575	612	657													
List other revenues sources if applicable		8,142	8,517	8,909	9,354	9,953	10,679													
List entity summary if applicable																				
Total future revenue		46,502	48,641	50,879	53,423	56,842	60,991													
Net Financial Implications		55,404	57,437	79,374	76,564	81,464	87,411													

LIM355 Lepelle-Nkumpi - Supporting Table SA36 Detailed capital budget

R thousan d	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strate gic Objec tives	Asset Class	Asset Sub- Class	Ward Locatio n	Audit ed Outc ome 2018/ 19	Curr ent Year 2019 /20 Full Year Fore cast	2020/21 Medium Term Revenue & Expenditure Framework		
													Bud get Year 202 0/21	Bud get Year t+1 202 1/22	Bud get Year t+2 202 2/23
Finance: e And Adminisr ation	Capital:Infrastructure:Existing Upgrading:Electrical Infrastructure:MV Networks			UPGRA DING	An efficient competitive and responsive economic infrastr ucture network	Inclusi on and Access		Electric al Infrastr ucture	Mv Networ ks	WARD 29					

Finance And Administration	Capital:Infrastructure:New:Water Supply Infrastructure:Capital Spares	-	NEW	An efficient competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Capital Spares	WHOLE OF THE MUNICIPALITY	-	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Parks	-	UPGRADING	An effective and development-oriented public service	Inclusion and Access	Community Facilities	Parks	WHOLE OF THE MUNICIPALITY	-	305	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Computer Equipment	-	NEW	An effective and development-oriented public service	Growth	Computer Equipment	Computer Equipment	ADMIN OR HEAD OFFICE	-	1,500	800	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Machinery And Equipment	-	NEW	An effective and development-oriented public service	Growth	Machinery And Equipment	Machinery And Equipment	ADMIN OR HEAD OFFICE	-	-	-	-	-

Finance And Administration	Capital: Non-Infrastructure: New: Machinery And Equipment	-	NEW	An efficient effective and development-oriented public service An efficient	Growth	Machinery And Equipment	Machinery And Equipment	WHOLE OF THE MUNICIPALITY	-	300	-	-	-
Finance And Administration	Capital: Non-Infrastructure: Existing: Upgrading: Other Assets: Operational Buildings: Municipal Offices	-	UPGRA DING	effective and development-oriented public service An efficient	Governance	Operational Buildings	Municipal Offices	WHOLE OF THE MUNICIPALITY	2,535	-	-	-	-
Finance And Administration	Capital: Non-Infrastructure: New: Community Assets: Community Facilities: Halls	-	NEW	effective and development-oriented public service An efficient	Growth	Community Facilities	Halls	WARD 14	-	200	-	-	-
Finance And Administration	Capital: Non-Infrastructure: New: Community Assets: Community Facilities: Halls	-	NEW	effective and development-oriented public service An efficient	Growth	Community Facilities	Halls	WARD 19	-	4,500	-	-	-

Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Community Facilities: Halls	-	NEW	and development oriented public service An efficient effective and development-oriented public service Quality basic education	Growth	Community Facilities	Halls	WARD 5	360	800	-	-	-
Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Community Facilities: Crèches	-	NEW	Quality basic education	Growth	Community Facilities	Crèches	WARD 1	-	1,179	-	-	-
Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Community Facilities: Crèches	-	NEW	Quality basic education	Growth	Community Facilities	Crèches	WARD 10	-	1,179	-	-	-
Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Community Facilities: Crèches	-	NEW	Quality basic education	Growth	Community Facilities	Crèches	WARD 28	-	-	2,200	3,000	-
Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Sport And Recreation Facilities: Outdoor Facilities	NKPA2_SO3_O SO4_Sports	NEW	A long and healthy life for all South African S	Growth	Sport And Recreation Facilities	Outdoor Facilities	WARD 24	-	1,318	-	-	-
Financial Administration	Capital: Non-Infrastructure; New: Community Assets; Sport And Recreation Facilities: Outdoor Facilities	NKPA2_SO3_O SO4_Sports	NEW	A long and healthy life for all South African S	Growth	Sport And Recreation Facilities	Outdoor Facilities	WARD 30	-	-	-	-	-

Administration	Recreation Facilities:Outdoor Facilities				life for all South Africans A long and healthy life for all South Africans	Growth	Sport And Recreation Facilities	Outdoor Facilities	WARD 7	-	320	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Community Assets:Sport And Recreation Facilities:Outdoor Facilities	NKPPA2_SO3_O SO4_Sports	NEW		A long and healthy life for all South Africans	Growth	Sport And Recreation Facilities	Outdoor Facilities	WARD 7	-	5,137	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Community Assets:Sport And Recreation Facilities:Outdoor Facilities	NKPPA2_SO3_O SO4_Sports	NEW		A long and healthy life for all South Africans	Growth	Sport And Recreation Facilities	Outdoor Facilities	WARD 7	-	5,137	-	-	-
Community And Social Services	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls		RENEWAL		efficient service An	Inclusion and Access	Community Facilities	Halls	WARD 15	-	-	-	-	-
Community And Social Services	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls		RENEWAL		effective and development-orient	Inclusion and Access	Community Facilities	Outdoor Facilities	WARD 15	-	357	-	-	-

Comm unity And Social Services	Capital:Non- Infrastructure:Existing:Renew al:Community Assets:Community Facilities:Halls	-	RENE WAL	d public service An efficient effective and development- oriented public service An efficient	Inclusi on and Access	Comm unity Facilities	Halls	WARD 04	1,496	-	-	-	-
Comm unity And Social Services	Capital:Non- Infrastructure:Existing:Renew al:Community Assets:Community Facilities:Halls	-	RENE WAL	d public service An efficient effective and development- oriented public service An efficient	Inclusi on and Access	Comm unity Facilities	Halls	WARD 06	2,145	-	-	-	-
Comm unity And Social Services	Capital:Non- Infrastructure:Existing:Renew al:Community Assets:Community Facilities:Halls	-	RENE WAL	d public service An efficient effective and development- oriented public service An efficient	Inclusi on and Access	Comm unity Facilities	Halls	WARD 25	2,038	-	-	-	-

Community And Social Services	Capital: Non-Infrastructure: Existing: Renewal: Community Assets: Community Facilities: Halls		oriented public service An efficient effective and development-oriented public service An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Community Facilities	Halls	WARD 21	1,251				
Planning And Development	Capital: Infrastructure: Existing: Upgrading: Roads Infrastructure: Roads		Inclusion and Access	Roads Infrastructure	Roads	WARD 15					16,000	
Planning And Development	Capital: Infrastructure: Existing: Upgrading: Roads Infrastructure: Roads		Inclusion and Access	Roads Infrastructure	Roads	WARD 23		7,000				

Planning Development	Capital:Infrastructure:Existing Upgrading:Roads Infrastructure:Roads		UPGRA DING	An efficient competitive and responsive economic infrastructure network An efficient	Inclusion and Access	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	-	-	-	-	8,000
Planning Development	Capital:Infrastructure:New:EI Electrical:Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 1	-	-	375	-	-
Planning Development	Capital:Infrastructure:New:EI Electrical:Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 10	-	-	375	-	-
Planning Development	Capital:Infrastructure:New:EI Electrical:Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 13	-	-	375	-	-

Development																			
Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 14	-	-	375	-	-	-	-	-	-	-	-
Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 2	-	-	375	-	-	-	-	-	-	-	-
Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks		NEW	competitive and responsive economic infrastructure network An efficient	Growth	Electrical Infrastructure	Mv Networks	WARD 20	-	-	375	-	-	-	-	-	-	-	-

Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks	-	NEW	ive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Mv Networks	WARD 21	-	-	375	-	-
Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks	-	NEW	ive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Mv Networks	WARD 29	-	-	375	-	-
Planning And Development	Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks	-	NEW	ive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Mv Networks	WARD 3	-	-	375	-	-

Planning And Development	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 1	5,870	8,500	9,770	
Planning And Development	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 13	4,500			
Planning And Development	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 15	1,500		2,000	
Planning And Development	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 16				

Development				competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 24	-	-	11,743	10,822	10,000
Planning And Development	Capital: Infrastructure: New: Roads Infrastructure: Road Structures		NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 21	-	-	-	12,000	-
Planning And Development	Capital: Infrastructure: New: Roads Infrastructure: Road Structures		NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WARD 24	-	-	11,743	10,822	10,000

Plannin g And Develop ment	Capital:Infrastructure:New:Ro ads:Infrastructure:Road Structures	-	NEW	ive econom ic infrastr ucture network An efficient competi tive and respons ive econom ic	Growth	Roads Infrastr ucture	Road Structu res	WARD 25	-	10,0 00	9,00 0	-
Plannin g And Develop ment	Capital:Infrastructure:New:Ro ads:Infrastructure:Road Structures	-	NEW	ive econom ic infrastr ucture network An efficient competi tive and respons ive econom ic	Growth	Roads Infrastr ucture	Road Structu res	WARD 26	-	19,1 86	-	-
Plannin g And Develop ment	Capital:Infrastructure:New:Ro ads:Infrastructure:Road Structures	-	NEW	ive econom ic infrastr ucture network An efficient competi tive and respons ive econom ic	Growth	Roads Infrastr ucture	Road Structu res	WARD 27	-	-	-	-

Planning And Development	Capital:Infrastructure:New:Roads Infrastructure:Road Structures	NEW	infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WHOLE OF THE MUNICIPALITY	6,093	10,000	12,129	
Planning And Development	Capital:Infrastructure:New:Storm Water Infrastructure:Storm Water Conveyance	NEW	infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Storm Water Infrastructure	Storm Water Conveyance	WARD 27				
Planning And Development	Capital:Infrastructure:New:Storm Water Infrastructure:Storm Water Conveyance	NEW	infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Storm Water Infrastructure	Storm Water Conveyance	WARD 8				

Planning Development	Capital: Non-Infrastructure: New: Computer Equipment	NEW	An efficient development oriented public service An efficient	Growth	Computer Equipment	Computer Equipment	ADMIN OR HEAD OFFICE	-	200	-	-	-
Planning Development	Capital: Non-Infrastructure: New: Furniture And Office Equipment	NEW	effective and development oriented public service	Growth	Furniture And Office Equipment Non-Revenue Generating	Furniture And Office Equipment Unimproved Property	ADMIN OR HEAD OFFICE	-	-	-	-	-
Planning Development	Capital: Non-Infrastructure: New: Investment Properties: Non-Revenue Generating: Unimproved Property	NEW	An efficient development oriented public service An efficient	Growth	Revenue Generating	Unimproved Property	WARD 17	-	8,500	5,000	29,000	-
Planning Development	Capital: Non-Infrastructure: New: Community Facilities: Halls	NEW	effective and development oriented public service An efficient	Growth	Community Facilities	Halls	WARD 13	-	4,500	-	-	-
Planning Development	Capital: Non-Infrastructure: New: Community Assets: Community Facilities: Halls	NEW	effective and development oriented public service An efficient	Growth	Community Facilities	Halls	WARD 19	-	-	-	-	-

Plannin g And Develop ment	Capital: Non- Infrastructure: New: Community Assets: Community Facilities: Halls	-	NEW	efficient An service d public development- e and effective development- oriented public service A long and healthy life for all South African S Along and healthy life for all	Growth	Comm unity Facilitie s	Halls	WARD 3	-	5,166	-	-	-	-
Plannin g And Develop ment	Capital: Non- Infrastructure: New: Community Assets: Sport And Recreation Facilities: Outdoor Facilities	NKPA2_SO3_O SO4_Sports	NEW	Growth	Sport And Recrea tion Facilitie s	Outdoor Facilitie s	WARD 2	-	-	-	-	-	-	11,547
Plannin g And Develop ment	Capital: Non- Infrastructure: New: Community Assets: Sport And Recreation Facilities: Outdoor Facilities	NKPA2_SO3_O SO4_Sports	NEW	Growth	Comm unity Facilitie s	Halls	WARD 8	-	-	-	-	-	-	6,000
Plannin g And Develop ment	Capital: Non- Infrastructure: New: Community Assets: Sport And Recreation Facilities: Outdoor Facilities	NKPA2_SO3_O SO4_Sports	NEW	Growth	Sport And Recrea tion Facilitie s	Outdoor Facilitie s	WARD 30	-	-	6,500	-	-	-	-

Road Transport	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	RENE WAL	South African S An efficient effective and development- oriented public service An efficient	Inclusion and Access	Facilities	Roads	WARD 13	4,022	-	-	-	-
Road Transport	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	RENE WAL	effective and development- oriented public service An efficient	Inclusion and Access	Community Facilities	Roads	WARD 23	7,626	-	-	-	-
Road Transport	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	RENE WAL	efficient effective and development- oriented public service An efficient	Inclusion and Access	Community Facilities	Roads	WARD 25	4,283	-	-	-	-
Road Transport	Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	UPGRA DING	competitive and responsive	Inclusion and Access	Roads Infrastructure	Roads	WARD 1	-	3,000	-	-	-

Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	UPGRA DING	ive economic infrastructure network An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	Roads	WARD 17	3,064	-	-	-
Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	UPGRA DING	ive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	Roads	WARD 16	-	600	-	-
Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	UPGRA DING	ive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	Roads	WARD 8	1,337	-	-	-

Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	-	UPGRA DING	infrastructure network An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic	Inclusion and Access	Roads Infrastructure	Roads	WARD 14	1,367	-	-	5,000	-
Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	-	UPGRA DING	infrastructure network An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic	Inclusion and Access	Roads Infrastructure	Roads	WARD 15&16	10,837	-	-	-	-
Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	-	UPGRA DING	infrastructure network An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic	Inclusion and Access	Roads Infrastructure	Roads	WARD 16&17	3,074	-	-	-	-

Road Transport	Capital:Infrastructure:Existing :Upgrading:Roads Infrastructure:Roads	UPGRA DING	An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	Roads	WARD 23	-	-	6,000	8,000	-
Road Transport	Capital:Infrastructure:Existing :Upgrading:Storm Water Infrastructure:Storm Water Conveyance	UPGRA DING	An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Inclusion and Access	Storm Water Infrastructure	Storm Water Conveyance	WARD 11	-	1,300	-	-	-
Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Roads	NEW	An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Storm Water Infrastructure	Storm Water Conveyance	WARD 27	-	-	-	-	5,000

Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures	-	NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive	Growth	Roads Infrastructure	Road Structures	WARD 17	-	-	6,000	8,000	-
Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures	-	NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive	Growth	Roads Infrastructure	Road Structures	WARD 18	-	-	8,500	5,135	-
Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures	-	NEW	competitive and responsive economic infrastructure network An efficient competitive and responsive	Growth	Roads Infrastructure	Road Structures	WARD 15	-	-	8,500	5,135	-

Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	ive economic infrastructure network An efficient competitive and responsive economic infrastructure network An efficient competitive and responsive economic	Growth	Roads Infrastructure	Road Structures	WARD 22	-	7,000	-	-
Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	ive economic infrastructure network An efficient competitive and responsive economic	Growth	Roads Infrastructure	Road Structures	WARD 26	8,154	-	-	-
Road Transport	Capital:Infrastructure:New:Roads Infrastructure:Road Structures		NEW	ive economic infrastructure network An efficient competitive and responsive economic	Growth	Roads Infrastructure	Road Structures	WARD 29	466	-	-	-

Road Transport	Capital/Infrastructure:New/Roads Infrastructure:Road Structures		NEW	infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	Road Structures	WHOLE OF THE MUNICIPALITY	22,153	1,620			
Road Transport	Capital/Infrastructure:New/Storm Water Infrastructure:Storm Water Conveyance		NEW	infrastructure network An efficient competitive and responsive economic infrastructure network	Growth	Storm Water Infrastructure	Storm Water Conveyance	WARD 14					15,000
Road Transport	Capital/Infrastructure:New/Storm Water Infrastructure:Storm Water Conveyance		NEW	infrastructure network	Growth	Storm Water Infrastructure	Storm Water Conveyance	WARD 8		4,500			22,500

Road Transport	Capital: Non-Infrastructure: New: Machinery And Equipment Capital: Non-Infrastructure: New: Community Assets: Community Facilities: Crèches	NEW	Quality basic education. An efficient and effective development-oriented public service.	Growth	Machinery And Equipment Community Facilities	Machinery And Equipment	WHOLE OF THE MUNICIPALITY	320	1,318	197	206
Road Transport	Capital: Non-Infrastructure: New: Community Assets: Community Facilities: Testing Stations	NEW	An efficient and effective development-oriented public service.	Growth	Community Facilities Testing Stations	Machinery And Equipment	WARD 18 WHOLE OF THE MUNICIPALITY	5,000	3,000	-	-
Environmental Protection	Capital: Non-Infrastructure: Existing: Renewal: Machinery And Equipment	RENEWAL	Government	Governance	Machinery And Equipment	Machinery And Equipment	WARD 18 WHOLE OF THE MUNICIPALITY	130	-	-	-
Environmental Protection	Capital: Non-Infrastructure: New: Other Assets: Operational Buildings: Municipal Offices	NEW	Efficient and development-oriented public service.	Growth	Operational Buildings	Municipal Offices	WHOLE OF THE MUNICIPALITY	520	-	-	-
Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: MV Networks	NEW	Competitive and	Growth	Electrical Infrastructure	MV Networks	WARD 15	-	4,075	-	-

Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	responsive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Lv Networks	WARD 1	-	-	-	390	-
Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	responsive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Lv Networks	WARD 10	-	-	-	-	-
Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	responsive economic infrastructure network An efficient competitive and responsive economic	Growth	Electrical Infrastructure Lv Networks	WARD 13	-	-	-	390	-

Energy Sources	Capital Infrastructure: New: Electrical Infrastructure: LV Networks	-	NEW	ic infrastructure network An efficient competitive and responsive economic	Growth	Electric Infrastructure LV Networks	WARD 14	-	-	-	-	-
Energy Sources	Capital Infrastructure: New: Electrical Infrastructure: LV Networks	-	NEW	ic infrastructure network An efficient competitive and responsive economic	Growth	Electric Infrastructure LV Networks	WARD 2	-	-	-	-	-
Energy Sources	Capital Infrastructure: New: Electrical Infrastructure: LV Networks	-	NEW	ic infrastructure network An efficient competitive and responsive economic	Growth	Electric Infrastructure LV Networks	WARD 20	415	-	-	-	-

Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	ucture network An efficient competitive and responsive economic infrastructure network	Growth	Electric al Infrastructure Networks	Lv Networks	WARD 21	-	-	-	-	-	-
Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	ucture network An efficient competitive and responsive economic infrastructure network	Growth	Electric al Infrastructure Networks	Lv Networks	WARD 26	-	-	-	-	-	390
Energy Sources	Capital: Infrastructure: New: Electrical Infrastructure: Lv Networks	-	NEW	ucture network An efficient competitive and responsive economic infrastructure network	Growth	Electric al Infrastructure Networks	Lv Networks	WARD 29	-	-	-	-	-	390

Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	-	NEW	An efficient competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure Networks	Lv Networks	WARD 3	-	-	-	-	-	-
Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	-	NEW	An efficient competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure Networks	Lv Networks	WARD 30	-	-	-	-	-	-
Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	-	NEW	An efficient competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure Networks	Lv Networks	WARD 5	-	-	-	390	-	-
Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	-	NEW	An efficient competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure Networks	Lv Networks	WARD 1	-	-	750	-	-	-

Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks			competitive and responsive economic infrastructure network		Infrastructure	Lv Networks	WARD 22	207	115,328	101,906	106,078	130,252
Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks			An efficient competitive and responsive economic infrastructure network	Growth	Electric Infrastructure	Lv Networks	WARD 19	207	5,580	-	-	-
Energy Sources	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks		NEW				WHOLE OF THE MUNICIPALITY		1,179	49,832			
Parent Capital expenditure													

LIM355 Lepelle-Nkumpi - Supporting Table
 SA37 Projects delayed from previous financial
 years

R thousa nd	Func tion	Project name	Proj ect nu mber	Type	MITSF Service Outco me	IUDF	Own Strat egic Objec tives	Asset Class	Ass et Sub- Class	War rd Loc ation	GPS Long itude	GPS Latti tude	Prev ious targ et year com plete	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
														Ori gin Bud get	Full Year Fore cast	Bud get Year 202 0/21	Bud get Year r+1 202	Bud get Year r+2 202
	Parent municip ality: <i>List all capital projects grouped by Function</i>	Capital: Non- Infrastructure: Existing: Finance And Admini stration Assets: Operational Buildings: Municipal Offices		UPGR ADING	An efficient and effective development- oriented public service	Gov ernance		Opera tional Build ings	Muni cipal Offi ces	WA RD 15	0	0	0	3,00 0	2,00 0	5,00 0	-	-
		<i>List all capital projects grouped by Entity</i>																
	Entity Name Project Name																	

LIM355 Lepelle-Nkumpi - Supporting Table SA38 Consolidated
detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
							Audited Outcome 2018/19	Current Year Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
	Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	818	582	1,545	1,616	1,690
	Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	23,832	29,263	25,315	26,480	27,698

Executive And Council	Operational: Typical Work Streams: Efficient And Effective Public Service	-	Work Streams	An efficient- effective and development- oriented public service An efficient, effective and development- oriented public service	Inclusion and Access						
Executive And Council	Operational: Typical Work Streams: Functions And Events: Special Events And Functions	-	Work Streams	Responsive; accountable; effective and efficient local government Responsible; accountable; effective and efficient local government	Inclusion and Access	130	185	194	203	212	
Executive And Council	Operational: Typical Work Streams: Ward Committees: Meetings	-	Work Streams	Responsible; accountable; effective and efficient local government Sustainable human settlements and improved quality of household life	Inclusion and Access	5,650	5,456	5,456	5,707	5,969	
Executive And Council	Operational: Typical Work Streams: Ward Committees: Ward Initiatives	-	Work Streams	Sustainable human settlements and improved quality of household life	Inclusion and Access	-	244	255	267	279	
Finance And Administratio n	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governan ce	153,480	126,621	133,313	142,253	144,124	
Finance And Administratio n	O_Municipal Running Cost	M123	Municipal Running Cost	comprehensive , responsive and sustainable social household life A	Governan ce	56,143	32,353	32,396	34,310	33,619	
Finance And Administratio n	O_Tws_Cd_Elderly	-	Work Streams	Inclusion and social	Inclusion and Access	61	58	61	64	66	

Finance And Administration	O_Tws_Cd_Gender Development	-	Work Streams	protection system A comprehensive; e; responsive and sustainable social protection system	Inclusion and Access	210	243	254	266	278
Finance And Administration	O_Tws_Cd_Youth Projects_Youth Development	-	Work Streams	comprehensive; e; responsive and sustainable social protection system A	Inclusion and Access	99	100	105	109	114
Finance And Administration	O_Tws_Occupational Health And Safety	-	Work Streams	Responsive; accountable; effective and efficient local government An efficient; effective and development- oriented public service Sustainable human settlements and improved quality of household life Sustainable human settlements and improved	Inclusion and Access	51	103	108	113	118
Finance And Administration	O_Tws_Sport Development_Marathons; Sport And Recreation	-	Work Streams	Inclusion and Access	Inclusion and Access	278	-	100	105	109
Finance And Administration	Operational;Typical Work Streams;Aids/Hiv; Tuberculosis And Cancer;Awareness And Information Operational;Typical Work Streams;Communication And Public Participation;Mayoral/Executive Mayor Camp	-	Work Streams	Inclusion and Access	Inclusion and Access	448	200	209	219	229
Finance And Administration		-	Work Streams	Inclusion and Access	Inclusion and Access	387	220	500	1,021	1,068

Finance And Administration	Operational: Typical Work Streams: Community Development Child Programmes	-	Work Streams	comprehensive; responsive and sustainable social protection system A	Inclusion and Access	32	96	101	105	110
Finance And Administration	Operational: Typical Work Streams: Community Development Disability	Disab200	Work Streams	comprehensive; responsive and sustainable social protection system A	Inclusion and Access	2	96	101	105	110
Finance And Administration	Operational: Typical Work Streams: Emergency And Disaster Management Disaster Relief	-	Work Streams	comprehensive; responsive and sustainable social protection system	Governance	265	150	100	105	109
Finance And Administration	Operational: Typical Work Streams: Human Resources: Employee Assistance Programme	-	Work Streams	Responsive; accountable; efficient local government	Governance	-	-	6	7	7
Finance And Administration	Operational: Typical Work Streams: Human Resources: Human Resource Management	-	Work Streams	Accountable; efficient and effective; responsive; accountable; effective and efficient local government	Governance	493	522	545	570	596
Finance And Administration	Operational: Typical Work Streams: Local Economic Development Public Participation	-	Work Streams	An efficient, effective and development-	Spatial Integration	-	-	-	-	-

Finance And Administration	Operational:Typical Work Streams:Sport Development:Municipal Games	-	Work Streams	oriented public service An efficient; effective and development-oriented public service Responsive; accountable; effective and efficient local government	Inclusion and Access	644	450	470	492	515
Finance And Administration	Operational:Typical Work Streams:Strategic Management And Governance:Idp Planning And Revision	-	Work Streams	comprehensive; responsive and sustainable social protection system	Spatial Integration	-	80	84	87	91
Finance And Administration	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Interval Based:Community Assets:Cemeteries/Crematoria:Land	-	Preventative Maintenance	Quality basic education	Inclusion and Access	-	-	-	-	-
Finance And Administration	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Condition Based:Community Assets	-	Preventative Maintenance	Inclusion and Access	-	-	-	-	-	-
Finance And Administration	Operational:Maintenance:Non-Infrastructure:Preventative Maintenance:Interval Based:Machinery And Equipment	-	Preventative Maintenance	Governance	-	-	-	-	-	-
Finance And Administration	O_Mai_Ninf_Prm_Jb_Transport Assets	-	Preventative Maintenance	Governance	458	400	400	419	439	
Internal Audit	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved Governance	3,083	3,528	3,424	3,582	3,747	

Internal Audit	O_Municipal Running Cost	M123	Municipal Running Cost	quality of household life Sustainable human settlements and improved quality of household life Sustainable human settlements and improved quality of household life	Governance	-	4,647	5,393	5,641	5,901
Community And Social Services	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	412	2,887	2,762	2,889	3,022
Community And Social Services	O_Municipal Running Cost	M123	Municipal Running Cost	quality of household life	Governance	2,287	5,326	4,752	4,970	5,199
Community And Social Services	Operational: Typical Work: Streams: Emergency And Disaster Management: Disaster Relief Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Community Assets: Community Facilities: Centres: Buildings Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Condition Based: Community Assets: Community Facilities: Halls: Buildings	-	Work Streams Preventative Maintenance Preventative Maintenance	An efficient, effective and development-oriented public service An efficient, effective and development-oriented public service	Governance Inclusion and Access	-	-	100	105	110
Community And Social Services	Operational: Typical Work: Streams: Emergency And Disaster Management: Disaster Relief Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Community Assets: Community Facilities: Centres: Buildings Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Condition Based: Community Assets: Community Facilities: Halls: Buildings	-	Preventative Maintenance	development-oriented public service	Inclusion and Access	6	-	-	-	-

Community And Social Services	Operational; Maintenance: Non-Infrastructure; Preventative Maintenance: Interval Based; Community Assets; Community Facilities; Halls; Buildings	-	Preventative Maintenance	An efficient, effective and development-oriented public service	Inclusion and Access	-	-	-	-	-
Community And Social Services	Operational; Maintenance: Non-Infrastructure; Preventative Maintenance: Interval Based; Community Assets; Community Facilities; Parks; Land Operational; Maintenance: Non-Infrastructure; Corrective Maintenance; Emergency; Community Assets; Sport And Recreation Facilities; Outdoor Facilities; Buildings	-	Preventative Maintenance	An efficient, effective and development-oriented public service	Inclusion and Access	-	-	-	-	-
Public Safety	O_Municipal Running Cost	M123	Municipal Running Cost	A long and healthy life for all South Africans Sustainable human settlements and improved quality of household life	Inclusion and Access	7,129	8,432	9,130	9,550	9,989
Public Safety	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	1,341	2,336	2,441	2,554	2,671
Planning And Development	O_Municipal Running Cost	M123	Municipal Running Cost	human settlements and improved quality of household life Sustainable human settlements and improved quality of household life	Governance	6,686	10,758	9,398	9,830	10,282
Planning And Development	O_Municipal Running Cost	M123	Municipal Running Cost	household life	Governance	-	-	1,049	-	-

Planning And Development	Operational: Typical Work Streams: Communication And Public Participation: Public Participation Meeting	-	Work Streams	Sustainable human settlements and improved quality of household life	Inclusion and Access	-	20	21	22	23
Planning And Development	Operational: Typical Work Streams: Local Economic Development: Public Participation	-	Work Streams	An efficient, effective and development-oriented public service	Spatial Integration	-	400	-	-	-
Planning And Development	Operational: Typical Work Streams: Local Economic Development: Public Participation	-	Work Streams	An efficient, effective and development-oriented public service	Spatial Integration	-	-	21	22	23
Planning And Development	Operational: Typical Work Streams: Strategic Management And Governance: Idp Planning And Revision	-	Work Streams	Responsive, accountable, effective and efficient local government	Spatial Integration	801	400	818	856	895
Road Transport	O_Municipal Running Cost	M123	Municipal Running Cost	human settlements and improved quality of household life	Governance	6,971	14,927	17,158	17,947	18,772
Road Transport	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	-	6,001	8,910	9,320	9,748
Road Transport	Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Intangible Assets	-	Preventative Maintenance	An efficient, effective and development-oriented public service	Governance	57	150	-	-	-

Road Transport	Operational: Maintenance: Non-Infrastructure: Preventative Maintenance: Interval Based: Other Assets: Oper	-	Preventative Maintenance	An efficient, effective and development-oriented public service. An efficient, competitive and responsive economic infrastructure network. Sustainable human settlements and improved quality of household life.	Governance	56	700	900	624	649
Road Transport	Operational: Maintenance: Infrastructure: Corrective Maintenance: Planned: Roads Infrastructure: Roads: Pav	-	Corrective Maintenance	Sustainable human settlements and improved quality of household life. Sustainable human settlements and improved quality of household life.	Inclusion and Access	2,497	3,000	600	539	429
Environmental Protection	O_Municipal Running Cost	M123	Municipal Running Cost	Settlements and improved quality of household life. Project and enhance our environmental assets and natural resources. Protect and enhance our environmental assets and natural resources.	Governance	455	524	590	618	646
Environmental Protection	O_Municipal Running Cost	M123	Municipal Running Cost	Settlements and improved quality of household life. Project and enhance our environmental assets and natural resources. Protect and enhance our environmental assets and natural resources.	Governance	430	180	188	197	206
Environmental Protection	Operational: Typical Work Streams: Environmental: Alien And Invasive Trees	Trees	Work Streams	Protect and enhance our environmental assets and natural resources. Protect and enhance our environmental assets and natural resources.	Spatial Integration	-	16	-	-	-
Environmental Protection	Operational: Typical Work Streams: Environmental: Pollution Control	-	Work Streams	Protect and enhance our environmental assets and natural resources. Protect and enhance our environmental assets and natural resources.	Spatial Integration	-	-	-	-	-
Environmental Protection	Operational: Typical Work Streams: Environmental: Top, Soil And Dust Control	-	Work Streams	Protect and enhance our environmental assets and natural resources. Protect and enhance our environmental assets and natural resources.	Spatial Integration	-	-	-	-	-
						620		300		

Energy Sources	O_Municipal Running Cost	M123	Municipal Running Cost	assets and natural resources Sustainable human settlements and improved quality of household life	Governance	5,314	6,137	6,336	6,627	6,209
Energy Sources	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life An efficient, competitive and responsive economic infrastructure network	Governance	1,427	1,941	1,578	1,651	1,728
Energy Sources	Operational: Maintenance: Infrastructure: Corrective Maintenance: Emergency: Electrical Infrastructure: Ca		Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	-	-	-	-	2,850
Energy Sources	Operational: Infrastructure Projects: New: Electrical Infrastructure: Mv Networks		Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	10,296	-	-	-	-
Energy Sources	Operational: Maintenance: Infrastructure: Corrective Maintenance: Planned: Electrical Infrastructure: Capi		Corrective Maintenance	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	-	-	3,800	4,500	-
Energy Sources	Operational: Maintenance: Infrastructure: Preventative Maintenance: Condition Based: Electrical Infrastru		Preventative	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	-	-	-	-	2,850

Energy Sources	Operational: Maintenance: Infrastructure: Preventative Maintenance: Interval Based: Electrical Infrastructure	Maintenance	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	-	-	-	-	1,300
Energy Sources	Operational: Maintenance: Infrastructure: Corrective Maintenance: Planned: Electrical Infrastructure: Mv N	Corrective Maintenance	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	-	762	400	1,019	1,068
Energy Sources	Operational: Infrastructure Projects: New: Electrical Infrastructure: Mv Networks	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	2,761	-	357	-
Energy Sources	Operational: Infrastructure Projects: New: Electrical Infrastructure: Mv Networks	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	-	4,275	-	-
Energy Sources	Operational: Infrastructure Projects: New: Electrical Infrastructure: Mv Networks	NEW	responsive economic infrastructure network	Growth	-	-	-	-	-

Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient; competitive and responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	500	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	10	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	200	2,500	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	588	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	207	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient; competitive and responsive economic infrastructure network	Growth	-	-	-	-	-

Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	economic infrastructure network An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	800	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	-	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	1,300	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	569	-	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	408	-	-	-

Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	-	663	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	13	-	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	-	1,700	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	750	1,520	-
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	-	-	1,900
Energy Sources	Operational:Infrastructure Projects:New:Electrical Infrastructure:Mv Networks	-	NEW	An efficient, competitive and responsive economic infrastructure network An efficient, competitive and responsive economic infrastructure network	Growth	-	150	-	-

Waste Management	O_Municipal Running Cost	M123	Municipal Running Cost	economic infrastructure network Sustainable human settlements and improved quality of household life	Government	11,792	12,060	9,759	8,214	8,592
Waste Management	O_Municipal Running Cost	M123	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Government	4,216	5,170	8,484	11,080	11,599
Parent Operational expenditure						308,729	296,608	310,512	321,794	326,268

Legislation compliance status

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

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality website.
2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2020/21 MTREF in June 2020 directly aligned and informed by the 2020/21 MTREF.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. Policies
The policies are reviewed on an annual basis..

Other supporting documents

LIM355 Lepelle-Nkumpi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	R e f	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates	6	24,042	24,415	26,928	38,528	38,528	38,528		40,262	42,114	44,051
Total Property Rates											

<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>																				
Net Service charges - sanitation revenue																				
<u>Service charges - refuse revenue</u>																				
Total refuse removal revenue																				
Total landfill revenue																				
less Revenue Foregone (in excess of one removal a week to indigent households)																				
less Cost of Free Basis Services (removed once a week to indigent households)																				
Net Service charges - refuse revenue																				
<u>Other Revenue by source</u>																				
Fuel Levy																				
Other Revenue																				
Total 'Other' Revenue																				
<u>EXPENDITURE ITEMS:</u>																				
<u>Employee related costs</u>																				
Basic Salaries and Wages																				
Pension and UIF Contributions																				
Medical Aid Contributions																				
Overtime																				
6																				
		6,118	6,671	5,807	7,711	6,020	6,020	6,020	6,291	6,580	6,883									
		222	65	36																
		6,340	6,735	5,843	7,711	6,020	6,020	6,020	6,291	6,580	6,883									
		3,575	406,315	18,109	2,151	4,069	4,069	4,069	7,947	1,513	1,583									
		3,575	406,315	18,109	2,151	4,069	4,069	4,069	7,947	1,513	1,583									
1		3,575	406,315	18,109	2,151	4,069	4,069	4,069	7,947	1,513	1,583									
2		60,580	59,573	63,210	71,642	68,188	68,188	76,892	77,984	81,548										
		10,143	10,775	11,333	13,255	13,102	13,102	13,965	14,607	15,279										
		2,419	2,806	3,162	3,085	3,055	3,055	3,925	4,106	4,294										
		3,020	2,611	2,610																

<u>Transfers and grants</u>																				
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Contracted services</u>		1																		
<u>Outsourced Services</u>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Consultants and Professional Services</u>		-	-	-	-	25,479	28,687	28,687	-	-	-	-	-	-	-	-	-	-	-	-
<u>Contractors</u>		-	-	-	-	18,874	21,778	21,778	-	-	-	-	-	-	-	-	-	-	-	-
Total contracted services		11,642	18,008	19,856	3,802	6,872	6,872	6,872	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Expenditure By Type</u>		11,642	18,008	19,856	48,155	57,337	57,337	57,337	-	-	-	-	-	-	-	-	-	-	-	-
Collection costs		-	-	-	63	63	63	63	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit fees		2,873	3,429	3,353	3,947	4,647	4,647	4,647	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenditure		94,040	82,341	85,276	35,214	38,321	38,321	38,321	-	-	-	-	-	-	-	-	-	-	-	-
Total 'Other' Expenditure		96,913	85,769	88,629	39,223	43,031	43,031	43,031	-	-	-	-	-	-	-	-	-	-	-	-
<u>Repairs and Maintenance by Expenditure Item</u>		8																		
Employee related costs		7,732	6,470	7,227	6,000	968	968	968	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Contracted Services</u>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Other Expenditure</u>		-	-	-	2,360	4,050	4,050	4,050	-	-	-	-	-	-	-	-	-	-	-	-
Total		116,444	100,707	105,683	87,363	105,347	105,347	105,347	35,344	40,687	40,993	35,344	40,687	40,993	35,344	40,687	40,993	35,344	40,687	40,993

Total Repairs and Maintenance Expenditure

9	7,732	6,470	7,227	8,350	5,018	5,018	-	6,200	7,206	9,696
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LIM355 Lepelle-Nkumpi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive And Council	Vote 02 - Municipal Manager	Vote 03 - Corporate Services	Vote 04 - Budget And Treasury	Vote 05 - Community Services	Vote 06 - Planning And Development	Vote 07 - Infrastructure Development	Total
Revenue By Source	1								
Property rates		-	-	-	-	-	31,568	-	31,568
Service charges - electricity revenue		-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	6,291	-	-	-	6,291
Rental of facilities and equipment		-	-	-	131	-	161	-	501
Interest earned - external investments		-	-	-	8,142	-	-	-	8,142
Interest earned - outstanding debtors		-	-	-	12,033	-	-	-	12,033
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	2,627	-	-	-	2,627
Licences and permits		-	-	-	-	4	7	-	11
Agency services		-	-	-	8,427	-	-	-	8,427
Other revenue		-	-	-	9,011	-	-	-	9,011
		-	-	-	528	120	7,077	-	7,947
		-	-	-	222	-	-	-	222

Transfers and subsidies	-	-	-	267,947	-	-	1,906	-	269,853
Gains	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	-	-	267,947	-	-	1,906	-	269,853
Expenditure By Type			431	297,661	17,599	40,719	-	356,410	
Employee related costs	4,561	9,506	25,320	18,711	30,946	14,146	13,484	116,674	
Remuneration of councillors	23,639	-	-	-	-	-	-	23,639	
Debt impairment	-	-	-	22,098	7,660	-	-	29,757	
Depreciation & asset impairment	-	-	4,897	-	8,356	9,243	9,765	32,261	
Finance charges	-	-	-	141	-	-	-	141	
Bulk purchases	-	-	-	-	-	-	-	-	
Other materials	-	-	-	-	-	-	-	-	
Contracted services	1,691	1,303	7,429	400	163	125	1,200	9,317	
Transfers and subsidies	-	-	22,127	12,160	4,762	4,725	13,178	59,945	
Other expenditure	-	-	-	-	-	-	-	-	
Losses	7,543	6,158	10,690	4,229	4,110	1,116	4,929	38,776	
Total Expenditure	37,434	16,967	70,463	57,739	55,997	29,356	42,556	310,512	
Surplus/(Deficit)	(37,434)	(16,967)	(70,032)	239,922	(38,398)	11,363	(42,556)	45,898	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
	53,720	53,720							

LIM355 Lepelle-Nkumpi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	R f	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
ASSETS												
Consumer debtors												
Consumer debtors		166,586	264,186	320,072	317,743	317,743	317,743	370,334	407,161	445,161		
Less: Provision for debt impairment		(100,066)	(187,699)	(222,075)	(244,508)	(244,508)	(244,508)	(264,508)	(296,249)	(331,798)		
Total Consumer debtors Debt impairment provision	2	66,520	76,487	97,997	73,236	73,236	73,236	105,826	110,912	113,362		
Balance at the beginning of the year		(77,919)	(171,678)	(125,169)	(212,350)	(212,350)	(212,350)	(232,350)	(272,564)	(311,590)		
Contributions to the provision		-	-	-	-	-	-	-	-	-		
Bad debts written off		(22,147)	(16,021)	(96,905)	(32,157)	(32,157)	(32,157)	(32,157)	(23,684)	(20,208)		
Balance at end of year Property, plant and equipment (PPE)		(100,066)	(187,699)	(222,075)	(244,508)	(244,508)	(244,508)	(264,508)	(296,249)	(331,798)		
PPE at cost/valuation, (excl. finance leases)		765,654	1,011,067	1,054,887	817,314	982,162	982,162	1,092,130	1,207,245	1,262,778		
Leases recognised as PPE	3											
Less: Accumulated depreciation		188,007	341,725	376,821	222,407	222,407	222,407	407,834	424,759	443,377		
Total Property, plant and equipment (PPE)	2	577,647	669,342	678,067	594,906	759,754	759,754	684,297	782,486	819,401		

LIABILITIES										
Current liabilities - Borrowing Short term loans (other than bank overdraft) Current portion of long-term liabilities	534	238	-	251	251	251	251	262	274	286
	534	238	-	251	251	251	251	262	274	286
Total Current liabilities - Borrowing	534	238	-	251	251	251	251	262	274	286
Trade and other payables	56,742	61,437	69,827	59,535	59,535	59,535	59,535	67,249	70,343	73,579
	56,742	61,437	69,827	59,535	59,535	59,535	59,535	67,249	70,343	73,579
Trade Payables										
Other creditors				8,529	8,529	8,529	8,529			
Unspent conditional transfers	1,537	8,108	19,094	14,557	14,557	14,557	14,557			
VAT		5,800	2,310							
Total Trade and other payables	58,278	75,345	91,232	82,622	82,622	82,622	82,622	67,249	70,343	73,579
Non current liabilities - Borrowing	238			264	264	264	264			
	238			264	264	264	264			
Borrowing										
Finance leases (including PPP asset element)										
Total Non current liabilities - Borrowing	238	-	-	264	264	264	264	-	-	-
Provisions - non-current				3,921						
				3,921						
Retirement benefits										
Refuse landfill site rehabilitation										
Other	7,728	8,345	9,178	4,932	8,853	8,853	8,853	11,247	13,547	15,177
Total Provisions - non-current	7,728	8,345	9,178	8,853	8,853	8,853	8,853	11,247	13,547	15,177

CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance:		975,587	773,308	907,888	950,246	969,084	969,084	-	943,716	1,072,504	1,113,718
GRAP adjustments		(216,350)	(49,152)		-	-	-	-	-	-	-
Restated balance		759,237	724,156	907,888	950,246	969,084	969,084	-	943,716	1,072,504	1,113,718
Surplus/(Deficit)		14,071	183,732	56,560	104,166	115,328	115,328	-	101,906	106,078	130,252
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit) Reserves	1	773,308	907,888	964,448	1,054,412	1,084,412	1,084,412	-	1,045,622	1,178,582	1,243,970
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves					30,000	-	-				
Revaluation											
Total Reserves	2	-	-	-	30,000	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	773,308	907,888	964,448	1,084,412	1,084,412	1,084,412	-	1,045,622	1,178,582	1,243,970

LIM355 Lepelle-Nkumpi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20					2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Credit Rating Capital Charges to Operating Expenditure Capital Charges to Own Revenue	Interest & Principal Paid /Operating Expenditure Finance charges & Repayment of borrowing /Own Revenue	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
		0.7%	0.1%	0.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
		0.0%	0.0%	0.0%	0.9%	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%	0.0%	
		0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Liquidity Current Ratio	Current assets/current liabilities	4.4	2.9	3.0	5.0	3.7	3.7	-	4.8	5.1	5.3	
		4.4	2.9	1.1	5.0	3.7	3.7	-	2.2	2.5	2.7	
Current Ratio adjusted for aged debtors	Current assets: less debtors > 90 days/current liabilities Monetary Assets/Current Liabilities	4.4	2.9	1.1	5.0	3.7	3.7	-	2.2	2.5	2.7	
		4.4	2.9	1.1	5.0	3.7	3.7	-	2.2	2.5	2.7	
Liquidity Ratio	Monetary Assets/Current Liabilities	3.1	0.8	1.0	0.7	1.2	1.2	-	1.7	2.0	2.2	
		3.1	0.8	1.0	0.7	1.2	1.2	-	1.7	2.0	2.2	
Revenue Management												

Annual Debtors: Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	23.7%	45.1%	0.0%	21.8%	22.8%	22.8%	0.0%	25.0%	25.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		23.7%	45.1%	0.0%	21.8%	22.8%	22.8%	0.0%	25.0%	25.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.5%	11.0%	28.8%	30.5%	30.2%	30.2%	0.0%	29.7%	30.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									28.7%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))									
Creditors to Cash and Investments		30.3%	105.1%	78.2%	59.5%	59.4%	59.4%	0.0%	59.5%	50.2%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kWh) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated		-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (k ³) Total Cost of Losses (Rand '000)		0	0	0	0	0	0	0	0

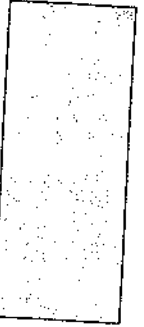
	% Volume (units purchased and generated less units sold)/units purchased and generated																	
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.1%	12.9%	28.3%	31.1%	29.7%	29.7%	0.0%	33.1%	32.7%	32.0%							
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.5%	16.4%	34.6%	38.9%	37.4%	37.4%		39.4%	39.2%	38.4%							
Repairs & Maintenance	R&M/Total Revenue excluding capital revenue)	2.5%	0.9%	2.1%	2.4%	1.4%	1.4%		1.7%	2.0%	2.5%							
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.5%	22.1%	12.0%	10.7%	8.7%	8.7%	0.0%	9.1%	9.2%	9.0%							
IDP regulation financial viability indicators	-																	
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.6	86.5	10.3	6.7	6.7	6.7	-	5.7	5.3	5.5							
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	235.3%	241.5%	294.3%	278.3%	294.0%	294.0%	0.0%	275.9%	276.4%	270.1%							
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.6	2.0	5.1	5.0	5.0	5.0	-	5.4	6.5	7.8							

LIM355 Lepelle-Nkumpi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Censuses	2007 Survey	2011 Census	2016/17				2017/18				2018/19				Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions	Outcome	Assumptions		Outcome	Assumptions	Outcome
Demographics																					
Population			228		230	230	230	230	230	230	230	230	230	230	230	230	230	230			
Females aged 5 - 14						41	41	41	41	41	41	41	41	41	41	41	41	41			
Males aged 5 - 14			47		42	42	42	42	42	42	42	42	42	42	42	42	42	42			
Females aged 15 - 34						39	39	39	39	39	39	39	39	39	39	39	39	39			
Males aged 15 - 34			40		36	36	36	36	36	36	36	36	36	36	36	36	36	36			
Unemployment						0	0	0	0	0	0	0	0	0	0	0	0	0			
Monthly household income (no. of households)																					
No income	1																				
R1 - R1 600			32		15	15	15	15	15	15	15	15	15	15	15	15	15	15			
R1 601 - R3 200			11		6	6	6	6	6	6	6	6	6	6	6	6	6	6			
R3 201 - R6 400			25		12	12	12	12	12	12	12	12	12	12	12	12	12	12			
R6 401 - R12 800			14		25	25	25	25	25	25	25	25	25	25	25	25	25	25			
R12 801 - R25 600			8		21	21	21	21	21	21	21	21	21	21	21	21	21	21			
R25 601 - R51 200			6		8	8	8	8	8	8	8	8	8	8	8	8	8	8			
			3		6	6	6	6	6	6	6	6	6	6	6	6	6	6			

R52 201 - R102 400															
R102 401 - R204 800 R204 801 - R409 600 R409 601 - R819 200		1													
<u>Poverty profiles (no. of households)</u> < R2 060 per household per month		43													
Insert description		2													
<u>Household/demographics (000)</u>															
Number of people in municipal area		227,970		230,350		230,350		230,350		230,350		230,350		230,350	
Number of poor people in municipal area		51,245		59,682		59,682		59,682		59,682		59,682		59,682	
Number of households in municipal area		43		21		21		21		21		21		21	
Number of poor households in municipal area		<3500		<3500		<3500		<3500		<3500		<3500		<3500	
Definition of poor household (R per month)															
<u>Housing statistics</u>		3													
Formal		45,513		56,249		56,249		56,249		56,249		56,249		56,249	
Informal		1,293		1,758		1,758		1,758		1,758		1,758		1,758	
Total number of households		46,806		58,007		58,007		58,007		58,007		58,007		58,007	
Dwellings provided by municipality		4		-		-		-		-		-		-	

		Dwellings provided by provinces/		Dwellings provided by private sector		Total new housing dwellings											
		5	6														
Economic																	
Inflation/inflation outlook (CPI-X)																	
Interest rate - borrowing																	
Interest rate - investment																	
Remuneration increases																	
Consumption growth (electricity)																	
Consumption growth (water)																	
Collection rates		7															
Property tax/service charges																	
Rental: of facilities & equipment																	
Interest - external investments																	
Interest - debtors																	
Revenue from agency services																	
Detail on the provision of municipal services for A10																	
Total municipal services																	
		2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework											



Ref	Household service targets (000) <u>Water:</u>	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
8	Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
10	Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
9	Using public tap (< min.service level) Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
10	No water supply <i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
	<i>e:</i> Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-

Municipal in-house services	Ref	Below Minimum Service Level sub-total Total number of households Refuse: Removed at least once a week Minimum Service Level and Above sub-total Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal Below Minimum Service Level sub-total Total number of households	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	25,000	25,000	25,000	26,350	27,773	-	-	-
			-	-	25,000	25,000	25,000	26,350	27,773	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	33,602	33,602	33,602	35,417	37,329	-	-	-
			-	-	33,602	33,602	33,602	35,417	37,329	-	-	-
			-	-	58,602	58,602	58,602	61,767	65,102	-	-	-
			-	-	58,602	58,602	58,602	61,767	65,102	-	-	-
			2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
			Household service targets (000)									
			Water									

10	Other water supply (at least min. service level)																		
8	Using public tap (at least min. service level) Other water supply (at least min. service level)																		
9	Using public tap (< min. service level) Other water supply (< min. service level) No water supply																		
10	Below Minimum Service Level sub-total																		
	Total number of households																		
	<u>Sanitation/sewerage</u>																		
	Flush toilet (connected to sewerage)																		
	Flush toilet (with septic tank)																		
	Chemical toilet																		
	Pit toilet (ventilated)																		
	Other toilet provisions (> min. service level)																		

Minimum Service Level and Above sub-total	Bucket toilet	Other toilet provisions (< min. service level)	No toilet provisions	Below Minimum Service Level sub-total	Total number of households	Energy:	Electricity (at least min. service level)	Electricity - prepaid (min. service level)	Minimum Service Level and Above sub-total	Electricity (< min. service level)	Electricity - prepaid (< min. service level)	Other energy sources	Below Minimum Service Level sub-total	Total number of households	Refuse:	Removed at least once a week	Minimum Service Level and Above sub-total
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Name of municipal entity	Municipal entity services	Ref	Household service targets (000)	Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min service level) Other water supply (at least min service level)	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework										
					2016/17	2017/18	2018/19	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23						
					Removed less frequently than once a week														
					Using communal refuse dump														
					Using own refuse dump														
					Other rubbish disposal														
					No rubbish disposal														
					Below Minimum Service Level subtotal														
					Total number of households														

Name of municipal entity	Total number of households	Energy:													
		Electricity (at least min. service level)	Electricity - prepaid (min. service level)	Minimum Service Level and Above sub-total	Electricity (< min. service level)	Electricity - prepaid (< min. service level)	Other energy sources	Below Minimum Service Level sub-total	Total number of households	Refuse: Removed at least once a week	Minimum Service Level and Above sub-total	Removed less frequently than once a week	Using communal refuse dump	Using own refuse dump	Other rubbish disposal
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	26,350	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	27,773	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Services provided by external mechanisms.	No rubbish disposal	Below Minimum Service Level	Total number of households	2016/17	2017/18	2018/19	Current Year	2019/20	2020/21 Medium Term Revenue & Expenditure Framework
				total					
				-	-	58,602	58,602	61,767	65,102
				-	-	33,602	33,602	35,417	37,329

LIM355 Lepelle-Nkumpi Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Current Year 2019/20					2020/21 Me & Expeni		
			2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Original Budget	Adjusted Budget		Full Year Forecast	Pre-audit outcome
Funding measures										
Cash/cash equivalents at the year end - R'000	-									
Cash + investments at the yr end less applications - R'000	18(1)b	1	187,415	58,430	89,297	100,080	100,152	100,152	-	113,028
Cash year end/monthly employee/supplier payments	18(1)b	2	136,743	(6,882)	12,598	111,265	49,613	49,613	-	96,675
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)b	3	11.6	2.0	5.1	5.0	5.0	5.0	-	5.4
Service charge rev % change - macro CPIX target exclusive	18(1)	4	14,071	183,732	56,560	104,166	115,328	115,328	-	101,906
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	5	N.A.	(3.5%)	(0.8%)	9.7%	(10.5%)	(6.0%)	(106.0%)	(1.5%)
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	6	10.4%	5.5%	12.5%	39.1%	35.5%	35.5%	0.0%	45.9%
Capital payments % of capital expenditure	18(1)a,(2)	7	126.4%	618.1%	104.8%	86.1%	78.6%	78.6%	0.0%	78.6%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c,19	8	99.8%	100.0%	100.0%	100.0%	89.6%	90.3%	0.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	10								602.3%
Long term receivables % change - incr(decr)	18(1)a	11	N.A.	5.0%	28.1%	10.1%	0.0%	0.0%	(100.0%)	(1.9%)
R&M % of Property Plant & Equipment Asset renewal % of capital budget	18(1)a 20(1)(vi) 20(1)(vi)	12 13 14	N.A. 1.3% 4.1%	0.0% 1.0% 2.6%	0.0% 1.1% 0.0%	0.0% 1.4% 0.0%	0.0% 0.7% 0.0%	0.0% 0.7% 0.0%	0.0% 0.0% 0.0%	0.0% 0.9% 0.1%

References
1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed 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
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

Supporting indicators

% incr total service charges (incl prop rates)	18(1)a	-	-	5.2%	15.7%	(4.5%)	0.0%	(100.0%)	4.5%
% incr Property Tax	18(1)a	-	-	10.3%	12.2%	0.0%	0.0%	(100.0%)	4.5%
% incr Service charges - electricity revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a	-	-	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in	18(1)a	-	-	(13.3%)	32.0%	(21.9%)	0.0%	(100.0%)	0.0%
Total billable revenue	18(1)a	30,382	31,150	32,770	37,920	36,229	36,229	36,229	37,859
Service charges	18(1)a	30,382	31,150	32,770	37,920	36,229	36,229	36,229	37,859

Total gazetted/advised national, provincial and district grants
Average annual collection rate (arrears inclusive)

53,720

DoRA operating

EQUITABLE SHARE

FMG GRANT

265,947

INEP/DME

2,000

EPWP Incentive Grant

1,906

269,853

Trend
Change in consumer debtors (current and non-current)

26,515

3,615

21,510 (97,997)

(2,083)

5,086

2,450

Total Operating Revenue

309,679

697,732

340,407

354,367

357,556

357,556

-

356,410

Total Operating Expenditure

332,307

568,088

308,729

304,275

296,608

296,608

-

308,224

Operating Performance Surplus/(Deficit)
Cash and Cash Equivalents (30 June 2012)

(22,628)

129,644

31,679

50,092

60,948

60,948

-

48,186

Revenue

125.3%

(51.2%)

4.1%

0.9%

0.0%

(100.0%)

(0.3%)

% Increase in Total Operating Revenue

1.6%

10.3%

12.2%

0.0%

0.0%

(100.0%)

4.5%

% Increase in Property Rates Revenue

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

% Increase in Electricity Revenue

% Increase in Property Rates & Services Charges										
<u>Expenditure</u>										
% Increase in Total Operating Expenditure				2.5%	5.2%	15.7%	(4.5%)	0.0%	(100.0%)	4.5%
% Increase in Employee Costs				71.0%	(45.7%)	(1.4%)	(2.5%)	0.0%	(100.0%)	3.9%
% Increase in Electricity Bulk Purchases				7.3%	7.1%	14.4%	(3.8%)	0.0%	(100.0%)	11.1%
Average Cost Per Budgeted Employee Position (Remuneration)				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Councilor (Remuneration)					410255.3106	444669.5363				475073.9747
R&M % of PPE					357228.9667	459629				393991.5
Asset Renewal and R&M as a % of PPE				1.3%	1.1%	1.4%	0.7%	0.7%		0.9%
Debt Impairment % of Total Billable Revenue				5.0%	2.0%	2.0%	2.0%	2.0%		2.0%
<u>Capital Revenue</u>				126.4%	618.1%	104.8%	78.6%	78.6%	0.0%	78.6%
Internally Funded & Other (R'000)										
Borrowing (R'000)				57,864	40,546	52,796	63,012	63,012	-	50,838
Grant Funding and Other (R'000)				-	-	-	-	-	-	-
Internally Generated funds % of Non Grant Funding				31,859	45,865	51,370	52,316	52,316	-	51,068
Borrowing % of Non Grant Funding				100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%
Grant Funding % of Total Funding				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Capital Expenditure</u>				35.5%	53.1%	49.3%	45.4%	45.4%	0.0%	50.1%
Total Capital Programme (R'000)										
Asset Renewal				89,723	86,411	104,166	115,328	115,328	-	101,906
Asset Renewal % of Total Capital Expenditure				30,817	6,360	6,300	14,206	14,206	14,206	11,130
Cash				34.3%	7.4%	6.0%	12.3%	12.3%	0.0%	10.9%
Cash Receipts % of Rate Payer & Other				10.4%	5.5%	39.1%	35.5%	35.5%	0.0%	45.9%
Cash Coverage Ratio				0	0	0	0	0	-	0
<u>Borrowing</u>										

Credit Rating (2009/10)																				
Capital Charges to Operating		0.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves																				
Surplus/(Deficit)		136,743	(6,882)	12,598	111,265	49,613	49,613	-	96,675											
Free Services																				
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	11.7%	10.6%	10.6%		10.0%											10.0%
High Level Outcome of Funding Compliance																				
Total Operating Revenue		309,679	697,732	340,407	354,367	357,556	357,556	-	356,410											
Total Operating Expenditure		332,307	568,088	308,729	304,275	296,608	296,608	-	308,224											
Surplus/(Deficit) Budgeted Operating Statement		(22,628)	129,644	31,679	50,092	60,948	60,948	-	48,186											
Surplus/(Deficit) Considering Reserves and Cash Backing		136,743	(6,882)	12,598	111,265	49,613	49,613	-	96,675											
MTRRF Funded (1) / Unfunded (0)	15	1	0	1	1	1	1	1	1											1
MTRRF Funded <input type="checkbox"/> / Unfunded <input type="checkbox"/>	15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											<input type="checkbox"/>

LIM355 Lepelle-Nkumpi - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation: Date of valuation: Financial year valuation used Municipal by-laws s6 in place? (Y/N) Municipal/assistant valuer appointed? (Y/N) Municipal partnership s38 used? (Y/N)	1	01/12/2016 2017/2018	01/12/2016 2017/2018	01/12/2016 2018/2019	01/01/2020 2018/2019			2020/2021		
No. of assistant valuers (FTE)	3	1	1	1						
No. of data collectors (FTE)	3	10	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of internal valuers (FTE)	3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of external valuers (FTE)	3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of additional valuers (FTE)	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	15,260	15,260	15,260	15,260	15,260	15,260	15,260	15,260	15,260
No. of sectional title values	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of unreasonably difficult properties s7(2)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of supplementary valuations	1	1	1	1	1	1	1	1	1	1

<p>No. of valuation roll amendments</p> <p>No. of objections by rate payers</p> <p>No. of appeals by rate payers</p> <p>No. of successful objections</p> <p>No. of successful objections > 10%</p> <p>Supplementary valuation</p> <p>Public service infrastructure value (Rm)</p> <p>Municipality owned property value (Rm)</p> <p>Valuation reductions:</p> <p>Valuation reductions-public infrastructure (Rm)</p> <p>Valuation reductions-nature reserves/park (Rm)</p> <p>Valuation reductions-mineral rights (Rm)</p> <p>Valuation reductions-R15,000 threshold (Rm)</p> <p>Valuation reductions-public worship (Rm)</p> <p>Valuation reductions-other (Rm)</p> <p>Total valuation reductions:</p> <p>Total value used for rating (Rm)</p> <p>Total land value (Rm)</p> <p>Total value of improvements (Rm)</p> <p>Total market value (Rm)</p> <p>Rating:</p> <p>Residential rate used to determine rate for other categories? (Y/N)</p>	8	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
	8	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	5	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299
	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	5	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299
	5	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299
	5	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299	8,299
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	8,672	
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689	
	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	8,689.01	
	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	
	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	9,088,706	

Differential rates used? (Y/N) Limit on annual rate increase (\$20)? (Y/N) Special rating area used? (Y/N) Phasing-in properties s21 (number) Rates policy accompanying budget? (Y/N) Fixed amount minimum value (R'000) Non-residential prescribed ratio s19? (%)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rate revenue: Rate revenue budget (R'000) Rate revenue expected to collect (R'000)	6	23,572	23,572	23,572	38,663	38,663	38,663	38,663	40,441	40,301
Expected cash collection rate (%) Special rating areas (R'000) Rebates, exemptions - indigent (R'000)	7	40.0% n/a	40.0% n/a	40.0% n/a	33,312 50.0% n/a	33,312 50.0% n/a	33,312 50.0% n/a	33,312 50.0% n/a	34,844 52.3%	36,447 54.7%
Rebates, exemptions - pensioners (R'000) Rebates, exemptions - bona fide farm (R'000) Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000)		119 n/a 273 552 n/a	119 n/a 273 552 n/a	119 n/a 273 552 n/a	126 n/a 289 586 n/a	126 n/a 289 586 n/a	126 n/a 289 586 n/a	126 n/a 289 586 586	132 n/a 303 613 n/a	138 n/a 317 641 n/a
Total rebates, exemptns, reductns, discs (R'000)	544	944	944	944	1,001	1,001	1,001	1,001	1,047	1,095

LIM355 Lepelle-Nkumpi - Supporting Table SA12a Property rates by category (current year)

Description	Residential	Industrial	Business & Commercial	Farm properties	State-owned	Municipal properties	Public service infrastructure	Privately owned townships	Formal & Informal Settlements	Commercial Land	State land	Section 8(2)(n) (note 1)	Protected Areas	National Monuments	Public benefit organisations	Mining Properties
Current Year																
2019/20																
Valuation:																
No. of properties	7,481	-	165	2,259	217	5,138	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of unreasonably difficult properties s7(2)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of supplementary valuations	1	n/a	1	1	1	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplementary valuation (Rm)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of valuation roll amendments	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of objections by rate-payers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of appeals by rate-payers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of appeals by	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Rating:																								
Average rate	3	0.0040	0.0059	0.0059	0.0010	0.0059	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Rate revenue budget (R'000)		00	00	00	00	00																		
Rate revenue expected to collect (R'000)																								
Expected cash collection rate (%)																								
Special rating areas: (R'000)	4																							
Rebates, exemptions - indigent (R'000)		119	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rebates, exemptions - pensioners (R'000)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rebates, exemptions - bona fide farm: (R'000)					273																			
Rebates, exemptions - other (R'000)		552	n/a	n/a	n/a	n/a	1,881	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Phase-in reductions/discoun		n/a	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ts (R'000)																								

LIM355 Lepelle-Nkumpi - Supporting Table SA12b Property rates by category (budget year)

Description	Residential	Industrial	Business & Commercial	Farm Properties	State-owned	Municipal properties	Public service infrastructure	Privately owned towns	Formal & Informal Settlements	Commercial Land	State land	Section 8(2)(n) (note 1)	Protected Areas	National Monuments	Public benefit organisations	Ministerial Properties
Budget Year 2020/21 Valuation:																
No. of properties	7,481	-	165	2,259	217	5,138	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of unreasonably difficult properties s7(2)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of supplementary valuations	1	n/a	1	1	1	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Supplementary valuation (Rm)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of valuation roll amendments	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of objections by rate-payers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of appeals by rate-payers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of appeals by rate-payers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of successful rate-payers finalised	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of successful objections	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
No. of successful objections > 10%	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Estimated no. of properties not valued	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Years since last valuation (select)	0	n/a	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Frequency of valuation (select)	5 years	n/a	5 years	5 years	5 years	5 years	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Method of valuation used (select)	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.	Market Land & impr.														
Base of valuation (select) Phasing-in properties s21 (number) Combination of rating types used? (Y/N) Flat rate used? (Y/N) Is balance rated by uniform rate/variable rate?	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total valuation reductions: Total value used for rating (Rm) Total land value (Rm) Total value of improvements (Rm) Total market value (Rm)	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2																			
6	2,620	n/a	886	2,594	1,124	1,075	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6	2,620	n/a	886	2,594	1,124	1,075	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6	2,620	n/a	886	2,594	1,124	1,075	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rating:																			

Average rate Rate revenue budget (R'000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000) 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, exemptns, red uctns, discs (R'000)	4																		
	3	0.004 000	0.005 900	0.005 900	0.001 000	0.005 900	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
119	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	273	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
552	n/a	n/a	n/a	n/a	n/a	1,381	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

LIM355 Lepelle-Nkumpi - Supporting Table SA13a Service Tariffs
by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties			0.0045	0.0045	0.0042	0.0045	0.0046	0.0049	0.0051
Residential properties - vacant land			0.0223	0.0223	0.0211	0.0224	0.0232	0.0243	0.0254
Formal/informal settlements			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Small holdings			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Farm properties - used			0.0011	0.0011	0.0011	0.0011	0.0012	0.0012	0.0013
Farm properties - not used			n/a	n/a	0.0011	0.0011	0.0012	0.0012	0.0013
Industrial properties			0.0065	0.0065	0.0062	0.0066	0.0069	0.0072	0.0075
Business and commercial properties			0.0065	0.0065	0.0062	0.0066	0.0069	0.0072	0.0075
Communal land - residential			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Communal land - small holdings			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Communal land - farm property			0.0011	0.0011	0.0011	0.0011	0.0012	0.0012	0.0013
Communal land - business and commercial			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Communal land - other			n/a	n/a	n/a	n/a	n/a	n/a	n/a
State-owned properties			0.0065	0.0065	0.0062	0.0066	0.0069	0.0072	0.0075
Municipal properties			n/a	n/a	n/a	n/a	n/a	n/a	n/a
Public service infrastructure			n/a	n/a	n/a	n/a	n/a	n/a	n/a

Privately owned towns serviced by the owner	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
State trust land	0.0011	0.0011	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Restitution and redistribution properties	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Protected areas	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
National monuments properties	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate	573,599	573,599	552,481	585,629	15,000	15,000	15,000	15,000	
Indigent rebate or exemption	257,185	257,185	118,847	125,978	585,629	612,570	640,748		
Pensioners/social grants rebate or exemption	-	-	n/a	n/a	125,978	131,773	137,835		
Temporary relief rebate or exemption	-	-	n/a	n/a	n/a	n/a	n/a		
Bona fide farmers rebate or exemption	531,241	531,241	272,902	289,276	n/a	n/a	n/a		
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Service point - vacant land (Rands/month)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Water usage - flat rate tariff (c/kl)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Water usage - life line tariff (describe structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Water usage - Block 1 (c/kl)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Water usage - Block 2 (c/kl)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Water usage - Block 3 (c/kl)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Water usage - Block 4 (c/kl)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Other		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Waste water tariffs																				
Domestic																				
Basic charge/ fixed fee (Rands/month)																				
Service point - vacant land (Rands/month)																				
Waste water - flat rate tariff (c/kl)																				
Volumetric charge - Block 1 (c/kl)	(fill in structure)																			
Volumetric charge - Block 2 (c/kl)	(fill in structure)																			
Volumetric charge - Block 3 (c/kl)	(fill in structure)																			
Volumetric charge - Block 4 (c/kl)	(fill in structure)																			
Other																				
Electricity tariffs																				
Domestic																				
Basic charge/ fixed fee (Rands/month)																				
Service point - vacant land (Rands/month)																				
FBE	(how is this targeted?) (describe structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Life-line tariff - meter																				

2

2

Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Waste management tariffs									
Domestic									
Street cleaning charge		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Basic charge/fixd fee		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
80l bin - once a week		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
250l bin - once a week		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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LIM365 Lepelle-Nkumpi - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<i>Exemptions, reductions and rebates (Rands)</i>									
<i>Insert lines as applicable/</i>			15,000	15,000	118,847	125,978	125,978	131,773	137,835
			573,599	573,599	272,902	289,276	289,276	302,583	316,502
			257,185	257,185	552,481	585,629	n/a	n/a	n/a
Water tariffs									
		0 (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A
<i>Insert blocks as applicable/</i>									

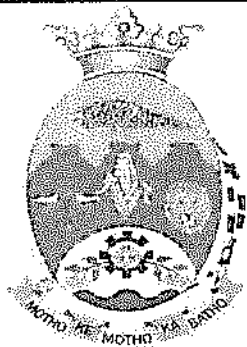
<u>Waste water tariffs</u>	(fill in thresholds) (fill in thresholds)	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
<i>[Insert blocks as applicable]</i>	0 (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A
<u>Electricity tariffs</u>	0 (fill in thresholds) (fill in thresholds) (fill in thresholds)	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A	N/A N/A N/A
<i>[Insert blocks as applicable]</i>	0 (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A

LIM355 Lepelle-Nkumpi - Supporting Table SA14
Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast					
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates		57.38	57.38	180.00	180.00	180.00	180.00	4.5%	188.10	190.16	200.62	
Electricity: Basic levy		n/a	n/a	-	-	-	-	n/a	n/a	n/a	n/a	
Electricity: Consumption		n/a	n/a	-	-	-	-	n/a	n/a	n/a	n/a	
Water: Basic levy		14.70	14.70	100.00	100.00	100.00	100.00	n/a	n/a	n/a	n/a	
Water: Consumption		41.30	41.30	150.00	150.00	150.00	150.00	n/a	n/a	n/a	n/a	
Sanitation		12.19	12.19	100.00	100.00	100.00	100.00	n/a	n/a	n/a	n/a	
Refuse removal		27.91	27.91	40.00	40.00	40.00	40.00	4.5%	41.80	44.06	46.48	
Other		-	-	-	-	-	-					
sub-total		153.48	153.48	570.00	570.00	570.00	570.00	(59.7%)	229.90	234.21	247.10	
VAT on Services		153.48	153.48	570.00	570.00	570.00	570.00	(59.7%)	229.90	234.21	247.10	
Total large household bill:		153.48	153.48	570.00	570.00	570.00	570.00	(59.7%)	229.90	234.21	247.10	

% increase/-decrease																				
Monthly Account for Household - 'Affordable Range'	2			271.4%	-	-	-	-	-			(59.7%)	1.9%	5.5%						
		Property rates	174.38	174.38	250.00	0.06	0.06	0.06	0.06	0.06	4.5%	261.25	264.11	278.63						
		Electricity: Basic levy	n/a	n/a	-	-	-	-	-	n/a	n/a	n/a	n/a	n/a						
		Electricity: Consumption	n/a	n/a	-	-	-	-	-	n/a	n/a	n/a	n/a	n/a						
		Water: Basic levy	18.37	18.37	100.00	0.06	0.06	0.06	0.06	n/a	n/a	n/a	n/a	n/a						
		Water: Consumption	102.11	102.11	230.00	0.06	0.06	0.06	0.06	n/a	n/a	n/a	n/a	n/a						
		Sanitation	55.80	55.80	50.00	0.06	0.06	0.06	0.06	n/a	n/a	n/a	n/a	n/a						
		Refuse removal																		
		Other	36.73	36.73	40.00	0.06	0.06	0.06	0.06	4.5%	41.80	44.06	46.48							
		VAT on Services	387.39	387.39	670.00	0.29	0.29	0.29	0.29	103,684.2%	303.05	308.16	325.11							
		sub-total	387.39	387.39	670.00	0.29	0.29	0.29	0.29	103,684.2%	303.05	308.16	325.11							
		Total small household bill:	387.39	387.39	670.00	0.29	0.29	0.29	0.29	103,684.2%	303.05	308.16	325.11							
		% increase/-decrease		-	73.0%	(100.0%)	-	-	-		103,684.2%	1.7%	5.5%							
Monthly Account for Household - 'Indigent'	3					2.37	1.00													
Household receiving free basic services																				
Rates and services charges:																				
Property rates		57.38	57.38	130.00	0.06	0.06	0.06	0.06	0.06	4.5%	135.85	137.34	144.89							

Electricity: Basic levy	n/a	n/a	-				n/a	n/a	n/a	n/a
Electricity: Consumption	n/a	n/a	-				n/a	n/a	n/a	n/a
Water: Basic levy	14.70	14.70	100.00	0.06	0.06	0.06	n/a	n/a	n/a	n/a
Water: Consumption	41.30	41.30	25.00	0.06	0.06	0.06	n/a	n/a	n/a	n/a
Sanitation	12.19	12.19	50.00	0.06	0.06	0.06	n/a	n/a	n/a	n/a
Refuse removal	27.91	27.91	40.00	0.06	0.06	0.06	4.5%	41.80	44.06	46.48
Other										
sub-total	153.48	153.48	345.00	0.30	0.30	0.30	59,116.7%	177.65	181.39	191.37
VAT on Services	153.48	153.48	345.00	0.30	0.30	0.30	59,116.7%	177.65	181.39	191.37
Total small household bill:	153.48	153.48	345.00	0.30	0.30	0.30	59,116.7%	177.65	181.39	191.37
% increase/decrease			124.8%	(99.9%)				59,116.7%	2.1%	5.5%



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Quality certificate

Annual Draft MTREF Budget for 2020 - 2021 Financial Year

I L A Gafane , Acting Municipal Manager of Lepelle-Nkumpi hereby certify that the annual draft MTREF budget for 2020 - 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Name: L A Gafane

Acting Municipal manager of Lepelle-Nkumpi (NP355)

Signature: 

Date: 05/06/2020

MUNICIPAL CALL CENTRE NUMBER: 0800 222 011



"Motho ke motho ka batho"