

# MADIBENG LOCAL MUNICIPALITY



**FINAL**

## **2015/2016 TO 2017/2018 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**

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## Abbreviations and Acronyms

AMR	Automated Meter Reading	LED	Local Economic Development
ASGISA	Accelerated and Shared Growth Initiative	MEC	Member of the Executive Committee
BSC	Budget Steering Committee	MFMA	Municipal Financial Management Act Programme
CBD	Central Business District	MIG	Municipal Infrastructure Grant
CFO	Chief Financial Officer	MPRA	Municipal Properties Rates Act
MM	Municipal Manager	MSA	Municipal Systems Act
CPI	Consumer Price Index	MTEF	Medium-term Expenditure Framework
CRRF	Capital Replacement Reserve Fund	MTREF	Medium-term Revenue and Expenditure Framework
DBSA	Development Bank of South Africa	NERSA	National Electricity Regulator South Africa
DORA	Division of Revenue Act	NGO	Non-Governmental organisations
DWA	Department of Water Affairs	NKPIs	National Key Performance Indicators
EE	Employment Equity	OHS	Occupational Health and Safety
EEDSM	Energy Efficiency Demand Side Management	OP	Operational Plan
FBS	Free basic services	PBO	Public Benefit Organisations
GAMAP	Generally Accepted Municipal Accounting Practice	PHC	Provincial Health Care
GDP	Gross domestic product	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Plan	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
Kℓ	kilolitre	SAPS	South African Police Service
Km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
KWh	kilowatt		
ℓ	litre		

## **Part 1 – Annual Budget**

### **1.1 Executive Mayor's Report**

Her worship, the Executive Mayor, Councillor JM Mothibe, presented the Annual Budget for 2015/2016. She delivered the following budget speech:

**Madam Speaker;  
ANC Leadership  
Hon Chief Whip  
The Hon Chairperson of MPAC  
Hon Councillors;  
Municipal Manager and your team  
Members of the Community  
Members of the Media**

#### **INTRODUCTION**

Madam Speaker, let me start by paying tribute to a gallant warrior of our struggle who is a daughter of this Province of Bokone Bophirima. Just three days ago we were gathered in Vryburg to bid farewell to a gallant stalwart of the struggle for the liberation of our people. The life and times of Mama Ruth have been spoken about in many memorial services that have been held throughout the country, it has been in all media platforms. By now all South Africans know that we were blessed to have had her as one of our leaders, what is left is for us to honor her spirit by being honest and reliable representatives of the people. We have a duty to ensure that the values that she stood for remain at the centre of our work- and we dare not disappoint her.

Allow me Madam Speaker to also remind the house that yesterday we celebrated Africa Day. This was the 52nd Africa Day celebrations and we were also celebrating 21 years as members of The African Union.

This is a very significant day on the African calendar and it reminds us that we are Africans first and foremost and we should pride ourselves in that. The unfortunate incidents of xenophobia that occurred a few weeks ago should be one that we should seek to fight to ensure that it should never happen again. Our brothers and sisters from our sister countries in the continent should get comfort in the knowledge that this is their home. Nkwame Nkrumah teaches us that Africa belongs to Africans. Let us all say no to xenophobia!

#### **LOOKING BACK**

At this point in time ladies and gentlemen it becomes pertinent that we look back at the financial year that we are about to say goodbye to so that we can be able to plan for the year ahead. It becomes crucial that we remind ourselves that we have to look at the bigger picture. We have to focus ourselves on executing our constitutional mandate and ensure that we serve our communities and address our challenges speedily and restore faith within our administration.

Honourable Speaker we therefore agree that:

- We do experience enormous challenges in provision of quality water;
- The provisioning of adequate sanitation facilities to all;
- Maintenance of our roads network;
- Eradication of the housing backlog;
- Lack of sufficient amount of equipment to render the much needed services;
- Properly skilled officials to fast track service delivery and
- Our current cash flow situation
- It will be fair to applaud the Leadership of the Municipality for their efforts on addressing these challenges but much needs to be done as we know that we want to see ourselves achieving:
- Rendering of the mandatory services to all residences of Madibeng;
- Attaining clean audits;
- 100% Compliance on all legislative requirements;
- Eliminate fraud and corruption in our institution;
- Receiving value for money on all goods and services procured;
- Transparency within our procurement processes;
- Transparency within our appointment processes;

## **COST CONTAINMENT**

Madam Speaker allow me to bring to the attention of this august house that this budget will pay particular attention to reducing the line items that are not critical to service delivery in our municipality. As we speak we have already started to implement cost containment measures on consultancy fees, travel and related costs, advertising, catering, events and accommodation.

## **BUDGET**

Ladies and gentlemen, as I present this budget to you here today, it also becomes extremely important to remind the house that our financial health is very concerning. We are still experiencing challenges with our cash, as a municipality we are not generating enough revenue. It is also important to mention that our communities must be encouraged to be responsible citizens and pay for the services that are rendered to them. For example we are not making money on electricity.

Our budget should seek to address issues of maintenance of our infrastructure. We are sitting with old dilapidated infrastructure, especially water and sanitation.

Our budget must also seek to address the basic needs such as the upgrade and refurbishment of our roads, issues of storm water etc.

Honourable Speaker I wish to draw our attention to the budget for the 2015/ 2016 Medium Term Revenue and Expenditure Framework, however allow me to highlight the objectives of the budget format reforms in terms of the reporting regulations which set out the manner in which as municipalities we are required to present our budgets.

- To ensure that the municipal budget and financial reporting formats support the other financial management reforms
- To formalize the norms and standards governing municipal budget and financial reporting formats, so as to improve the credibility, sustainability, transparency, accuracy and reliability of budgets and in-year reports of municipalities

- To improve Council's ability to deliver basic services to all by addressing issues of financial stability
- To facilitate informed policy choices by Council and medium term planning of service delivery by aligning targets to achieve backlog elimination

Let me also make mention of the fact that the compilation of this budget is based on the municipality's 2015/16 Integrated Development Plan priorities weighting as well as the National and Provincial government priorities.

The proposed budget for 2015/16 financial year totals R1.8 billion, comprising of R1.5 billion Operating expenditure and R292.4 million for Capital expenditure. This therefore ladies and gentlemen means that our total budget has grown by R130.3 million or 8.6% when compared to the 2014/15 Adjustment Budget and by R143.5 million or 8.6% compared to the 2014/15 Approved Budget. The growth is due to the increase in National and Provincial allocation by R116.6 million from 2014/15 financial year and tariff increase in service charges.

It have become evident through our engagements with the communities and other stakeholders on preparing this budget that we as Council needs to be serious in eradicating our infrastructural backlogs. Some of the inputs or comments made by the communities during budget public participation process include amongst others:

- A serious need for water
- High mast lights not functional in many areas
- More work to be done on internal roads
- A need for housing
- Development of SMME's

This goes to show ladies and gentlemen that we have to double our efforts in addressing the needs of our people.

Madam Speaker, the material variances for 2014/15 and 2015/16 financial years can be broken down as follows:

- The property rates budget has increased by 3.6% from the 2014/15 budget
- Electricity decreased by 7.52%
- Water increased by 32.33%
- Sanitation increased by 6.41%
- Refuse increased by 5.42%
- Interest earned-outstanding debtors increased by 12.4%
- Fines decreased by 42.79%
- Licenses and permits increased by 308.4%
- Agency fees decreased by 1.34%
- Transfers and grants-operational increased by 26.27%
- Other revenue decreased by 38.24%

The proposed Tarff increases for 2015/16 are as follows:

- Property rates 0%
- Refuse Removal 4.8%
- Sewerage 13%

- Electricity 12.20%
- Water 13%
- Other services 4.8%

## **TRANSFERS AND GRANTS ALLOCATION**

Ladies and gentlemen, the total transfers and grants allocation to the municipality is R752.8 million in the 2015/16 financial year. The allocation has increased by R116.6 million from the 2014/15 adjusted transfers and grants allocation. The total operating transfers and grants for 2015/16 financial year amount to R468.3 million.

## **TRANSFERS AND GRANT ALLOCATION IN KIND**

The total grant allocation in kind for the 2015/16 amounts to R161.3 million. The allocation for the 2015/16 financial year has increased by R80.2 million or by 98.83% from the 2014/15 financial year. Even though the municipality will not be the implementing agent or be fully responsible for implementation, it is recommended that the progress should be monitored and be reported accordingly. The Infrastructure and Technical Services Department will liaise with the implementing agents from time to time to monitor the progress and provide feedback thereof.

The allocation will be transferred directly to:

- Eskom
- Department of Water and Sanitation
- Bojanala District Municipality

Honourable Speaker I do believe that this financial plan will definitely assist the administration in ensuring the provisioning of adequate services to our communities as well as addressing our institutional gaps. I therefore wish to request to this house to also approve the following policies which are budget related and will assist us in the proper management of our funds.

1. Budget and Virement Policy
2. Budget Policy
3. Tariff Setting Policy
4. Asset Management Policy
5. Credit Control and Debt Collection Policy and By-Law
6. Indigent Household Subsidy Policy
7. Cash Management and Investment Policy
8. Supply Chain Management Policy
9. Property Rates Policy and By-Law

This is the last budget before the 2016 Local Government Election, therefore the budget should address the wishes and aspirations of our communities thus each and every Ward has been allocated the budget for project and Service delivery:

2015/16 Budget for Wards:

**Ward 1**  
Fafung Road

**Ward 2**

Boreholes  
Cemetery road

**Ward 3**

Cemetery Road  
Multi-purpose Centre

**Ward 4**

Bridge  
Boreholes  
Priority for re-gravelling

**Ward 5**

Bridge  
Boreholes  
Priority for re-gravelling

**Ward 6**

Bridge  
Boreholes  
Priority for re-gravelling

**Ward 7**

Michael Modisakeng Road [R13.7 m]  
Boreholes  
Refurbishment of water reticulation network

**Ward 8**

Storm –water and Formalization  
Sanitation and water reticulation

**Ward 9**

Storm- Water

**Ward 10**

Water Reticulation

**Ward 11**

Access Road [Block B]  
Priority for resealing and traffic calming

**Ward 12**

Boreholes  
Block F to Zone 10 Road

**Ward 13**

Storm-water [phase 6]

**Ward 14**

Rankotea Road

**Ward 15**

Tribal Office Road  
Water Reticulation

**Ward 16**

Access Road [Madiba Utlwa]  
Water Reticulation

**Ward 17**

Access Road to Community Hall

**Ward 18**

Access road to Tlhopane Primary

**Ward 19**

Killaney Road  
Waste Transfer Station

**Ward 20**

Storm-Water  
Internal Road  
[Registration of the second phase of the Storm-water]

**Ward 21**

Storm Water  
Ring Road [Damonville]

**Ward 22**

Storm Water

**Ward 23**

Construction of Taxi Rank  
Priority for resealing of roads

**Ward 24**

Sofasonke Road and Formalization  
Water Reticulation

**Ward 25**

Formalization of Bokfontein  
Re-gravelling of roads

**Ward 26**

Re-gravelling of access road to the Community Hall  
Priority for re-gravelling

**Ward 27**

Dithabaneng Multipurpose Centre

**Ward 28**

Priority for re-gravelling

**Ward 29**

Formalization

Eskom [Schamburg]

**Ward 30**

Electricity sub-station

Electrification of Refentse

**Ward 31**

Re-gravelling of access roads

**Ward 32**

Road to Wonderkop, prioritized for re-gravelling

Housing Construction [500 Houses]

**Ward 33**

Resealing of the roads

**Ward 34**

Mmakgabetloane Roads and Formalization

Electricity

**Ward 35**

JB Sithole Road

**Ward 36**

Storm water

Sanitation and Water Reticulation

**CONCLUSION**

We have placed great emphasis on excellence in all aspects of service delivery. I 'm again committing myself and the administration team to set the standards and to lead by example by providing value for money, ensuring optimum service delivery, and creating a culture of good governance.

Madam Speaker, I stand here today again grateful for the trust bestowed in us to lead this municipality. I again want reiterate my willingness to work together with all stakeholders to find workable solutions for the diverse range of developmental challenges we are facing.

We are convinced that we have a clear roadmap for delivery; I therefore invite all of us to come on board so that we can create a better society through building better communities.

We cannot afford to lose one single cent or one second in our race against poverty. Ladies and gentlemen, we can have all the good plans and ideas, but we cannot achieve our main objectives if we do not strengthen our relationships with our stakeholders like the mining houses, the farming communities, industrialists etc. We also need to tighten our Inter Governmental Relations with our District municipality as well as all the provincial departments. As a municipality alone we will not be able to address all our challenges to

the satisfaction of our citizenry. When we beat with one heart – a heart to improve the lives of all our people, then we can take our successes to new heights.

Honourable Speaker I trust that all Honourable members will support the proposed budget.

**I THANK YOU ALL!!**

## **1.2 Council Resolutions**

1. That cognisance be taken:
  - 1.1. of the contents of the report;
  - 1.2. The draft Service Delivery Plans Budget Implementation Plan with measurable targets as approved by the Executive Mayor to implement the 2015/16 MTREF budget.
2. The Council approves the final budget for 2015/16 Medium as contained in this report.
3. That the following budget related policies are approved with the budget:
  - 3.1. Budget & Virement Policy
  - 3.2. Revised Budget Policy
  - 3.3. Tariff Setting Policy
  - 3.4. Revised Asset management policy.
  - 3.5. Revised Credit Control and Debt Collection Policy and By-Law.
  - 3.6. Revised Indigent Household Subsidy Policy
  - 3.7. Revised Cash Management and Investment Policy.
  - 3.8. Revised Supply Chain Management Policy
  - 3.9. Property Rates Policy & By-Law
4. The schedule of Proposed Tariffs hereto presented as the supporting documents of budget is approved for implementation 01 July 2015.
5. That the Medium Term Revenue and Expenditure Framework for the period 2015/16 to 2017/18 be submitted to the National and Provincial Treasuries as required by MFMA.

## **1.3 Executive Summary**

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. The main objective of a municipal budget is to allocate realistic expected resources to the service delivery goals or performance objectives identified as priorities in the approved IDP. The Budget takes into consideration the priorities as set out during the State of the Nation Address (SOPA), State of the Provincial Address.

This budget was made possible through continuous consultation with the internal departments of the municipality to ensure that the priorities are properly aligned and addressed. The main challenges experienced during the compilation of the 2015/2016 MTREF can be summarised as follows:

- The municipality's reliance on grants (Grants dependency syndrome).
- The culture of non payment for services in the townships.
- Wage increase for municipal staff that push the operating expenditure to be more than capital expenditure.
- Lack of economic activities within the boundaries of the municipality
- Inappropriate Allocations to repairs and maintenance, and the renewal of existing infrastructure.

The proposed budget of Madibeng Local municipality for the 2015/16 financial year totals R 1.8 billion, comprising of R 1.5 billion Operating Expenditure and R292.4 million for Capital expenditure. The total budget has grown by R121.2 million or 9% when compared with the 2014/15 Adjustment Budget and by R147.3 million or 9.4% compared with the 2014/15 Approved Budget. The growth is due to the increase in National and Provincial allocation by R118 million from 2014/15 financial year and tariff increase on service charges.

The projected total Budget for the 2016/17 financial year is estimated at R1.9 billion, comprising of R1.6 billion for Operating Expenditure and R284.2 million for Capital Expenditure. The total projected Budget for the 2017/18 financial year is estimated at R2 billion, comprising of R1.7 billion for Operating Expenditure and R297.3 million for Capital Expenditure.

The Operating Revenue Budget has grown by R129.4 million or 9.2% when compared both the 2014/15 Adjustment Budget and the 2014/15 Approved Budget. The Operating Revenue is slightly increasing over the Medium Term Period. For the two outer years, Operating Revenue Budget will grow by R111.2 million to R1.6 billion and by R149.5 million to R1.7 billion respectively. Operating surpluses are nominal over the MTREF.

The Operating Expenditure Budget has grown by R129.3 million or 9.2% when compared with both the 2014/15 Adjustment Budget and the 2014/15 Approved Budget. For the two outer years, Operating Expenditure Budget will grow by R111 million to R1.6 billion and by R149.1 million to R1.7 billion respectively.

The Capital Expenditure Budget has grown by R 2.9 million to R292.4 when compared with the 2014/15 Adjustment Capital Budget and by R 26.7 million compared with the 2014/15 Approved Capital Budget. For the two outer years, Capital Budget is appropriated at R284.2 million and R297.3 million respectively.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2015/2016 Medium-term Revenue and Expenditure Framework

**Table 1: Consolidated Overview of the 2015/2016-2017/2018 Budget**

Description	Approved Budget 2014/2015	Adjustment Budget 2014/2015	Budget Year 2015/2016	Budget Year +1 2016/2017	Budget Year +2 2017/2018
	R,000	R,000	R,000	R,000	R,000
Operating Revenue	1 391 724	1 394 012	1 512 326	1 623 581	1 773 104
Operating Expenditure	1 391 644	1 393 932	1 512 169	1 623 189	1 772 365
<b>Surplus/(Deficit)</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>
Capital Expenditure	265 678	289 486	292 461	284 226	297 362
<b>TOTAL BUDGET</b>	<b>1 657 402</b>	<b>1 683 498</b>	<b>1 804 787</b>	<b>1 907 807</b>	<b>2 070 466</b>

#### 1.4 Operating Revenue Frame-Work

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

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in Madibeng and continued economic development;
- Efficient revenue management, which aims to ensure at least 76 per cent annual collection rate for property rates and other key service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and the implementation of a new valuation roll on 1<sup>st</sup> July 2014;
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the municipality.

#### Percentage Growth in Revenue by Main Revenue Source

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms the largest portion of the municipality's revenue mix. Local revenue such as property rates and service charges contributes 70 percent to the municipality's revenue stream.

Water and electricity sales are the largest internal generated revenue sources of the municipality totalling R565 452 million in 2015/16 and increase steadily to R620 007 million in 2016/17. A property rates is the second largest revenue source totalling R341 980 million rand and increases to R349 559 million by 2016/17. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees, traffic fines and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

### **Transfers and Grants Allocation**

Revenue from grant funding is set out in Division of Revenue Act (DORA) and the Provincial Gazette. The total transfers and grants allocation to the municipality is R752.8 million in the 2015/16 financial year. The allocation has increased by R118. million or 18.3% from the 2014/15 adjusted transfers and grants allocation. The allocation for 2016/17 and 2017/18 amount to R800.4 million and R861.4.

The total operating transfers and grants for the 2015/16 financial year amount to R468.3 million, R516.1 million and R564 million for the 2016/17 and 2017/18 financial years.

The infrastructure grant for the 2015/16 financial year is appropriated at R284.4 million. And the allocation for the two outer years is estimated at R284.2 million and R297.3 million respectively.

### **Transfers and Grant Allocations in Kind**

The total grant allocation in kind for the 2015/16 amounts to R161.3 million. The allocation for the 2015/16 financial year has increased by R80.2 million or by 98.83% from the 2014/15 financial year allocation. The allocation for the two outer year's amount to R153.9 million and R157.5 million

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increase of both water suppliers and Eskom bulk tariffs are far beyond the mentioned inflation targets. Given that these tariff increases are determined by external agencies, the impacts they have on the tariffs structure are largely outside the control of the municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The

basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc. The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the municipality has undertaken the tariff setting process relating to service charges as follows.

## **Property Rates**

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

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

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value. All residential properties with a market value of R 50 000 and less will be excluded from the rate-able value. (Section 17(h) of the MPRA).
- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;
- For pensioners, physically and mentally disabled persons, a maximum/total rebate of 50 per cent will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of Rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for

purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

The zero per cent increase is the proposed rates for the 2015/16 financial year.

### **Sale of Water and Impact of Tariff Increases**

South Africa faces similar challenges with regard to water supply as it does with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014.

Better maintenance of infrastructure, new infrastructure construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Rand Water and the City of Tshwane increased its bulk tariffs.

A tariff increase of 13 per cent from 1 July 2015 for water is proposed. This is based on input cost assumptions of 9 per cent increase in the cost of bulk water (Rand Water and City of Tshwane), as well as a report submitted by the Manager Water and Sanitation on the restructuring of the water and sanitation tariffs with the view to comply with National Treasury's requirements to have cost reflective tariffs in place for the 2015/2016 MTREF.

The tariff structure of the 2015/16 financial year has been changed. The new tariff structure is designed to charge higher levels of consumption at a higher rate. The proposal by National Treasury that water tariffs must be fully cost reflective by 2014 will be applied during the current investigation process on water losses. The final report prepared by the Manager Water and Sanitation will be submitted as a separate item and are based on the principals of full cost recovery.

It must be noted that the distribution losses on water is extremely high and urgent steps needs to be taken to reduce losses on this very scarce commodity.

### **Electricity Tariff and Impact on Tariff Increase**

As announced by NERSA and National Treasury on Budget Circular 75 municipalities should budget a tariff increase of 14.24 percent in the cost of bulk electricity purchases. A tariff increase of 12.20 percent is proposed from 1 July 2015.

### **Sanitation and Impact of Tariff Increases**

A tariff increase of 13 per cent for sanitation from 1 July 2015 is proposed. Only the towns of Brits and Hartebeespoort have waterborne sewerage systems while the rest of the municipality's residents are reliant on pit latrines:

#### 1.4.1 Waste Removal and Impact Tariff Increases

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. A tariff increase of 5, 8 percent is proposed for the 2014/2015 financial year.

#### 1.5 Operating Expenditure Frame-Work

The municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- 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;
- The capital programme is aligned to the asset renewal strategy and backlog eradication 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 plans no budget*. If there is no business plan no funding allocation can be made.

The Table 5 of the budget report is a high level summary of the 2015/16 budget and MTREF (classified per main type of operating expenditure):

The budgeted allocation for employee related costs and Remuneration of Councillors for the 2015/16 financial year totals to R340 739 million, which equals 22.3 per cent of the total operating revenue. In the absence of other information from the South African Local Government Bargaining Council, municipalities were advised to budget for a 4.8 per cent cost-of-living increase adjustment for employee related costs to be implemented with effect from 01 July 2015 (in line with the increase proposed in the 2014 MTBPS).

As part of the municipality's cost reprioritization and cash management strategy vacancies have been significantly rationalized downwards.

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). Provision for a possible increase of 4.8 percent has been provided in the 2015/16 budget.

The provision of debt impairment was determined based on an annual collection rate of 76 per cent and the Debt Write-off Policy of the municipality. For the 2015/2016 financial year this amount equates to R 208 167 million. 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 proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R 82 430 million for the 2015/16 financial year. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0,65 per cent (R10 million) of operating expenditure excluding annual redemption for 2015/16, and As previously noted, the municipality has reached its prudential limits for borrowing – hence the planned borrowing to finance the capital budget does not result in finance charges as a percentage of operational expenditure increasing.

Bulk purchases have significantly increased over the past MTRF period. These increases can be attributed to the substantial increase in the cost of bulk water from Rand Water and the City of Tshwane and electricity price increases by ESKOM. Bulk purchases are directly informed by the purchase of water from the City of Tshwane and Rand Water. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

The budgeted provision for maintenance increases with 150 per cent in order to maintain essential infrastructure such as the electricity and water networks, roads and storm water, vehicles and equipment. Aligned to the priority being given to preserving and maintaining the municipality's current infrastructure, the 2015/16 budget and MTREF provide for growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers.

Contract services of importance are the contracted refuse removal service, security, meter readings service as well as the commitment for Sandspruit.

Other expenditure comprises of various line items relating to the daily operations of the municipality. Growth has been limited to 4.8 per cent for 2015/16 and curbed at 5.9 and 5.6 per cent for the two outer years, indicating that significant cost savings have been already realised. Furthermore, the social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. The target is to register 40 000 or more indigent households during the 2015/16 financial year, a process reviewed annually. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act. The provision made on the 2015/16 for Indigent is 2,1 per cent of the total operating Expenditure Budget

## **1.6 Capital Expenditure**

Section 18 and 19 of the MFMA were taken in to consideration regarding the funding of capital project. That spending on Capital Budget to be financed from grants and other external mechanisms would takes place after the funds have been received. With regard to the internal funding, the municipality could only fund Capital Projects with internal funding to the tune of R8 million. The amount is invested with various financial institutions through shares and policies. Table 2 on below detailed the funding sources for Capital Budget over the medium term period.

**Table 2 Detailed Capital Budget per Funding Sources**

PROJECT DESCRIPTION	Approve Budget 2014/2015	Adjustment Budget 2014/2015	Budget Year 2015/2016	Budget Year +1 2016/2017	Budget Year +2 2017/2018
			R'000	R'000	R'000
Internal funding	6 500 000	9 400 000	8 000	-	-
MIG	241 178 000	241 178 000	248 461	259 226	275 362
INEP	8 000 000	8 000 000	21 000	15 000	15 000
DWA	10 000 000	11 100 000	15 000	10 000	7 000
EEDSMG	-	3 000 000	-	-	-
Provincial Grant	-	3 196 531			
<b>TOTAL FINANCING</b>	<b>265 678 000</b>	<b>275 874 531</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

The Capital Budget for the 2015/2016 financial year has been projected at R292.4. It is an increase of R16.5 million from the Adjustment Capital Budget and R26.7 million from the Approved Capital Budget. The two outer financial years the Capital Budget is projected at R284.2 million and R297.3. The proposed Capital Budget is entirely based on the IDP priorities of the municipality in order to achieve National targets on service provision. The IDP as the principal strategic planning instrument has guided and informed the planning during the budget process. Table 3 on the next page provides a detailed Capital Budget per categories in line with IDP priorities and Table 4 provides detailed Capital Budget List.

**The percentage of Capital Budget allocation per categories is as follows: Table 3**

Categories	2015/16	2016/17	2017/18
Water	30.65%	23.06%	23.70%
Sanitation	8.5%	18.47%	42.03%
Refuse Removal	0%	7.9%	0%
Roads, Storm-water & Taxi rank	52.28%	32.38%	23.87%
Electricity	7.18%	5.27%	5.04%
Community hall, Library and Cemeteries	0%	4.92%	0%
Sports and Recreational Facilities	0%	2.81%	1.68%
LED Programmes	0%	6.33%	0%
Others	2.73%	0%	0%

**Table 4: Capital Budget by Expenditure Categories**

<b>Capital Expenditure by Categories</b>	<b>Approved Budget 2014/2015</b>	<b>Adjustment Budget 2014/2015</b>	<b>Budget Year 1 2015/2016</b>	<b>Budget Year +1 2016/2017</b>	<b>Budget Year +2 2017/2018</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Water	88 178	59 100	89 661	65 557	70 500
Sanitation	51 800	42 683	25 000	52 500	125 000
Roads & Taxi Ranks	84 300	87 184	152 900	92 057	71 000
Refuse Removal	14 000	16 500	-	22 600	-
Electricity	12 000	15 000	21 000	15 000	15 000
Community hall, Cemeteries & Libraries	3 000	22 000	-	14 000	-
Sports & Recreation Facilities	4 700	20 809	-	8 000	5 000
Local Economic Programmes	-	1 800	-	18 000	-
Fleet, Office Equipment/Furniture & Machinery	7 700	10 798	8 000	-	-
<b>TOTAL</b>	<b>265 678</b>	<b>275 874</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

**1.7 Annual Budget Tables**

The following eighteen 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 2014/15 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page. **Table 13 MBRR Table A1 - Budget**

## Summary

NW372 Madibeng - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	+1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	163 462	174 982	193 599	330 084	330 084	330 084	285 127	337 183	345 700	366 082
Service charges	445 071	473 974	505 959	601 567	601 567	601 567	490 869	619 016	678 482	763 011
Investment revenue	11 898	17 079	4 205	3 943	3 943	3 943	4 703	4 095	4 320	4 548
Transfers recognised - operational	239 899	276 052	550 272	375 670	375 958	375 958	330 357	468 393	516 178	564 047
Other own revenue	73 057	84 416	80 885	80 460	82 460	82 460	79 980	83 639	78 901	75 416
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 191 036</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
Employee costs	229 324	257 772	290 003	308 100	308 100	308 100	290 071	340 739	364 754	384 545
Remuneration of councillors	19 773	22 988	23 887	25 800	25 800	25 800	20 532	26 345	27 795	29 268
Depreciation & asset impairment	484 426	474 550	398 726	78 340	78 340	78 340	-	82 430	86 963	106 963
Finance charges	64 165	70 448	79 168	10 000	-	-	71 802	10 000	12 000	15 000
Materials and bulk purchases	345 712	390 266	465 707	497 025	509 562	509 562	526 165	618 771	694 124	803 729
Transfers and grants	9 561	2 122	5 392	15 000	15 000	15 000	10 200	33 459	35 433	37 417
Other expenditure	245 834	588 747	402 086	457 379	457 130	457 130	286 601	400 425	402 120	395 443
<b>Total Expenditure</b>	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 205 372</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit)</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
Transfers recognised - capital	225 274	207 550	190 546	259 178	280 086	280 086	175 783	284 461	284 226	297 362
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 168	22 887	2 312	6 500	9 400	9 400	3 578	8 000	-	-
<b>Total sources of capital funds</b>	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Financial position</b>										
Total current assets	379 991	98 214	140 431	253 715	253 715	253 715	-	274 469	284 669	307 800
Total non current assets	6 529 095	6 274 722	4 438 714	5 032 464	5 032 464	5 032 464	-	4 840 184	5 290 284	5 640 351
Total current liabilities	323 923	278 453	335 427	169 250	169 250	169 250	-	191 190	193 190	182 560
Total non current liabilities	654 186	728 881	833 456	851 000	851 000	851 000	-	651 600	657 500	667 500
Community wealth/Equity	5 930 977	5 365 603	3 410 262	4 265 929	4 265 929	4 265 929	-	4 271 863	4 724 263	5 098 091
<b>Cash flows</b>										
Net cash from (used) operating	38 138	239 132	155 082	316 614	316 614	316 614	-	357 006	328 883	340 633
Net cash from (used) investing	(155 459)	(271 944)	(190 877)	(248 348)	(258 595)	(258 595)	-	(232 201)	(223 226)	(297 362)
Net cash from (used) financing	46 933	62 358	(722)	(730)	(730)	(730)	-	10 450	5 799	(4 951)
<b>Cash/cash equivalents at the year end</b>	<b>8 337</b>	<b>37 882</b>	<b>(3 854)</b>	<b>99 632</b>	<b>89 386</b>	<b>89 386</b>	<b>-</b>	<b>224 641</b>	<b>336 097</b>	<b>374 417</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	92 937	54 066	10 914	213 315	213 315	213 315	-	213 832	193 932	194 000
Application of cash and investments	204 686	332 154	351 298	207 898	207 983	207 983	-	208 399	186 830	149 368
<b>Balance - surplus (shortfall)</b>	<b>(111 750)</b>	<b>(278 087)</b>	<b>(340 384)</b>	<b>5 417</b>	<b>5 332</b>	<b>5 332</b>	<b>-</b>	<b>5 433</b>	<b>7 102</b>	<b>44 632</b>
<b>Asset management</b>										
Asset register summary (WDV)	6 507 048	6 263 526	4 426 971	5 009 139	5 009 139	5 009 139	4 816 341	4 816 341	5 266 341	5 616 341
Depreciation & asset impairment	484 426	474 550	398 726	78 340	78 340	78 340	82 430	82 430	86 963	106 963
Renewal of Existing Assets	-	-	-	-	-	-	-	21 840	14 000	81 000
Repairs and Maintenance	16 623	31 128	41 533	44 905	44 941	44 941	103 638	103 638	93 970	121 437
<b>Free services</b>										
Cost of Free Basic Services provided	4 542	4 542	13 797	13 797	13 797	13 797	15 200	15 200	16 228	16 228
Revenue cost of free services provided	38 874	38 874	74 397	75 114	75 114	75 114	15 826	15 826	16 945	16 945
<b>Households below minimum service level</b>										
Water:	25	25	28	28	28	28	28	28	28	28
Sanitation/sewerage:	47	47	12	12	12	12	12	12	12	12
Energy:	-	-	30	30	30	30	30	30	30	30
Refuse:	29	29	119	119	119	119	119	119	119	119

## 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 MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. 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 MTREF 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 2014/15, 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. It is anticipated that by 2015/16 the water backlog will have been very nearly eliminated.

**Table 14 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		452 520	317 763	558 137	415 464	415 464	415 464	428 138	433 809	451 680
Executive and council		205 966	-	-	-	-	-	-	-	-
Budget and treasury office		245 506	309 395	558 104	413 425	413 425	413 425	428 095	433 765	451 630
Corporate services		1 048	8 368	33	2 039	2 039	2 039	42	44	49
<b>Community and public safety</b>		<b>3 687</b>	<b>8 591</b>	<b>23 300</b>	<b>9 265</b>	<b>9 265</b>	<b>9 265</b>	<b>14 289</b>	<b>14 725</b>	<b>15 403</b>
Community and social services		1 103	821	989	1 110	1 110	1 110	1 182	1 246	1 273
Sport and recreation		109	75	114	105	105	105	89	94	126
Public safety		1 113	6 023	19 808	5 787	5 787	5 787	10 632	10 792	11 358
Housing		1 364	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>14 353</b>	<b>51</b>	<b>19</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and development		326	-	-	-	-	-	-	-	-
Road transport		14 027	51	18	-	-	-	-	-	-
Environmental protection		-	-	1	1	1	1	-	-	-
<b>Trading services</b>		<b>462 824</b>	<b>501 201</b>	<b>532 990</b>	<b>966 972</b>	<b>969 260</b>	<b>969 260</b>	<b>1 067 875</b>	<b>1 175 042</b>	<b>1 306 017</b>
Electricity		336 364	360 002	378 090	526 415	527 446	527 446	525 263	571 939	632 975
Water		65 624	92 517	101 247	216 849	217 612	217 612	278 694	310 725	370 149
Waste water management		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
Waste management		26 466	27 610	30 662	107 074	107 568	107 568	123 772	136 120	141 417
<b>Other</b>	<b>4</b>	<b>2</b>	<b>198 897</b>	<b>220 474</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>2 024</b>	<b>5</b>	<b>5</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		821 930	1 133 553	830 600	516 947	515 175	515 175	495 037	520 067	514 142
Executive and council		53 210	60 686	62 192	71 707	71 857	71 857	72 799	77 860	82 294
Budget and treasury office		737 548	1 023 235	681 169	381 205	378 108	378 108	364 527	379 363	363 257
Corporate services		31 173	49 632	87 239	64 035	65 210	65 210	57 711	62 844	68 591
<b>Community and public safety</b>		<b>98 948</b>	<b>118 467</b>	<b>147 076</b>	<b>150 600</b>	<b>160 021</b>	<b>160 021</b>	<b>174 347</b>	<b>177 135</b>	<b>188 201</b>
Community and social services		21 529	19 393	25 192	24 076	27 571	27 571	36 060	34 039	36 368
Sport and recreation		9 138	8 787	10 459	10 272	10 372	10 372	11 122	12 131	12 636
Public safety		43 099	66 439	83 486	83 370	84 906	84 906	93 338	94 828	101 150
Housing		16 510	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Health		8 673	6 766	7 821	8 320	8 395	8 395	8 739	9 242	9 648
<b>Economic and environmental services</b>		<b>36 992</b>	<b>28 845</b>	<b>21 319</b>	<b>33 113</b>	<b>33 372</b>	<b>33 372</b>	<b>47 968</b>	<b>43 882</b>	<b>45 454</b>
Planning and development		5 747	-	-	-	-	-	-	-	-
Road transport		29 698	27 419	19 681	31 482	31 592	31 592	46 260	42 038	43 528
Environmental protection		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
<b>Trading services</b>		<b>440 514</b>	<b>517 974</b>	<b>657 846</b>	<b>678 030</b>	<b>671 910</b>	<b>671 910</b>	<b>777 337</b>	<b>867 560</b>	<b>1 009 385</b>
Electricity		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484
Water		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777
Waste water management		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513
Waste management		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611
<b>Other</b>	<b>4</b>	<b>412</b>	<b>8 055</b>	<b>8 130</b>	<b>12 954</b>	<b>13 454</b>	<b>13 454</b>	<b>17 480</b>	<b>14 545</b>	<b>15 184</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

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

1. 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 7 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.
2. 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.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under Governance and Administration.

**Table 15 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		478	-	-	-	-	-	-	-	-
Vote 03 - Chief Operating Officer		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		1 048	8 368	33	2 039	2 039	2 039	42	44	49
Vote 05 - Budget And Treasury Office		450 994	508 073	558 104	413 425	413 425	413 425	428 095	433 765	451 630
Vote 06 - Infrastructure And Technical Services		436 357	473 662	502 346	859 899	861 692	861 692	944 103	1 038 922	1 164 599
Vote 07 - Community Services		43 037	28 521	31 652	108 184	108 679	108 679	124 954	137 366	142 690
Vote 08 - Human Settlement		1 470	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Vote 09 - Economic Dev, tourism & Agric		2	-	220 474	22	22	22	2 024	5	5
Vote 10 - Public Safety		-	6 208	19 923	5 892	5 892	5 892	10 722	10 887	11 484
<b>Total Revenue by Vote</b>	2	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Executive Council		35 832	32 857	30 480	34 800	34 753	34 753	34 736	37 522	40 004
Vote 02 - Municipal Manager		16 472	24 338	27 186	32 840	33 024	33 024	33 564	35 743	37 492
Vote 03 - Chief Operating Officer		906	3 492	4 526	4 067	4 080	4 080	4 499	4 595	4 798
Vote 04 - Corporate And Support Services		31 173	49 632	87 239	64 035	65 210	65 210	57 711	62 844	68 591
Vote 05 - Budget And Treasury Office		737 548	1 023 235	681 169	381 205	378 108	378 108	364 527	379 363	363 257
Vote 06 - Infrastructure And Technical Services		428 494	490 462	604 927	637 378	634 460	634 460	753 844	839 383	976 302
Vote 07 - Community Services		125 703	75 749	99 427	95 347	95 988	95 988	101 424	100 506	109 047
Vote 08 - Human Settlement		22 257	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Vote 09 - Economic Dev, tourism & Agric		412	8 055	8 130	12 954	13 454	13 454	17 480	14 545	15 184
Vote 10 - Public Safety		-	81 992	101 768	104 457	106 079	106 079	119 296	121 794	129 291
<b>Total Expenditure by Vote</b>	2	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

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

1. 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. The following table is an analysis of the surplus or deficit for the water trading services.
2. The water account is subsidised with a portion of the equitable share as the majority of household receive water at RDP level or lower.

**Table 16 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	163 462	174 982	193 599	330 084	330 084	330 084	285 127	337 183	345 700	366 082
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	327 873	349 417	369 103	450 000	450 000	450 000	350 361	431 808	468 990	528 505
Service charges - water revenue	2	60 744	80 702	88 967	100 990	100 990	100 990	93 173	133 644	151 017	170 650
Service charges - sanitation revenue	2	34 366	21 070	22 990	24 633	24 633	24 633	23 295	26 213	29 620	33 471
Service charges - refuse revenue	2	22 088	22 565	24 440	25 944	25 944	25 944	23 970	27 351	28 855	30 385
Service charges - other		-	221	461	-	-	-	69	-	-	-
Rental of facilities and equipment		663	480	595	596	596	596	567	628	663	698
Interest earned - external investments		11 898	17 079	4 205	3 943	3 943	3 943	4 703	4 095	4 320	4 548
Interest earned - outstanding debtors		43 273	54 891	43 487	50 253	50 253	50 253	57 931	56 483	50 253	45 253
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		798	788	2 473	1 094	1 094	1 094	867	626	660	695
Licences and permits		5 275	3 715	4 555	1 796	1 796	1 796	5 265	7 335	7 738	8 145
Agency services		8 755	1 280	8 964	2 245	2 245	2 245	2 012	2 215	2 336	2 460
Transfers recognised - operational		239 899	276 052	550 272	375 670	375 958	375 958	330 357	468 393	516 178	564 047
Other revenue	2	14 294	23 261	20 811	24 477	26 477	26 477	13 338	16 352	17 251	18 165
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 191 036</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure By Type</b>											
Employee related costs	2	229 324	257 772	290 003	308 100	308 100	308 100	290 071	340 739	364 754	384 545
Remuneration of councillors		19 773	22 988	23 887	25 800	25 800	25 800	20 532	26 345	27 795	29 268
Debt impairment	3	110 666	403 710	96 083	232 913	232 913	232 913	62 133	208 167	188 208	155 121
Depreciation & asset impairment	2	484 426	474 550	398 726	78 340	78 340	78 340	-	82 430	86 963	106 963
Finance charges		64 165	70 448	79 168	10 000	10 000	10 000	71 802	10 000	12 000	15 000
Bulk purchases	2	329 089	359 138	423 630	449 200	463 000	463 000	487 591	511 126	596 710	678 704
Other materials	8	16 623	31 128	42 077	47 825	46 562	46 562	38 574	107 645	97 414	125 025
Contracted services		43 709	78 974	135 787	106 200	87 478	87 478	89 854	73 763	84 309	99 357
Transfers and grants		9 561	2 122	5 392	15 000	15 000	15 000	10 200	33 459	35 433	37 417
Other expenditure	4, 5	91 459	106 064	170 216	118 266	136 739	136 739	134 614	118 495	129 603	140 965
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 205 372</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit)</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>

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

1. Total revenue is R1 523 446 million in 2015/16 and escalates to R1 784 224 million by 2017/18. This represents a year-on-year increase of 11,39 per cent for the 2016/17 financial year and 6,53 per cent for the 2017/18 financial year.
2. Revenue to be generated from property rates is R337,183 million in the 2015/16 financial year and increases to R345,700 million by 2016/17 which represents 24,38 per cent of the operating revenue base of the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 6 per cent for each of the respective financial years of the MTREF.
3. Services charges relating to, water, sanitation and refuse removal constitutes 39,35 of the revenue basket of the municipality totalling R630,136 million for the 2015/16 financial year and increasing to R689,602 million by 2016/17. For the 2015/16 financial year services charges amount to 37,14 per cent of the total revenue base and grows by 6 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of and water.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF by 23,83 per cent and 11,15 per cent for the two outer years. The equitable share contributes 30,02 per cent to the municipality's revenue basket.

### **Figure 3 Expenditure by major type**

5. Bulk purchases have significantly increased over the 2015/16 to 2017/18 period escalating from R511,126 million to R678,703 million. These increases can be attributed to the substantial increase in the cost of bulk water from Rand Water and the City of Tswane and electricity price increases by ESKOM.
6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

**Table 17 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Chief Operating Officer		-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure And Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 08 - Human Settlement		-	-	-	-	-	-	-	-	-	-
Vote 09 - Economic Dev, tourism & Agric		-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 01 - Executive Council		-	87	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	27	27	27	-	-	-
Vote 03 - Chief Operating Officer		-	-	40	-	3	3	3	-	-	-
Vote 04 - Corporate And Support Services		484	-	(7)	-	96	96	74	2 000	-	-
Vote 05 - Budget And Treasury Office		967	651	25	3 500	3 603	3 603	2 594	4 500	-	-
Vote 06 - Infrastructure And Technical Services		212 362	221 195	159 780	237 478	215 783	215 783	142 705	266 211	223 926	287 000
Vote 07 - Community Services		21 177	4 125	21 240	17 000	40 308	40 308	18 270	9 450	15 000	5 362
Vote 08 - Human Settlement		453	-	-	-	71	71	70	-	-	-
Vote 09 - Economic Dev, tourism & Agric		-	1 669	57	-	1 800	1 800	997	-	12 000	5 000
Vote 10 - Public Safety		-	2 710	11 724	7 700	27 796	27 796	14 622	10 300	33 300	-
<b>Capital single-year expenditure sub-total</b>		<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Total Capital Expenditure - Vote</b>		<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>1 451</b>	<b>-</b>	<b>56</b>	<b>3 500</b>	<b>3 729</b>	<b>3 729</b>	<b>2 698</b>	<b>6 500</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	40	-	30	30	30	-	-	-
Budget and treasury office		967	-	23	3 500	3 603	3 603	2 594	4 500	-	-
Corporate services		484	-	(7)	-	96	96	74	2 000	-	-
<b>Community and public safety</b>		<b>10 652</b>	<b>18 400</b>	<b>32 964</b>	<b>10 700</b>	<b>51 376</b>	<b>51 376</b>	<b>26 004</b>	<b>17 250</b>	<b>33 300</b>	<b>-</b>
Community and social services		4 102	10 997	6 480	3 000	9 900	9 900	4 981	2 000	-	-
Sport and recreation		5 409	1 129	14 760	4 700	20 839	20 839	8 455	11 750	12 000	-
Public safety		1 141	6 274	11 724	3 000	20 566	20 566	12 499	3 500	21 300	-
Housing		-	-	-	-	71	71	70	-	-	-
Health		-	-	0	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>79 262</b>	<b>74 500</b>	<b>61 832</b>	<b>85 500</b>	<b>87 185</b>	<b>87 185</b>	<b>54 561</b>	<b>142 300</b>	<b>89 519</b>	<b>71 000</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		79 262	74 500	61 832	85 500	87 185	87 185	54 561	142 300	89 519	71 000
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>144 078</b>	<b>137 537</b>	<b>97 948</b>	<b>165 978</b>	<b>145 397</b>	<b>145 397</b>	<b>95 102</b>	<b>126 411</b>	<b>149 407</b>	<b>221 362</b>
Electricity		15 467	7 600	9 329	12 000	15 000	15 000	5 024	24 000	20 000	25 000
Water		100 241	119 937	70 418	88 178	59 914	59 914	48 222	79 911	60 307	72 000
Waste water management		17 653	-	18 200	51 800	53 684	53 684	34 897	20 000	54 100	119 000
Waste management		10 718	10 000	-	14 000	16 799	16 799	6 958	2 500	15 000	5 362
<b>Other</b>		<b>-</b>	<b>-</b>	<b>58</b>	<b>-</b>	<b>1 800</b>	<b>1 800</b>	<b>997</b>	<b>-</b>	<b>12 000</b>	<b>5 000</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Funded by:</b>											
National Government		171 142	207 150	190 546	259 178	280 086	280 086	175 783	284 461	284 226	297 362
Provincial Government		2 500	400	-	-	-	-	-	-	-	-
District Municipality		80	-	-	-	-	-	-	-	-	-
Other transfers and grants		51 552	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>225 274</b>	<b>207 550</b>	<b>190 546</b>	<b>259 178</b>	<b>280 086</b>	<b>280 086</b>	<b>175 783</b>	<b>284 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>10 168</b>	<b>22 887</b>	<b>2 312</b>	<b>6 500</b>	<b>9 400</b>	<b>9 400</b>	<b>3 578</b>	<b>8 000</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	7	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

## **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. No multi-year appropriations have been done.
3. Single-year capital expenditure has been appropriated at R292 461 million for the 2015/16 financial year and remains relatively constant over the MTREF at levels of R284 226 million and R297 362 million respectively for the two outer years.
4. 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. 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 MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from national- and provincial grants and transfers, borrowing and internally generated funds from current year surpluses. For 2015/16, capital transfers totals R284, 461 million (97.08 per cent) and escalates to R297, 362 million by 2017/18 (100 per cent). Internally generated funding totals R8 million for 2015/16. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding)

**Table 18 - Table A6 Budgeted Financial Position**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		20 721	47 692	31 636	40 000	40 000	40 000	-	45 000	50 000	55 000
Call investment deposits	1	62 563	4 999	3 035	150 000	150 000	150 000	-	145 000	120 000	115 000
Consumer debtors	1	275 269	41 159	65 885	50 000	50 000	50 000	-	50 000	80 000	110 000
Other debtors		14 832	-	34 472	7 385	7 385	7 385	-	27 791	27 791	27 800
Current portion of long-term receivables		1 689	-	-	-	-	-	-	-	-	-
Inventory	2	4 917	4 364	5 404	6 330	6 330	6 330	-	6 678	6 878	-
<b>Total current assets</b>		<b>379 991</b>	<b>98 214</b>	<b>140 431</b>	<b>253 715</b>	<b>253 715</b>	<b>253 715</b>	<b>-</b>	<b>274 469</b>	<b>284 669</b>	<b>307 800</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		22 037	11 186	11 733	23 315	23 315	23 315	-	23 832	23 932	24 000
Investment property		2 308 387	2 308 387	466 341	800 000	800 000	800 000	-	466 341	466 341	466 341
Investment in Associate											
Property, plant and equipment	3	4 198 661	3 955 139	3 960 630	4 209 139	4 209 139	4 209 139	-	4 350 000	4 800 000	5 150 000
Agricultural											
Biological											
Intangible											
Other non-current assets		10	10	10	10	10	10	-	10	10	10
<b>Total non current assets</b>		<b>6 529 095</b>	<b>6 274 722</b>	<b>4 438 714</b>	<b>5 032 464</b>	<b>5 032 464</b>	<b>5 032 464</b>	<b>-</b>	<b>4 840 184</b>	<b>5 290 284</b>	<b>5 640 351</b>
<b>TOTAL ASSETS</b>		<b>6 909 086</b>	<b>6 372 936</b>	<b>4 579 145</b>	<b>5 286 179</b>	<b>5 286 179</b>	<b>5 286 179</b>	<b>-</b>	<b>5 114 653</b>	<b>5 574 953</b>	<b>5 948 151</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	12 384	9 811	35 490							
Borrowing	4	6 200	663	58	700	700	700	-	60	60	60
Consumer deposits		12 887	12 955	12 922	25 550	25 550	25 550	-	26 130	27 130	27 500
Trade and other payables	4	292 451	255 024	286 957	143 000	143 000	143 000	-	165 000	166 000	155 000
Provisions											
<b>Total current liabilities</b>		<b>323 923</b>	<b>278 453</b>	<b>335 427</b>	<b>169 250</b>	<b>169 250</b>	<b>169 250</b>	<b>-</b>	<b>191 190</b>	<b>193 190</b>	<b>182 560</b>
<b>Non current liabilities</b>											
Borrowing		540 796	608 691	687 425	743 000	743 000	743 000	-	550 000	555 000	564 000
Provisions		113 390	120 190	146 031	108 000	108 000	108 000	-	101 600	102 500	103 500
<b>Total non current liabilities</b>		<b>654 186</b>	<b>728 881</b>	<b>833 456</b>	<b>851 000</b>	<b>851 000</b>	<b>851 000</b>	<b>-</b>	<b>651 600</b>	<b>657 500</b>	<b>667 500</b>
<b>TOTAL LIABILITIES</b>		<b>978 109</b>	<b>1 007 333</b>	<b>1 168 883</b>	<b>1 020 250</b>	<b>1 020 250</b>	<b>1 020 250</b>	<b>-</b>	<b>842 790</b>	<b>850 690</b>	<b>850 060</b>
<b>NET ASSETS</b>	5	<b>5 930 977</b>	<b>5 365 603</b>	<b>3 410 262</b>	<b>4 265 929</b>	<b>4 265 929</b>	<b>4 265 929</b>	<b>-</b>	<b>4 271 863</b>	<b>4 724 263</b>	<b>5 098 091</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		5 930 977	5 365 603	3 410 262	4 265 929	4 265 929	4 265 929	-	4 271 863	4 724 263	5 098 091
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>5 930 977</b>	<b>5 365 603</b>	<b>3 410 262</b>	<b>4 265 929</b>	<b>4 265 929</b>	<b>4 265 929</b>	<b>-</b>	<b>4 271 863</b>	<b>4 724 263</b>	<b>5 098 091</b>

**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. 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.
3. Table 66 is supported by an extensive table of notes (SA3 which can be found on page 102) 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 noncurrent;
  - Changes in net assets; and
  - Reserves
4. 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.
  5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably 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 as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 19 MBRR Table A7 - Budgeted Cash Flow Statement**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		150 000	162 016	177 471	187 500	187 500	187 500	-	249 515	255 818	270 901
Service charges		249 553	520 582	429 976	490 238	490 238	490 238	-	501 301	551 305	652 857
Other revenue		73 057	84 656	27 835	82 460	82 460	82 460	-	27 156	28 648	30 163
Government - operating	1	284 024	207 376	310 910	375 958	375 958	375 958	-	468 393	516 178	564 047
Government - capital	1	173 722	207 550	239 362	259 194	259 194	259 194	-	284 461	284 226	297 362
Interest		10 739	16 424	3 442	3 943	3 943	3 943	-	60 578	54 573	49 801
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(828 423)	(880 944)	(1 033 914)	(1 057 679)	(1 067 679)	(1 067 679)	-	(1 190 939)	(1 314 432)	(1 472 081)
Finance charges		(74 535)	(78 529)	(0)	(10 000)	-	-	-	(10 000)	(12 000)	(15 000)
Transfers and Grants	1	-	-	-	(15 000)	(15 000)	(15 000)	-	(33 459)	(35 433)	(37 417)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>38 138</b>	<b>239 132</b>	<b>155 082</b>	<b>316 614</b>	<b>316 614</b>	<b>316 614</b>	<b>-</b>	<b>357 006</b>	<b>328 883</b>	<b>340 633</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		53 150	68 415	1 981	5 280	5 280	5 280	-	-	-	-
Decrease (increase) in non-current debtors		-	(263)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(817)	(109 319)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	12 000	12 000	12 000	-	60 261	61 000	-
<b>Payments</b>											
Capital assets		(207 792)	(230 777)	(192 858)	(265 628)	(275 875)	(275 875)	-	(292 461)	(284 226)	(297 362)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(155 459)</b>	<b>(271 944)</b>	<b>(190 877)</b>	<b>(248 348)</b>	<b>(258 595)</b>	<b>(258 595)</b>	<b>-</b>	<b>(232 201)</b>	<b>(223 226)</b>	<b>(297 362)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		47 697	62 938	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	70	70	70	-	35 000	40 000	40 000
<b>Payments</b>											
Repayment of borrowing		(763)	(581)	(722)	(800)	(800)	(800)	-	(24 550)	(34 201)	(44 951)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>46 933</b>	<b>62 358</b>	<b>(722)</b>	<b>(730)</b>	<b>(730)</b>	<b>(730)</b>	<b>-</b>	<b>10 450</b>	<b>5 799</b>	<b>(4 951)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(70 388)</b>	<b>29 546</b>	<b>(36 517)</b>	<b>67 536</b>	<b>57 290</b>	<b>57 290</b>	<b>-</b>	<b>135 256</b>	<b>111 456</b>	<b>38 320</b>
Cash/cash equivalents at the year begin:	2	78 725	8 337	32 664	32 096	32 096	32 096	-	89 386	224 641	336 097
Cash/cash equivalents at the year end:	2	8 337	37 882	(3 854)	99 632	89 386	89 386	-	224 641	336 097	374 417

## 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.

## Table 20 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	8 337	37 882	(3 854)	99 632	89 386	89 386	-	224 641	336 097	374 417
Other current investments > 90 days		62 563	4 998	3 035	90 368	100 614	100 614	-	(34 641)	(166 097)	(204 417)
Non current assets - Investments	1	22 037	11 186	11 733	23 315	23 315	23 315	-	23 832	23 932	24 000
<b>Cash and investments available:</b>		<b>92 937</b>	<b>54 066</b>	<b>10 914</b>	<b>213 315</b>	<b>213 315</b>	<b>213 315</b>	<b>-</b>	<b>213 832</b>	<b>193 932</b>	<b>194 000</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		117 325	40 151	5 754	45 000	45 000	45 000	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	2 536	-	-	-	-	-	-	-	-
Other working capital requirements	3	(26 029)	169 277	199 513	54 898	54 898	54 898	-	106 799	84 330	45 868
Other provisions		113 390	120 190	146 031	108 000	108 000	108 000	-	101 600	102 500	103 500
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>204 686</b>	<b>332 154</b>	<b>351 298</b>	<b>207 898</b>	<b>207 898</b>	<b>207 898</b>	<b>-</b>	<b>208 399</b>	<b>186 830</b>	<b>149 368</b>
<b>Surplus(shortfall)</b>		<b>(111 750)</b>	<b>(278 087)</b>	<b>(340 384)</b>	<b>5 417</b>	<b>5 417</b>	<b>5 417</b>	<b>-</b>	<b>5 433</b>	<b>7 102</b>	<b>44 632</b>

## 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. In essence 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".

## Table 21 MBRR Table A9 - Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	235 442	230 437	192 858	265 678	277 245	277 245	270 621	270 226	216 362
Infrastructure - Road transport		78 426	74 500	61 832	84 300	86 585	86 585	126 210	75 519	61 000
Infrastructure - Electricity		15 467	7 600	9 329	12 000	15 000	15 000	25 000	20 000	25 000
Infrastructure - Water		117 782	119 937	70 418	139 978	101 287	101 287	107 911	96 407	95 000
Infrastructure - Sanitation		-	-	18 200	-	-	-	-	15 000	25 000
Infrastructure - Other		10 265	10 000	-	14 000	16 225	16 225	3 500	23 000	10 362
Infrastructure		221 940	212 037	159 780	250 278	219 097	219 097	262 621	229 926	216 362
Community		8 979	18 400	32 964	8 900	47 909	47 909	4 000	26 000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		61	-	-	-	-	-	-	-	-
Other assets	6	4 462	-	114	6 500	10 238	10 238	4 000	14 300	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	21 840	14 000	81 000
Infrastructure - Road transport		-	-	-	-	-	-	16 840	6 000	10 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	5 000	5 000	7 000
Infrastructure - Sanitation		-	-	-	-	-	-	-	3 000	64 000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	21 840	14 000	81 000
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	78 426	74 500	61 832	84 300	86 585	86 585	143 050	81 519	71 000
Infrastructure - Road transport		78 426	74 500	61 832	84 300	86 585	86 585	143 050	81 519	71 000
Infrastructure - Electricity		15 467	7 600	9 329	12 000	15 000	15 000	25 000	20 000	25 000
Infrastructure - Water		117 782	119 937	70 418	139 978	101 287	101 287	112 911	101 407	102 000
Infrastructure - Sanitation		-	-	18 200	-	-	-	-	18 000	89 000
Infrastructure - Other		10 265	10 000	-	14 000	16 225	16 225	3 500	23 000	10 362
Infrastructure		221 940	212 037	159 780	250 278	219 097	219 097	284 461	243 926	297 362
Community		8 979	18 400	32 964	8 900	47 909	47 909	4 000	26 000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		61	-	-	-	-	-	-	-	-
Other assets		4 462	-	114	6 500	10 238	10 238	4 000	14 300	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	235 442	230 437	192 858	265 678	277 245	277 245	292 461	284 226	297 362
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	-	641 015	-	641 015	641 015	641 015	743 632	826 690	909 748
Infrastructure - Electricity		-	1 235 388	-	1 235 388	1 235 388	1 235 388	1 275 388	1 298 388	1 321 388
Infrastructure - Water		-	482 276	-	482 276	482 276	482 276	566 187	619 294	672 401
Infrastructure - Sanitation		-	91 287	-	91 287	91 287	91 287	136 287	186 287	236 287
Infrastructure - Other		4 198 661	3 303 418	3 948 886	1 735 848	1 735 848	1 735 848	1 604 663	1 845 398	1 986 166
Infrastructure		4 198 661	3 753 384	3 948 886	4 185 814	4 185 814	4 185 814	4 326 158	4 776 058	5 125 990
Community		-	201 745	11 733	23 315	23 315	23 315	23 832	23 932	24 000
Heritage assets		-	10	10	10	10	10	10	10	10
Investment properties		2 308 387	2 308 387	466 341	800 000	800 000	800 000	466 341	466 341	466 341
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	6 507 048	6 263 526	4 426 971	5 009 139	5 009 139	5 009 139	4 816 341	5 266 341	5 616 341
<b>EXPENDITURE OTHER ITEMS</b>										
Depreciation & asset impairment	3	484 426	474 550	398 726	78 340	78 340	78 340	82 430	86 963	106 963
Repairs and Maintenance by Asset Class		16 623	31 128	41 533	44 905	44 941	44 941	103 638	93 970	121 437
Infrastructure - Road transport		2 326	7 010	7 417	7 790	7 987	7 987	20 720	19 840	21 157
Infrastructure - Electricity		5 012	10 406	19 234	19 800	20 200	20 200	25 463	25 191	27 167
Infrastructure - Water		4 698	7 354	5 426	6 510	7 560	7 560	23 814	23 333	38 932
Infrastructure - Sanitation		656	1 878	2 506	3 400	2 100	2 100	5 000	5 000	7 000
Infrastructure - Other		-	522	211	440	440	440	575	489	510
Infrastructure		12 692	27 171	34 794	37 940	38 287	38 287	75 572	73 853	94 766
Community		854	1 786	2 036	2 035	1 717	1 717	8 014	6 644	6 841
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	3 078	2 172	4 703	4 930	4 937	4 937	20 051	13 473	19 829
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		501 050	505 679	440 259	123 245	123 281	123 281	186 068	180 933	228 400
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	4.9%	27.2%

### **Explanatory notes to Table A9 - Asset Management**

1. 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.
2. 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. The municipality is not in a position to meet the requirements due to its limited revenue base.

### **Table 22 - Table A10 Basic service delivery measurement**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		61 500	61 500	35 662	35 662	35 662	35 662	35 662	35 662	35 662
Piped water inside yard (but not in dwelling)		46 500	46 500	73 520	73 520	73 520	73 520	73 520	73 520	73 520
Using public tap (at least min.service level)	2	24 500	24 500	4 880	4 880	4 880	4 880	4 880	4 880	4 880
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		132 500	132 500	114 062	114 062	114 062	114 062	114 062	114 062	114 062
Using public tap (< min.service level)	3	24 500	24 500	27 600	27 600	27 600	27 600	27 600	27 600	27 600
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		24 500	24 500	27 600	27 600	27 600	27 600	27 600	27 600	27 600
<b>Total number of households</b>	5	<b>157 000</b>	<b>157 000</b>	<b>141 662</b>	<b>141 662</b>	<b>141 662</b>	<b>141 662</b>	<b>141 662</b>	<b>141 662</b>	<b>141 662</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		44 405	44 405	44 405	44 405	44 405	44 405	44 405	44 405	44 405
Flush toilet (with septic tank)		2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444	2 444
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		11 735	11 735	11 735	11 735	11 735	11 735	11 735	11 735	11 735
Other toilet provisions (> min.service level)		37 123	37 123	37 123	37 123	37 123	37 123	37 123	37 123	37 123
<i>Minimum Service Level and Above sub-total</i>		95 707	95 707	95 707	95 707	95 707	95 707	95 707	95 707	95 707
Bucket toilet		47 428	47 428	3 049	3 049	3 049	3 049	3 049	3 049	3 049
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	9 321	9 321	9 321	9 321	9 321	9 321	9 321
<i>Below Minimum Service Level sub-total</i>		47 428	47 428	12 370	12 370	12 370	12 370	12 370	12 370	12 370
<b>Total number of households</b>	5	<b>143 135</b>	<b>143 135</b>	<b>108 077</b>	<b>108 077</b>	<b>108 077</b>	<b>108 077</b>	<b>108 077</b>	<b>108 077</b>	<b>108 077</b>
<b>Energy:</b>										
Electricity (at least min.service level)		65 000	65 000	65 000	65 000	65 000	65 000	65 000	65 000	65 000
Electricity - prepaid (min.service level)		39 000	39 000	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		104 000	104 000	65 000	65 000	65 000	65 000	65 000	65 000	65 000
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	29 983	29 983	29 983	29 983	29 983	29 983	29 983
<i>Below Minimum Service Level sub-total</i>		-	-	29 983	29 983	29 983	29 983	29 983	29 983	29 983
<b>Total number of households</b>	5	<b>104 000</b>	<b>104 000</b>	<b>94 983</b>	<b>94 983</b>	<b>94 983</b>	<b>94 983</b>	<b>94 983</b>	<b>94 983</b>	<b>94 983</b>
<b>Refuse:</b>										
Removed at least once a week		47 506	47 506	41 364	41 364	41 364	41 364	41 364	41 364	41 364
<i>Minimum Service Level and Above sub-total</i>		47 506	47 506	41 364	41 364	41 364	41 364	41 364	41 364	41 364
Removed less frequently than once a week		29 374	29 374	2 100	2 100	2 100	2 100	2 100	2 100	2 100
Using communal refuse dump		-	-	4 553	4 553	4 553	4 553	4 553	4 553	4 553
Using own refuse dump		-	-	96 144	96 144	96 144	96 144	96 144	96 144	96 144
Other rubbish disposal		-	-	1 736	1 736	1 736	1 736	1 736	1 736	1 736
No rubbish disposal		-	-	14 800	14 800	14 800	14 800	14 800	14 800	14 800
<i>Below Minimum Service Level sub-total</i>		29 374	29 374	119 333	119 333	119 333	119 333	119 333	119 333	119 333
<b>Total number of households</b>	5	<b>76 880</b>	<b>76 880</b>	<b>160 697</b>	<b>160 697</b>	<b>160 697</b>	<b>160 697</b>	<b>160 697</b>	<b>160 697</b>	<b>160 697</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		28 901	28 901	6 000	6 000	6 000	6 000	6 500	7 000	7 000
Sanitation (free minimum level service)		5 433	5 433	6 000	6 000	6 000	6 000	6 500	7 000	7 000
Electricity/other energy (50kwh per household per month)		21 000	21 000	6 000	6 000	6 000	6 000	6 500	7 000	7 000
Refuse (removed at least once a week)		5 433	5 433	6 000	6 000	6 000	6 000	6 500	7 000	7 000
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		1 387	1 387	469	469	469	469	545	515	515
Sanitation (free sanitation service)		65	65	175	175	175	175	200	227	227
Electricity/other energy (50kwh per household per month)		1 545	1 545	10 188	10 188	10 188	10 188	11 070	11 874	11 874
Refuse (removed once a week)		1 545	1 545	2 965	2 965	2 965	2 965	3 385	3 612	3 612
<b>Total cost of FBS provided (minimum social package)</b>		<b>4 542</b>	<b>4 542</b>	<b>13 797</b>	<b>13 797</b>	<b>13 797</b>	<b>13 797</b>	<b>15 200</b>	<b>16 228</b>	<b>16 228</b>
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		28 620 000	28 620 000	30 417 000	717 000	717 000	717 000	717 000	717 000	717 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		40	42	42	105	105	105	105	111	117
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		-	-	-	717	717	717	717	717	717
Property rates (other exemptions, reductions and rebates)		28 620	28 620	60 600	60 600	60 600	60 600	-	-	-
Water		5 619	5 619	469	469	469	469	454	515	515
Sanitation		1 545	1 545	175	175	175	175	200	227	227
Electricity/other energy		1 545	1 545	10 188	10 188	10 188	10 188	11 070	11 874	11 874
Refuse		1 545	1 545	2 965	2 965	2 965	2 965	3 385	3 612	3 612
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>	6	<b>38 874</b>	<b>38 874</b>	<b>74 397</b>	<b>75 114</b>	<b>75 114</b>	<b>75 114</b>	<b>15 826</b>	<b>16 945</b>	<b>16 945</b>

## Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Strategy – the more the municipality gives away, the less there is available to fund other services. Currently, the ‘free services’ represent about 2.2 per cent of total operating revenue.

## 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 are 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 municipality’s 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.

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 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule. Key dates applicable to the process were:

- **September 2014** – Joint strategic planning session of the Mayoral Committee and Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritisation criteria for the compilation of the 2014/15 MTREF;
- **November 2014** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;

- **January 2015** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **January 2015** – Multi-year budget proposals are submitted to the Executive Mayor for endorsement;
- **February 2015** - Council considers the 2014/15 Mid-year Review and Adjustments Budget;
- **February 2015** - Recommendations of the Executive Mayor are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2014/15 MTREF is revised accordingly;
- **30 March 2015** - Tabling in Council of the draft 2015/16 IDP and 2015/16 MTREF for public consultation;
- **1-23 April 2015** – Public consultation;
- **24 April 2015** - Closing date for written comments;
- **30 April 2015** – finalisation of the 2015/16 IDP and 2014/15 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **29 May 2015** - Tabling of the 2015/16 MTREF before Council for consideration and approval.
- No material changes were made to the budget after the public consultation process. The capital budget, operating budget and tariff increases were work shopped extensively and accepted at all consultative meetings.

### **2.1.1 IDP and Service Delivery and Budget Implementation Plan**

The process started in September 2014 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2015/16 MTREF in August.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2015/16 MTREF, based on the approved 2013/14 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2015/16 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2014/15 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

### **2.1.2 Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2014/15 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2015/16 MTREF:

- Municipal growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2014/15 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54 and 55 has been taken into consideration in the planning and prioritisation process.

### **2.1.3 Community Consultation**

The draft 2015/16 MTREF as tabled before Council on 30 March 2015 for community consultation was published on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and various libraries. The opportunity to give electronic feedback was also communicated on the municipality's website, and the municipality's call centre was engaged in collecting inputs via e-mail, fax and SMS.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

The first round of community participation took place from October 2014 to November 2014. Ward Committees were utilised to facilitate the community consultation process during April 2015, and included twelve public briefing sessions. The applicable dates and venues were published in all the local newspapers and on average attendance of 200 were recorded per meeting. This is up on the previous year's process. This can be attributed to the additional initiatives that were launched during the consultation process, including the specific targeting of ratepayer associations. Individual sessions were scheduled with

organised business and imbizo's were held to further ensure transparency and interaction. Other stakeholders involved in the consultation included churches, non-governmental institutions and community-based organisations.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2015/16 MTREF.

Feedback and responses to the submissions received are available on request. The following are some of the issues and concerns raised as well as comments received during the consultation process:

- Capital expenditure is not allocated to the areas in the same ratio as the income derived from those areas. This is a normal practice in a collective taxation environment. The municipality is responsible for managing the equitable use of resources to ensure that constitutional imperative to progressively improve basic services in undeveloped areas is realized in a sustainable manner over a reasonable period of time;
- Several complaints were received regarding poor service delivery, water provision and the state of road infrastructure;
- Poor performance of contractors relating to infrastructure development and maintenance especially in the areas of road construction and maintenance were raised.
- The affordability of tariff increases, especially water, was raised on numerous occasions. This concern was also raised by organized business as an obstacle to economic growth;
- Pensioners cannot afford the tariff increases due to low annual pension increases; and
- During the community consultation process large sections of the community made it clear that they are not in favour of any further tariff increases to fund additional budget requests. They indicated that the municipality must do more to ensure efficiencies and value for money.

## **2.2 Overview of alignment of annual budget with IDP**

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

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. 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.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National 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. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- 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. The following table highlights the IDP's five strategic objectives for the 2014/15 MTREF and further planning refinements that have directly informed the compilation of the budget:

**Table 25 IDP Strategic Objectives**

<b>2015/16 Financial Year</b>	<b>2015/16 MTREF</b>
1. Provision of quality basic services and infrastructure	1. Provision of quality basic services and infrastructure
2. Economic growth and development that sustainable job creation	2. Economic growth and development that leads to sustainable job creation
3. Fight poverty and build clean, healthy, safe and sustainable communities	3.1 Fight poverty and build clean, healthy, safe and sustainable communities

Integrated Social Services for empowered and sustainable communities	3.2 Integrated Social Services for empowered and sustainable communities
4. Fostering participatory democracy and adherence to Batho Pele principles through a caring, accessible and accountable service	4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
5. Promote sound governance Ensure financial sustainability Optimal institutional transformation to ensure capacity to achieve set objectives	5.1 Promote sound governance
	5.2 Ensure financial sustainability
	5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
  - Provide electricity;
  - Provide water;
  - Provide sanitation;
  - Provide waste removal;
  - Provide housing;
  - Provide roads and storm water;
  - Provide public transport;
  - Provide municipal planning services; and
  - Maintaining the infrastructure of the municipality.
2. Economic growth and development that leads to sustainable job creation by:
  - Ensuring there is a clear structural plan for the municipality;
  - Ensuring planning processes function in accordance with set timeframes;
  - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
  - Effective implementation of the Indigent Policy;
  - Working with the provincial department of health to provide primary health care services;
  - Extending waste removal services and ensuring effective municipal cleansing;
  - Ensuring all waste water treatment works are operating optimally;
  - Working with strategic partners such as SAPS to address crime;
  - Ensuring safe working environments by effective enforcement of building and health regulations;

- Promote viable, sustainable communities through proper zoning; and
  - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.2 Integrated Social Services for empowered and sustainable communities
- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
- Optimising effective community participation in the ward committee system; and
  - Implementing Batho Pele in the revenue management strategy.
- 5.1 Promote sound governance through:
- Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
- Reviewing the use of contracted services
  - Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 5.3 Optimal institutional transformation to ensure capacity to achieve set objectives
- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the municipality's IDP, associated sectorial plans and strategies, and the allocation of resources of the municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and

- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the fourth revised IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Initiating zone planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2015/16 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.

NW372 Madibeng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>R thousand</b>													
Sustainable Service - Electricity	Electricity	A		336 364	360 021	379 021	528 703	530 496	530 496	525 263	571 939	632 975	
Sustainable Service - Water	Water	A		65 624	92 517	100 247	214 561	214 561	214 561	278 694	310 725	370 149	
Sustainable Service - Sanitation	Sanitation	A		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475	
Sustainable Service - Waste Management	Waste Management	A		26 466	27 590	30 662	107 074	107 568	107 568	123 772	136 120	141 417	
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		1 061	821	989	1 110	1 110	1 110	1 182	1 245	1 272	
Infrastructure - Land And Housing	Land And Housing	A		1 364	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646	
Good Governance - Support Service	Support Service	B		206 536	8 368	33	2 039	2 039	2 039	42	44	49	
Good Governance - Financial Management	Financial Management	B		245 506	309 396	558 173	413 425	413 425	413 425	428 095	433 765	451 630	
Planning And Development	Planning And Development	B		106	-	-	-	-	-	2 020	-	-	
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		109	-	-	-	-	-	-	-	-	
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		15 138	6 064	19 051	5 455	5 455	5 455	10 287	10 850	11 448	
Sustainable Service - Health	Health	A		-	-	-	-	-	-	-	-	-	
Sustainable Service - Community And Others	Community And Others	A		266	198 932	221 346	459	459	459	439	41	41	
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		-	51	18	-	-	-	-	-	-	
Environmental Management - Pollution	Pollution	A		-	-	1	1	1	1	-	-	-	
Good Governance - Council And Public Participation	Good Governance	A		-	-	-	-	-	-	-	-	-	
Allocations To Other Priorities				478	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>				<b>1</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>

NW372 Madibeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>R thousand</b>													
Sustainable Service - Electricity	Electricity	A		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484	
Sustainable Service - Water	Water	A		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777	
Sustainable Service - Sanitation	Sanitation	A		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513	
Sustainable Service - Waste Management	Waste Management	A		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611	
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		7 433	8 114	13 141	10 502	14 242	14 242	15 798	14 435	15 009	
Infrastructure - Land And Housing	Land And Housing	A		17 030	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400	
Good Governance - Support Service	Support Service	B		33 692	54 084	92 441	72 357	73 585	73 585	65 090	71 161	77 316	
Good Governance - Financial Management	Financial Management	B		740 058	1 026 591	685 292	384 761	381 845	381 845	368 434	383 385	367 455	
Planning And Development	Planning And Development	B		7 441	1 685	1 832	1 976	1 976	1 976	2 154	2 227	2 325	
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		9 168	6 766	7 821	8 320	8 395	8 395	9 105	9 878	10 284	
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		32 033	69 871	84 352	84 373	84 578	84 578	90 842	91 537	97 684	
Sustainable Service - Health	Health	A		8 673	-	-	-	-	-	-	-	-	
Sustainable Service - Community And Others	Community And Others	A		31 475	28 628	29 914	38 060	39 746	39 746	50 994	48 934	52 008	
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		23 767	23 479	19 540	29 220	29 330	29 330	46 260	42 038	43 528	
Environmental Management - Pollution	Pollution	A		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926	
Good Governance - Council And Public Participation	Good Governance	A		41 289	51 193	51 036	57 853	57 769	57 769	59 558	63 293	67 045	
Allocations To Other Priorities				4 678	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>				<b>1</b>	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>

NW372 Madibeng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>												
Sustainable Service - Electricity	Electricity	A		15 467	8 626	9 329	12 000	15 000	15 000	24 000	20 000	25 000
Sustainable Service - Water	Water	A		100 241	135 981	70 418	88 178	59 914	59 914	79 911	60 307	72 000
Sustainable Service - Sanitation	Sanitation	A		17 653	17 623	18 200	51 800	53 684	53 684	20 000	54 100	119 000
Sustainable Service - Waste Management	Waste Management	A		10 265	905	-	14 000	16 799	16 799	2 500	15 000	5 362
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		3 879	-	6 480	3 000	9 900	9 900	2 000	-	-
Infrastructure - Land And Housing	Land And Housing	A		61	-	-	-	71	71	-	-	-
Good Governance - Support Service	Support Service	B		484	-	-	-	96	96	2 000	-	-
Good Governance - Financial Management	Financial Management	B		967	440	-	3 500	3 603	3 603	4 500	-	-
Planning And Development	Planning And Development	B		391	2 447	-	-	-	-	-	-	-
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		5 409	1 129	14 760	-	13 609	13 609	4 950	-	-
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		1 401	6 274	11 724	4 700	14 940	14 940	8 800	19 300	-
Sustainable Service - Health	Health	A		-	-	-	-	-	-	-	-	-
Sustainable Service - Community And Others	Community And Others	A		223	196	114	3 000	14 655	14 655	1 500	26 000	5 000
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		79 002	56 754	61 832	85 500	87 185	87 185	142 300	89 519	71 000
Environmental Management - Pollution	Pollution	A		-	-	-	-	-	-	-	-	-
Good Governance - Council And Public Participation	Good Governance	A		-	61	-	-	30	30	-	-	-
<b>Total Capital Expenditure</b>			1	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

### 2.3 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 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, assess and reviews organisational performance which in turn is directly linked to individual employee's 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. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

#### 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 Madibeng Local Municipality therefore has adopted one integrated performance management system that 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).

### 2.3.1 Performance indicators and benchmarks

#### 2.3.1.1 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, Madibeng Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2015/16 MTREF.

The municipality's debt profile provides some interesting insights on the future borrowing capacity. Firstly, the use of amortising loans leads to high debt service costs at the beginning of the loan, which declines steadily towards the end of the loan's term.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs. As part of the compilation of the 2014/15 MTREF the potential of smoothing out the debt profile over the longer term will be investigated.

#### 2.3.1.2 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 indicator is based on the total of loans, creditors, and overdraft and tax provisions as a percentage of funds and reserves. As part of the planning guidelines that informed the compilation of the 2014/15 MTREF ensuring proper cash-backing of reserves and funds has been considered a prudent financial sustainability objective.

#### 2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2015/16 MTREF the current ratio is 7.8 in the 2014/15 financial year and 5.4 and 6.3 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2013/14 financial year the ratio was 5.0 and it has been decreased to .5 in the 2014/15 financial year. This needs to be considered a pertinent risk for the municipality as any under collection of revenue will translate into serious financial challenges for the municipality. As part of the longer term financial planning objectives this ratio will have to be set at a minimum of 1.

#### *2.3.1.4 Revenue Management*

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

#### *2.3.1.5 Creditors Management*

- The municipality 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 has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the municipality's business.

#### *2.3.1.6 Other Indicators*

- The water and electricity distribution losses are of serious concern and provision has been made in the capital budget for water loss control equipment.
- Employee costs as a percentage of operating revenue continues to decrease over the MTREF. This is primarily owing to the high increase in bulk purchases which directly increase revenue levels, as well as increased allocation relating to operating grants and transfers.
- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also decreasing owing directly to cost drivers such as bulk purchases increasing far above inflation. In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base.

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

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the municipality. With the exception of water, only registered indigents qualify for the free basic services.

For the 2015/16 financial year 3 600 registered indigents have been provided for in the budget with this figured increasing to an estimated 10 000 by 2015/16. In terms of the Municipality's indigent policy registered households are entitled to 6 kℓ free water, 50 Kwh of electricity, free sanitation and free waste removal equivalent to one removal once a week, as well as a discount on their property rates.

### **2.3.3 Providing clean water and managing waste water**

The municipality is the Water Services Authority for the entire municipality in terms of the Water Services Act, 1997 and acts as water services provider. Approximately 71 per cent

of the municipality's bulk water needs are provided directly by Rand Water and the City of Tshwane in the form of purified water. The remaining 29 per cent is generated from the municipality's own water sources, such as boreholes and national dams such as Hartebeespoort.

The following is briefly the main challenges facing the municipality in this regard:

- The infrastructure at most of the waste water treatment works is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard;
- Shortage of skilled personnel makes proper operations and maintenance difficult;
- Electrical power supply to some of the plants is often interrupted which hampers the purification processes; and
- There is a lack of proper regional catchment management, resulting in storm water entering the sewerage system.

The following are some of the steps that have been taken to address these challenges:

- Infrastructure shortcomings are being addressed through the capital budget in terms of a 5-year upgrade plan;
- The filling of vacancies has commenced and the Waste Water Division will embark on an in-house training programme, especially for operational personnel;
- Eskom is to install dedicated power supply lines to the plants; and
- The Division is working in consultation with the Department of Water Affairs to address catchment management.

## **2.4 Overview of budget related-policies**

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

### **2.4.1 Review of credit control and debt collection procedures/policies**

The Credit Control and Debt Collection Policy as approved by Council in May 2014 are currently under review. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt. In addition emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the funds provided in the EPWP should aim to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all departments as well as external role players are actively involved in the reduction of the number of registered indigent households.

The 2014/15 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 75 per cent on current billings. In addition the collection of debt in excess

of 90 days has been prioritised as a pertinent strategy in increasing the municipality's cash levels.

The threshold for indigent households and pensioners has been increased to R 2500 per month per households.

#### **2.4.2 Asset Management, Infrastructure Investment and Funding Policy**

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

#### **2.4.3 Budget Policy**

The budget 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 municipality 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.

#### **2.4.4 Supply Chain Management Policy**

Council adopted the Supply Chain Management Policy in May 2014. Budget and Virement Policy

#### **2.4.5 Cash Management and Investment Policy**

Council amended the Municipality's Cash Management and Investment Policy in May 2014. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

#### **2.4.6 Tariff Policies**

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policy has been revised and is submitted for approval. Provision for a 100 per cent subsidy for indigents and pensioners has been provided.

All the above policies will be available on the Municipality's website, as well as the following budget related policies:

- Property Rates Policy and By-Laws;
- Credit Control Policy and By-Laws;
- Deposit Policy;
- Bad Debts Write-Off Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Consumer Care Policy
- Budget Policy; and
- Indigent Policy.

## **2.5 Overview of budget assumptions**

National Treasury's MFMA Circulars No. 51, 54, 55, 58, 59, 66, 67, 70, 71, 72, 74 and 75 were used to guide the compilation of the 2015/2016 MTREF.

The main challenges experienced during the compilation of the 2015/2016 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained water, electricity, roads and community infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from water suppliers and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2015/2016 MTREF:

- The 2014/2015 Adjustment budget
- Rates increases should be affordable and should generally not exceed inflation as measured by the CPI.
- The municipality will only fund projects which are within the parameters of the functions and unfunded mandates will not be considered unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

### 2.5.1 External factors

Due to the slowdown in economic growth since 2012 the official unemployment rate has increased. It is expected that recovery from this deterioration will be slow and uneven, and that growth for 2015 will be 2 per cent rising to 3 per cent by 2017. Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

### 2.5.2 General inflation outlook and its impact on the municipal activities

Fiscal Year	2014	2015	2016	2017	2018
	Actual	Estimate	Forecast		
CPI Inflation	5.8%	5.6%	4.8%	5.9%	5.6%

There are five key factors that have been taken into consideration in the compilation of the 2014/15 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 22,75 per cent of total operating expenditure in the 2014/15 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. Credit rating outlook

### 2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2014/15

MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments. As part of the compilation of the 2014/15 MTREF the potential of smoothing out the debt profile over the long term will be investigated.

### 2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. 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 (76 per cent) of annual billings. Cash flow is assumed to be 76 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 has been carefully monitored.

### **2.5.5 Growth or decline in tax base of the municipality**

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

It is important to note that Madibeng is a predominately rural municipality with many towns and villages under traditional management with limited revenue derived from the informal villages. Formalisation of these rural villages should be addressed as a high priority to broaden the municipality's revenue base.

### **2.5.6 Salary increases**

Provision has been made for a 4.4% salary increase in terms of the guidelines from National Treasury

### **2.5.7 Impact of national, provincial and local policies**

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen

the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

### **2.5.8 Ability of the municipality to spend and deliver on the programmes**

It is estimated that a spending rate of at least 97 per cent is achieved on operating expenditure and 98 per cent on the capital programme for the 2015/16 MTREF of which performance has been factored into the cash flow budget.

## **2.6 Overview of budget funding**

### **2.6.1 Medium-term outlook: operating revenue**

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 water, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

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

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 76 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

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

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

### **2.6.2 Medium-term outlook: capital revenue**

The following table is a breakdown of the funding composition of the 2014/15 medium-term capital programme:

Capital grants and receipts equates to 84.95 per cent of the total funding source which represents R292 461 million for the 2015/16 financial year, for the tow outer year the allocation is appropriated at R284 226 million and R297 362 million respectively As explained earlier, the borrowing capacity of the municipality has essentially reached its limits and going forward borrowing limits will remain nominal if any.

NW372 Madibeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		256 259	298 325	328 547	375 270	375 270	375 270	467 993	516 178	564 047
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		7 202	4 600	3 000	-	-	-	-	-	-
Epwp Incentive		478	3 743	2 487	-	-	-	2 020	-	-
Equitable Share		237 404	273 733	308 470	367 236	367 236	367 236	457 443	507 596	555 314
Municipal Infrastructure Grant		3 500	3 500	3 500	3 500	3 500	3 500	6 000	6 000	6 000
Municipal System Improvement Grant		995	800	890	934	934	934	930	957	1 033
Local Government Financial Management Grant		1 500	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
Lgseta		1 009	2 647	-	2 000	2 000	2 000	-	-	-
Water: Dora Grant		4 170	7 801	8 650	-	-	-	-	-	-
<b>Provincial Government:</b>		509	-	3 690	400	400	400	400	-	-
Health Subsidy		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-
Fire And Emergency Grant In Aid		317	-	2 854	-	-	-	-	-	-
Library Nwpg C/Building Grant		192	-	836	400	400	400	400	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	256 767	298 325	332 237	375 670	375 670	375 670	468 393	516 178	564 047
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		171 142	207 150	190 546	259 178	267 845	267 845	284 461	284 226	297 362
Current Year Receipts		171 142	207 150	190 546	259 178	267 845	267 845	284 461	284 226	297 362
<b>Provincial Government:</b>		2 500	400	-	-	-	-	-	-	-
Current Year Receipts		2 500	400	-	-	-	-	-	-	-
<b>District Municipality:</b>		80	-	-	-	-	-	-	-	-
Current Year Receipts		80	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		51 552	-	-	-	-	-	-	-	-
Current Year Receipts		51 552	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	225 274	207 550	190 546	259 178	267 845	267 845	284 461	284 226	297 362
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		482 042	505 875	522 783	634 848	643 515	643 515	752 854	800 404	861 409

### 2.6.3 Cash Flow Management

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

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

NW372 Madibeng - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Properly rates, penalties & collection charges		150 000	162 016	177 471	187 500	187 500	187 500	-	249 515	255 818	270 901
Service charges		249 553	520 582	429 976	490 238	490 238	490 238	-	501 301	551 305	652 857
Other revenue		73 057	84 656	27 835	82 460	82 460	82 460	-	27 156	28 648	30 163
Government - operating	1	284 024	207 376	310 910	375 958	375 958	375 958	-	468 393	516 178	564 047
Government - capital	1	173 722	207 550	239 362	259 194	259 194	259 194	-	284 461	284 226	297 362
Interest		10 739	16 424	3 442	3 943	3 943	3 943	-	60 578	54 573	49 801
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(828 423)	(880 944)	(1 033 914)	(1 057 679)	(1 067 679)	(1 067 679)	-	(1 190 939)	(1 314 432)	(1 472 081)
Finance charges		(74 535)	(78 529)	(0)	(10 000)	-	-	-	(10 000)	(12 000)	(15 000)
Transfers and Grants	1	-	-	-	(15 000)	(15 000)	(15 000)	-	(33 459)	(35 433)	(37 417)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>38 138</b>	<b>239 132</b>	<b>155 082</b>	<b>316 614</b>	<b>316 614</b>	<b>316 614</b>	<b>-</b>	<b>357 006</b>	<b>328 883</b>	<b>340 633</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		53 150	68 415	1 981	5 280	5 280	5 280	-	-	-	-
Decrease (Increase) in non-current debtors		-	(263)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(817)	(109 319)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	12 000	12 000	12 000	-	60 261	61 000	-
<b>Payments</b>											
Capital assets		(207 792)	(230 777)	(192 858)	(265 628)	(275 875)	(275 875)	-	(292 461)	(284 226)	(297 362)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(155 459)</b>	<b>(271 944)</b>	<b>(190 877)</b>	<b>(248 348)</b>	<b>(258 595)</b>	<b>(258 595)</b>	<b>-</b>	<b>(232 201)</b>	<b>(223 226)</b>	<b>(297 362)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		47 697	62 938	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	70	70	70	-	35 000	40 000	40 000
<b>Payments</b>											
Repayment of borrowing		(763)	(581)	(722)	(800)	(800)	(800)	-	(24 550)	(34 201)	(44 951)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>46 933</b>	<b>62 358</b>	<b>(722)</b>	<b>(730)</b>	<b>(730)</b>	<b>(730)</b>	<b>-</b>	<b>10 450</b>	<b>5 799</b>	<b>(4 951)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(70 388)</b>	<b>29 546</b>	<b>(36 517)</b>	<b>67 536</b>	<b>57 290</b>	<b>57 290</b>	<b>-</b>	<b>135 256</b>	<b>111 456</b>	<b>38 320</b>
Cash/cash equivalents at the year begin:	2	78 725	8 337	32 664	32 096	32 096	32 096	-	89 386	224 641	336 097
Cash/cash equivalents at the year end:	2	8 337	37 882	(3 854)	99 632	89 386	89 386	-	224 641	336 097	374 417

The Cash-flow table shows that the cash and cash equivalents of the municipality were largely depleted but will increase with the strict debt collection that will be implemented during the last quarter of the 2015/2016 financial year.

#### Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

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

NW372 Madibeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	8 337	37 882	(3 854)	99 632	89 386	89 386	-	224 641	336 097	374 417
Other current investments > 90 days		62 563	4 998	3 035	90 368	100 614	100 614	-	(34 641)	(166 097)	(204 417)
Non current assets - investments	1	22 037	11 186	11 733	23 315	23 315	23 315	-	23 832	23 932	24 000
<b>Cash and investments available:</b>		<b>92 937</b>	<b>54 066</b>	<b>10 914</b>	<b>213 315</b>	<b>213 315</b>	<b>213 315</b>	<b>-</b>	<b>213 832</b>	<b>193 932</b>	<b>194 000</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		117 325	40 151	5 754	45 000	45 000	45 000	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	2 536	-	-	-	-	-	-	-	-
Other working capital requirements	3	(26 029)	169 277	199 513	54 898	54 898	54 898	-	106 799	84 330	45 868
Other provisions		113 390	120 190	146 031	108 000	108 000	108 000	-	101 600	102 500	103 500
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>204 686</b>	<b>332 154</b>	<b>351 298</b>	<b>207 898</b>	<b>207 898</b>	<b>207 898</b>	<b>-</b>	<b>208 399</b>	<b>186 830</b>	<b>149 368</b>
<b>Surplus(shortfall)</b>		<b>(111 750)</b>	<b>(278 087)</b>	<b>(340 384)</b>	<b>5 417</b>	<b>5 417</b>	<b>5 417</b>	<b>-</b>	<b>5 433</b>	<b>7 102</b>	<b>44 632</b>

From the above Table A8-Cash Backed reserves/Accumulated surplus reconciliation indicates that the cash and investments available shows figures that were decreasing during the 2013/2014 and outer years of the MTREF.

The above is due to the fact that all capital grants will be spend in future and that there will be no rollovers again.

## 2.6.4 Funding compliance measurement

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

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			933 387	1 026 504	1 334 919	1 391 724	1 392 219	1 392 219	1 191 036	1 512 326	1 623 581	1 773 104
Total Operating Expenditure			1 398 796	1 806 894	1 664 970	1 391 644	1 401 153	1 401 153	1 205 372	1 512 169	1 623 189	1 772 365
Surplus/(Deficit) Budgeted Operating Statement			(465 409)	(780 390)	(330 051)	80	(8 935)	(8 935)	(14 336)	157	392	739
Surplus/(Deficit) Considering Reserves and Cash Backing			(111 750)	(278 087)	(340 384)	5 417	5 417	5 417	-	5 433	7 102	44 632
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *		15	x	x	x	✓	✓	✓	✓	✓	✓	✓

### 2.6.4.1 Cash/cash equivalent position

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

### 2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 25, on

page 25. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

#### *2.6.4.3 Monthly average payments covered by cash or cash equivalents*

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. The municipality aims to achieve at least one month's cash coverage in the medium term, and then gradually move towards two months coverage. This measure will have to be carefully monitored going forward.

#### *2.6.4.4 Surplus/deficit excluding depreciation offsets*

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2014/15 MTREF the indicative outcome is a relative small surplus and turns negative when depreciation is set of against revenue.

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

#### *2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target*

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 4.8 - 5.6 per cent). The result is intended to be an approximation of the real increase in revenue. Considering the lowest percentage tariff increase in relation to revenue generated from rates and services charges is 6 per cent. However, the outcome is lower than it might be due to the slowdown in the economy and a reduction in consumption patterns. This trend will have to be carefully monitored and managed with the implementation of the budget.

#### *2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue*

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. Given that the assumed collection rate was based on a 76 per cent performance target, the cash

flow statement has been conservatively determined. In addition the risks associated with objections to the valuation roll need to be clarified and hence the conservative approach, also taking into consideration the cash flow challenges experienced in the current financial year. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly?

#### *2.6.4.7 Debt impairment expense as a percentage of billable revenue*

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 24 per cent over the MTREF. Considering the debt incentive scheme and the municipality's revenue management strategy's objective to collect outstanding debtors of 90 days, the provision is well within the accepted leading practice.

#### *2.6.4.8 Capital payments percentage of capital expenditure*

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 2 per cent timing discount has been factored into the cash position forecasted over the entire financial year. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

#### *2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)*

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 75.4 per cent of own funded capital for the 2015/16 financial year and decrease to zero in the two outer years.

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

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

#### *2.6.4.10 Consumer debtors change (Current and Non-current)*

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

### 2.6.4.11 Repairs and maintenance expenditure level

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

### Asset renewal/rehabilitation expenditure level

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

## 2.7 Expenditure on Grants and Reconciliations of Unspent Funds

NW372 Madibeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		241 387	282 424	313 397	375 270	375 270	375 270	467 993	516 178	564 047
Municipal Infrastructure Grant - Operational		-	-	-	3 500	3 500	3 500	6 000	6 000	6 000
Equitable Share		237 404	273 733	308 470	367 236	367 236	367 236	457 443	507 596	555 314
Municipal System Improvement Grant		995	800	890	934	934	934	930	957	1 033
Ewp p Incentive		478	3 743	2 487	-	-	-	2 020	-	-
Lgseta		1 009	2 647	-	2 000	2 000	2 000	-	-	-
Local Government Financial Management Grant		1 500	1 500	1 550	1 600	1 600	1 600	1 600	1 625	1 700
<b>Provincial Government:</b>		-	-	-	400	400	400	400	-	-
Other transfers/grants		-	-	-	400	400	400	400	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		11 693	18 182	-	-	-	-	-	-	-
Other transfers/grants		11 693	18 182	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		253 080	300 606	313 397	375 670	375 670	375 670	468 393	516 178	564 047
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		171 620	207 213	232 106	259 178	267 845	267 845	284 461	284 226	297 362
Municipal Infrastructure Grant (Mig)		163 940	198 870	220 456	241 178	245 745	245 745	248 461	259 226	275 362
Energy Efficiency And Demand Management		-	-	-	-	3 000	3 000	-	-	-
Integrated National Electrification Programme		478	3 743	3 000	8 000	8 000	8 000	21 000	15 000	15 000
Department Of Water Affairs		7 202	4 600	8 650	10 000	11 100	11 100	15 000	10 000	7 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Other Departments		237	-	2 854	-	-	-	-	-	-
Sport And Recreation		192	-	836	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	3 565	-	-	-	-	-	-
Other capital transfers/grants		-	-	3 565	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		171 620	207 213	235 672	259 178	267 845	267 845	284 461	284 226	297 362
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		424 700	507 819	549 068	634 848	643 515	643 515	752 854	800 404	861 409

NW372 Madibeng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		205	-							
Current year receipts		239 694	276 052	550 272	375 670	376 165	376 165	468 393	516 178	564 047
<b>Conditions met - transferred to revenue</b>		<b>239 899</b>	<b>276 052</b>	<b>550 272</b>	<b>375 670</b>	<b>376 165</b>	<b>376 165</b>	<b>468 393</b>	<b>516 178</b>	<b>564 047</b>
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts			-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>239 899</b>	<b>276 052</b>	<b>550 272</b>	<b>375 670</b>	<b>376 165</b>	<b>376 165</b>	<b>468 393</b>	<b>516 178</b>	<b>564 047</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		112 740	111 576	-	-	-	-	-	-	-
Current year receipts		224 287	131 539	190 546	259 178	280 086	280 086	284 461	284 226	297 362
<b>Conditions met - transferred to revenue</b>		<b>224 765</b>	<b>207 550</b>	<b>190 546</b>	<b>259 178</b>	<b>280 086</b>	<b>280 086</b>	<b>284 461</b>	<b>284 226</b>	<b>297 362</b>
Conditions still to be met - transferred to liabilities		112 262	35 565	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		192	2 663	-	-	-	-	-	-	-
Current year receipts		2 900	400	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		2 663	3 063	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		80	-	-	-	-	-	-	-	-
Current year receipts		80	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>225 274</b>	<b>207 550</b>	<b>190 546</b>	<b>259 178</b>	<b>280 086</b>	<b>280 086</b>	<b>284 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>114 925</b>	<b>38 629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>465 173</b>	<b>483 602</b>	<b>740 818</b>	<b>634 848</b>	<b>656 251</b>	<b>656 251</b>	<b>752 854</b>	<b>800 404</b>	<b>861 409</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>114 925</b>	<b>38 629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2.8 Councillor and Employee Benefits

NW372 Madibeng - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		8 787	11 132	13 132	14 000	14 000	14 000	13 642	12 915	14 571
Pension and UIF Contributions		936	1 581	2 381	2 300	2 300	2 300	2 984	3 192	3 338
Medical Aid Contributions		795	1 244	1 244	800	800	800	2 640	3 777	3 679
Motor Vehicle Allowance		1 265	4 454	5 454	6 500	6 500	6 500	5 359	6 071	5 758
Cellphone Allowance		3 826	968	1 677	2 200	2 200	2 200	1 720	1 841	1 922
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>		<b>15 608</b>	<b>19 378</b>	<b>23 887</b>	<b>25 800</b>	<b>25 800</b>	<b>25 800</b>	<b>26 345</b>	<b>27 795</b>	<b>29 268</b>
<b>% increase</b>	4		<b>24.2%</b>	<b>23.3%</b>	<b>8.0%</b>			<b>2.1%</b>	<b>5.5%</b>	<b>5.3%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3 880	4 950	6 424	6 696	6 696	6 696	7 380	5 770	6 066
Pension and UIF Contributions		900	950	1 986	1 473	1 473	1 473	1 500	1 124	
Medical Aid Contributions		250	260	527	485	485	485	600	317	333
Overtime		1 000								
Performance Bonus		40								
Motor Vehicle Allowance	3	35	38	42	49	49	49	48	50	53
Cellphone Allowance	3		50	70	72	72	72	74	78	82
Housing Allowances	3	320	348	1 200	1 941	1 941	1 941	1 411	433	455
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 425</b>	<b>6 596</b>	<b>10 249</b>	<b>10 716</b>	<b>10 716</b>	<b>10 716</b>	<b>11 012</b>	<b>7 772</b>	<b>6 989</b>
<b>% increase</b>	4		<b>2.7%</b>	<b>55.4%</b>	<b>4.6%</b>			<b>2.8%</b>	<b>(29.4%)</b>	<b>(10.1%)</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		132 667	150 819	172 275	183 589	183 589	183 589	207 071	237 187	251 989
Pension and UIF Contributions		22 245	31 633	41 376	39 043	39 043	39 043	42 210	43 104	45 503
Medical Aid Contributions		18 725	19 518	21 139	18 499	18 499	18 499	19 747	20 490	21 392
Overtime		9 356	6 906	27 639	14 080	14 080	14 080	22 675	13 552	14 148
Performance Bonus		169								
Motor Vehicle Allowance	3	1 271	11 382	16 087	16 938	16 938	16 938	15 869	16 307	17 024
Cellphone Allowance	3	20 252	2 186	2 186	280	280	280	336	351	366
Housing Allowances	3		1 691	1 079	1 179	1 179	1 179	1 209	1 207	1 260
Other benefits and allowances	3	17 211			16 540	16 540	16 540	13 103	17 022	17 771
Payments in lieu of leave			2 858	10 748	7 236	7 236	7 236	7 507	7 762	8 104
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Municipal Staff</b>		<b>221 896</b>	<b>226 993</b>	<b>292 527</b>	<b>297 384</b>	<b>297 384</b>	<b>297 384</b>	<b>329 727</b>	<b>356 982</b>	<b>377 556</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>28.9%</b>	<b>1.7%</b>			<b>10.9%</b>	<b>8.3%</b>	<b>5.8%</b>
<b>Total Parent Municipality</b>		<b>243 929</b>	<b>252 967</b>	<b>326 663</b>	<b>333 900</b>	<b>333 900</b>	<b>333 900</b>	<b>367 084</b>	<b>392 549</b>	<b>413 813</b>
			<b>3.7%</b>	<b>29.1%</b>	<b>2.2%</b>			<b>9.9%</b>	<b>6.9%</b>	<b>5.4%</b>
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>243 929</b>	<b>252 967</b>	<b>326 663</b>	<b>333 900</b>	<b>333 900</b>	<b>333 900</b>	<b>367 084</b>	<b>392 549</b>	<b>413 813</b>
<b>% increase</b>	4		<b>3.7%</b>	<b>29.1%</b>	<b>2.2%</b>			<b>9.9%</b>	<b>6.9%</b>	<b>5.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>228 321</b>	<b>233 589</b>	<b>302 776</b>	<b>308 100</b>	<b>308 100</b>	<b>308 100</b>	<b>340 739</b>	<b>364 754</b>	<b>384 545</b>

**NW372 Madibeng - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4	1	403 208	134 392	187 974	–	✓	725 574
Chief Whip		1	376 900	128 605	165 977	–	✓	671 482
Executive Mayor		1	508 357	157 525	225 342	–	✓	891 224
Deputy Executive Mayor								–
Executive Committee		5	4 207 664	1 410 533	1 817 523	–	✓	7 435 720
Total for all other councillors		72	8 146 124	3 792 143	4 682 733	–	✓	16 621 000
<b>Total Councillors</b>	8	<b>80</b>	<b>13 642 253</b>	<b>5 623 198</b>	<b>7 079 549</b>			<b>26 345 000</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	706 200	214 037	226 192	58 850	✓	1 205 279
Chief Finance Officer		1	774 852	230 513	353 412	64 571	✓	1 423 348
Chief Operating Officer		1	549 552	176 441	197 419	45 796	✓	969 208
Director Infrastructure Technical Services		1	609 900	190 925	250 206	50 825	✓	1 101 856
Director Corporate Support Services		1	595 518	187 473	181 645	49 627	✓	1 014 263
Director Human Settlement Planning		1	577 800	183 221	190 229	48 150	✓	999 400
Director Community Services		1	513 600	167 813	234 727	42 800	✓	958 940
Director Public Safety & Social Services		1	590 640	186 302	203 500	49 220	✓	1 029 662
Director Economic Development Tourism & Agriculture		1	584 880	184 920	162 549	48 740	✓	981 089
Advisor Strategic Support Policy Monitoring & Evaluation		1	820 716	241 521	198 607	68 393	✓	1 329 237
<i>List of each official with packages &gt;= senior manager</i>								–
<b>Total Senior Managers of the Municipality</b>	8,10	<b>10</b>	<b>6 323 658</b>	<b>1 963 166</b>	<b>2 198 486</b>	<b>526 972</b>		<b>11 012 282</b>
<b>A Heading for Each Entity</b>	6,7							–
<b>Total for municipal entities</b>	8,10	–	–	–	–	–		–
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	<b>90</b>	<b>19 965 911</b>	<b>7 586 364</b>	<b>9 278 035</b>	<b>526 972</b>		<b>37 357 282</b>

NW372 Madibeng - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		72	-	72	72	-	72	72	-	72
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	7	7	-	7	7	-	9	9	-
Other Managers	7									
Professionals		40	40	-	40	40	-	40	40	40
Finance		40	40	-	40	40	-	40	40	40
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		527	527	-	527	527	-	527	527	527
Finance		50	50	-	50	50	-	50	50	50
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		477	477	-	477	477	-	477	477	477
Clerks (Clerical and administrative)		301	301	-	301	301	-	301	301	301
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>947</b>	<b>875</b>	<b>72</b>	<b>947</b>	<b>875</b>	<b>72</b>	<b>949</b>	<b>877</b>	<b>940</b>
% increase					-	-	-	0.2%	0.2%	1 205.6%
<b>Total municipal employees headcount</b>	6, 10	<b>875</b>	<b>875</b>	<b>-</b>	<b>875</b>	<b>875</b>	<b>-</b>	<b>877</b>	<b>877</b>	<b>877</b>
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

## 2.9 Monthly Targets For Revenue, Expenditure and Cash Flow

### NW372 Madibeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>		28 992	28 992	28 992	28 992	28 992	28 992	28 992	28 992	28 992	28 992	28 992	18 267	337 183	345 700	366 082
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue	37 525	36 115	36 125	36 528	33 398	33 525	33 255	35 525	36 525	36 995	37 525	38 767	431 808	468 990	528 505	
Service charges - water revenue	8 870	8 870	8 870	8 870	18 388	19 111	13 671	12 340	9 981	8 870	8 870	6 930	133 644	151 017	170 650	
Service charges - sanitation revenue	1 081	2 164	2 164	2 164	2 994	3 562	3 164	2 164	2 164	2 164	1 292	1 139	26 213	29 620	33 471	
Service charges - refuse revenue	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 279	2 285	27 351	28 855	30 385	
Service charges - other																
Rental of facilities and equipment	52	52	52	52	52	52	52	52	52	52	52	52	626	663	698	
Interest earned - external investments	346	346	346	346	346	346	346	346	346	346	346	286	4 095	4 320	4 548	
Interest earned - outstanding debtors	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	7 931	56 483	50 253	45 253	
Dividends received																
Fines	52	52	52	52	52	52	52	52	52	52	52	52	626	660	695	
Licences and permits	158	158	158	158	158	158	158	158	158	158	158	5 600	7 335	7 738	8 145	
Agency services	197	197	197	197	197	197	197	197	197	197	197	46	2 215	2 336	2 460	
Transfers recognised - operational	190 192					142 659			135 542				468 393	516 178	564 047	
Other revenue	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	16 352	17 251	18 165	
Gains on disposal of PPE																
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>275 522</b>	<b>85 002</b>	<b>85 012</b>	<b>85 415</b>	<b>92 633</b>	<b>236 711</b>	<b>87 943</b>	<b>87 882</b>	<b>222 065</b>	<b>85 882</b>	<b>85 541</b>	<b>82 717</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure By Type</b>																
Employee related costs	27 059	27 059	27 059	27 059	27 059	29 059	29 059	29 059	29 059	29 059	29 059	31 091	340 739	364 754	384 545	
Remuneration of councillors	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	2 300	1 040	26 345	27 795	29 268	
Debt impairment	17 347	17 347	17 347	17 347	17 347	17 347	17 347	17 347	17 347	17 347	17 347	17 347	208 167	188 208	155 121	
Depreciation & asset impairment	6 883	6 883	6 883	6 883	6 883	6 883	6 883	6 883	6 883	6 883	6 883	6 713	82 430	86 963	108 963	
Finance charges	878	878	878	878	878	878	878	878	878	878	878	338	10 000	12 000	15 000	
Bulk purchases	44 941	44 941	44 941	44 941	44 941	44 941	44 941	44 941	44 941	44 941	44 941	16 711	511 126	596 710	678 704	
Other materials	8 970	8 970	8 970	8 970	8 970	8 970	8 970	8 970	8 970	8 970	8 970	8 970	107 645	97 414	125 025	
Contracted services	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	73 763	84 309	99 357	
Transfers and grants	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	17 115	33 459	35 433	37 417	
Other expenditure	9 875	9 875	9 875	9 875	9 875	9 875	9 875	9 875	9 875	9 875	9 875	9 875	118 495	129 603	140 965	
Loss on disposal of PPE																
<b>Total Expenditure</b>		<b>125 887</b>	<b>125 887</b>	<b>125 887</b>	<b>125 887</b>	<b>125 887</b>	<b>127 887</b>	<b>127 887</b>	<b>127 887</b>	<b>127 887</b>	<b>127 887</b>	<b>127 887</b>	<b>115 407</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit)</b>		<b>149 634</b>	<b>(40 885)</b>	<b>(40 875)</b>	<b>(40 472)</b>	<b>(33 254)</b>	<b>108 823</b>	<b>(39 944)</b>	<b>(40 005)</b>	<b>94 178</b>	<b>(42 005)</b>	<b>(42 347)</b>	<b>(32 691)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Transfers recognised - capital																
Contributions recognised - capital																
Contributed assets																
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>149 634</b>	<b>(40 885)</b>	<b>(40 875)</b>	<b>(40 472)</b>	<b>(33 254)</b>	<b>108 823</b>	<b>(39 944)</b>	<b>(40 005)</b>	<b>94 178</b>	<b>(42 005)</b>	<b>(42 347)</b>	<b>(32 691)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>149 634</b>	<b>(40 885)</b>	<b>(40 875)</b>	<b>(40 472)</b>	<b>(33 254)</b>	<b>108 823</b>	<b>(39 944)</b>	<b>(40 005)</b>	<b>94 178</b>	<b>(42 005)</b>	<b>(42 347)</b>	<b>(32 691)</b>	<b>157</b>	<b>392</b>	<b>739</b>

### NW372 Madibeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>																
Vote 01 - Executive Council																
Vote 02 - Municipal Manager																
Vote 04 - Corporate And Support Services	4	4	4	4	4	4	4	4	4	4	4	4	42	44	49	
Vote 05 - Budget And Treasury Office	36 619	36 619	36 619	36 619	36 619	36 619	36 619	36 619	36 619	36 619	36 619	25 288	428 095	433 765	451 630	
Vote 06 - Infrastructure And Technical Services	79 706	79 706	79 706	79 706	79 706	79 706	79 706	79 706	79 706	79 706	79 706	79 706	67 332	944 103	1 038 922	1 164 599
Vote 07 - Community Services	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	10 654	7 756	124 954	137 366	142 690	
Vote 08 - Human Settlement	199	199	199	199	199	199	199	199	199	199	199	199	2 385	2 593	2 646	
Vote 09 - Economic Dev Tourism & Agric	170	170	170	170	170	170	170	170	170	170	170	151	2 024	5	5	
Vote 10 - Public Safety	519	519	519	519	519	519	519	519	519	519	519	5 011	10 722	10 887	11 484	
<b>Total Revenue by Vote</b>		<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>127 871</b>	<b>105 741</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 01 - Executive Council	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	3 091	736	34 736	37 522	40 004	
Vote 02 - Municipal Manager	2 874	2 874	2 874	2 874	2 874	2 874	2 874	2 874	2 874	2 874	2 874	1 949	33 564	35 743	37 492	
Vote 03 - Chief Operating Officer	360	360	360	360	360	360	360	360	360	360	360	536	4 499	4 595	4 798	
Vote 04 - Corporate And Support Services	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	4 809	57 711	62 844	68 591	
Vote 05 - Budget And Treasury Office	30 377	30 377	30 377	30 377	30 377	30 377	30 377	30 377	30 377	30 377	30 377	30 377	364 527	379 363	363 257	
Vote 06 - Infrastructure And Technical Services	61 960	61 960	61 960	61 960	61 960	61 960	61 960	61 960	61 960	61 960	61 960	72 285	753 844	839 383	976 302	
Vote 07 - Community Services	8 483	8 483	8 483	8 483	8 483	8 483	8 483	8 483	8 483	8 483	8 483	8 110	101 424	100 506	109 047	
Vote 08 - Human Settlement	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	2 233	529	25 089	26 895	28 400	
Vote 09 - Economic Dev Tourism & Agric	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	3 008	17 480	14 545	15 184	
Vote 10 - Public Safety	9 545	9 545	9 545	9 545	9 545	9 545	9 545	9 545	9 545	9 545	9 545	14 305	119 296	121 794	129 291	
<b>Total Expenditure by Vote</b>		<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>125 048</b>	<b>136 644</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>(30 903)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>2 824</b>	<b>(30 903)</b>	<b>157</b>	<b>392</b>	<b>739</b>



## NW372 Madibeng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Cash Receipts By Source</b>													1		
Property rates	20 793	20 793	20 793	20 793	20 793	20 793	20 793	20 793	20 793	20 793	20 793	20 793	249 515	255 818	270 901
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	27 979	27 899	27 146	26 540	26 444	26 412	27 103	27 201	27 245	27 245	27 952	62 772	361 938	395 453	478 494
Service charges - water revenue	8 000	8 278	8 278	8 278	8 620	8 712	8 278	8 278	8 278	8 278	8 123	7 937	99 341	112 197	126 725
Service charges - sanitation revenue	1 423	1 618	1 618	1 618	1 700	1 720	1 720	1 700	1 618	1 618	1 618	1 443	19 412	21 934	24 783
Service charges - refuse revenue	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	1 717	20 610	21 723	22 855
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	52	52	52	52	52	52	52	52	52	52	52	52	628	663	698
Interest earned - external investments	341	341	341	341	341	341	341	341	341	341	341	341	4 095	4 320	4 548
Interest earned - outstanding debtors	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	4 707	56 483	50 253	45 253
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	52	52	52	52	52	52	52	52	52	52	52	52	626	660	695
Licences and permits	611	611	611	611	611	611	611	611	611	611	611	611	7 335	7 738	8 145
Agency services	185	185	185	185	185	185	185	185	185	185	185	185	2 215	2 336	2 460
Transfer receipts - operational	190 192	-	-	-	-	142 659	-	-	135 542	-	-	-	468 393	516 178	564 047
Other revenue	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	16 352	17 251	18 165
<b>Cash Receipts by Source</b>	<b>257 416</b>	<b>67 617</b>	<b>66 864</b>	<b>66 258</b>	<b>66 586</b>	<b>209 325</b>	<b>66 923</b>	<b>67 001</b>	<b>202 505</b>	<b>66 963</b>	<b>67 514</b>	<b>101 973</b>	<b>1 306 943</b>	<b>1 406 522</b>	<b>1 567 769</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	84 000	3 000	2 000	10 000	150 000	-	-	-	35 461	-	-	-	284 461	284 226	297 362
Contributions recognised - capital & Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 982	2 982	2 982	2 982	2 982	2 982	2 982	2 982	2 982	2 982	2 982	2 200	35 000	40 000	40 000
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	60 261	61 000	-
<b>Total Cash Receipts by Source</b>	<b>349 419</b>	<b>78 620</b>	<b>76 867</b>	<b>84 262</b>	<b>224 590</b>	<b>217 328</b>	<b>74 926</b>	<b>75 004</b>	<b>245 969</b>	<b>74 966</b>	<b>75 518</b>	<b>109 195</b>	<b>1 686 665</b>	<b>1 791 748</b>	<b>1 905 131</b>
<b>Cash Payments by Type</b>															
Employee related costs	28 395	28 395	28 395	28 395	28 395	28 395	28 395	28 395	28 395	28 395	28 395	28 395	340 739	364 754	384 545
Remuneration of councillors	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	26 345	27 795	29 268
Finance charges	833	833	833	833	833	833	833	833	833	833	833	833	10 000	12 000	15 000
Bulk purchases - Electricity	45 315	45 315	30 315	30 315	30 315	30 315	35 315	30 315	35 315	35 315	40 315	35 315	423 780	468 877	535 435
Bulk purchases - Water & Sewer	5 773	5 773	6 773	6 773	6 773	8 773	7 773	6 773	6 773	6 773	6 773	5 773	81 272	126 475	142 277
Other materials	10 155	10 155	10 155	10 155	10 155	10 155	10 155	10 155	10 155	10 155	10 155	10 155	121 863	111 508	139 114
Contracted services	6 537	6 537	6 537	6 537	6 537	6 537	6 537	6 537	6 537	6 537	6 537	6 537	78 445	85 420	100 477
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	2 788	2 788	2 788	2 788	2 788	2 788	2 788	2 788	2 788	2 788	2 788	2 788	33 459	35 433	37 417
Other expenditure	9 732	9 732	9 732	9 732	9 732	9 732	9 732	9 732	9 732	9 732	9 732	11 438	118 495	129 603	140 965
<b>Cash Payments by Type</b>	<b>111 724</b>	<b>111 724</b>	<b>97 724</b>	<b>97 724</b>	<b>97 724</b>	<b>99 724</b>	<b>103 724</b>	<b>97 724</b>	<b>102 724</b>	<b>102 724</b>	<b>107 724</b>	<b>103 430</b>	<b>1 234 398</b>	<b>1 361 865</b>	<b>1 524 498</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	26 587	26 587	26 587	26 587	26 587	26 587	26 587	26 587	26 587	26 587	26 587	-	292 461	284 226	297 362
Repayment of borrowing	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 001	2 541	24 550	34 201	44 951
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>140 313</b>	<b>140 313</b>	<b>126 313</b>	<b>126 313</b>	<b>126 313</b>	<b>128 313</b>	<b>132 313</b>	<b>126 313</b>	<b>131 313</b>	<b>131 313</b>	<b>136 313</b>	<b>105 971</b>	<b>1 551 409</b>	<b>1 680 292</b>	<b>1 866 811</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>209 107</b>	<b>(61 692)</b>	<b>(49 445)</b>	<b>(42 051)</b>	<b>98 277</b>	<b>89 016</b>	<b>(57 386)</b>	<b>(51 308)</b>	<b>114 657</b>	<b>(56 346)</b>	<b>(60 795)</b>	<b>3 224</b>	<b>135 256</b>	<b>111 456</b>	<b>38 320</b>
Cash/cash equivalents at the monthly/year begin:	89 386	298 493	236 801	187 355	145 304	243 581	332 597	275 211	223 902	338 559	282 212	221 418	89 386	224 641	336 097
Cash/cash equivalents at the monthly/year end:	298 493	236 801	187 355	145 304	243 581	332 597	275 211	223 902	338 559	282 212	221 418	224 641	224 641	336 097	374 417

## 2.10 Annual budgets and SDBIPs – internal

### 2.10.1 Water and Sanitation – Vote 06

The department is primarily responsible for the distribution of potable water within the municipal boundary, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

There are currently several unfilled positions in the structure of the Water Services Unit. The top management structure consists of the Head of Department Infrastructure and

Technical Services and five Heads of Units. As part of the performance objectives for the 2015/16 financial year, certain crucial positions will be filled.

Significant capital projects to be undertaken over the medium term includes, amongst others:

- Water Supply Schemes several villages– R 89 million
- Sanitation backlog eradication – several villages – R25 million
- As part of the projects water demand management systems will be improved.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained. To this end, the medium-term expenditure framework provides for operational repairs and maintenance of R 92 million, R108 million and R 114 million in each of the respective financial years of the MTREF.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets provide for a 5 per cent efficiency gain per year for the first year and two per cent for the outer years. About 60 percent of the consumers are indigent household at RDP level. The water schemes transferred from the Department of Water affairs are aging and water losses as well as water unaccounted for is a serious problem. This will receive attention in future financial years.

Significant Capital Projects to be undertaken over the medium term is:

- Electrification (INEP Funding)– R 21 million
- MIG Allocation-R4 million

The departmental strategy is ensuring the economic value and useful life of the electricity reticulation network and infrastructure is maintained. To this end, the medium-term expenditure framework provides for operational repairs and maintenance of R 19, 2 million, R21, 2 million and R 22, 4 million in each of the respective financial years of the MTREF. The departmental revenue base is primarily informed by the sale of electricity charges of which budget appropriation for the 2015/16 financial year is R431 million and increases to R468 million by 2016/17 and has been informed by a collection rate of 76 per cent.

## **2.11 Contracts having future budgetary implications**

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

## **2.12 Capital Expenditure Details**

Section 18 and 19 of the MFMA were taken in to consideration regarding the funding of capital project. That spending on Capital Budget to be financed from grants and other external mechanisms would takes place after the funds have been received. With regard to the internal funding, the municipality could only fund Capital Projects with internal funding to the tune of R8 million. The amount is invested with various financial institutions through

shares and policies. Table 10 on below detailed the funding sources for Capital Budget over the medium term period.

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

**Table 10 Detailed Capital Budget per Funding Sources**

PROJECT DESCRIPTION	Approve Budget 2014/2015	Adjustment Budget 2014/2015	Budget Year 2015/2016	Budget Year +1 2016/2017	Budget Year +2 2017/2018
			R'000	R'000	R'000
INTERNAL FUNDING	6 500 000	9 400 000	8 000	-	-
MIG	241 178 000	241 178 000	248 461	259 226	275 362
INEP	8 000 000	8 000 000	21 000	15 000	15 000
DWA	10 000 000	11 100 000	15 000	10 000	7 000
EEDSMG	-	3 000 000	-	-	-
PROVINCIAL GRANT	-	3 196 531			
<b>TOTAL FINANCING</b>	<b>265 678 000</b>	<b>275 874 531</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

The Capital Budget for the 2015/2016 financial year has been projected at R292.4. It is an increase of R16.5 million from the Adjustment Capital Budget and R26.7 million from the Approved Capital Budget. The two outer financial years the Capital Budget is projected at R284.2 million and R297.3. The proposed Capital Budget is entirely based on the IDP priorities of the municipality in order to achieve National targets on service provision. The IDP as the principal strategic planning instrument has guided and informed the planning during the budget process. Table 12 on the next page provides a detailed Capital Budget per categories in line with IDP priorities and Table 13 provides detailed Capital Budget List.

**The percentage of Capital Budget allocation per categories is as follows: Table 11**

Categories	2015/16	2016/17	2017/18
Water	30.65%	23.06%	23.70
Sanitation	8.5%	18.47%	42.03%
Refuse Removal	0%	7.9%	0%
Roads, Storm-water & Taxi rank	52.28%	32.38%	23.87%
Electricity	7.18%	5.27%	5.04%
Community hall, Library and Cemeteries	0%	4.92%	0%
Sports and Recreational Facilities	0%	2.81%	1.68%
LED Programmes	0%	6.33%	0%
Others	2.73%	0%	0%

## Detailed Capital Budget

DESCRIPTION	WARDS	BUDGET 2015/16	BUDGET 2016/17	BUDGET 2017/18	Funding Source
<b>MIG</b>					
KLIPGAT EXTENTION WATER SUPPLY	24,8,36	15 000 000.00	15 000 000.00		MIG
HEBRON/ KGABALATSANE/ ROCKVILLE/ITSOSENG/ WATER	10,15,16,	47 411 000.00	23 407 000.00		MIG
HEBRON TO MADIDI BULK WATER PIPELINE	3	2 500 000.00	8 000 000.00		MIG
WATER SUPPLY AUGMENTATION: BOREHOLES (CLUSTERS)	1,2,25,26,27,29,34		1 500 000.00	20 000 000.00	MIG
JERICO WATER RETICULATION	2		2 400 000.00	45 000 000.00	MIG
SUNWAY VILLAGE BULK SEWERLINE	30		6 800 000.00		MIG
KLIPGAT SANITATION PROJECT	24,8,36	20 000 000.00	30 000 000.00	30 000 000.00	MIG
WARD 1 VIP TOILETS	1		10 000 000.00	25 000 000.00	MIG
MOTHOTLUNG WASTE WATER TREATMENT WORKS	20		4 300 000.00		MIG
RIETFontein WASTE WATER TREATMENT WORKS	30				MIG
UPGRADING OF MOTHOTLUNG OUTFALL SEWER	20		1 500 000.00	32 000 000.00	MIG
UPGRADING OF OUKASIE OUTFALL SEWER	13,21,22		1 500 000.00	32 000 000.00	MIG
HIGH MASS LIGHT ENEGERSING	15	2 000 000.00			MIG
MADIBENG HIGHMAST LIGHTS and STREET PHASE 2	1 to 36	1 000 000.00	5 000 000.00	10 000 000.00	MIG
FAFUNG TO RASAI ROAD	1	10 000 000.00	10 000 000.00		MIG
CLUSTER 1 INTERNAL ROADS	7	13 830 000.00			MIG
CLUSTER 2 INTERNAL ROADS	21	8 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 3	15,16	8 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 4	3,24	8 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 5	9,11,12,35	21 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 6	2	6 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 7	4,5,6	8 000 000.00			MIG
UPGRADING OF INTERNAL ROADS OF CLUSTER 8	17,18,19	19 000 000.00			MIG
CLUSTER ROADS (ALL WARDS)	All wards		56 019 000.00	54 000 000.00	MIG
KLIPGAT STORMWATER	24,8,36	6 000 000.00			MIG
MOTHUTLUNG STORM WATER	20	700 000.00			MIG
LETLHABILE STORMWATER	9,11,12	5 000 000.00			MIG
RANKOTEJA ROAD	14	5 500 000.00			MIG
OUKSIE STORM WATER	13,21,22	5 000 000.00			MIG
MAKGABELWANE TO JERICO ROAD	34,2	9 430 000.00	6 500 000.00		MIG
UPGRADING OF THE MAIN BUS AND TAXI RANK (BRITS)	Jan-00	8 840 000.00	8 000 000.00		MIG
UPGRADING OF OUKASIE TAXI RANK	13,21,22		3 000 000.00	3 000 000.00	MIG
UPGRADING OF HEBRON TAXI RANK	16		3 000 000.00	7 000 000.00	MIG
DEVELOPMENT OF LETLHABILE TAXI RANK	9,11,12,35		3 000 000.00	7 000 000.00	MIG
MOOINOOI FIRE STATION	27		7 300 000.00		MIG
OUKASIE WASTE TRANSFER STATION	13,21,22	2 000 000.00			MIG
HEBRON WASTE TRANSFER STATION	10,15,16				MIG
WARD 19 WASTE TRANSFER STATION(MMAKAU)	17,18,19	2 500 000.00			MIG
HARTEBEES LANDFILL SITE ( capping)	33		5 000 000.00	5 362 000.00	MIG
NEW NORTHERN REG LANDFIL SITE / OSKRAAL	35	-	10 000 000.00		MIG
LETLHABILE CEMETRY	9,11,12	2 000 000.00			MIG
MMAKAU LIBRARY	17,18,19		7 000 000.00		MIG
KLIPGAT LIBRARY	8,24,36		7 000 000.00		MIG
MADIDI MULTI-PURPOSE CENTRE	3	6 800 000.00			MIG
KGABALATSANE SPORTS FACILITY	10		2 000 000.00	-	MIG
MABOLOKA SPORTS FACILITY	4,5,6		8 000 000.00		MIG
WARD 31 SPORTS FACILITY	31		2 000 000.00		MIG
DITHABANENG MULTI PURPOSE CENTRE	27	4 950 000.00			MIG
LETLHABILE FLEA MARKET	9,11,12,35		7 000 000.00		MIG
DEVELOPMENT OF HAWKERS PAVILLION(VARIOUS TOWNSHIPS)	9,11,12,13,20,21,22,35		5 000 000.00	5 000 000.00	MIG
<b>GRAND TOTAL MIG</b>		<b>248 461 000.00</b>	<b>259 226 000.00</b>	<b>275 362 000.00</b>	

DESCRIPTION	WARDS	BUDGET 2015/16	BUDGET 2016/17	BUDGET 2017/18	Funding Source
REFURBISHMENT OF DWA NETWORKS	1,2	10 000 000.00	5 000 000.00		DWA
MAJAKANENG WATER SUPPLY AUGMENTATION	7 & 28	5 000 000.00	5 000 000.00	7 000 000.00	DWA
ELECTRIFICATION: LETLHABILE BLOCK I	9	1 500 000.00			INEP
ELECTRIFICATION: REFENTSE	31	1 000 000.00	-		INEP
SUNWAY ELECTRICITY SUBSTATION	31	18 500 000.00	15 000 000.00	15 000 000.00	INEP
		<b>36 000 000.00</b>	<b>25 000 000.00</b>	<b>22 000 000.00</b>	
BIOMETRIX SYSTEM	MAIN BUILDING	500 000.00			INTERNAL
VEHICLES	MAIN BUILDING	1 500 000.00			INTERNAL
EXTENSION OF COUNCIL CHAMBER	MAIN BUILDING	1 500 000.00			INTERNAL
GROUND FLOOR PARTITIONING	MAIN BUILDING	3 500 000.00			INTERNAL
FURNITURE/OFF MACHINES/EQUIPMENT	MAIN BUILDING	1 000 000.00			INTERNAL
		<b>8 000 000.00</b>	-	-	
<b>TOTAL</b>		<b>292 461 000.00</b>	<b>284 226 000.00</b>	<b>297 362 000.00</b>	

## 2.13 Legislation compliance status

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

### 1. In year reporting

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

### 2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the first intake in 2008 two were employed permanently. Ten interns were appointed in 2012. One intern left while the contracts the remaining nine will be extended for another year.

### 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 functional.

### 5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2014/15 MTREF in May 2014 directly aligned and informed by the 2014/15 MTREF.

### 6. Annual Report

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

### 7. MFMA Training

The MFMA training module in electronic format is available to all financial staff.

### 8. Policies

All financial related policies are reviewed on an annual bases or whenever the need arises and submitted with the budget for adoption by council.

**2.14 Municipal manager's quality certificate**

I ....., municipal manager of Madibeng Local Municipality (NW372), hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name : \_\_\_\_\_

Municipal Manager of Madibeng Local Municipality  
(NW372)

Signature : \_\_\_\_\_

Date : \_\_\_\_\_

# Municipal annual budgets and MTREF & supporting tables

Version 2.7.1

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Elsabé Rossouw  
National Treasury  
Tel: (012) 315-5534  
Electronic submissions:  
[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

## Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Budget for MTREF starting:  Budget Year: 2015/16

Does this municipality have Entities?

If YES: Identify type of report:

**Name Votes & Sub-Votes**

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

## NW372 Madibeng - Contact Information

### A. GENERAL INFORMATION

Municipality	NW372 Madibeng
Grade	05
Province	NW North West
Web Address	<a href="http://www.madibeng.gov.za">www.madibeng.gov.za</a>
e-mail Address	

<sup>1</sup> Grade in terms of the Remuneration of Public Office Bearers Act.

### B. CONTACT INFORMATION

<b>Postal address:</b>	
P.O. Box	106
City / Town	BRITS
Postal Code	0250
<b>Street address</b>	
Building	MUNICIPAL HEAD OFFICE
Street No. & Name	53 VAN VELDEN STREET
City / Town	BRITS
Postal Code	0250
<b>General Contacts</b>	
Telephone number	012 318 9100
Fax number	012 318 9203

### C. POLITICAL LEADERSHIP

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
Name	F M MANGOATHE	Name	KEALEBOGA TLAILA
Telephone number	012 318 9460	Telephone number	012 318 9316
Cell number	082 325 1095	Cell number	072 453 8573
Fax number	012 318 9255	Fax number	012 318 9255
E-mail address	<a href="mailto:tshidimangoathe@madibeng.gov.za">tshidimangoathe@madibeng.gov.za</a>	E-mail address	<a href="mailto:kealebogamothupi@madibeng.gov.za">kealebogamothupi@madibeng.gov.za</a>

<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	JOSTINE MOTHIBE	Name	DITSHEGO MBEZI
Telephone number	012 318 9215	Telephone number	012 318 9215
Cell number	082 609 1541	Cell number	072 036 0733
Fax number	012 252 3524	Fax number	012 252 3524
E-mail address	<a href="mailto:jostinemothibe@gmail.com">jostinemothibe@gmail.com</a>	E-mail address	<a href="mailto:ditshegombezi@madibeng.gov.za">ditshegombezi@madibeng.gov.za</a>

### D. MANAGEMENT LEADERSHIP

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name	MONDE JUTA	Name	TSIETSI MOETI
Telephone number	012 318 9500	Telephone number	012 318 9212
Cell number	084 597 7709	Cell number	073 668 4740
Fax number	012 318 9556	Fax number	012 318 9556
E-mail address	<a href="mailto:mondejuta@madibeng.gov.za">mondejuta@madibeng.gov.za</a>	E-mail address	<a href="mailto:tsietsimoeti@madibeng.gov.za">tsietsimoeti@madibeng.gov.za</a>

<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name	LUCKY STEENKAMP	Name	MARGARET MOGOTSI
Telephone number	012 318 9223	Telephone number	012 318 9322
Cell number	082 850 0754	Cell number	079 227 0386
Fax number	012 318 9302	Fax number	012 318 9520
E-mail address	<a href="mailto:luckysteenkamp@madibeng.gov.za">luckysteenkamp@madibeng.gov.za</a>	E-mail address	<a href="mailto:margaretmogotsi@madibeng.gov.za">margaretmogotsi@madibeng.gov.za</a>

<b>Official responsible for submitting financial information</b>	
Name	JAMES MOTAUNG
Telephone number	012 318 9228
Cell number	073 338 3968
Fax number	086 6451804
E-mail address	<a href="mailto:jamesmotaung@madibeng.gov.za">jamesmotaung@madibeng.gov.za</a>
<b>Official responsible for submitting financial information</b>	
Name	MOSA SEKORI
Telephone number	012 318 9225
Cell number	081 041 2563
Fax number	086 666 7603
E-mail address	<a href="mailto:mosasekori@madibeng.gov.za">mosasekori@madibeng.gov.za</a>

NW372 Madibeng - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	163 462	174 982	193 599	330 084	330 084	330 084	285 127	337 183	345 700	366 082
Service charges	445 071	473 974	505 959	601 567	601 567	601 567	490 869	619 016	678 482	763 011
Investment revenue	11 898	17 079	4 205	3 943	3 943	3 943	4 703	4 095	4 320	4 548
Transfers recognised - operational	239 899	276 052	550 272	375 670	375 958	375 958	330 357	468 393	516 178	564 047
Other own revenue	73 057	84 416	80 885	80 460	82 460	82 460	79 980	83 639	78 901	75 416
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 191 036</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
Employee costs	229 324	257 772	290 003	308 100	308 100	308 100	290 071	340 739	364 754	384 545
Remuneration of councillors	19 773	22 988	23 887	25 800	25 800	25 800	20 532	26 345	27 795	29 268
Depreciation & asset impairment	484 426	474 550	398 726	78 340	78 340	78 340	-	82 430	86 963	106 963
Finance charges	64 165	70 448	79 168	10 000	-	-	71 802	10 000	12 000	15 000
Materials and bulk purchases	345 712	390 266	465 707	497 025	509 562	509 562	526 165	618 771	694 124	803 729
Transfers and grants	9 561	2 122	5 392	15 000	15 000	15 000	10 200	33 459	35 433	37 417
Other expenditure	245 834	588 747	402 086	457 379	457 130	457 130	286 601	400 425	402 120	395 443
<b>Total Expenditure</b>	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 205 372</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 362</b>
<b>Surplus/(Deficit)</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
Transfers recognised - capital	225 274	207 550	190 546	259 178	280 086	280 086	175 783	284 461	284 226	297 362
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 168	22 887	2 312	6 500	9 400	9 400	3 578	8 000	-	-
<b>Total sources of capital funds</b>	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>179 361</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>
<b>Financial position</b>										
Total current assets	379 991	98 214	140 431	253 715	253 715	253 715	-	274 469	284 669	307 800
Total non current assets	6 529 095	6 274 722	4 438 714	5 032 464	5 032 464	5 032 464	-	4 840 184	5 290 284	5 640 351
Total current liabilities	323 923	278 453	335 427	169 250	169 250	169 250	-	191 190	193 190	182 560
Total non current liabilities	654 186	728 881	833 456	851 000	851 000	851 000	-	651 600	657 500	667 500
Community wealth/Equity	5 930 977	5 365 603	3 410 262	4 265 929	4 265 929	4 265 929	-	4 271 863	4 724 263	5 098 091
<b>Cash flows</b>										
Net cash from (used) operating	38 138	239 132	155 082	316 614	316 614	316 614	-	357 006	328 883	340 633
Net cash from (used) investing	(155 459)	(271 944)	(190 877)	(248 348)	(258 595)	(258 595)	-	(232 201)	(223 226)	(297 362)
Net cash from (used) financing	46 933	62 358	(722)	(730)	(730)	(730)	-	10 450	5 799	(4 951)
<b>Cash/cash equivalents at the year end</b>	<b>8 337</b>	<b>37 882</b>	<b>(3 854)</b>	<b>99 632</b>	<b>89 386</b>	<b>89 386</b>	<b>-</b>	<b>224 641</b>	<b>336 097</b>	<b>374 417</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	92 937	54 066	10 914	213 315	213 315	213 315	-	213 832	193 932	194 000
Application of cash and investments	204 686	332 154	351 298	207 898	207 983	207 983	-	208 399	186 830	149 368
<b>Balance - surplus (shortfall)</b>	<b>(111 750)</b>	<b>(278 087)</b>	<b>(340 384)</b>	<b>5 417</b>	<b>5 332</b>	<b>5 332</b>	<b>-</b>	<b>5 433</b>	<b>7 102</b>	<b>44 632</b>
<b>Asset management</b>										
Asset register summary (WDV)	6 507 048	6 263 526	4 426 971	5 009 139	5 009 139	5 009 139	4 816 341	4 816 341	5 266 341	5 616 341
Depreciation & asset impairment	484 426	474 550	398 726	78 340	78 340	78 340	82 430	82 430	86 963	106 963
Renewal of Existing Assets	-	-	-	-	-	-	-	21 840	14 000	81 000
Repairs and Maintenance	16 623	31 128	41 533	44 905	44 941	44 941	103 638	103 638	93 970	121 437
<b>Free services</b>										
Cost of Free Basic Services provided	4 542	4 542	13 797	13 797	13 797	13 797	15 200	15 200	16 228	16 228
Revenue cost of free services provided	38 874	38 874	74 397	75 114	75 114	75 114	15 826	15 826	16 945	16 945
<b>Households below minimum service level</b>										
Water:	25	25	28	28	28	28	28	28	28	28
Sanitation/sew erage:	47	47	12	12	12	12	12	12	12	12
Energy:	-	-	30	30	30	30	30	30	30	30
Refuse:	29	29	119	119	119	119	119	119	119	119

NW372 Madibeng - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		452 520	317 763	558 137	415 464	415 464	415 464	428 138	433 809	451 680
Executive and council		205 966	–	–	–	–	–	–	–	–
Budget and treasury office		245 506	309 395	558 104	413 425	413 425	413 425	428 095	433 765	451 630
Corporate services		1 048	8 368	33	2 039	2 039	2 039	42	44	49
<i>Community and public safety</i>		3 687	8 591	23 300	9 265	9 265	9 265	14 289	14 725	15 403
Community and social services		1 103	821	989	1 110	1 110	1 110	1 182	1 246	1 273
Sport and recreation		109	75	114	105	105	105	89	94	126
Public safety		1 113	6 023	19 808	5 787	5 787	5 787	10 632	10 792	11 358
Housing		1 364	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		14 353	51	19	1	1	1	–	–	–
Planning and development		326	–	–	–	–	–	–	–	–
Road transport		14 027	51	18	–	–	–	–	–	–
Environmental protection		–	–	1	1	1	1	–	–	–
<i>Trading services</i>		462 824	501 201	532 990	966 972	969 260	969 260	1 067 875	1 175 042	1 306 017
Electricity		336 364	360 002	378 090	526 415	527 446	527 446	525 263	571 939	632 975
Water		65 624	92 517	101 247	216 849	217 612	217 612	278 694	310 725	370 149
Waste water management		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
Waste management		26 466	27 610	30 662	107 074	107 568	107 568	123 772	136 120	141 417
<i>Other</i>	4	2	198 897	220 474	22	22	22	2 024	5	5
<b>Total Revenue - Standard</b>	<b>2</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		821 930	1 133 553	830 600	516 947	515 175	515 175	495 037	520 067	514 142
Executive and council		53 210	60 686	62 192	71 707	71 857	71 857	72 799	77 860	82 294
Budget and treasury office		737 548	1 023 235	681 169	381 205	378 108	378 108	364 527	379 363	363 257
Corporate services		31 173	49 632	87 239	64 035	65 210	65 210	57 711	62 844	68 591
<i>Community and public safety</i>		98 948	118 467	147 076	150 600	160 021	160 021	174 347	177 135	188 201
Community and social services		21 529	19 393	25 192	24 076	27 571	27 571	36 060	34 039	36 368
Sport and recreation		9 138	8 787	10 459	10 272	10 372	10 372	11 122	12 131	12 636
Public safety		43 099	66 439	83 486	83 370	84 906	84 906	93 338	94 828	101 150
Housing		16 510	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Health		8 673	6 766	7 821	8 320	8 395	8 395	8 739	9 242	9 648
<i>Economic and environmental services</i>		36 992	28 845	21 319	33 113	33 372	33 372	47 968	43 882	45 454
Planning and development		5 747	–	–	–	–	–	–	–	–
Road transport		29 698	27 419	19 681	31 482	31 592	31 592	46 260	42 038	43 528
Environmental protection		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
<i>Trading services</i>		440 514	517 974	657 846	678 030	671 910	671 910	777 337	867 560	1 009 385
Electricity		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484
Water		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777
Waste water management		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513
Waste management		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611
<i>Other</i>	4	412	8 055	8 130	12 954	13 454	13 454	17 480	14 545	15 184
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>	1	452 520	317 763	558 137	415 464	415 464	415 464	428 138	433 809	451 680
<b>Municipal governance and administration</b>		205 966	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager		205 966	-	-	-	-	-	-	-	-
Budget and treasury office		245 506	309 395	558 104	413 425	413 425	413 425	428 095	433 765	451 630
Corporate services		1 048	8 368	33	2 039	2 039	2 039	42	44	49
Human Resources		1 009	2 647	-	2 000	2 000	2 000	-	-	-
Information Technology		8	-	-	-	-	-	-	-	-
Property Services		31	34	33	39	39	39	42	44	49
Other Admin		-	5 686	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 687	8 591	23 300	9 265	9 265	9 265	14 289	14 725	15 403
Community and social services		1 103	821	989	1 110	1 110	1 110	1 182	1 246	1 273
Libraries and Archives		42	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	-	-	-	-	1	1	1
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		1 045	818	978	1 092	1 092	1 092	1 145	1 207	1 233
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		16	3	12	18	18	18	37	38	39
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		109	75	114	105	105	105	89	94	126
Public safety		1 113	6 023	19 808	5 787	5 787	5 787	10 632	10 792	11 358
Police		2	-	-	-	-	-	-	-	-
Fire		317	-	2 854	92	92	92	-	-	-
Civil Defence		-	6 098	16 083	5 258	5 258	5 258	10 198	10 756	11 322
Street Lighting		-	-	-	-	-	-	-	-	-
Other		794	(75)	872	437	437	437	434	36	36
Housing		1 364	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		14 353	51	19	1	1	1	-	-	-
Planning and development		326	-	-	-	-	-	-	-	-
Economic Development/Planning		106	-	-	-	-	-	-	-	-
Town Planning/Building		-	-	-	-	-	-	-	-	-
Licensing & Regulation		220	-	-	-	-	-	-	-	-
Road transport		14 027	51	18	-	-	-	-	-	-
Roads		-	51	18	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		14 027	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	1	1	1	1	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	1	1	1	1	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		462 824	501 201	532 990	966 972	969 260	969 260	1 067 875	1 175 042	1 306 017
Electricity		336 364	360 002	378 090	526 415	527 446	527 446	525 263	571 939	632 975
Electricity Distribution		336 364	360 002	378 090	526 415	527 446	527 446	525 263	571 939	632 975
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		65 624	92 517	101 247	216 849	217 612	217 612	278 694	310 725	370 149
Water Distribution		65 624	92 517	101 247	216 849	217 612	217 612	278 694	310 725	370 149
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
Sewerage		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		26 466	27 610	30 662	107 074	107 568	107 568	123 772	136 120	141 417
Solid Waste		26 466	27 610	30 662	107 074	107 568	107 568	123 772	136 120	141 417
<b>Other</b>		2	198 897	220 474	22	22	22	2 024	5	5
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		2	198 897	220 474	22	22	22	2 024	5	5
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	933 387	1 026 504	1 334 919	1 391 724	1 394 012	1 394 012	1 512 326	1 623 581	1 773 104

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		R thousand								

<b>Expenditure - Standard</b>										
<b>Municipal governance and administration</b>		<b>821 930</b>	<b>1 133 553</b>	<b>830 600</b>	<b>516 947</b>	<b>515 175</b>	<b>515 175</b>	<b>495 037</b>	<b>520 067</b>	<b>514 142</b>
Executive and council		53 210	60 686	62 192	71 707	71 857	71 857	72 799	77 860	82 294
Mayor and Council		35 832	32 857	30 480	34 800	34 753	34 753	34 736	37 522	40 004
Municipal Manager		17 378	27 829	31 712	36 907	37 104	37 104	38 063	40 338	42 290
Budget and treasury office		737 548	1 023 235	681 169	381 205	378 108	378 108	364 527	379 363	363 257
Corporate services		31 173	49 632	87 239	64 035	65 210	65 210	57 711	62 844	68 591
Human Resources		(2 862)	(562)	34 061	14 645	15 820	15 820	12 510	14 609	17 225
Information Technology		17 117	24 452	30 587	24 628	24 628	24 628	23 982	28 437	30 638
Property Services		9 899	11 418	11 357	14 417	14 417	14 417	12 231	10 224	10 644
Other Admin		7 019	14 324	11 234	10 345	10 345	10 345	8 988	9 574	10 083
<b>Community and public safety</b>		<b>98 948</b>	<b>118 467</b>	<b>147 076</b>	<b>150 600</b>	<b>160 021</b>	<b>160 021</b>	<b>174 347</b>	<b>177 135</b>	<b>188 201</b>
Community and social services		21 529	19 393	25 192	24 076	27 571	27 571	36 060	34 039	36 368
Libraries and Archives		3 712	-	-	-	-	-	-	-	-
Museums & Art Galleries etc		-	-	2	2 495	2 405	2 405	6 463	6 228	6 493
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		6 117	6 365	9 409	8 082	8 236	8 236	11 325	9 707	10 162
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		10 824	13 028	15 781	13 499	16 930	16 930	18 271	18 104	19 713
Other Social		876	-	-	-	-	-	-	-	-
Sport and recreation		9 138	8 787	10 459	10 272	10 372	10 372	11 122	12 131	12 636
Public safety		43 099	66 439	83 486	83 370	84 906	84 906	93 338	94 828	101 150
Police		14 482	-	-	-	-	-	-	-	-
Fire		13 637	16 202	19 802	19 971	19 731	19 731	24 236	21 892	22 849
Civil Defence		-	40 943	47 976	45 535	45 915	45 915	45 859	48 423	52 685
Street Lighting		-	-	-	-	-	-	-	-	-
Other		14 979	9 294	15 708	17 863	19 259	19 259	23 243	24 514	25 616
Housing		16 510	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Health		8 673	6 766	7 821	8 320	8 395	8 395	8 739	9 242	9 648
Clinics		5 724	6 766	7 821	8 320	8 395	8 395	8 739	9 242	9 648
Ambulance		-	-	-	-	-	-	-	-	-
Other		2 948	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>36 992</b>	<b>28 845</b>	<b>21 319</b>	<b>33 113</b>	<b>33 372</b>	<b>33 372</b>	<b>47 968</b>	<b>43 882</b>	<b>45 454</b>
Planning and development		5 747	-	-	-	-	-	-	-	-
Economic Development/Planning		5 747	-	-	-	-	-	-	-	-
Town Planning/Building		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		29 698	27 419	19 681	31 482	31 592	31 592	46 260	42 038	43 528
Roads		15 698	21 815	17 785	26 193	26 303	26 303	42 711	38 971	40 338
Public Buses		256	97	398	651	651	651	365	398	384
Parking Garages		6 735	382	6	-	-	-	-	-	-
Vehicle Licensing and Testing		5 931	-	-	-	-	-	-	-	-
Other		1 078	5 125	1 493	4 638	4 638	4 638	3 185	2 688	2 806
Environmental protection		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
<b>Trading services</b>		<b>440 514</b>	<b>517 974</b>	<b>657 846</b>	<b>678 030</b>	<b>671 910</b>	<b>671 910</b>	<b>777 337</b>	<b>867 560</b>	<b>1 009 385</b>
Electricity		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484
Electricity Distribution		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777
Water Distribution		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513
Sewerage		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611
Solid Waste		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611
<b>Other</b>		<b>412</b>	<b>8 055</b>	<b>8 130</b>	<b>12 954</b>	<b>13 454</b>	<b>13 454</b>	<b>17 480</b>	<b>14 545</b>	<b>15 184</b>
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		412	8 055	8 130	12 954	13 454	13 454	17 480	14 545	15 184
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>	1									
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		478	-	-	-	-	-	-	-	-
Vote 03 - Chief Operating Officer		-	-	-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		1 048	8 368	33	2 039	2 039	2 039	42	44	49
Vote 05 - Budget And Treasury Office		450 994	508 073	558 104	413 425	413 425	413 425	428 095	433 765	451 630
Vote 06 - Infrastructure And Technical Services		436 357	473 662	502 346	859 899	861 692	861 692	944 103	1 038 922	1 164 599
Vote 07 - Community Services		43 037	28 521	31 652	108 184	108 679	108 679	124 954	137 366	142 690
Vote 08 - Human Settlement		1 470	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Vote 09 - Economic Dev, tourism & Agric		2	-	220 474	22	22	22	2 024	5	5
Vote 10 - Public Safety		-	6 208	19 923	5 892	5 892	5 892	10 722	10 887	11 484
<b>Total Revenue by Vote</b>	2	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Executive Council		35 832	32 857	30 480	34 800	34 753	34 753	34 736	37 522	40 004
Vote 02 - Municipal Manager		16 472	24 338	27 186	32 840	33 024	33 024	33 564	35 743	37 492
Vote 03 - Chief Operating Officer		906	3 492	4 526	4 067	4 080	4 080	4 499	4 595	4 798
Vote 04 - Corporate And Support Services		31 173	49 632	87 239	64 035	65 210	65 210	57 711	62 844	68 591
Vote 05 - Budget And Treasury Office		737 548	1 023 235	681 169	381 205	378 108	378 108	364 527	379 363	363 257
Vote 06 - Infrastructure And Technical Services		428 494	490 462	604 927	637 378	634 460	634 460	753 844	839 383	976 302
Vote 07 - Community Services		125 703	75 749	99 427	95 347	95 988	95 988	101 424	100 506	109 047
Vote 08 - Human Settlement		22 257	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Vote 09 - Economic Dev, tourism & Agric		412	8 055	8 130	12 954	13 454	13 454	17 480	14 545	15 184
Vote 10 - Public Safety		-	81 992	101 768	104 457	106 079	106 079	119 296	121 794	129 291
<b>Total Expenditure by Vote</b>	2	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 01 - Executive Council</b>		-	-	-	-	-	-	-	-	-
01.1 - Council's General Expenses		-	-	-	-	-	-	-	-	-
01.2 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
01.3 - Office Of The Executive Mayor		-	-	-	-	-	-	-	-	-
01.4 - Office Of The Whip		-	-	-	-	-	-	-	-	-
<b>Vote 02 - Municipal Manager</b>		478	-	-	-	-	-	-	-	-
02.1 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-
02.2 - Executive Mayor Administration		-	-	-	-	-	-	-	-	-
02.3 - Speaker's Office Support		-	-	-	-	-	-	-	-	-
02.4 - Whip's Office Support		-	-	-	-	-	-	-	-	-
02.5 - Marketing And Communications		-	-	-	-	-	-	-	-	-
02.6 - Performance Management Unit		-	-	-	-	-	-	-	-	-
02.7 - Integrated Development Planning Unit		-	-	-	-	-	-	-	-	-
02.8 - Project Management Unit		478	-	-	-	-	-	-	-	-
02.9 - Internal Audit		-	-	-	-	-	-	-	-	-
<b>Vote 03 - Chief Operating Officer</b>		-	-	-	-	-	-	-	-	-
03.1 - Chief Operating Officer		-	-	-	-	-	-	-	-	-
<b>Vote 04 - Corporate And Support Services</b>		1 048	8 368	33	2 039	2 039	2 039	42	44	49
04.1 - Director Corporate Support Services		-	-	-	-	-	-	-	-	-
04.2 - Human Resources		1 009	2 647	-	2 000	2 000	2 000	-	-	-
04.3 - Human Resources Development		-	-	-	-	-	-	-	-	-
04.4 - Skills Development		-	-	-	-	-	-	-	-	-
04.5 - Auxiliary Services		-	-	-	-	-	-	-	-	-
04.6 - Building Head Office		31	34	33	39	39	39	42	44	49
04.7 - Building Hartbeespoort Office		-	-	-	-	-	-	-	-	-
04.8 - Building Satellite Office		-	-	-	-	-	-	-	-	-
04.9 - Committees Function		-	-	-	-	-	-	-	-	-
04.10 - Legal Administration		-	5 686	-	-	-	-	-	-	-
04.11 - Labour Relations		-	-	-	-	-	-	-	-	-
04.12 - General Legal Support		-	-	-	-	-	-	-	-	-
04.13 - Financial Systems Support		8	-	-	-	-	-	-	-	-
04.14 - Other It Systems Support		-	-	-	-	-	-	-	-	-
<b>Vote 05 - Budget And Treasury Office</b>		450 994	508 073	558 104	413 425	413 425	413 425	428 095	433 765	451 630
05.1 - Office Of The Cfo		-	-	-	-	-	-	-	-	-
05.2 - Expenditure Administration		2 286	490	1 387	1 207	1 207	1 207	1 172	1 231	1 273
05.3 - Payroll Administration		-	-	-	-	-	-	-	-	-
05.4 - Creditors Administration		-	-	-	-	-	-	-	-	-
05.5 - Stores Control		471	-	-	-	-	-	-	-	-
05.6 - Supply Chain Management		11	1 229	292	313	313	313	630	689	647
05.7 - Stores Control		-	-	-	-	-	-	-	-	-
05.8 - Asset And Insurance Administration		284 455	328 009	358 759	25 718	25 718	25 718	30 626	33 641	36 125
05.9 - Financial Reporting		-	1 298	-	-	-	-	-	-	-
05.10 - Budget Administration		-	-	-	-	-	-	-	-	-
05.11 - Revenue		280	2 037	4 025	5 798	5 798	5 798	1 991	2 241	2 241
05.12 - Billing And Collection		(1 196)	-	-	-	-	-	-	-	-
05.13 - Debtors And Indigent Administration		-	-	-	-	-	-	-	-	-
05.14 - Assessment Rates Administration		164 688	175 009	193 641	380 388	380 388	380 388	393 676	395 963	411 345
05.15 - Valuation		-	-	-	-	-	-	-	-	-
05.16 - Budget Administration		-	-	-	-	-	-	-	-	-
05.17 - Mfma Reporting		-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure And Technical Services</b>		436 357	473 662	502 346	859 899	861 692	861 692	944 103	1 038 922	1 164 599
06.1 - Director Infrastructure & Technical Serv		-	-	-	-	-	-	-	-	-
06.2 - Water Distribution Networks		65 624	88 779	98 760	211 061	211 824	211 824	272 694	304 725	364 149
06.3 - Water Purification Works & Pumps		-	-	-	-	-	-	-	-	-
06.4 - Water Meter Reading		-	-	-	-	-	-	-	-	-
06.5 - Sewer Networks & Pumps		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
06.6 - Sewer Treatment Works		-	-	-	-	-	-	-	-	-
06.7 - Electricity: Administration		-	-	-	-	-	-	-	-	-
06.8 - Electricity Networks & Substations		336 360	360 021	379 090	528 703	529 734	529 734	525 263	571 939	632 975
06.9 - Electricity Inspections & Testing		4	-	-	-	-	-	-	-	-
06.10 - Electricity Streetlights		-	-	-	-	-	-	-	-	-
06.11 - Electricity Meter Reading		-	-	-	-	-	-	-	-	-
06.12 - Administration		-	-	-	-	-	-	-	-	-
06.13 - Roads Construction		-	-	-	-	-	-	-	-	-
06.14 - Roads		-	51	18	-	-	-	-	-	-

06.15 - Busses & Taxis Terminus	-	-	-	-	-	-	-	-	-
06.16 - Railway Lines Maintenance	-	-	-	-	-	-	-	-	-
06.17 - Mechanical Workshop	-	-	-	-	-	-	-	-	-
06.18 - Project Management Unit	-	3 738	1 487	3 500	3 500	3 500	6 000	6 000	6 000
06.19 - Brits Water Treatment Plant	-	-	-	-	-	-	-	-	-
06.20 - Schoemansville Water Treatment Plant	-	-	-	-	-	-	-	-	-
06.21 - Brits Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.22 - Rietfontein Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.23 - Lethlabile Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.24 - Mothofung Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.25 - Scientific Services	-	-	-	-	-	-	-	-	-
06.26 - Brits Water Networks	-	-	-	-	-	-	-	-	-
06.27 - Hartbees Water Networks	-	-	-	-	-	-	-	-	-
06.28 - Brits Sewer Networks	-	-	-	-	-	-	-	-	-
06.29 - Hartbees Sewer Networks	-	-	-	-	-	-	-	-	-
06.30 - Planning	-	-	-	-	-	-	-	-	-
06.31 - Electro Mechanical	-	-	-	-	-	-	-	-	-
<b>Vote 07 - Community Services</b>	<b>43 037</b>	<b>28 521</b>	<b>31 652</b>	<b>108 184</b>	<b>108 679</b>	<b>108 679</b>	<b>124 954</b>	<b>137 366</b>	<b>142 690</b>
07.1 - Director Community Services	-	-	-	-	-	-	-	-	-
07.2 - Solid Waste: Household Removals	22 088	22 565	24 518	100 944	101 439	101 439	120 227	132 089	136 385
07.3 - Solid Waste: Bulk Removals	4 379	5 026	5 501	6 128	6 128	6 128	3 545	4 031	5 032
07.4 - Streets & Public Conveniences Cleaning	-	-	-	-	-	-	-	-	-
07.5 - Waste Disposal Sites	-	-	643	1	1	1	-	-	-
07.6 - Environmental Administration	-	-	1	1	1	1	-	-	-
07.7 - Cemeteries	1 045	818	978	1 092	1 092	1 092	1 145	1 207	1 233
07.8 - Sidewalks	-	-	-	-	-	-	-	-	-
07.9 - Parks & Nurseries	16	3	12	18	18	18	37	38	39
07.10 - Arts & Culture	-	-	-	-	-	-	-	-	-
07.11 - Libraries	42	-	-	-	-	-	-	-	-
07.12 - Social Welfare	-	-	-	-	-	-	-	-	-
07.13 - Sports & Recreation Facilities	109	-	-	-	-	-	-	-	-
07.14 - Sports Development	-	-	-	-	-	-	-	-	-
07.15 - Manager: Safety/social/health	-	-	-	-	-	-	-	-	-
07.16 - Traffic: Administration	794	110	-	-	-	-	-	-	-
07.17 - Public Transport	-	-	-	-	-	-	-	-	-
07.18 - Licensing: Drivers Licenses	5 272	-	-	-	-	-	-	-	-
07.19 - Trade Licensing	220	-	-	-	-	-	-	-	-
07.20 - Vehicle Licensing	8 755	-	-	-	-	-	-	-	-
07.21 - Testing Station	-	-	-	-	-	-	-	-	-
07.22 - Security Services	2	-	-	-	-	-	-	-	-
07.23 - Disaster Management	-	-	-	-	-	-	-	-	-
07.24 - Fire Brigade: Administration	317	-	-	-	-	-	-	-	-
07.25 - Administration: Safety/social/health	-	-	-	-	-	-	-	-	-
07.26 - Clinic Brits	-	-	-	-	-	-	-	-	-
07.27 - Clinic Damonsville	-	-	-	-	-	-	-	-	-
07.28 - Clinic Hartbeespoort	-	-	-	-	-	-	-	-	-
07.29 - Clinic Oukasie	-	-	-	-	-	-	-	-	-
07.30 - Clinic Lethabile	-	-	-	-	-	-	-	-	-
07.31 - Clinic Broederstroom	-	-	-	-	-	-	-	-	-
07.32 - Clinic Other	-	-	-	-	-	-	-	-	-
07.33 - Fleet & Mechanical Workshop	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Human Settlement</b>	<b>1 470</b>	<b>1 672</b>	<b>2 388</b>	<b>2 263</b>	<b>2 263</b>	<b>2 263</b>	<b>2 385</b>	<b>2 593</b>	<b>2 646</b>
08.1 - Director Human Settlement & Planning	-	-	-	-	-	-	-	-	-
08.2 - Town Planning	191	299	237	313	313	313	507	566	588
08.3 - Building Control	701	950	1 220	1 276	1 276	1 276	1 300	1 417	1 450
08.4 - Building Administration	461	382	474	465	465	465	528	558	556
08.5 - Buildings Maintenance	-	-	0	-	-	-	-	-	-
08.6 - Land Administration	10	41	456	210	210	210	50	51	52
08.7 - Housing Administration	-	-	-	-	-	-	-	-	-
08.8 - Urban Renewal And Rural Development	-	-	-	-	-	-	-	-	-
08.9 - Smme & Business Support	106	-	-	-	-	-	-	-	-
08.10 - Trade & Market	-	-	-	-	-	-	-	-	-
08.11 - Tourism Development	-	-	-	-	-	-	-	-	-
<b>Vote 09 - Economic Dev,tourism &amp; Agric</b>	<b>2</b>	<b>-</b>	<b>220 474</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>2 024</b>	<b>5</b>	<b>5</b>
09.1 - Resort: Oberon	-	-	-	-	-	-	-	-	-
09.2 - Resort: E/fore Shore	2	-	-	-	-	-	-	-	-
09.3 - Resort: Commando Nek	-	-	-	-	-	-	-	-	-
09.4 - Director Economic Dev , Tourism & Agric	-	-	-	-	-	-	-	-	-
09.5 - Local Economic Development	-	-	220 474	22	22	22	2 024	5	5
09.6 - Tourism	-	-	-	-	-	-	-	-	-
09.7 - Resorts	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Public Safety</b>	<b>-</b>	<b>6 208</b>	<b>19 923</b>	<b>5 892</b>	<b>5 892</b>	<b>5 892</b>	<b>10 722</b>	<b>10 887</b>	<b>11 467</b>

10.1 - Director Public Safety & Social Services	-	-	-	-	-	-	-	-	-	
10.2 - Mng Traffic & Security Services	-	-	-	-	-	-	-	-	-	
10.3 - Traffic: Administration	-	894	2 466	1 089	1 089	1 089	628	662	697	
10.4 - Public Transport	-	-	-	-	-	-	-	-	-	
10.5 - Licensing: Drivers Licenses	-	3 713	4 554	1 795	1 795	1 795	7 335	7 738	8 145	
10.6 - Trade Licensing	-	212	99	130	130	130	20	20	20	
10.7 - Vehicle Licensing	-	1 280	8 964	2 245	2 245	2 245	2 215	2 336	2 460	
10.8 - Testing Station	-	-	-	-	-	-	-	-	-	
10.9 - Security Services	-	-	-	-	-	-	-	-	-	
10.10 - Mng: Social Services & Health	-	-	-	-	-	-	-	-	-	
10.11 - Clinics	-	-	-	-	-	-	-	-	-	
10.12 - Arts & Culture	-	-	-	-	-	-	-	-	-	
10.13 - Libraries	-	35	872	437	437	437	434	36	36	
10.14 - Social Welfare	-	-	-	-	-	-	-	-	-	
10.15 - Sports & Recreation Facilities	-	75	114	105	105	105	89	94	126	
10.16 - Disaster Management	-	-	2 854	-	-	-	-	-	-	
10.17 - Fire Services	-	-	-	92	92	92	-	-	-	
10.18 - Fleet Management	-	-	-	-	-	-	-	-	-	
10.19 - Halls; Buildings & Facilities	-	-	-	-	-	-	1	1	1	
<b>Total Revenue by Vote</b>	<b>2</b>	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure by Vote</b>	<b>1</b>									
<b>Vote 01 - Executive Council</b>		<b>35 832</b>	<b>32 857</b>	<b>30 480</b>	<b>34 800</b>	<b>34 753</b>	<b>34 753</b>	<b>34 736</b>	<b>37 522</b>	<b>40 004</b>
01.1 - Council's General Expenses		28 568	32 857	30 480	34 800	34 753	34 753	34 736	37 522	40 004
01.2 - Office Of The Speaker		1 393	-	-	-	-	-	-	-	-
01.3 - Office Of The Executive Mayor		4 776	-	-	-	-	-	-	-	-
01.4 - Office Of The Whip		1 094	-	-	-	-	-	-	-	-
<b>Vote 02 - Municipal Manager</b>		<b>16 472</b>	<b>24 338</b>	<b>27 186</b>	<b>32 840</b>	<b>33 024</b>	<b>33 024</b>	<b>33 564</b>	<b>35 743</b>	<b>37 492</b>
02.1 - Office Of The Municipal Manager		4 228	3 477	2 757	4 660	4 627	4 627	4 862	5 247	5 436
02.2 - Executive Mayor Administration		324	8 147	8 518	8 704	8 744	8 744	9 893	9 723	10 148
02.3 - Speaker's Office Support		-	2 537	4 069	4 877	4 823	4 823	4 654	5 369	5 784
02.4 - Whip's Office Support		-	684	686	744	741	741	714	838	875
02.5 - Marketing And Communications		1 634	2 526	3 014	3 121	3 175	3 175	3 585	3 506	3 659
02.6 - Performance Management Unit		885	1 926	2 188	5 201	5 201	3 795	4 811	5 067	5 067
02.7 - Integrated Development Planning Unit		2 214	1 685	1 832	1 976	1 976	1 976	2 154	2 227	2 325
02.8 - Project Management Unit		4 678	-	-	-	-	-	-	-	-
02.9 - Internal Audit		2 510	3 356	4 123	3 557	3 737	3 737	3 907	4 022	4 198
<b>Vote 03 - Chief Operating Officer</b>		<b>906</b>	<b>3 492</b>	<b>4 526</b>	<b>4 067</b>	<b>4 080</b>	<b>4 080</b>	<b>4 499</b>	<b>4 595</b>	<b>4 798</b>
03.1 - Chief Operating Officer		906	3 492	4 526	4 067	4 080	4 080	4 499	4 595	4 798
<b>Vote 04 - Corporate And Support Services</b>		<b>31 173</b>	<b>49 632</b>	<b>87 239</b>	<b>64 035</b>	<b>65 210</b>	<b>65 210</b>	<b>57 711</b>	<b>62 844</b>	<b>68 591</b>
04.1 - Director Corporate Support Services		1 167	422	20	1 875	1 875	1 875	2 117	2 121	2 214
04.2 - Human Resources		(3 092)	(562)	34 003	14 645	15 820	15 820	12 510	14 609	17 225
04.3 - Human Resources Development		230	-	59	-	-	-	-	-	-
04.4 - Skills Development		-	-	-	-	-	-	-	-	-
04.5 - Auxiliary Services		6 834	8 004	8 279	9 979	9 979	9 979	8 993	10 149	10 569
04.6 - Building Head Office		2 773	3 088	2 853	4 167	4 167	4 167	2 947	63	63
04.7 - Building Hartbeespoort Office		57	68	-	-	-	-	-	-	-
04.8 - Building Satellite Office		236	258	225	272	272	272	290	12	12
04.9 - Committees Function		-	-	-	-	-	-	-	-	-
04.10 - Legal Administration		5 853	13 903	11 214	8 469	8 469	8 469	6 870	7 453	7 869
04.11 - Labour Relations		-	-	-	-	-	-	-	-	-
04.12 - General Legal Support		-	-	-	-	-	-	-	-	-
04.13 - Financial Systems Support		14 652	22 051	28 172	21 927	21 927	21 927	20 980	25 379	27 446
04.14 - Other It Systems Support		2 465	2 401	2 415	2 701	2 701	2 701	3 002	3 058	3 192

<b>Vote 05 - Budget And Treasury Office</b>	<b>737 548</b>	<b>1 023 235</b>	<b>681 169</b>	<b>381 205</b>	<b>378 108</b>	<b>378 108</b>	<b>364 527</b>	<b>379 363</b>	<b>363 257</b>
05.1 - Office Of The Cfo	1 563	2 042	1 893	2 446	2 451	2 451	2 652	2 748	2 869
05.2 - Expenditure Administration	22 730	19 711	17 480	7 976	6 767	6 767	7 020	7 419	7 715
05.3 - Payroll Administration	484 426	474 550	398 726	200	200	200	211	222	232
05.4 - Creditors Administration	-	-	-	-	-	-	-	-	-
05.5 - Stores Control	2 383	-	-	-	-	-	-	-	-
05.6 - Supply Chain Management	2 382	4 209	5 243	6 271	6 134	6 134	7 059	7 048	7 358
05.7 - Stores Control	-	1 769	1 821	2 376	2 376	2 376	3 302	2 714	2 824
05.8 - Asset And Insurance Administration	205 309	499 258	213 137	326 884	326 407	326 407	309 416	319 293	300 195
05.9 - Financial Reporting	-	-	-	200	200	200	211	622	650
05.10 - Budget Administration	-	-	-	-	-	-	-	-	-
05.11 - Revenue	16 250	19 634	32 897	30 161	27 117	27 117	28 223	34 049	35 937
05.12 - Billing And Collection	13	10	-	-	-	-	-	-	-
05.13 - Debtors And Indigent Administration	-	-	-	-	-	-	-	-	-
05.14 - Assessment Rates Administration	1 313	1 203	1 221	1 080	1 080	1 080	2 566	1 222	1 276
05.15 - Valuation	1 178	848	8 752	3 612	5 377	5 377	3 867	4 024	4 201
05.16 - Budget Administration	-	-	-	-	-	-	-	-	-
05.17 - Mfma Reporting	-	-	-	-	-	-	-	-	-
<b>Vote 06 - Infrastructure And Technical Services</b>	<b>428 494</b>	<b>490 462</b>	<b>604 927</b>	<b>637 378</b>	<b>634 460</b>	<b>634 460</b>	<b>753 844</b>	<b>839 383</b>	<b>976 302</b>
06.1 - Director Infrastructure & Technical Serv	1 078	1 186	1 352	2 376	2 376	2 376	3 185	2 688	2 806
06.2 - Water Distribution Networks	68 967	90 506	140 118	137 387	163 683	163 683	188 103	226 945	289 733
06.3 - Water Purification Works & Pumps	17 766	17 586	20 195	20 835	20 500	20 500	27 617	29 439	30 400
06.4 - Water Meter Reading	1 379	356	-	85	85	85	221	194	199
06.5 - Sewer Networks & Pumps	5 219	4 580	6 882	8 257	8 157	8 157	11 677	11 845	14 140
06.6 - Sewer Treatment Works	4 745	9 518	9 599	9 028	8 978	8 978	12 096	15 687	16 373
06.7 - Electricity: Administration	2 277	2 506	1 669	2 140	2 140	2 140	2 390	2 423	2 530
06.8 - Electricity Networks & Substations	302 302	335 509	395 905	424 142	392 319	392 319	452 737	498 211	566 551
06.9 - Electricity Inspections & Testing	-	-	-	-	-	-	-	-	-
06.10 - Electricity Streetlights	1 689	787	4 988	2 501	2 501	2 501	2 647	2 338	2 397
06.11 - Electricity Meter Reading	384	150	-	5	5	5	5	6	6
06.12 - Administration	-	-	-	50	50	50	53	56	58
06.13 - Roads Construction	14 781	20 863	16 110	24 447	24 757	24 757	40 442	37 039	38 326
06.14 - Roads	914	948	1 675	1 696	1 496	1 496	2 216	1 877	1 953
06.15 - Busses & Taxis Terminus	256	97	398	651	651	651	365	378	384
06.16 - Railway Lines Maintenance	3	3	-	-	-	-	-	-	-
06.17 - Mechanical Workshop	6 735	382	6	-	-	-	-	-	-
06.18 - Project Management Unit	-	5 485	6 032	3 777	6 762	6 762	10 091	10 258	10 446
06.19 - Brits Water Treatment Plant	-	-	-	-	-	-	-	-	-
06.20 - Schoemansville Water Treatment Plant	-	-	-	-	-	-	-	-	-
06.21 - Brits Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.22 - Rietfontein Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.23 - Lethlabile Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.24 - Mothofung Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
06.25 - Scientific Services	-	-	-	-	-	-	-	-	-
06.26 - Brits Water Networks	-	-	-	-	-	-	-	-	-
06.27 - Hartbees Water Networks	-	-	-	-	-	-	-	-	-
06.28 - Brits Sewer Networks	-	-	-	-	-	-	-	-	-
06.29 - Hartbees Sewer Networks	-	-	-	-	-	-	-	-	-
06.30 - Planning	-	-	-	-	-	-	-	-	-
06.31 - Electro Mechanical	-	-	-	-	-	-	-	-	-

<b>Vote 07 - Community Services</b>	<b>125 703</b>	<b>75 749</b>	<b>99 427</b>	<b>95 347</b>	<b>95 988</b>	<b>95 988</b>	<b>101 424</b>	<b>100 506</b>	<b>109 047</b>
07.1 - Director Community Services	590	1 446	1 333	1 658	1 658	1 658	1 762	1 874	1 957
07.2 - Solid Waste: Household Removals	25 566	37 321	56 612	52 500	47 871	47 871	46 711	47 579	50 510
07.3 - Solid Waste: Bulk Removals	988	1 279	1 970	2 466	2 767	2 767	6 952	4 930	7 050
07.4 - Streets & Public Conveniences Cleaning	5 603	8 352	6 919	6 412	7 447	7 447	7 362	7 499	8 528
07.5 - Waste Disposal Sites	3 040	2 592	5 625	6 837	7 037	7 037	6 965	8 332	8 566
07.6 - Environmental Administration	1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
07.7 - Cemeteries	6 117	6 365	9 409	8 082	8 236	8 236	11 325	9 707	10 162
07.8 - Sidewalks	9 508	11 279	12 049	11 080	10 925	10 925	13 799	13 376	14 866
07.9 - Parks & Nurseries	1 316	1 749	3 732	2 419	6 005	6 005	4 473	4 728	4 847
07.10 - Arts & Culture	30	-	-	-	-	-	-	-	-
07.11 - Libraries	3 712	-	-	-	-	-	-	-	-
07.12 - Social Welfare	846	-	-	-	-	-	-	-	-
07.13 - Sports & Recreation Facilities	9 138	-	-	-	-	-	-	-	-
07.14 - Sports Development	-	-	-	-	-	-	366	636	636
07.15 - Manager: Safety/social/health	488	-	-	-	-	-	-	-	-
07.16 - Traffic: Administration	12 517	-	-	-	-	-	-	-	-
07.17 - Public Transport	-	-	-	-	-	-	-	-	-
07.18 - Licensing: Drivers Licenses	2 512	-	-	-	-	-	-	-	-
07.19 - Trade Licensing	-	-	-	-	-	-	-	-	-
07.20 - Vehicle Licensing	905	-	-	-	-	-	-	-	-
07.21 - Testing Station	2 515	-	-	-	-	-	-	-	-
07.22 - Security Services	14 482	-	-	-	-	-	-	-	-
07.23 - Disaster Management	2 462	-	-	-	-	-	-	-	-
07.24 - Fire Brigade: Administration	13 637	-	-	-	-	-	-	-	-
07.25 - Administration: Safety/social/health	2 461	-	-	-	-	-	-	-	-
07.26 - Clinic Brits	5 712	-	-	-	-	-	-	-	-
07.27 - Clinic Damonsville	2	-	-	-	-	-	-	-	-
07.28 - Clinic Hartbeespoort	-	-	-	-	-	-	-	-	-
07.29 - Clinic Oukasie	-	-	-	-	-	-	-	-	-
07.30 - Clinic Lethabile	-	-	-	-	-	-	-	-	-
07.31 - Clinic Broederstroom	11	-	-	-	-	-	-	-	-
07.32 - Clinic Other	-	-	-	-	-	-	-	-	-
07.33 - Fleet & Mechanical Workshop	-	3 939	141	2 262	2 262	2 262	-	-	-
<b>Vote 08 - Human Settlement</b>	<b>22 257</b>	<b>17 082</b>	<b>20 118</b>	<b>24 561</b>	<b>28 776</b>	<b>28 776</b>	<b>25 089</b>	<b>26 895</b>	<b>28 400</b>
08.1 - Director Human Settlement & Planning	963	2 000	1 760	2 290	2 290	2 290	1 893	2 328	2 399
08.2 - Town Planning	2 773	3 912	5 618	4 516	4 516	4 516	4 857	5 148	5 456
08.3 - Building Control	2 396	4 193	5 446	7 804	6 594	6 594	5 431	5 757	6 102
08.4 - Building Administration	-	-	433	-	-	-	-	-	-
08.5 - Buildings Maintenance	-	-	-	-	-	-	-	-	-
08.6 - Land Administration	5 745	4 348	4 009	6 061	11 521	11 521	9 275	9 811	10 362
08.7 - Housing Administration	4 633	2 629	2 853	3 890	3 855	3 855	2 703	2 902	3 076
08.8 - Urban Renewal And Rural Development	-	-	-	-	-	-	930	949	1 004
08.9 - Sme & Business Support	3 523	-	-	-	-	-	-	-	-
08.10 - Trade & Market	520	-	-	-	-	-	-	-	-
08.11 - Tourism Development	1 703	-	-	-	-	-	-	-	-
<b>Vote 09 - Economic Dev,tourism &amp; Agric</b>	<b>412</b>	<b>8 055</b>	<b>8 130</b>	<b>12 954</b>	<b>13 454</b>	<b>13 454</b>	<b>17 480</b>	<b>14 545</b>	<b>15 184</b>
09.1 - Resort: Oberon	-	-	-	-	-	-	-	-	-
09.2 - Resort: E/fore Shore	125	-	-	-	-	-	-	-	-
09.3 - Resort: Commando Nek	287	-	-	-	-	-	-	-	-
09.4 - Director Economic Dev, Tourism & Agric	-	228	710	236	258	258	1 382	263	274
09.5 - Local Economic Development	-	4 491	4 424	5 100	5 596	5 596	9 397	5 843	6 100
09.6 - Tourism	-	2 444	2 511	3 256	3 225	3 225	4 794	3 438	3 590
09.7 - Resorts	-	892	485	4 362	4 375	4 375	1 908	5 000	5 220

<b>Vote 10 - Public Safety</b>		-	<b>81 992</b>	<b>101 768</b>	<b>104 457</b>	<b>106 079</b>	<b>106 079</b>	<b>119 296</b>	<b>121 794</b>	<b>129 291</b>	
10.1 - Director Public Safety & Social Services		-	985	1 305	1 226	1 226	1 226	1 374	1 393	1 454	
10.2 - Mng Traffic & Security Services		-	4	292	-	-	-	19	10	10	
10.3 - Traffic: Administration		-	14 005	15 417	14 397	14 397	14 397	16 421	15 808	16 503	
10.4 - Public Transport		-	-	-	-	-	-	-	-	-	
10.5 - Licensing: Drivers Licenses		-	2 368	2 577	3 114	3 112	3 112	3 366	3 502	3 656	
10.6 - Trade Licensing		-	-	-	-	-	-	-	-	-	
10.7 - Vehicle Licensing		-	830	1 115	940	993	993	1 143	1 062	1 108	
10.8 - Testing Station		-	2 788	3 462	3 988	4 013	4 013	4 351	4 501	4 691	
10.9 - Security Services		-	19 963	23 810	21 870	22 174	22 174	19 184	22 147	25 262	
10.10 - Mng: Social Services & Health		-	3 259	2 519	3 513	3 513	3 513	3 780	3 976	4 151	
10.11 - Clinics		-	6 766	7 821	8 320	8 395	8 395	8 739	9 242	9 648	
10.12 - Arts & Culture		-	177	276	7	507	507	5	8	8	
10.13 - Libraries		-	4 270	5 138	6 380	6 561	6 561	6 875	7 462	7 785	
10.14 - Social Welfare		-	1 588	1 801	1 632	2 382	2 382	2 592	3 341	3 522	
10.15 - Sports & Recreation Facilities		-	8 787	10 459	10 272	10 372	10 372	10 756	11 495	12 000	
10.16 - Disaster Management		-	2 020	2 233	2 348	2 348	2 348	2 536	2 656	2 773	
10.17 - Fire Services		-	14 181	17 569	17 624	17 384	17 384	21 700	19 236	20 076	
10.18 - Fleet Management		-	-	5 974	6 332	6 297	6 297	9 991	9 728	10 150	
10.19 - Halls; Buildings & Facilities		-	-	2	2 495	2 405	2 405	6 463	6 228	6 493	
<b>Total Expenditure by Vote</b>	2		<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit) for the year</b>	2		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue By Source</b>											
Property rates	2	163 462	174 982	193 599	330 084	330 084	330 084	285 127	337 183	345 700	366 082
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	327 873	349 417	369 103	450 000	450 000	450 000	350 361	431 808	468 990	528 505
Service charges - water revenue	2	60 744	80 702	88 967	100 990	100 990	100 990	93 173	133 644	151 017	170 650
Service charges - sanitation revenue	2	34 366	21 070	22 990	24 633	24 633	24 633	23 295	26 213	29 620	33 471
Service charges - refuse revenue	2	22 088	22 565	24 440	25 944	25 944	25 944	23 970	27 351	28 855	30 385
Service charges - other		-	221	461	-	-	-	69	-	-	-
Rental of facilities and equipment		663	480	595	596	596	596	567	628	663	698
Interest earned - external investments		11 898	17 079	4 205	3 943	3 943	3 943	4 703	4 095	4 320	4 548
Interest earned - outstanding debtors		43 273	54 891	43 487	50 253	50 253	50 253	57 931	56 483	50 253	45 253
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		798	788	2 473	1 094	1 094	1 094	867	626	660	695
Licences and permits		5 275	3 715	4 555	1 796	1 796	1 796	5 265	7 335	7 738	8 145
Agency services		8 755	1 280	8 964	2 245	2 245	2 245	2 012	2 215	2 336	2 460
Transfers recognised - operational		239 899	276 052	550 272	375 670	375 958	375 958	330 357	468 393	516 178	564 047
Other revenue	2	14 294	23 261	20 811	24 477	26 477	26 477	13 338	16 352	17 251	18 165
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 191 036</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>
<b>Expenditure By Type</b>											
Employee related costs	2	229 324	257 772	290 003	308 100	308 100	308 100	290 071	340 739	364 754	384 545
Remuneration of councillors		19 773	22 988	23 887	25 800	25 800	25 800	20 532	26 345	27 795	29 268
Debt impairment	3	110 666	403 710	96 083	232 913	232 913	232 913	62 133	208 167	188 208	155 121
Depreciation & asset impairment	2	484 426	474 550	398 726	78 340	78 340	78 340	-	82 430	86 963	106 963
Finance charges		64 165	70 448	79 168	10 000			71 802	10 000	12 000	15 000
Bulk purchases	2	329 089	359 138	423 630	449 200	463 000	463 000	487 591	511 126	596 710	678 704
Other materials	8	16 623	31 128	42 077	47 825	46 562	46 562	38 574	107 645	97 414	125 025
Contracted services		43 709	78 974	135 787	106 200	87 478	87 478	89 854	73 763	84 309	99 357
Transfers and grants		9 561	2 122	5 392	15 000	15 000	15 000	10 200	33 459	35 433	37 417
Other expenditure	4, 5	91 459	106 064	170 216	118 266	136 739	136 739	134 614	118 495	129 603	140 965
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 393 932</b>	<b>1 393 932</b>	<b>1 205 372</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>
<b>Surplus/(Deficit)</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(465 409)</b>	<b>(780 390)</b>	<b>(330 051)</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>(14 336)</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Chief Operating Officer		-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 06 - Infrastructure And Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 08 - Human Settlement		-	-	-	-	-	-	-	-	-	-
Vote 09 - Economic Dev, tourism & Agric		-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 01 - Executive Council		-	87	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	27	27	27	-	-	-
Vote 03 - Chief Operating Officer		-	-	40	-	3	3	3	-	-	-
Vote 04 - Corporate And Support Services		484	-	(7)	-	96	96	74	2,000	-	-
Vote 05 - Budget And Treasury Office		967	651	25	3,500	3,603	3,603	2,594	4,500	-	-
Vote 06 - Infrastructure And Technical Services		212,362	221,195	159,780	237,478	215,783	215,783	142,705	266,211	223,926	287,000
Vote 07 - Community Services		21,177	4,125	21,240	17,000	40,308	40,308	18,270	9,450	15,000	5,362
Vote 08 - Human Settlement		453	-	-	-	71	71	70	-	-	-
Vote 09 - Economic Dev, tourism & Agric		-	1,669	57	-	1,800	1,800	997	-	12,000	5,000
Vote 10 - Public Safety		-	2,710	11,724	7,700	27,796	27,796	14,622	10,300	33,300	-
<b>Capital single-year expenditure sub-total</b>		<b>235,442</b>	<b>230,437</b>	<b>192,858</b>	<b>265,678</b>	<b>289,486</b>	<b>289,486</b>	<b>179,361</b>	<b>292,461</b>	<b>284,226</b>	<b>297,362</b>
<b>Total Capital Expenditure - Vote</b>		<b>235,442</b>	<b>230,437</b>	<b>192,858</b>	<b>265,678</b>	<b>289,486</b>	<b>289,486</b>	<b>179,361</b>	<b>292,461</b>	<b>284,226</b>	<b>297,362</b>
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		<b>1,451</b>	<b>-</b>	<b>56</b>	<b>3,500</b>	<b>3,729</b>	<b>3,729</b>	<b>2,698</b>	<b>6,500</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	40	-	30	30	30	-	-	-
Budget and treasury office		967	-	23	3,500	3,603	3,603	2,594	4,500	-	-
Corporate services		484	-	(7)	-	96	96	74	2,000	-	-
<b>Community and public safety</b>		<b>10,652</b>	<b>18,400</b>	<b>32,964</b>	<b>10,700</b>	<b>51,376</b>	<b>51,376</b>	<b>26,004</b>	<b>17,250</b>	<b>33,300</b>	<b>-</b>
Community and social services		4,102	10,997	6,480	3,000	9,900	9,900	4,981	2,000	-	-
Sport and recreation		5,409	1,129	14,760	4,700	20,839	20,839	8,455	11,750	12,000	-
Public safety		1,141	6,274	11,724	3,000	20,566	20,566	12,499	3,500	21,300	-
Housing		-	-	-	-	71	71	70	-	-	-
Health		-	-	0	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>79,262</b>	<b>74,500</b>	<b>61,832</b>	<b>85,500</b>	<b>87,185</b>	<b>87,185</b>	<b>54,561</b>	<b>142,300</b>	<b>89,519</b>	<b>71,000</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		79,262	74,500	61,832	85,500	87,185	87,185	54,561	142,300	89,519	71,000
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>144,078</b>	<b>137,537</b>	<b>97,948</b>	<b>165,978</b>	<b>145,397</b>	<b>145,397</b>	<b>95,102</b>	<b>126,411</b>	<b>149,407</b>	<b>221,362</b>
Electricity		15,467	7,600	9,329	12,000	15,000	15,000	5,024	24,000	20,000	25,000
Water		100,241	119,937	70,418	88,178	59,914	59,914	48,222	79,911	60,307	72,000
Waste water management		17,653	-	18,200	51,800	53,684	53,684	34,897	20,000	54,100	119,000
Waste management		10,718	10,000	-	14,000	16,799	16,799	6,958	2,500	15,000	5,362
<b>Other</b>		<b>-</b>	<b>-</b>	<b>58</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>	<b>997</b>	<b>-</b>	<b>12,000</b>	<b>5,000</b>
<b>Total Capital Expenditure - Standard</b>	3	<b>235,442</b>	<b>230,437</b>	<b>192,858</b>	<b>265,678</b>	<b>289,486</b>	<b>289,486</b>	<b>179,361</b>	<b>292,461</b>	<b>284,226</b>	<b>297,362</b>
<b>Funded by:</b>											
National Government		171,142	207,150	190,546	259,178	280,086	280,086	175,783	284,461	284,226	297,362
Provincial Government		2,500	400	-	-	-	-	-	-	-	-
District Municipality		80	-	-	-	-	-	-	-	-	-
Other transfers and grants		51,552	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>225,274</b>	<b>207,550</b>	<b>190,546</b>	<b>259,178</b>	<b>280,086</b>	<b>280,086</b>	<b>175,783</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		10,168	22,887	2,312	6,500	9,400	9,400	3,578	8,000	-	-
<b>Total Capital Funding</b>	7	<b>235,442</b>	<b>230,437</b>	<b>192,858</b>	<b>265,678</b>	<b>289,486</b>	<b>289,486</b>	<b>179,361</b>	<b>292,461</b>	<b>284,226</b>	<b>297,362</b>

**NW372 Madibeng - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>	2										
<b>Vote 01 - Executive Council</b>		-	87	-	-	-	-	-	-	-	-
01.1 - Council's General Expenses		-	87	-	-	-	-	-	-	-	-
<b>Vote 02 - Municipal Manager</b>		-	-	-	-	27	27	27	-	-	-
02.3 - Speaker's Office Support		-	-	-	-	27	27	27	-	-	-
<b>Vote 03 - Chief Operating Officer</b>		-	-	40	-	3	3	3	-	-	-
03.1 - Chief Operating Officer		-	-	40	-	3	3	3	-	-	-
<b>Vote 04 - Corporate And Support Services</b>		484	-	(7)	-	96	96	74	2,000	-	-
04.2 - Human Resources		-	-	-	-	6	6	-	500	-	-
04.5 - Auxiliary Services		-	-	-	-	75	75	59	1,500	-	-
04.6 - Building Head Office		484	-	-	-	-	-	-	-	-	-
04.10 - Legal Administration		-	-	(7)	-	-	-	-	-	-	-
04.13 - Financial Systems Support		-	-	-	-	15	15	15	-	-	-
<b>Vote 05 - Budget And Treasury Office</b>		967	651	25	3,500	3,603	3,603	2,594	4,500	-	-
05.1 - Office Of The Cfo		-	-	-	-	8	8	-	-	-	-
05.2 - Ex penditure Administration		-	-	-	-	30	30	29	-	-	-
05.6 - Supply Chain Management		-	-	25	-	50	50	47	-	-	-
05.8 - Asset And Insurance Administration		967	651	-	3,500	3,516	3,516	2,518	4,500	-	-
<b>Vote 06 - Infrastructure And Technical Services</b>		212,362	221,195	159,780	237,478	215,783	215,783	142,705	266,211	223,926	287,000
06.1 - Director Infrastructure & Technical Serv		-	-	-	-	-	-	-	-	-	-
06.2 - Water Distribution Networks		100,241	138,192	70,418	88,178	59,914	59,914	48,222	79,911	60,307	72,000
06.6 - Sewer Treatment Works		17,653	17,623	18,200	51,800	53,684	53,684	34,897	20,000	54,100	119,000
06.8 - Electricity Networks & Substations		15,467	8,626	9,329	12,000	15,000	15,000	5,024	24,000	20,000	25,000
06.13 - Roads Construction		78,426	56,754	61,832	84,300	86,585	86,585	54,561	142,300	89,519	71,000
06.15 - Busses & Taixis Terminus		-	-	-	1,200	600	600	-	-	-	-
06.17 - Mechanical Workshop		576	-	-	-	-	-	-	-	-	-
<b>Vote 07 - Community Services</b>		21,177	4,125	21,240	17,000	40,308	40,308	18,270	9,450	15,000	5,362
07.2 - Solid Waste: Household Removals		-	-	-	14,000	16,799	16,799	6,958	2,500	15,000	5,362
07.5 - Waste Disposal Sites		10,265	905	1,391	-	-	-	-	-	-	-
07.7 - Cemeteries		3,879	196	3,824	3,000	9,900	9,900	4,981	2,000	-	-
07.11 - Libraries		223	-	1,265	-	-	-	-	-	-	-
07.13 - Sports & Recreation Facilities		5,409	1,129	14,760	-	-	-	-	4,950	-	-
07.14 - Sports Development		-	-	-	-	13,609	13,609	6,332	-	-	-
07.18 - Licensing: Drivers Licenses		260	-	-	-	-	-	-	-	-	-
07.23 - Disaster Management		1,141	-	-	-	-	-	-	-	-	-
07.24 - Fire Brigade: Administration		-	1,895	-	-	-	-	-	-	-	-
<b>Vote 08 - Human Settlement</b>		453	-	-	-	71	71	70	-	-	-
08.2 - Town Planning		-	-	-	-	67	67	66	-	-	-
08.7 - Housing Administration		-	-	-	-	4	4	4	-	-	-
08.9 - Smme & Business Support		391	-	-	-	-	-	-	-	-	-
08.10 - Trade & Market		61	-	-	-	-	-	-	-	-	-
<b>Vote 09 - Economic Dev,tourism &amp; Agric</b>		-	1,669	57	-	1,800	1,800	997	-	12,000	5,000
09.5 - Local Economic Development		-	1,669	57	-	1,800	1,800	997	-	12,000	5,000
<b>Vote 10 - Public Safety</b>		-	2,710	11,724	7,700	27,796	27,796	14,622	10,300	33,300	-
10.1 - Director Public Safety & Social Services		-	-	-	-	9	9	7	-	-	-
10.7 - Vehicle Licensing		-	2,710	-	-	-	-	-	-	-	-
10.9 - Security Services		-	-	-	-	1,700	1,700	745	-	-	-
10.12 - Arts & Culture		-	-	-	3,000	2	2	2	1,500	-	-
10.13 - Libraries		-	-	-	-	12,853	12,853	7,176	-	14,000	-
10.14 - Social Welfare		-	-	-	-	-	-	-	-	-	-
10.15 - Sports & Recreation Facilities		-	-	-	4,700	7,230	7,230	2,123	6,800	12,000	-
10.16 - Disaster Management		-	-	2,854	-	2,425	2,425	1,225	2,000	7,300	-
10.17 - Fire Services		-	-	-	-	29	29	28	-	-	-
10.18 - Fleet Management		-	-	-	-	3,547	3,547	3,317	-	-	-
10.19 - Halls; Buildings & Facilities		-	-	8,870	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		235,442	230,437	192,858	265,678	289,486	289,486	179,361	292,461	284,226	297,362
<b>Total Capital Expenditure</b>		235,442	230,437	192,858	265,678	289,486	289,486	179,361	292,461	284,226	297,362

NW372 Madibeng - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		20,721	47,692	31,636	40,000	40,000	40,000	-	45,000	50,000	55,000
Call investment deposits	1	62,563	4,999	3,035	150,000	150,000	150,000	-	145,000	120,000	115,000
Consumer debtors	1	275,269	41,159	65,885	50,000	50,000	50,000	-	50,000	80,000	110,000
Other debtors		14,832	-	34,472	7,385	7,385	7,385	-	27,791	27,791	27,800
Current portion of long-term receivables		1,689	-	-	-	-	-	-	-	-	-
Inventory	2	4,917	4,364	5,404	6,330	6,330	6,330	-	6,678	6,878	-
<b>Total current assets</b>		<b>379,991</b>	<b>98,214</b>	<b>140,431</b>	<b>253,715</b>	<b>253,715</b>	<b>253,715</b>	<b>-</b>	<b>274,469</b>	<b>284,669</b>	<b>307,800</b>
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		22,037	11,186	11,733	23,315	23,315	23,315	-	23,832	23,932	24,000
Investment property		2,308,387	2,308,387	466,341	800,000	800,000	800,000	-	466,341	466,341	466,341
Investment in Associate											
Property, plant and equipment	3	4,198,661	3,955,139	3,960,630	4,209,139	4,209,139	4,209,139	-	4,350,000	4,800,000	5,150,000
Agricultural											
Biological											
Intangible											
Other non-current assets	10	10	10	10	10	10	10	-	10	10	10
<b>Total non current assets</b>		<b>6,529,095</b>	<b>6,274,722</b>	<b>4,438,714</b>	<b>5,032,464</b>	<b>5,032,464</b>	<b>5,032,464</b>	<b>-</b>	<b>4,840,184</b>	<b>5,290,284</b>	<b>5,640,351</b>
<b>TOTAL ASSETS</b>		<b>6,909,086</b>	<b>6,372,936</b>	<b>4,579,145</b>	<b>5,286,179</b>	<b>5,286,179</b>	<b>5,286,179</b>	<b>-</b>	<b>5,114,653</b>	<b>5,574,953</b>	<b>5,948,151</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	12,384	9,811	35,490							
Borrowing	4	6,200	663	58	700	700	700	-	60	60	60
Consumer deposits		12,887	12,955	12,922	25,550	25,550	25,550	-	26,130	27,130	27,500
Trade and other payables	4	292,451	255,024	286,957	143,000	143,000	143,000	-	165,000	166,000	155,000
Provisions											
<b>Total current liabilities</b>		<b>323,923</b>	<b>278,453</b>	<b>335,427</b>	<b>169,250</b>	<b>169,250</b>	<b>169,250</b>	<b>-</b>	<b>191,190</b>	<b>193,190</b>	<b>182,560</b>
<b>Non current liabilities</b>											
Borrowing		540,796	608,691	687,425	743,000	743,000	743,000	-	550,000	555,000	564,000
Provisions		113,390	120,190	146,031	108,000	108,000	108,000	-	101,600	102,500	103,500
<b>Total non current liabilities</b>		<b>654,186</b>	<b>728,881</b>	<b>833,456</b>	<b>851,000</b>	<b>851,000</b>	<b>851,000</b>	<b>-</b>	<b>651,600</b>	<b>657,500</b>	<b>667,500</b>
<b>TOTAL LIABILITIES</b>		<b>978,109</b>	<b>1,007,333</b>	<b>1,168,883</b>	<b>1,020,250</b>	<b>1,020,250</b>	<b>1,020,250</b>	<b>-</b>	<b>842,790</b>	<b>850,690</b>	<b>850,060</b>
<b>NET ASSETS</b>	5	<b>5,930,977</b>	<b>5,365,603</b>	<b>3,410,262</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>-</b>	<b>4,271,863</b>	<b>4,724,263</b>	<b>5,098,091</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		5,930,977	5,365,603	3,410,262	4,265,929	4,265,929	4,265,929	-	4,271,863	4,724,263	5,098,091
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>5,930,977</b>	<b>5,365,603</b>	<b>3,410,262</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>-</b>	<b>4,271,863</b>	<b>4,724,263</b>	<b>5,098,091</b>

NW372 Madibeng - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates, penalties & collection charges		150,000	162,016	177,471	187,500	187,500	187,500	-	249,515	255,818	270,901
Service charges		249,553	520,582	429,976	490,238	490,238	490,238	-	501,301	551,305	652,857
Other revenue		73,057	84,656	27,835	82,460	82,460	82,460	-	27,156	28,648	30,163
Government - operating	1	284,024	207,376	310,910	375,958	375,958	375,958	-	468,393	516,178	564,047
Government - capital	1	173,722	207,550	239,362	259,194	259,194	259,194	-	284,461	284,226	297,362
Interest		10,739	16,424	3,442	3,943	3,943	3,943	-	60,578	54,573	49,801
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(828,423)	(880,944)	(1,033,914)	(1,057,679)	(1,067,679)	(1,067,679)	-	(1,190,939)	(1,314,432)	(1,472,081)
Finance charges		(74,535)	(78,529)	(0)	(10,000)	-	-	-	(10,000)	(12,000)	(15,000)
Transfers and Grants	1	-	-	-	(15,000)	(15,000)	(15,000)	-	(33,459)	(35,433)	(37,417)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>38,138</b>	<b>239,132</b>	<b>155,082</b>	<b>316,614</b>	<b>316,614</b>	<b>316,614</b>	<b>-</b>	<b>357,006</b>	<b>328,883</b>	<b>340,633</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		53,150	68,415	1,981	5,280	5,280	5,280	-	-	-	-
Decrease (Increase) in non-current debtors		-	(263)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(817)	(109,319)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	12,000	12,000	12,000	-	60,261	61,000	-
<b>Payments</b>											
Capital assets		(207,792)	(230,777)	(192,858)	(265,628)	(275,875)	(275,875)	-	(292,461)	(284,226)	(297,362)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(155,459)</b>	<b>(271,944)</b>	<b>(190,877)</b>	<b>(248,348)</b>	<b>(258,595)</b>	<b>(258,595)</b>	<b>-</b>	<b>(232,201)</b>	<b>(223,226)</b>	<b>(297,362)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		47,697	62,938	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	70	70	70	-	35,000	40,000	40,000
<b>Payments</b>											
Repayment of borrowing		(763)	(581)	(722)	(800)	(800)	(800)	-	(24,550)	(34,201)	(44,951)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>46,933</b>	<b>62,358</b>	<b>(722)</b>	<b>(730)</b>	<b>(730)</b>	<b>(730)</b>	<b>-</b>	<b>10,450</b>	<b>5,799</b>	<b>(4,951)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(70,388)</b>	<b>29,546</b>	<b>(36,517)</b>	<b>67,536</b>	<b>57,290</b>	<b>57,290</b>	<b>-</b>	<b>135,256</b>	<b>111,456</b>	<b>38,320</b>
Cash/cash equivalents at the year begin:	2	78,725	8,337	32,664	32,096	32,096	32,096	-	89,386	224,641	336,097
Cash/cash equivalents at the year end:	2	8,337	37,882	(3,854)	99,632	89,386	89,386	-	224,641	336,097	374,417

NW372 Madibeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	8,337	37,882	(3,854)	99,632	89,386	89,386	-	224,641	336,097	374,417
Other current investments > 90 days		62,563	4,998	3,035	90,368	100,614	100,614	-	(34,641)	(166,097)	(204,417)
Non current assets - Investments	1	22,037	11,186	11,733	23,315	23,315	23,315	-	23,832	23,932	24,000
<b>Cash and investments available:</b>		<b>92,937</b>	<b>54,066</b>	<b>10,914</b>	<b>213,315</b>	<b>213,315</b>	<b>213,315</b>	<b>-</b>	<b>213,832</b>	<b>193,932</b>	<b>194,000</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		117,325	40,151	5,754	45,000	45,000	45,000	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	2,536	-	-	-	-	-	-	-	-
Other working capital requirements	3	(26,029)	169,277	199,513	54,898	54,898	54,898	-	106,799	84,330	45,868
Other provisions		113,390	120,190	146,031	108,000	108,000	108,000	-	101,600	102,500	103,500
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>204,686</b>	<b>332,154</b>	<b>351,298</b>	<b>207,898</b>	<b>207,898</b>	<b>207,898</b>	<b>-</b>	<b>208,399</b>	<b>186,830</b>	<b>149,368</b>
<b>Surplus(shortfall)</b>		<b>(111,750)</b>	<b>(278,087)</b>	<b>(340,384)</b>	<b>5,417</b>	<b>5,417</b>	<b>5,417</b>	<b>-</b>	<b>5,433</b>	<b>7,102</b>	<b>44,632</b>

References

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

Other working capital requirements

Debtors	201,155	43,060	81,690	43,102	43,102	43,102	-	58,201	81,670	109,132
Creditors due	175,126	212,337	281,203	98,000	98,000	98,000	-	165,000	166,000	155,000
<b>Total</b>	<b>26,029</b>	<b>(169,277)</b>	<b>(199,513)</b>	<b>(54,898)</b>	<b>(54,898)</b>	<b>(54,898)</b>	<b>-</b>	<b>(106,799)</b>	<b>(84,330)</b>	<b>(45,868)</b>

Debtors collection assumptions

Balance outstanding - debtors	290,101	41,159	100,356	57,385	57,385	57,385	-	77,791	107,791	137,800
Estimate of debtors collection rate	69.3%	104.6%	81.4%	75.1%	75.1%	75.1%	0.0%	74.8%	75.8%	79.2%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement										
Self-insurance										
	-	-	-	-	-	-	-	-	-	-

NW372 Madibeng - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	235,442	230,437	192,858	265,678	277,245	277,245	270,621	270,226	216,362
Infrastructure - Road transport		78,426	74,500	61,832	84,300	86,585	86,585	126,210	75,519	61,000
Infrastructure - Electricity		15,467	7,600	9,329	12,000	15,000	15,000	25,000	20,000	25,000
Infrastructure - Water		117,782	119,937	70,418	139,978	101,287	101,287	107,911	96,407	95,000
Infrastructure - Sanitation		-	-	18,200	-	-	-	-	15,000	25,000
Infrastructure - Other		10,265	10,000	-	14,000	16,225	16,225	3,500	23,000	10,362
Infrastructure		221,940	212,037	159,780	250,278	219,097	219,097	262,621	229,926	216,362
Community		8,979	18,400	32,964	8,900	47,909	47,909	4,000	26,000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		61	-	-	-	-	-	-	-	-
Other assets	6	4,462	-	114	6,500	10,238	10,238	4,000	14,300	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	21,840	14,000	81,000
Infrastructure - Road transport		-	-	-	-	-	-	16,840	6,000	10,000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	5,000	5,000	7,000
Infrastructure - Sanitation		-	-	-	-	-	-	-	3,000	64,000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	21,840	14,000	81,000
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		78,426	74,500	61,832	84,300	86,585	86,585	143,050	81,519	71,000
Infrastructure - Electricity		15,467	7,600	9,329	12,000	15,000	15,000	25,000	20,000	25,000
Infrastructure - Water		117,782	119,937	70,418	139,978	101,287	101,287	112,911	101,407	102,000
Infrastructure - Sanitation		-	-	18,200	-	-	-	-	18,000	89,000
Infrastructure - Other		10,265	10,000	-	14,000	16,225	16,225	3,500	23,000	10,362
Infrastructure		221,940	212,037	159,780	250,278	219,097	219,097	284,461	243,926	297,362
Community		8,979	18,400	32,964	8,900	47,909	47,909	4,000	26,000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		61	-	-	-	-	-	-	-	-
Other assets	6	4,462	-	114	6,500	10,238	10,238	4,000	14,300	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	235,442	230,437	192,858	265,678	277,245	277,245	292,461	284,226	297,362
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	-	641,015	-	641,015	641,015	641,015	743,632	826,690	909,748
Infrastructure - Electricity		-	1,235,388	-	1,235,388	1,235,388	1,235,388	1,275,388	1,298,388	1,321,388
Infrastructure - Water		-	482,276	-	482,276	482,276	482,276	566,187	619,294	672,401
Infrastructure - Sanitation		-	91,287	-	91,287	91,287	91,287	136,287	186,287	236,287
Infrastructure - Other		4,198,661	1,303,418	3,948,886	1,735,848	1,735,848	1,735,848	1,604,663	1,845,398	1,986,166
Infrastructure		4,198,661	3,753,384	3,948,886	4,185,814	4,185,814	4,185,814	4,326,158	4,776,058	5,125,990
Community		-	201,745	11,733	23,315	23,315	23,315	23,832	23,932	24,000
Heritage assets		-	10	10	10	10	10	10	10	10
Investment properties		2,308,387	2,308,387	466,341	800,000	800,000	800,000	466,341	466,341	466,341
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	6,507,048	6,263,526	4,426,971	5,009,139	5,009,139	5,009,139	4,816,341	5,266,341	5,616,341
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		484,426	474,550	398,726	78,340	78,340	78,340	82,430	86,963	106,963
<b>Repairs and Maintenance by Asset Class</b>	3	16,623	31,128	41,533	44,905	44,941	44,941	103,638	93,970	121,437
Infrastructure - Road transport		2,326	7,010	7,417	7,790	7,987	7,987	20,720	19,840	21,157
Infrastructure - Electricity		5,012	10,406	19,234	19,800	20,200	20,200	25,463	25,191	27,167
Infrastructure - Water		4,698	7,354	5,426	6,510	7,560	7,560	23,814	23,333	38,932
Infrastructure - Sanitation		656	1,878	2,506	3,400	2,100	2,100	5,000	5,000	7,000
Infrastructure - Other		-	522	211	440	440	440	575	489	510
Infrastructure		12,692	27,171	34,794	37,940	38,287	38,287	75,572	73,853	94,766
Community		854	1,786	2,036	2,035	1,717	1,717	8,014	6,644	6,841
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	3,078	2,172	4,703	4,930	4,937	4,937	20,051	13,473	19,829
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		501,050	505,679	440,259	123,245	123,281	123,281	186,068	180,933	228,400
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	4.9%	27.2%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.5%	16.1%	75.7%
<b>R&amp;M as a % of PPE</b>		0.4%	0.8%	1.0%	1.1%	1.1%	1.1%	2.4%	2.0%	2.4%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	3.0%	2.0%	4.0%

NW372 Madibeng - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		61,500	61,500	35,662	35,662	35,662	35,662	35,662	35,662	35,662
Piped water inside yard (but not in dwelling)		46,500	46,500	73,520	73,520	73,520	73,520	73,520	73,520	73,520
Using public tap (at least min.service level)	2	24,500	24,500	4,880	4,880	4,880	4,880	4,880	4,880	4,880
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		132,500	132,500	114,062	114,062	114,062	114,062	114,062	114,062	114,062
Using public tap (< min.service level)	3	24,500	24,500	27,600	27,600	27,600	27,600	27,600	27,600	27,600
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		24,500	24,500	27,600	27,600	27,600	27,600	27,600	27,600	27,600
<b>Total number of households</b>	5	<b>157,000</b>	<b>157,000</b>	<b>141,662</b>	<b>141,662</b>	<b>141,662</b>	<b>141,662</b>	<b>141,662</b>	<b>141,662</b>	<b>141,662</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405	44,405
Flush toilet (with septic tank)		2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444	2,444
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		11,735	11,735	11,735	11,735	11,735	11,735	11,735	11,735	11,735
Other toilet provisions (> min.service level)		37,123	37,123	37,123	37,123	37,123	37,123	37,123	37,123	37,123
<i>Minimum Service Level and Above sub-total</i>		95,707	95,707	95,707	95,707	95,707	95,707	95,707	95,707	95,707
Bucket toilet		47,428	47,428	3,049	3,049	3,049	3,049	3,049	3,049	3,049
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	9,321	9,321	9,321	9,321	9,321	9,321	9,321
<i>Below Minimum Service Level sub-total</i>		47,428	47,428	12,370	12,370	12,370	12,370	12,370	12,370	12,370
<b>Total number of households</b>	5	<b>143,135</b>	<b>143,135</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>	<b>108,077</b>
<b>Energy:</b>										
Electricity (at least min.service level)		65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Electricity - prepaid (min.service level)		39,000	39,000	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		104,000	104,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	29,983	29,983	29,983	29,983	29,983	29,983	29,983
<i>Below Minimum Service Level sub-total</i>		-	-	29,983	29,983	29,983	29,983	29,983	29,983	29,983
<b>Total number of households</b>	5	<b>104,000</b>	<b>104,000</b>	<b>94,983</b>	<b>94,983</b>	<b>94,983</b>	<b>94,983</b>	<b>94,983</b>	<b>94,983</b>	<b>94,983</b>
<b>Refuse:</b>										
Removed at least once a week		47,506	47,506	41,364	41,364	41,364	41,364	41,364	41,364	41,364
<i>Minimum Service Level and Above sub-total</i>		47,506	47,506	41,364	41,364	41,364	41,364	41,364	41,364	41,364
Removed less frequently than once a week		29,374	29,374	2,100	2,100	2,100	2,100	2,100	2,100	2,100
Using communal refuse dump		-	-	4,553	4,553	4,553	4,553	4,553	4,553	4,553
Using own refuse dump		-	-	96,144	96,144	96,144	96,144	96,144	96,144	96,144
Other rubbish disposal		-	-	1,736	1,736	1,736	1,736	1,736	1,736	1,736
No rubbish disposal		-	-	14,800	14,800	14,800	14,800	14,800	14,800	14,800
<i>Below Minimum Service Level sub-total</i>		29,374	29,374	119,333	119,333	119,333	119,333	119,333	119,333	119,333
<b>Total number of households</b>	5	<b>76,880</b>	<b>76,880</b>	<b>160,697</b>	<b>160,697</b>	<b>160,697</b>	<b>160,697</b>	<b>160,697</b>	<b>160,697</b>	<b>160,697</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		28,901	28,901	6,000	6,000	6,000	6,000	6,500	7,000	7,000
Sanitation (free minimum level service)		5,433	5,433	6,000	6,000	6,000	6,000	6,500	7,000	7,000
Electricity/other energy (50kwh per household per month)		21,000	21,000	6,000	6,000	6,000	6,000	6,500	7,000	7,000
Refuse (removed at least once a week)		5,433	5,433	6,000	6,000	6,000	6,000	6,500	7,000	7,000
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		1,387	1,387	469	469	469	469	545	515	515
Sanitation (free sanitation service)		65	65	175	175	175	175	200	227	227
Electricity/other energy (50kwh per household per month)		1,545	1,545	10,188	10,188	10,188	10,188	11,070	11,874	11,874
Refuse (removed once a week)		1,545	1,545	2,965	2,965	2,965	2,965	3,385	3,612	3,612
<b>Total cost of FBS provided (minimum social package)</b>		<b>4,542</b>	<b>4,542</b>	<b>13,797</b>	<b>13,797</b>	<b>13,797</b>	<b>13,797</b>	<b>15,200</b>	<b>16,228</b>	<b>16,228</b>
<b>Highest level of free service provided</b>										
Property rates (R value threshold)		28,620,000	28,620,000	30,417,000	717,000	717,000	717,000	717,000	717,000	717,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)		40	42	42	105	105	105	105	111	117
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		-	-	-	717	717	717	717	717	717
Property rates (other exemptions, reductions and rebates)		28,620	28,620	60,600	60,600	60,600	60,600	-	-	-
Water		5,619	5,619	469	469	469	469	454	515	515
Sanitation		1,545	1,545	175	175	175	175	200	227	227
Electricity/other energy		1,545	1,545	10,188	10,188	10,188	10,188	11,070	11,874	11,874
Refuse		1,545	1,545	2,965	2,965	2,965	2,965	3,385	3,612	3,612
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>	6	<b>38,874</b>	<b>38,874</b>	<b>74,397</b>	<b>75,114</b>	<b>75,114</b>	<b>75,114</b>	<b>15,826</b>	<b>16,945</b>	<b>16,945</b>

NW372 Madibeng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	213 963	296 523	315 564	330 084	330 084	330 084	311 082	341 980	349 559	369 134
less Revenue Foregone		50 501	121 541	121 966				25 956	4 797	3 859	3 052
<b>Net Property Rates</b>		<b>163 462</b>	<b>174 982</b>	<b>193 599</b>	<b>330 084</b>	<b>330 084</b>	<b>330 084</b>	<b>285 127</b>	<b>337 183</b>	<b>345 700</b>	<b>366 082</b>
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	318 581	339 669	358 590	438 935	438 935	438 935	340 292	441 808	478 990	538 505
less Revenue Foregone		(9 292)	(9 748)	(10 513)	(11 065)	(11 065)	(11 065)	(10 070)	10 000	10 000	10 000
<b>Net Service charges - electricity revenue</b>		<b>327 873</b>	<b>349 417</b>	<b>369 103</b>	<b>450 000</b>	<b>450 000</b>	<b>450 000</b>	<b>350 361</b>	<b>431 808</b>	<b>468 990</b>	<b>528 505</b>
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	60 342	79 855	88 421	100 416	100 416	100 416	92 713	134 244	151 617	171 250
less Revenue Foregone		(402)	(847)	(546)	(574)	(574)	(574)	(460)	600	600	600
<b>Net Service charges - water revenue</b>		<b>60 744</b>	<b>80 702</b>	<b>88 967</b>	<b>100 990</b>	<b>100 990</b>	<b>100 990</b>	<b>93 173</b>	<b>133 644</b>	<b>151 017</b>	<b>170 650</b>
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		34 354	21 064	22 986	24 630	24 630	24 630	23 284	26 233	29 640	33 491
less Revenue Foregone		(11)	(6)	(3)	(3)	(3)	(3)	(11)	20	20	20
<b>Net Service charges - sanitation revenue</b>		<b>34 366</b>	<b>21 070</b>	<b>22 990</b>	<b>24 633</b>	<b>24 633</b>	<b>24 633</b>	<b>23 295</b>	<b>26 213</b>	<b>29 620</b>	<b>33 471</b>
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	21 715	22 289	24 036	25 468	25 468	25 468	23 642	27 851	29 355	30 885
Total landfill revenue											
less Revenue Foregone		(373)	(276)	(404)	(476)	(476)	(476)	(329)	500	500	500
<b>Net Service charges - refuse revenue</b>		<b>22 088</b>	<b>22 565</b>	<b>24 440</b>	<b>25 944</b>	<b>25 944</b>	<b>25 944</b>	<b>23 970</b>	<b>27 351</b>	<b>28 855</b>	<b>30 385</b>
<b>Other Revenue by source</b>											
Departmental Charges		14 294	23 261	20 811	24 477	26 477	26 477	13 338	16 352	17 251	18 165
<b>Total 'Other' Revenue</b>	1	<b>14 294</b>	<b>23 261</b>	<b>20 811</b>	<b>24 477</b>	<b>26 477</b>	<b>26 477</b>	<b>13 338</b>	<b>16 352</b>	<b>17 251</b>	<b>18 165</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	128 056	142 332	162 950	192 440	192 440	192 440	166 814	206 356	235 915	249 390
Pension and UIF Contributions		28 324	32 264	36 843	40 516	40 516	40 516	37 239	44 875	46 152	48 730
Medical Aid Contributions		14 419	16 740	18 608	18 984	18 984	18 984	19 221	20 679	21 477	22 441
Overtime		25 288	27 416	27 639	14 080	14 080	14 080	28 952	22 702	13 580	14 178
Performance Bonus											
Motor Vehicle Allowance		11 364	14 896	16 087	16 987	16 987	16 987	16 197	19 476	19 303	20 201
Cellphone Allowance		275	279	314	352	352	352	257	480	503	526
Housing Allowances		1 158	1 193	1 079	1 179	1 179	1 179	1 078	1 338	1 336	1 397
Other benefits and allowances		11 109	12 180	14 012	16 326	16 326	16 326	13 664	16 943	18 125	18 942
Payments in lieu of leave		4 180	5 025	6 440	7 236	7 236	7 236	6 649	7 893	8 362	8 740
Long service awards											
Post-retirement benefit obligations	4	5 152	5 448	6 030	-	-	-	-	-	-	-
<b>sub-total</b>	5	<b>229 324</b>	<b>257 772</b>	<b>290 003</b>	<b>308 100</b>	<b>308 100</b>	<b>308 100</b>	<b>290 071</b>	<b>340 739</b>	<b>364 754</b>	<b>384 545</b>
Less: Employees costs capitalised to PPE											
<b>Total Employee related costs</b>	1	<b>229 324</b>	<b>257 772</b>	<b>290 003</b>	<b>308 100</b>	<b>308 100</b>	<b>308 100</b>	<b>290 071</b>	<b>340 739</b>	<b>364 754</b>	<b>384 545</b>
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
<b>Total Contributions recognised - capital</b>		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		-	-	-	-	-	-	-	-	-	-
Lease amortisation											
Capital asset impairment		484 426	474 550	398 726	78 340	78 340	78 340	-	82 430	86 963	106 963
Depreciation resulting from revaluation of PPE	10										
<b>Total Depreciation &amp; asset impairment</b>	1	<b>484 426</b>	<b>474 550</b>	<b>398 726</b>	<b>78 340</b>	<b>78 340</b>	<b>78 340</b>	<b>-</b>	<b>82 430</b>	<b>86 963</b>	<b>106 963</b>
<b>Bulk purchases</b>											
Electricity Bulk Purchases		286 876	315 310	364 087	390 000	393 001	393 001	387 635	423 780	468 877	535 435
Water Bulk Purchases		42 212	43 829	59 543	59 200	69 999	69 999	99 957	87 346	127 833	143 269
<b>Total bulk purchases</b>	1	<b>329 089</b>	<b>359 138</b>	<b>423 630</b>	<b>449 200</b>	<b>463 000</b>	<b>463 000</b>	<b>487 591</b>	<b>511 126</b>	<b>596 710</b>	<b>678 704</b>
<b>Transfers and grants</b>											
Cash transfers and grants		9 561	2 122	5 392	15 000	15 000	15 000	10 200	33 459	35 433	37 417
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Total transfers and grants</b>	1	<b>9 561</b>	<b>2 122</b>	<b>5 392</b>	<b>15 000</b>	<b>15 000</b>	<b>15 000</b>	<b>10 200</b>	<b>33 459</b>	<b>35 433</b>	<b>37 417</b>

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<b>Contracted services</b>											
Contractors: Meter Readings		1 189	1 465	1 413	1 500	500	500	932	800	1 666	1 740
Contractors: Burials - Needy Persons		-	-	100	-	5 325	5 325	198	-	-	-
Contractors: Disconnect Services		-	1 464	1 965	2 000	1 500	1 500	1 422	1 008	2 222	2 320
Contractors: Security Project - Cameras		2 634	4 060	2 440	3 800	902	902	1 620	1 436	3 221	4 407
Contractors: Security Services		-	1 646	16 653	13 100	1 500	1 500	18 264	12 593	13 503	15 193
Contractors: Service Providers - Water Tankers		11 431	14 531	16 559	5 000	10 000	10 000	6 496	5 200	5 554	5 799
Contractors: Service Providers - Magalies		18 819	31 452	6 616	7 000	3 770	3 770	8 209	7 100	7 776	8 119
Contractors: Services Rendered		156	37	54 149	41 800	13 100	13 100	36 981	31 003	34 427	35 473
Contractors: Forensic Audit		401	11 714	-	1 000	7 000	7 000	-	-	-	-
Contractors: Commission Fees		43	-	12 221	10 000	5 000	5 000	7 340	10 419	11 109	11 598
Contractors: Other Services		9 036	12 606	23 670	21 000	38 881	38 881	8 394	4 205	4 829	14 708
<b>sub-total</b>	<b>1</b>	<b>43 709</b>	<b>78 974</b>	<b>135 787</b>	<b>106 200</b>	<b>87 478</b>	<b>87 478</b>	<b>89 854</b>	<b>73 763</b>	<b>84 309</b>	<b>99 357</b>
<b>Allocations to organs of state:</b>											
Electricity											
Water											
Sanitation											
Other											
<b>Total contracted services</b>		<b>43 709</b>	<b>78 974</b>	<b>135 787</b>	<b>106 200</b>	<b>87 478</b>	<b>87 478</b>	<b>89 854</b>	<b>73 763</b>	<b>84 309</b>	<b>99 357</b>
<b>Other Expenditure By Type</b>											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3	65 407	57 808	111 326	74 144	85 564	85 564	92 185	83 293	89 263	94 489
Service Charges Departmental		-	-	-	-	-	-	-	(11 120)	(11 120)	(11 120)
Professional Expenses		5 560	16 648	17 478	12 200	14 963	14 963	9 377	16 166	15 157	17 630
Transport Expense: Fuel		4 310	4 319	5 268	4 450	6 191	6 191	5 839	5 380	6 136	6 356
Rental: Office Machines & Equip		2 594	3 023	12 747	6 700	6 700	6 700	5 941	5 600	6 443	7 771
Grant: P.M.U Operations		1 666	2 446	-	-	-	-	-	-	-	-
Telephone Rental & Calls		1 753	2 297	2 115	1 800	1 800	1 800	1 711	1 200	2 100	2 188
Ward Committees: Training & Support		593	1 366	908	1 500	1 446	1 446	1 236	1 000	1 300	1 350
Software/License Fees		2 266	3 566	1 444	1 300	1 600	1 600	1 410	1 370	1 444	1 508
Subsistence & Travel: Personnel		1 334	2 299	2 430	2 822	2 734	2 734	1 973	2 030	3 108	3 245
Statement: Printing & Posting		1 851	1 344	2 383	2 000	2 500	2 500	2 420	2 000	2 500	3 000
Advertisements		615	923	1 005	1 050	1 050	1 050	812	1 027	1 066	1 116
Vehicle & Equipment:Fleet		110	2 690	-	-	-	-	-	-	-	-
Rental: Vehicles		977	593	3 733	4 000	3 445	3 445	3 207	3 054	4 444	4 639
Rental & Calls: Internet		954	877	1 142	1 000	1 000	1 000	782	700	1 111	1 160
Mobile Chemical Toilets		-	1 831	795	-	1 056	1 056	1 048	1 000	563	1 287
Subsistence & Travel: Councillors		479	1 039	942	900	900	900	865	600	1 000	1 044
Brits Show		-	31	-	-	-	-	-	-	-	-
Youth Programs		806	859	461	400	400	400	143	800	444	464
Woman Program		-	559	546	400	400	400	391	400	444	464
Food For Waste Program		-	1 518	5 398	3 600	4 990	4 990	5 108	3 794	3 999	4 175
Stock-Write Off		481	172	154	-	-	-	-	-	-	-
Stock Surplusses		(297)	(145)	(60)	-	-	-	167	200	200	200
<b>Total 'Other' Expenditure</b>	<b>1</b>	<b>91 459</b>	<b>106 064</b>	<b>170 216</b>	<b>118 266</b>	<b>136 739</b>	<b>136 739</b>	<b>134 614</b>	<b>118 495</b>	<b>129 603</b>	<b>140 965</b>
<b>Repairs and Maintenance</b>											
Employee related costs	8										
Other materials		16 623	31 128	41 533	44 905	44 941	44 941	36 715	103 638	93 970	121 437
Contracted Services											
Other Expenditure											
<b>Total Repairs and Maintenance Expenditure</b>	<b>9</b>	<b>16 623</b>	<b>31 128</b>	<b>41 533</b>	<b>44 905</b>	<b>44 941</b>	<b>44 941</b>	<b>36 715</b>	<b>103 638</b>	<b>93 970</b>	<b>121 437</b>

NW372 Madibeng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive Council	Vote 02 - Municipal Manager	Vote 03 - Chief Operating Officer	Vote 04 - Corporate And Support Services	Vote 05 - Budget And Treasury Office	Vote 06 - Infrastructure And Technical	Vote 07 - Community Services	Vote 08 - Human Settlement	Vote 09 - Economic Dev, tourism & Agric	Vote 10 - Public Safety	Total
<b>R thousand</b>	1											
<b>Revenue By Source</b>												
Property rates		-	-	-	-	337 183	-	-	-	-	-	337 183
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	431 808	-	-	-	-	431 808
Service charges - water revenue		-	-	-	-	-	133 644	-	-	-	-	133 644
Service charges - sanitation revenue		-	-	-	-	-	26 213	-	-	-	-	26 213
Service charges - refuse revenue		-	-	-	-	-	-	27 351	-	-	-	27 351
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	42	-	-	-	528	-	58	628
Interest earned - external investments		-	-	-	-	4 095	-	-	-	-	-	4 095
Interest earned - outstanding debtors		-	-	-	-	56 483	-	-	-	-	-	56 483
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	626	626
Licences and permits		-	-	-	-	-	-	-	-	-	7 335	7 335
Agency services		-	-	-	-	-	-	-	-	-	2 215	2 215
Other revenue		-	-	-	-	2 745	6 930	4 727	1 857	4	89	16 352
Transfers recognised - operational		-	-	-	-	27 589	345 507	92 876	-	2 020	400	468 393
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	42	428 095	944 103	124 954	2 385	2 024	10 722	1 512 326
<b>Expenditure By Type</b>												
Employee related costs		-	22 465	4 017	25 335	41 746	77 336	50 396	19 738	12 579	87 128	340 739
Remuneration of councillors		26 345	-	-	-	-	-	-	-	-	-	26 345
Debt impairment		-	-	-	-	208 167	-	-	-	-	-	208 167
Depreciation & asset impairment		53	35	42	379	41 162	34 415	1 263	-	505	4 576	82 430
Finance charges		-	-	-	-	10 000	-	-	-	-	-	10 000
Bulk purchases		-	-	-	-	-	511 126	-	-	-	-	511 126
Other materials		149	447	12	2 403	1 481	82 202	15 108	-	738	5 105	107 645
Contracted services		-	-	-	9 170	14 863	13 342	21 833	-	-	14 555	73 763
Transfers and grants		-	-	-	-	22 306	11 153	-	-	2 020	-	35 479
Other expenditure		8 189	10 617	428	20 424	24 801	24 270	12 825	5 351	1 638	7 932	116 475
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		34 736	33 564	4 499	57 711	364 527	753 844	101 424	25 089	17 480	119 296	1 512 169
<b>Surplus/(Deficit)</b>		(34 736)	(33 564)	(4 499)	(57 669)	63 568	190 259	23 530	(22 703)	(15 456)	(108 573)	157
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(34 736)	(33 564)	(4 499)	(57 669)	63 568	190 259	23 530	(22 703)	(15 456)	(108 573)	157

**NW372 Madibeng - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>ASSETS</b>										
<b>Call investment deposits</b>										
Call deposits < 90 days		62,563	4,999	3,035	50,000	50,000	50,000	55,000	60,000	65,000
Other current investments > 90 days					100,000	100,000	100,000	90,000	60,000	50,000
<b>Total Call investment deposits</b>	<b>2</b>	<b>62,563</b>	<b>4,999</b>	<b>3,035</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>145,000</b>	<b>120,000</b>	<b>115,000</b>
<b>Consumer debtors</b>										
Consumer debtors		965,545	890,240	699,964	900,000	900,000	900,000	700,000	750,000	800,000
Less: Provision for debt impairment		(690,275)	(849,081)	(634,079)	(850,000)	(850,000)	(850,000)	(650,000)	(670,000)	(690,000)
<b>Total Consumer debtors</b>	<b>2</b>	<b>275,269</b>	<b>41,159</b>	<b>65,885</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>80,000</b>	<b>110,000</b>
<b>Debt impairment provision</b>										
Balance at end of year		-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)		5,395,486	5,626,514	5,874,353	5,920,514	5,920,514	5,920,514	6,000,000	6,500,000	7,000,000
Leases recognised as PPE										
Less: Accumulated depreciation		1,196,825	1,671,375	1,913,723	1,711,375	1,711,375	1,711,375	1,650,000	1,700,000	1,850,000
<b>Total Property, plant and equipment (PPE)</b>	<b>2</b>	<b>4,198,661</b>	<b>3,955,139</b>	<b>3,960,630</b>	<b>4,209,139</b>	<b>4,209,139</b>	<b>4,209,139</b>	<b>4,350,000</b>	<b>4,800,000</b>	<b>5,150,000</b>
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Current portion of long-term liabilities		6,200	663	58	700	700	700	60	60	60
<b>Total Current liabilities - Borrowing</b>		<b>6,200</b>	<b>663</b>	<b>58</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>Trade and other payables</b>										
Trade and other creditors		175,126	212,337	281,203	98,000	98,000	98,000	165,000	166,000	155,000
Unspent conditional transfers		117,325	40,151	5,754	45,000	45,000	45,000	-	-	-
VAT		-	2,536	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	<b>2</b>	<b>292,451</b>	<b>255,024</b>	<b>286,957</b>	<b>143,000</b>	<b>143,000</b>	<b>143,000</b>	<b>165,000</b>	<b>166,000</b>	<b>155,000</b>
<b>Non current liabilities - Borrowing</b>										
Borrowing		540,075	608,633	687,425	743,000	743,000	743,000	550,000	555,000	564,000
Finance leases (including PPP asset element)		721	58	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>	<b>4</b>	<b>540,796</b>	<b>608,691</b>	<b>687,425</b>	<b>743,000</b>	<b>743,000</b>	<b>743,000</b>	<b>550,000</b>	<b>555,000</b>	<b>564,000</b>
<b>Provisions - non-current</b>										
Retirement benefits		9,094	9,656	15,130	98,000	98,000	98,000	10,100	10,500	11,000
List other major provision items										
Refuse landfill site rehabilitation		104,296	110,534	130,901	10,000	10,000	10,000	91,500	92,000	92,500
Other		-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		<b>113,390</b>	<b>120,190</b>	<b>146,031</b>	<b>108,000</b>	<b>108,000</b>	<b>108,000</b>	<b>101,600</b>	<b>102,500</b>	<b>103,500</b>
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Accumulated Surplus/(Deficit) - opening balance		1,360,452	6,711,367	3,740,313	4,265,849	4,274,864	4,274,864	4,271,706	4,723,871	5,097,352
GRAP adjustments		5,035,934	(565,375)							
Restated balance		6,396,387	6,145,993	3,740,313	4,265,849	4,274,864	4,274,864	4,271,706	4,723,871	5,097,352
Surplus/(Deficit)		(465,409)	(780,390)	(330,051)	80	(8,935)	(8,935)	157	392	739
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>5,930,977</b>	<b>5,365,603</b>	<b>3,410,262</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,271,863</b>	<b>4,724,263</b>	<b>5,098,091</b>
<b>Reserves</b>										
<b>Total Reserves</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>5,930,977</b>	<b>5,365,603</b>	<b>3,410,262</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,265,929</b>	<b>4,271,863</b>	<b>4,724,263</b>	<b>5,098,091</b>

NW372 Madibeng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
				R thousand								
Sustainable Service - Electricity	Electricity	A		336 364	360 021	379 021	528 703	530 496	530 496	525 263	571 939	632 975
Sustainable Service - Water	Water	A		65 624	92 517	100 247	214 561	214 561	214 561	278 694	310 725	370 149
Sustainable Service - Sanitation	Sanitation	A		34 370	21 072	22 991	116 635	116 635	116 635	140 146	156 258	161 475
Sustainable Service - Waste Management	Waste Management	A		26 466	27 590	30 662	107 074	107 568	107 568	123 772	136 120	141 417
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		1 061	821	989	1 110	1 110	1 110	1 182	1 245	1 272
Infrastructure - Land And Housing	Land And Housing	A		1 364	1 672	2 388	2 263	2 263	2 263	2 385	2 593	2 646
Good Governance - Support Service	Support Service	B		206 536	8 368	33	2 039	2 039	2 039	42	44	49
Good Governance - Financial Management	Financial Management	B		245 506	309 396	558 173	413 425	413 425	413 425	428 095	433 765	451 630
Planning And Development	Planning And Development	B		106	-	-	-	-	-	2 020	-	-
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		109	-	-	-	-	-	-	-	-
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		15 138	6 064	19 051	5 455	5 455	5 455	10 287	10 850	11 448
Sustainable Service - Health	Health	A		-	-	-	-	-	-	-	-	-
Sustainable Service - Community And Others	Community And Others	A		266	198 932	221 346	459	459	459	439	41	41
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		-	51	18	-	-	-	-	-	-
Environmental Management - Pollution	Pollution	A		-	-	1	1	1	1	-	-	-
Good Governance - Council And Public Participation	Good Governance	A		-	-	-	-	-	-	-	-	-
Allocations To Other Priorities				478	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>933 387</b>	<b>1 026 504</b>	<b>1 334 919</b>	<b>1 391 724</b>	<b>1 394 012</b>	<b>1 394 012</b>	<b>1 512 326</b>	<b>1 623 581</b>	<b>1 773 104</b>

NW372 Madibeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
				R thousand								
Sustainable Service - Electricity	Electricity	A		306 652	338 952	402 561	426 500	394 677	394 677	457 779	502 977	571 484
Sustainable Service - Water	Water	A		88 112	113 933	166 345	164 372	193 317	193 317	226 032	266 836	330 777
Sustainable Service - Sanitation	Sanitation	A		9 964	14 098	16 481	17 286	17 136	17 136	23 772	27 532	30 513
Sustainable Service - Waste Management	Waste Management	A		35 786	50 991	72 459	69 873	66 780	66 780	69 754	70 214	76 611
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		7 433	8 114	13 141	10 502	14 242	14 242	15 798	14 435	15 009
Infrastructure - Land And Housing	Land And Housing	A		17 030	17 082	20 118	24 561	28 776	28 776	25 089	26 895	28 400
Good Governance - Support Service	Support Service	B		33 692	54 084	92 441	72 357	73 585	73 585	65 090	71 161	77 316
Good Governance - Financial Management	Financial Management	B		740 058	1 026 591	685 292	384 761	381 845	381 845	368 434	383 385	367 455
Planning And Development	Planning And Development	B		7 441	1 685	1 832	1 976	1 976	1 976	2 154	2 227	2 325
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		9 168	6 766	7 821	8 320	8 395	8 395	9 105	9 878	10 284
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		32 033	69 871	84 352	84 373	84 578	84 578	90 842	91 537	97 684
Sustainable Service - Health	Health	A		8 673	-	-	-	-	-	-	-	-
Sustainable Service - Community And Others	Community And Others	A		31 475	28 628	29 914	38 060	39 746	39 746	50 994	48 934	52 008
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		23 767	23 479	19 540	29 220	29 330	29 330	46 260	42 038	43 528
Environmental Management - Pollution	Pollution	A		1 547	1 426	1 637	1 631	1 780	1 780	1 708	1 845	1 926
Good Governance - Council And Public Participation	Good Governance	A		41 289	51 193	51 036	57 853	57 769	57 769	59 358	63 293	67 045
Allocations To Other Priorities				4 678	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			1	<b>1 398 796</b>	<b>1 806 894</b>	<b>1 664 970</b>	<b>1 391 644</b>	<b>1 383 932</b>	<b>1 383 932</b>	<b>1 512 169</b>	<b>1 623 189</b>	<b>1 772 365</b>

NW372 Madibeng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>												
Sustainable Service - Electricity	Electricity	A		15 467	8 626	9 329	12 000	15 000	15 000	24 000	20 000	25 000
Sustainable Service - Water	Water	A		100 241	135 981	70 418	88 178	59 914	59 914	79 911	60 307	72 000
Sustainable Service - Sanitation	Sanitation	A		17 653	17 623	18 200	51 800	53 684	53 684	20 000	54 100	119 000
Sustainable Service - Waste Management	Waste Management	A		10 265	905	-	14 000	16 799	16 799	2 500	15 000	5 362
Infrastructure - Cemeteries And Parks	Cemeteries And Parks	A		3 879	-	6 480	3 000	9 900	9 900	2 000	-	-
Infrastructure - Land And Housing	Land And Housing	A		61	-	-	-	71	71	-	-	-
Good Governance - Support Service	Support Service	B		484	-	-	-	96	96	2 000	-	-
Good Governance - Financial Management	Financial Management	B		967	440	-	3 500	3 603	3 603	4 500	-	-
Planning And Development	Planning And Development	B		391	2 447	-	-	-	-	-	-	-
Social Development - Arts, Culture, Sports And Recreation	Arts, Culture, Sports And Recreation	B		5 409	1 129	14 760	-	13 609	13 609	4 950	-	-
Safety And Security - Road Safety, Fire And Disaster, Security	Road Safety, Fire And Disaster, Security	B		1 401	6 274	11 724	4 700	14 940	14 940	8 800	19 300	-
Sustainable Service - Health	Health	A		-	-	-	-	-	-	-	-	-
Sustainable Service - Community And Others	Community And Others	A		223	196	114	3 000	14 655	14 655	1 500	26 000	5 000
Infrastructure - Roads And Stormwater	Roads And Stormwater	A		79 002	56 754	61 832	85 500	87 185	87 185	142 300	89 519	71 000
Environmental Management - Pollution	Pollution	A		-	-	-	-	-	-	-	-	-
Good Governance - Council And Public Participation	Good Governance	A		-	61	-	-	30	30	-	-	-
<b>Total Capital Expenditure</b>			1	<b>235 442</b>	<b>230 437</b>	<b>192 858</b>	<b>265 678</b>	<b>289 486</b>	<b>289 486</b>	<b>292 461</b>	<b>284 226</b>	<b>297 362</b>

NW372 Madibeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>06 - Infrastructure And Technical Services</b>										
<b>Electricity</b>										
<b>Electricity Distribution</b>										
Electricity (At Least Min.Service Level)	Households	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
Electricity - Prepaid (Min.Service)	Households	39,000.00	39,000.00	39,000.00	-	-	-	-	-	-
Electricity/Other Energy	Rand Value	1,545,000.00	1,545,000.00	1,545,000.00	10,188,000.00	10,188,000.00	10,188,000.00	11,070,000.00	11,874,000.00	11,874,000.00
Electricity/Other Energy (50kwh Per	Households	21,000.00	21,000.00	21,000.00	6,000.00	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00
Electricity/Other Energy (50kwh Per	Rand Value	1,545,000.00	1,545,000.00	1,545,000.00	10,188,000.00	10,188,000.00	10,188,000.00	11,070,000.00	11,874,000.00	11,874,000.00
Other Energy Sources	Households	-	-	-	29,983.00	29,983.00	29,983.00	29,983.00	29,983.00	29,983.00
<b>Waste Water Management</b>										
<b>Sewerage</b>										
Bucket Toilet	Households	47,428.00	47,428.00	47,428.00	3,049.00	3,049.00	3,049.00	3,049.00	3,049.00	3,049.00
Flush Toilet (Connected To Sewerage)	Households	44,405.00	44,405.00	44,405.00	44,405.00	44,405.00	44,405.00	44,405.00	44,405.00	44,405.00
Flush Toilet (With Septic Tank)	Households	2,444.00	2,444.00	2,444.00	2,444.00	2,444.00	2,444.00	2,444.00	2,444.00	2,444.00
No Toilet Provisions	Households	-	-	-	9,321.00	9,321.00	9,321.00	9,321.00	9,321.00	9,321.00
Sanitation	Rand Value	1,545,000.00	1,545,000.00	1,545,000.00	175,000.00	175,000.00	175,000.00	200,000.00	227,000.00	227,000.00
Sanitation /Free Minimum Level	Households	5,433.00	5,433.00	5,433.00	6,000.00	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00
Sanitation (Free Sanitation Service)	Rand Value	65,196.00	65,196.00	65,196.00	175,000.00	175,000.00	175,000.00	200,000.00	227,000.00	227,000.00
<b>Water</b>										
<b>Water Distribution</b>										
Piped Water Inside Dwelling	Households	61,500.00	61,500.00	61,500.00	35,662.00	35,662.00	35,662.00	35,662.00	35,662.00	35,662.00
Piped Water Inside Yard (But Not In	Households	46,500.00	46,500.00	46,500.00	73,520.00	73,520.00	73,520.00	73,520.00	73,520.00	73,520.00
Using Public Tap (< Min.Service Level)	Households	24,500.00	24,500.00	24,500.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00	27,600.00
Using Public Tap (At Least Min.Service	Households	24,500.00	24,500.00	24,500.00	4,880.00	4,880.00	4,880.00	4,880.00	4,880.00	4,880.00
Water	Rand Value	5,619,000.00	5,619,000.00	5,619,000.00	469,000.00	469,000.00	469,000.00	454,000.00	515,000.00	515,000.00
Water (6 Kilolitres Per Household Per	Households	28,901.00	28,901.00	28,901.00	6,000.00	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00
Water (6 Kilolitres Per Household Per	Rand Value	1,387,250.00	1,387,250.00	1,387,250.00	469,000.00	469,000.00	469,000.00	545,000.00	515,000.00	515,000.00
<b>07 - Community Services</b>										
<b>Waste Management</b>										
<b>Solid Waste</b>										
No Rubbish Disposal	Households	-	-	-	14,800.00	14,800.00	14,800.00	14,800.00	14,800.00	14,800.00
Other Rubbish Disposal	Households	-	-	-	1,736.00	1,736.00	1,736.00	1,736.00	1,736.00	1,736.00
Refuse	Rand Value	1,545,000.00	1,545,000.00	1,545,000.00	2,965,000.00	2,965,000.00	2,965,000.00	3,385,000.00	3,612,000.00	3,612,000.00
Refuse (Removed At Least Once A	Households	5,433.00	5,433.00	5,433.00	6,000.00	6,000.00	6,000.00	6,500.00	7,000.00	7,000.00
Refuse (Removed Once A Week)	Rand Value	1,545,000.00	1,545,000.00	1,545,000.00	2,965,000.00	2,965,000.00	2,965,000.00	3,385,000.00	3,612,000.00	3,612,000.00
Removed At Least Once A Week	Households	47,506.00	47,506.00	47,506.00	41,364.00	41,364.00	41,364.00	41,364.00	41,364.00	41,364.00
Removed Less Frequently Than Once	Households	29,374.00	29,374.00	29,374.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
Using Communal Refuse Dump	Households	-	-	-	4,553.00	4,553.00	4,553.00	4,553.00	4,553.00	4,553.00
Using Own Refuse Dump	Households	-	-	-	96,144.00	96,144.00	96,144.00	96,144.00	96,144.00	96,144.00
<b>08 - Human Settlement</b>										
<b>Housing</b>										
<b>Housing</b>										
Property Rates (Other Exemptions	Rand Value	28,620,000.00	28,620,000.00	28,620,000.00	60,600,000.00	60,600,000.00	60,600,000.00	-	-	-
Property Rates (R15 000 Threshold	Rand Value	-	-	-	717,000.00	717,000.00	717,000.00	717,000.00	717,000.00	717,000.00

NW372 Madibeng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.6%	3.9%	4.8%	0.8%	0.8%	0.8%	6.0%	2.3%	2.8%	3.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.4%	9.5%	10.2%	1.1%	1.1%	1.1%	8.3%	3.3%	4.2%	5.0%
Borrowed funding of 'own n' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	469.1%	275.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.2	0.4	0.4	1.5	1.5	1.5	-	1.4	1.5	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	0.4	0.4	1.5	1.5	1.5	-	1.4	1.5	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.2	0.1	1.1	1.1	1.1	-	1.0	0.9	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		65.5%	88.3%	86.8%	72.7%	72.7%	72.7%	0.0%	78.5%	78.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.7%	105.2%	86.8%	72.7%	72.7%	72.7%	0.0%	78.5%	78.8%	81.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	31.3%	4.0%	7.5%	4.1%	4.1%	4.1%	0.0%	5.1%	6.6%	7.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		2100.7%	560.5%	-7297.3%	98.4%	109.6%	109.6%	0.0%	73.5%	49.4%	41.4%
<b>Other Indicators</b>											
	Total Volume Losses (kW)	124,750	162,705	119,192	120,000	120,000	120,000		115,000	110,000	105,000
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	137,020	195,790	133,132	135,000	135,000	135,000		125,000	120,000	115,000
		0	0	0	0	0	0		0	0	0
	Total Volume Losses (k?)	19,935	17,402	21,644	19,479	19,479	19,479		17,531	15,778	14,025
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	208,982	234,012	230,885	207,796	207,796	207,796		187,017	168,315	149,613
		0	0	0	0	0	0		0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.6%	25.1%	21.7%	22.1%	22.1%	22.1%	24.4%	22.5%	22.5%	21.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	26.1%	24.6%	24.5%	24.0%	24.0%	24.0%		24.3%	24.2%	23.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.8%	3.0%	3.1%	3.2%	3.2%	3.2%		6.9%	5.8%	6.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	58.8%	53.1%	35.8%	6.3%	6.3%	6.3%	6.0%	6.1%	6.1%	6.9%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	40.8	180.2	165.4	214.2	214.2	214.2	10.1	11.8	11.7	12.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	47.9%	6.3%	14.3%	6.2%	6.2%	6.2%	0.0%	8.1%	10.5%	12.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.4	(0.0)	1.0	0.9	0.9	-	2.1	3.0	3.1

NW372 Madibeng - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		STATSSA	338	338		-	-	-	-	-	-	-
Females aged 5 - 14		STATSSA	33	33		-	-	-	-	-	-	-
Males aged 5 - 14		STATSSA	33	33		-	-	-	-	-	-	-
Females aged 15 - 34		STATSSA	60	60		-	-	-	-	-	-	-
Males aged 15 - 34		STATSSA	66	66		-	-	-	-	-	-	-
Unemployment		STATSSA	62	62		-	-	-	-	-	-	-
<b>Monthly household income (no. of households)</b>												
<b>Poverty profiles (no. of households)</b>												
<b>Household/demographics (000)</b>												
Number of people in municipal area		SURVEY	380,929	373,460		-	-	-	-	-	-	-
Number of poor people in municipal area		SURVEY	61,563	61,563		-	-	-	-	-	-	-
Number of households in municipal area		SURVEY	47,280	47,280		-	-	-	-	-	-	-
Number of poor households in municipal area		SURVEY	5,400	5,400		-	-	-	-	-	-	-
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3	STATSSA	23,949	23,949		-	-	-	-	-	-	-
Informal		STATSSA	42,928	42,928		-	-	-	-	-	-	-
Total number of households												
Dwellings provided by municipality	4	STATSSA	66,877	66,877		-	-	-	-	-	-	-
Dwellings provided by provincials												
Dwellings provided by private sector	5	STATSSA	50,265	50,265		-	-	-	-	-	-	-
Total new housing dwellings			117,142	117,142		-	-	-	-	-	-	-
<b>Economic</b>												
<b>Collection rates</b>												

NW372 Madibeng Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	8,337	37,882	(3,854)	99,632	89,386	89,386	-	224,641	336,097	374,417
Cash + investments at the yr end less applications - R'000	18(1)b	2	(111,750)	(278,087)	(340,384)	5,417	5,417	5,417	-	5,433	7,102	44,632
Cash year end/monthly employee/supplier payments	18(1)b	3	0.1	0.4	(0.0)	1.0	0.9	0.9	-	2.1	3.0	3.1
Surplus/(Deficit) ex cluding depreciation offsets: R'000	18(1)	4	(465,409)	(780,390)	(330,051)	80	(8,935)	(8,935)	(14,336)	157	392	739
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	0.6%	1.8%	27.2%	(6.0%)	(6.0%)	(22.7%)	(3.4%)	1.1%	4.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	69.3%	104.6%	81.4%	75.1%	75.1%	75.1%	0.0%	74.8%	75.8%	79.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	18.2%	62.2%	13.7%	25.0%	25.0%	25.0%	8.0%	21.8%	18.4%	13.7%
Capital payments % of capital expenditure	18(1)c;19	8	88.3%	100.1%	100.0%	100.0%	95.3%	95.3%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	469.1%	275.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(85.9%)	143.8%	(42.8%)	0.0%	0.0%	(100.0%)	35.6%	38.6%	27.8%
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%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.4%	0.8%	1.0%	1.1%	1.1%	1.1%	0.0%	2.4%	2.0%	2.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	4.9%	27.2%
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a			6.6%	7.8%	33.2%	0.0%	0.0%	(16.7%)	2.6%	7.1%	10.2%
% incr Property Tax	18(1)a			7.0%	10.6%	70.5%	0.0%	0.0%	(13.6%)	2.2%	2.5%	5.9%
% incr Service charges - electricity revenue	18(1)a			6.6%	5.6%	21.9%	0.0%	0.0%	(22.1%)	(4.0%)	8.6%	12.7%
% incr Service charges - water revenue	18(1)a			32.9%	10.2%	13.5%	0.0%	0.0%	(7.7%)	32.3%	13.0%	13.0%
% incr Service charges - sanitation revenue	18(1)a			(38.7%)	9.1%	7.1%	0.0%	0.0%	(5.4%)	6.4%	13.0%	13.0%
% incr Service charges - refuse revenue	18(1)a			2.2%	8.3%	6.2%	0.0%	0.0%	(7.6%)	5.4%	5.5%	5.3%
% incr in Service charges - other	18(1)a			0.0%	108.5%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		608,532	648,956	699,558	931,651	931,651	931,651	775,995	956,199	1,024,182	1,129,093
Service charges			608,532	648,956	699,558	931,651	931,651	931,651	775,995	956,199	1,024,182	1,129,093
Property rates			163,462	174,982	193,599	330,084	330,084	330,084	285,127	337,183	345,700	366,082
Service charges - electricity revenue			327,873	349,417	369,103	450,000	450,000	450,000	350,361	431,808	468,990	528,505
Service charges - water revenue			60,744	80,702	88,967	100,990	100,990	100,990	93,173	133,644	151,017	170,650
Service charges - sanitation revenue			34,366	21,070	22,990	24,633	24,633	24,633	23,295	26,213	29,620	33,471
Service charges - refuse removal			22,088	22,565	24,440	25,944	25,944	25,944	23,970	27,351	28,855	30,385
Service charges - other			-	221	461	-	-	-	69	-	-	-
Rental of facilities and equipment			663	480	595	596	596	596	567	628	663	698
Capital expenditure excluding capital grant funding			10,168	22,887	2,312	6,500	9,400	9,400	3,578	8,000	-	-
Cash receipts from ratepayers	18(1)a		472,611	767,254	635,282	760,199	760,199	760,199	-	777,972	835,771	953,921
Ratepayer & Other revenue	18(1)a		681,590	733,372	780,443	1,012,111	1,012,111	1,012,111	855,976	1,039,838	1,103,083	1,204,509
Change in consumer debtors (current and non-current)			(172,401)	(250,631)	59,198	(42,971)	(42,971)	(42,971)	(100,356)	20,406	30,000	30,009
Operating and Capital Grant Revenue	18(1)a		239,899	276,052	550,272	375,670	376,165	376,165	330,357	468,393	516,178	564,047
Capital expenditure - total	20(1)(vi)		235,442	230,437	192,858	265,678	289,486	289,486	179,361	292,461	284,226	297,362
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	21,840	14,000	81,000
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%

**NW372 Madibeng Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Trend</b>												
Change in consumer debtors (current and non-current)			(172,401)	(250,631)	59,198	(100,356)	20,406	30,000	30,009	-	-	-
<b>Total Operating Revenue</b>			933,387	1,026,504	1,334,919	1,391,724	1,392,219	1,392,219	1,191,036	1,512,326	1,623,581	1,773,104
<b>Total Operating Expenditure</b>			1,398,796	1,806,894	1,664,970	1,391,644	1,401,153	1,401,153	1,205,372	1,512,169	1,623,189	1,772,365
<b>Operating Performance Surplus/(Deficit)</b>			(465,409)	(780,390)	(330,051)	80	(8,935)	(8,935)	(14,336)	157	392	739
<b>Cash and Cash Equivalents (30 June 2012)</b>										224,641		
<b>Revenue</b>												
% Increase in Total Operating Revenue				10.0%	30.0%	4.3%	0.0%	0.0%	(14.5%)	8.6%	7.4%	9.2%
% Increase in Property Rates Revenue				7.0%	10.6%	70.5%	0.0%	0.0%	(13.6%)	2.2%	2.5%	5.9%
% Increase in Electricity Revenue				6.6%	5.6%	21.9%	0.0%	0.0%	(22.1%)	(4.0%)	8.6%	12.7%
% Increase in Property Rates & Services Charges				6.6%	7.8%	33.2%	0.0%	0.0%	(16.7%)	2.6%	7.1%	10.2%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				29.2%	(7.9%)	(16.4%)	0.7%	0.0%	(14.0%)	7.9%	7.3%	9.2%
% Increase in Employee Costs				12.4%	12.5%	6.2%	0.0%	0.0%	(5.9%)	10.6%	7.0%	5.4%
% Increase in Electricity Bulk Purchases				9.9%	15.5%	7.1%	(6.1%)	0.0%	5.9%	15.7%	10.6%	14.2%
Average Cost Per Budgeted Employee Position (Remuneration)					331431.8387	352114.8446				388527.9304		
Average Cost Per Councillor (Remuneration)					331766.4814	358328.0556				365902.8472		
R&M % of PPE			0.4%	0.8%	1.0%	1.1%	1.1%	1.1%	2.4%	2.4%	2.0%	2.4%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	1.0%	1.0%	1.0%	1.0%	3.0%	2.0%	4.0%	
Debt Impairment % of Total Billable Revenue			18.2%	62.2%	13.7%	25.0%	25.0%	25.0%	8.0%	21.8%	18.4%	13.7%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			10,168	22,887	2,312	6,500	9,400	9,400	3,578	8,000	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			225,274	207,550	190,546	259,178	280,086	280,086	175,783	284,461	284,226	297,362
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			95.7%	90.1%	98.8%	97.6%	96.8%	96.8%	98.0%	97.3%	100.0%	100.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			235,442	230,437	192,858	265,678	289,486	289,486	179,361	292,461	284,226	297,362
Asset Renewal			-	-	-	-	-	-	-	21,840	14,000	81,000
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.5%	4.9%	27.2%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			69.3%	104.6%	81.4%	75.1%	75.1%	75.1%	0.0%	74.8%	75.8%	79.2%
Cash Coverage Ratio			0	0	(0)	0	0	0	-	0	0	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			4.6%	3.9%	4.8%	0.8%	0.8%	0.8%	6.0%	2.3%	2.8%	3.4%
Borrowing Receipts % of Capital Expenditure			469.1%	275.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(111,750)	(278,087)	(340,384)	5,417	5,417	5,417	-	5,433	7,102	44,632
<b>Free Services</b>												
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%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			5.6%	5.2%	9.5%	7.4%	7.4%	7.4%		1.5%	1.5%	1.4%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			933,387	1,026,504	1,334,919	1,391,724	1,392,219	1,392,219	1,191,036	1,512,326	1,623,581	1,773,104
Total Operating Expenditure			1,398,796	1,806,894	1,664,970	1,391,644	1,401,153	1,401,153	1,205,372	1,512,169	1,623,189	1,772,365
Surplus/(Deficit) Budgeted Operating Statement			(465,409)	(780,390)	(330,051)	80	(8,935)	(8,935)	(14,336)	157	392	739
Surplus/(Deficit) Considering Reserves and Cash Backing			(111,750)	(278,087)	(340,384)	5,417	5,417	5,417	-	5,433	7,102	44,632
MTREF Funded (1) / Unfunded (0)	15		0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *	15		x	x	x	✓	✓	✓	✓	✓	✓	✓

**NW372 Madibeng - Supporting Table SA11 Property rates summary**

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Valuation:</b>	1									
Date of valuation:		7/2/2008	7/2/2008	7/2/2008	1/7/2014			0		
Financial year valuation used		0	0	0	0					
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)					N	N	N	N	N	N
No. of assistant valuers (FTE)	3	-	-	-	1	1	1	1	1	1
No. of data collectors (FTE)	3	-	-	-	1	1	1	1	1	1
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	-	-	-	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)					Yes			Yes		
Implementation time of new valuation roll (mths)		-	-	-	-			-		
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
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)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (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? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

NW372 Madibeng - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
<b>Current Year 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties		33,447	199	1,830	7,179	839	6,456	353	1,452		5					5	219
No. of sectional title property v values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		1,655	1	6	60	9	5	-	26		-					2	-
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		74	1	3	41												
No. of appeals by rate-payers		29	1	1													
No. of appeals by rate-payers finalised		29	1	1													
No. of successful objections	5	383	1	1													
No. of successful objections > 10%	5	383	1	36	114		1	182	37								
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
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)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	18,690	1,505	4,597	1,592	1,200	1,301	139	7,227	3,244	543				91		49
<b>Rating:</b>																	
Average rate	3	0.008872	0.012688	0.012688	0.002218	0.012688	-	0.002218	0.008872	0.012688	-	-		-	-	0.002218	0.012688
Rate revenue budget (R'000)		165,814	19,101	58,327	3,532	14,728	-	308	64,121	41,096							620
Rate revenue expected to collect (R'000)		124,360	14,326	43,745	2,649	11,046		231	48,091	30,822							465
Expected cash collection rate (%)	4	75.0%	75.0%	75.0%	75.0%	80.0%	0.0%	75.0%	75.0%	75.0%						75.0%	75.0%
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, reductns, discs (R'000)																	

NW372 Madibeng - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
<b>Budget Year 2015/16</b>																		
<b>Valuation:</b>																		
No. of properties		33,538	204	1,191	1,374	565	9,239	366	1,452	7,699	5					5	270	
No. of sectional title property v values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations		1,655	1	6	60	9	5	-	26		-					2	-	
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers		74	1	3	41													
No. of appeals by rate-payers		29	1	1														
No. of appeals by rate-payers finalised		29	1	1														
No. of successful objections	5	383	1	1														
No. of successful objections > 10%	5	383	1	36	114		1	182	37							1		
Estimated no. of properties not valued																		
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4					4	4	
Frequency of valuation (select)								<4	<4		4					<4	<4	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market		Market					Market	Market	
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?																		
<b>Valuation reductions:</b>																		
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)	2																	
<b>Total valuation reductions:</b>																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6	18,690	1,505	4,597	1,592	1,200	1,301	139	7,227	3,244	543				91		49	
<b>Rating:</b>																		
Average rate	3	0.008872	0.012688	0.012688	0.002218	0.012688	-	0.002218	0.008872	0.012688	-	-		-	-	0.002218	0.012688	
Rate revenue budget (R'000)		165,814	19,101	58,327	3,532	14,728	-	308	64,121	41,096							620	
Rate revenue expected to collect (R'000)		124,360	14,326	43,745	2,649	11,046		231	48,091	30,822							465	
Expected cash collection rate (%)	4	75.0%	75.0%	75.0%	75.0%	80.0%	0.0%	75.0%	75.0%	75.0%						75.0%	75.0%	
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)																		
<b>Total rebates, exemptns, reductns, discs (R'000)</b>																		

NW372 Madibeng - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		32.49	295.35	295.35	451.00	451.00	451.00	0%	451.00	477.61	504.36
Electricity : Basic lev y		-	-	-	-	-	-	-	-	-	-
Electricity : Consumption		127.00	1,033.64	1,033.64	1,150.00	1,150.00	1,150.00	12.2%	1,290.30	1,447.72	1,624.34
Water: Basic lev y		53.80	60.41	60.41	30.78	30.78	30.78	13.0%	34.78	39.30	44.41
Water: Consumption		64.00	69.05	69.05	250.00	250.00	250.00	13.0%	282.50	319.23	360.72
Sanitation		42.25	52.88	52.88	230.74	230.74	230.74	13.0%	260.74	294.63	332.93
Refuse removal		30.90	64.71	64.71	74.10	74.10	74.10	4.8%	77.66	82.24	86.84
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>350.44</b>	<b>1,576.04</b>	<b>1,576.04</b>	<b>2,186.62</b>	<b>2,186.62</b>	<b>2,186.62</b>	<b>9.6%</b>	<b>2,396.97</b>	<b>2,660.72</b>	<b>2,953.61</b>
VAT on Services		49.06	220.65	220.65	306.13	306.13	306.13	-	323.27	340.73	358.19
<b>Total large household bill:</b>		<b>399.50</b>	<b>1,796.69</b>	<b>1,796.69</b>	<b>2,492.75</b>	<b>2,492.75</b>	<b>2,492.75</b>	<b>9.1%</b>	<b>2,720.24</b>	<b>3,001.45</b>	<b>3,311.79</b>
<b>% increase/-decrease</b>			<b>349.7%</b>	<b>-</b>	<b>38.7%</b>	<b>-</b>	<b>-</b>	<b>9.1%</b>	<b>9.1%</b>	<b>10.3%</b>	<b>10.3%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		32.49	34.47	34.47	58.25	58.25	58.25	0%	451.00	477.61	504.36
Electricity : Basic lev y		-	-	-	-	-	-	-	-	-	-
Electricity : Consumption		127.00	152.88	152.88	160.00	160.00	160.00	12.2%	179.52	201.42	225.99
Water: Basic lev y		53.80	64.56	64.56	30.78	30.78	30.78	13.0%	34.78	39.30	44.41
Water: Consumption		64.00	76.80	76.80	75.00	75.00	75.00	13.0%	84.75	95.77	108.22
Sanitation		42.25	44.82	44.82	105.34	105.34	105.34	13.0%	119.03	134.51	151.99
Refuse removal		30.90	35.01	35.01	74.10	74.10	74.10	4.8%	77.66	82.24	86.84
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>350.44</b>	<b>408.54</b>	<b>408.54</b>	<b>503.47</b>	<b>503.47</b>	<b>503.47</b>	<b>88.0%</b>	<b>946.74</b>	<b>1,030.85</b>	<b>1,121.82</b>
VAT on Services		49.06	57.20	57.20	70.49	70.49	70.49	-	74.43	78.45	82.47
<b>Total small household bill:</b>		<b>399.50</b>	<b>465.74</b>	<b>465.74</b>	<b>573.96</b>	<b>573.96</b>	<b>573.96</b>	<b>77.9%</b>	<b>1,021.17</b>	<b>1,109.30</b>	<b>1,204.29</b>
<b>% increase/-decrease</b>			<b>16.6%</b>	<b>-</b>	<b>23.2%</b>	<b>-</b>	<b>-</b>	<b>77.9%</b>	<b>77.9%</b>	<b>8.6%</b>	<b>8.6%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		-	8.34	8.34	8.81	8.81	8.81	0%	451.00	477.61	504.36
Electricity : Basic lev y		39.90	-	-	-	-	-	-	-	-	-
Electricity : Consumption		52.69	63.43	63.43	70.00	70.00	70.00	12.2%	78.54	88.12	98.87
Water: Basic lev y		-	-	-	30.78	30.78	30.78	13.0%	34.78	39.30	44.41
Water: Consumption		39.90	47.88	47.88	75.00	75.00	75.00	13.0%	84.75	95.77	108.22
Sanitation		39.90	42.33	42.33	105.34	105.34	105.34	13.0%	119.03	134.51	151.99
Refuse removal		39.90	42.33	42.33	74.10	74.10	74.10	4.8%	77.66	82.24	86.84
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>212.29</b>	<b>204.31</b>	<b>204.31</b>	<b>364.03</b>	<b>364.03</b>	<b>364.03</b>	<b>132.3%</b>	<b>845.76</b>	<b>917.55</b>	<b>994.70</b>
VAT on Services		29.72	28.60	28.60	50.96	50.96	50.96	-	53.82	56.73	59.64
<b>Total small household bill:</b>		<b>242.01</b>	<b>232.91</b>	<b>232.91</b>	<b>414.99</b>	<b>414.99</b>	<b>414.99</b>	<b>116.8%</b>	<b>899.58</b>	<b>974.28</b>	<b>1,054.33</b>
<b>% increase/-decrease</b>			<b>(3.8%)</b>	<b>-</b>	<b>78.2%</b>	<b>-</b>	<b>-</b>	<b>116.8%</b>	<b>116.8%</b>	<b>8.3%</b>	<b>8.2%</b>

**NW372 Madibeng - Supporting Table SA15 Investment particulars by type**

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government Listed Corporate Bonds		62,563	4,999	3,035	150,000	150,000	150,000	145,000	120,000	115,000
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks		22,037	11,186	11,733	23,315	23,315	23,315	23,832	23,932	24,000
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	<b>84,600</b>	<b>16,185</b>	<b>14,768</b>	<b>173,315</b>	<b>173,315</b>	<b>173,315</b>	<b>168,832</b>	<b>143,932</b>	<b>139,000</b>
<b>Entities</b>										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		<b>84,600</b>	<b>16,185</b>	<b>14,768</b>	<b>173,315</b>	<b>173,315</b>	<b>173,315</b>	<b>168,832</b>	<b>143,932</b>	<b>139,000</b>

**NW372 Madibeng - Supporting Table SA16 Investment particulars by maturity**

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Expiry date of investment	Opening balance	Interest to be realised	Closing Balance
Name of institution & investment ID	1	Yrs/Months								
<b>Parent municipality</b>										
Investec		12 Months	Deposit	Yes	Fixed	1	30/06/2015	755	38	793
Standard Bank		12	Deposit	Yes	Fixed	1	30/06/2015	790	39	829
Momentum		12 Months	Deposit	Yes	Fixed	1	30/06/2015	4,134	207	4,340
Old Mutual		12 Months	Investment	Yes	Fixed	1	30/06/2015	11,115	556	11,671
ABSA		12 months	Deposits	Yes	Fixed	1	30/06/2015	160,000	8,000	168,000
Sanlam/Old Mutual		12	Investment	Yes	Fixed	1	30/06/2015	38,408	1,920	40,328
<b>Municipality sub-total</b>								<b>215,202</b>	<b>10,760</b>	<b>225,962</b>
<b>Entities</b>										
<b>Entities sub-total</b>								-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1							<b>215,202</b>	<b>10,760</b>	<b>225,962</b>

**NW372 Madibeng - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)			-	-						
Long-Term Loans (non-annuity)		540,075	608,633	687,425	743,000	743,000	743,000	550,000	555,000	564,000
Financial Leases		721	58	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	<b>540,796</b>	<b>608,691</b>	<b>687,425</b>	<b>743,000</b>	<b>743,000</b>	<b>743,000</b>	<b>550,000</b>	<b>555,000</b>	<b>564,000</b>
<b>Entities</b>										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	<b>540,796</b>	<b>608,691</b>	<b>687,425</b>	<b>743,000</b>	<b>743,000</b>	<b>743,000</b>	<b>550,000</b>	<b>555,000</b>	<b>564,000</b>

NW372 Madibeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>256,259</b>	<b>298,325</b>	<b>328,547</b>	<b>375,270</b>	<b>375,270</b>	<b>375,270</b>	<b>467,993</b>	<b>516,178</b>	<b>564,047</b>
Water Services Operating Subsidy		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		7,202	4,600	3,000	-	-	-	-	-	-
Epwp Incentive		478	3,743	2,487	-	-	-	2,020	-	-
Equitable Share		237,404	273,733	308,470	367,236	367,236	367,236	457,443	507,596	555,314
Municipal Infrastructure Grant		3,500	3,500	3,500	3,500	3,500	3,500	6,000	6,000	6,000
Municipal System Improvement Grant		995	800	890	934	934	934	930	957	1,033
Local Government Financial Management Grant		1,500	1,500	1,500	1,600	1,600	1,600	1,600	1,625	1,700
Lgseta		1,009	2,647	-	2,000	2,000	2,000	-	-	-
Water: Dora Grant		4,170	7,801	8,650	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>509</b>	<b>-</b>	<b>3,690</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>-</b>
Fire And Emergency Grant In Aid		317	-	2,854	-	-	-	-	-	-
Library Nwpg C/Building Grant		192	-	836	400	400	400	400	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Transfers and Grants</b>	5	<b>256,767</b>	<b>298,325</b>	<b>332,237</b>	<b>375,670</b>	<b>375,670</b>	<b>375,670</b>	<b>468,393</b>	<b>516,178</b>	<b>564,047</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>171,142</b>	<b>207,150</b>	<b>190,546</b>	<b>259,178</b>	<b>267,845</b>	<b>267,845</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
Current Year Receipts		171,142	207,150	190,546	259,178	267,845	267,845	284,461	284,226	297,362
<b>Provincial Government:</b>		<b>2,500</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current Year Receipts		2,500	400	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current Year Receipts		80	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>51,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current Year Receipts		51,552	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>225,274</b>	<b>207,550</b>	<b>190,546</b>	<b>259,178</b>	<b>267,845</b>	<b>267,845</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>482,042</b>	<b>505,875</b>	<b>522,783</b>	<b>634,848</b>	<b>643,515</b>	<b>643,515</b>	<b>752,854</b>	<b>800,404</b>	<b>861,409</b>

NW372 Madibeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>241,387</b>	<b>282,424</b>	<b>313,397</b>	<b>375,270</b>	<b>375,270</b>	<b>375,270</b>	<b>467,993</b>	<b>516,178</b>	<b>564,047</b>
Municipal Infrastructure Grant - Operational		–	–	–	3,500	3,500	3,500	6,000	6,000	6,000
Equitable Share		237,404	273,733	308,470	367,236	367,236	367,236	457,443	507,596	555,314
Municipal System Improvement Grant		995	800	890	934	934	934	930	957	1,033
Epw p Incentive		478	3,743	2,487	–	–	–	2,020	–	–
Lgseta		1,009	2,647	–	2,000	2,000	2,000	–	–	–
Local Government Financial Management Grant		1,500	1,500	1,550	1,600	1,600	1,600	1,600	1,625	1,700
<b>Provincial Government:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>–</b>	<b>–</b>
Other transfers/grants		–	–	–	400	400	400	400	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other grant providers:</b>		<b>11,693</b>	<b>18,182</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Other transfers/grants		11,693	18,182	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants</b>		<b>253,080</b>	<b>300,606</b>	<b>313,397</b>	<b>375,670</b>	<b>375,670</b>	<b>375,670</b>	<b>468,393</b>	<b>516,178</b>	<b>564,047</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>171,620</b>	<b>207,213</b>	<b>232,106</b>	<b>259,178</b>	<b>267,845</b>	<b>267,845</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
Municipal Infrastructure Grant (Mig)		163,940	198,870	220,456	241,178	245,745	245,745	248,461	259,226	275,362
Energy Efficiency And Demand Management		–	–	–	–	3,000	3,000	–	–	–
Integrated National Electrification Programme		478	3,743	3,000	8,000	8,000	8,000	21,000	15,000	15,000
Department Of Water Affairs		7,202	4,600	8,650	10,000	11,100	11,100	15,000	10,000	7,000
<b>Provincial Government:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Other Departments		237	–	2,854	–	–	–	–	–	–
Sport And Recreation		192	–	836	–	–	–	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>3,565</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Other capital transfers/grants		–	–	3,565	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		<b>171,620</b>	<b>207,213</b>	<b>235,672</b>	<b>259,178</b>	<b>267,845</b>	<b>267,845</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>424,700</b>	<b>507,819</b>	<b>549,068</b>	<b>634,848</b>	<b>643,515</b>	<b>643,515</b>	<b>752,854</b>	<b>800,404</b>	<b>861,409</b>

NW372 Madibeng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		205	-							
Current year receipts		239,694	276,052	550,272	375,670	376,165	376,165	468,393	516,178	564,047
<b>Conditions met - transferred to revenue</b>		<b>239,899</b>	<b>276,052</b>	<b>550,272</b>	<b>375,670</b>	<b>376,165</b>	<b>376,165</b>	<b>468,393</b>	<b>516,178</b>	<b>564,047</b>
<b>Provincial Government:</b>										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>239,899</b>	<b>276,052</b>	<b>550,272</b>	<b>375,670</b>	<b>376,165</b>	<b>376,165</b>	<b>468,393</b>	<b>516,178</b>	<b>564,047</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		112,740	111,576	-	-	-	-	-	-	-
Current year receipts		224,287	131,539	190,546	259,178	280,086	280,086	284,461	284,226	297,362
<b>Conditions met - transferred to revenue</b>		<b>224,765</b>	<b>207,550</b>	<b>190,546</b>	<b>259,178</b>	<b>280,086</b>	<b>280,086</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
Conditions still to be met - transferred to liabilities		112,262	35,565	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		192	2,663	-	-	-	-	-	-	-
Current year receipts		2,900	400	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		2,663	3,063	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Current year receipts		80	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>225,274</b>	<b>207,550</b>	<b>190,546</b>	<b>259,178</b>	<b>280,086</b>	<b>280,086</b>	<b>284,461</b>	<b>284,226</b>	<b>297,362</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>114,925</b>	<b>38,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>465,173</b>	<b>483,602</b>	<b>740,818</b>	<b>634,848</b>	<b>656,251</b>	<b>656,251</b>	<b>752,854</b>	<b>800,404</b>	<b>861,409</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>114,925</b>	<b>38,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

NW372 Madibeng - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>											
<u>Cash Transfers to other municipalities</u>											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>											
<i>Assistance To Indigents</i>		9,561	2,122	5,011	10,000	10,000	10,000	5,421	22,306	23,109	24,307
<i>Assistance To Rural Areas (Water)</i>		-	-	381	5,000	5,000	5,000	4,779	11,153	12,324	13,110
Total Cash Transfers To Organisations		9,561	2,122	5,392	15,000	15,000	15,000	10,200	33,459	35,433	37,417
<u>Cash Transfers to Groups of Individuals</u>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	9,561	2,122	5,392	15,000	15,000	15,000	10,200	33,459	35,433	37,417
<u>Non-Cash Transfers to other municipalities</u>											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u>											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u>											
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	9,561	2,122	5,392	15,000	15,000	15,000	10,200	33,459	35,433	37,417

NW372 Madibeng - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		8,787	11,132	13,132	14,000	14,000	14,000	13,642	12,915	14,571
Pension and UIF Contributions		936	1,581	2,381	2,300	2,300	2,300	2,984	3,192	3,338
Medical Aid Contributions		795	1,244	1,244	800	800	800	2,640	3,777	3,679
Motor Vehicle Allowance		1,265	4,454	5,454	6,500	6,500	6,500	5,359	6,071	5,758
Cellphone Allowance		3,826	968	1,677	2,200	2,200	2,200	1,720	1,841	1,922
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>		<b>15,608</b>	<b>19,378</b>	<b>23,887</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>26,345</b>	<b>27,795</b>	<b>29,268</b>
<b>% increase</b>	4		<b>24.2%</b>	<b>23.3%</b>	<b>8.0%</b>	-	-	<b>2.1%</b>	<b>5.5%</b>	<b>5.3%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3,880	4,950	6,424	6,696	6,696	6,696	7,380	5,770	6,066
Pension and UIF Contributions		900	950	1,986	1,473	1,473	1,473	1,500	1,124	-
Medical Aid Contributions		250	260	527	485	485	485	600	317	333
Overtime		1,000	-	-	-	-	-	-	-	-
Performance Bonus		40	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	35	38	42	49	49	49	48	50	53
Cellphone Allowance	3		50	70	72	72	72	74	78	82
Housing Allowances	3	320	348	1,200	1,941	1,941	1,941	1,411	433	455
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,425</b>	<b>6,596</b>	<b>10,249</b>	<b>10,716</b>	<b>10,716</b>	<b>10,716</b>	<b>11,012</b>	<b>7,772</b>	<b>6,989</b>
<b>% increase</b>	4		<b>2.7%</b>	<b>55.4%</b>	<b>4.6%</b>	-	-	<b>2.8%</b>	<b>(29.4%)</b>	<b>(10.1%)</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		132,667	150,819	172,275	183,589	183,589	183,589	207,071	237,187	251,989
Pension and UIF Contributions		22,245	31,633	41,376	39,043	39,043	39,043	42,210	43,104	45,503
Medical Aid Contributions		18,725	19,518	21,139	18,499	18,499	18,499	19,747	20,490	21,392
Overtime		9,356	6,906	27,639	14,080	14,080	14,080	22,675	13,552	14,148
Performance Bonus		169	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	1,271	11,382	16,087	16,938	16,938	16,938	15,869	16,307	17,024
Cellphone Allowance	3	20,252	2,186	2,186	280	280	280	336	351	366
Housing Allowances	3		1,691	1,079	1,179	1,179	1,179	1,209	1,207	1,260
Other benefits and allowances	3	17,211	-	-	16,540	16,540	16,540	13,103	17,022	17,771
Payments in lieu of leave			2,858	10,748	7,236	7,236	7,236	7,507	7,762	8,104
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Municipal Staff</b>		<b>221,896</b>	<b>226,993</b>	<b>292,527</b>	<b>297,384</b>	<b>297,384</b>	<b>297,384</b>	<b>329,727</b>	<b>356,982</b>	<b>377,556</b>
<b>% increase</b>	4		<b>2.3%</b>	<b>28.9%</b>	<b>1.7%</b>	-	-	<b>10.9%</b>	<b>8.3%</b>	<b>5.8%</b>
<b>Total Parent Municipality</b>		<b>243,929</b>	<b>252,967</b>	<b>326,663</b>	<b>333,900</b>	<b>333,900</b>	<b>333,900</b>	<b>367,084</b>	<b>392,549</b>	<b>413,813</b>
			<b>3.7%</b>	<b>29.1%</b>	<b>2.2%</b>	-	-	<b>9.9%</b>	<b>6.9%</b>	<b>5.4%</b>
<b>Board Members of Entities</b>										
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>										
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>243,929</b>	<b>252,967</b>	<b>326,663</b>	<b>333,900</b>	<b>333,900</b>	<b>333,900</b>	<b>367,084</b>	<b>392,549</b>	<b>413,813</b>
<b>% increase</b>	4		<b>3.7%</b>	<b>29.1%</b>	<b>2.2%</b>	-	-	<b>9.9%</b>	<b>6.9%</b>	<b>5.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>228,321</b>	<b>233,589</b>	<b>302,776</b>	<b>308,100</b>	<b>308,100</b>	<b>308,100</b>	<b>340,739</b>	<b>364,754</b>	<b>384,545</b>

**NW372 Madibeng - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4	1	403,208	134,392	187,974	-		725,574
Chief Whip		1	376,900	128,605	165,977	-		671,482
Executive Mayor		1	508,357	157,525	225,342	-		891,224
Deputy Executive Mayor								-
Executive Committee		5	4,207,664	1,410,533	1,817,523	-		7,435,720
Total for all other councillors		72	8,146,124	3,792,143	4,682,733	-		16,621,000
<b>Total Councillors</b>	8	<b>80</b>	<b>13,642,253</b>	<b>5,623,198</b>	<b>7,079,549</b>			<b>26,345,000</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)		1	706,200	214,037	226,192	58,850		1,205,279
Chief Finance Officer		1	774,852	230,513	353,412	64,571		1,423,348
Chief Operating Officer		1	549,552	176,441	197,419	45,796		969,208
Director Infrastructure Technical Services		1	609,900	190,925	250,206	50,825		1,101,856
Director Corporate Support Services		1	595,518	187,473	181,645	49,627		1,014,263
Director Human Settlement Planning		1	577,800	183,221	190,229	48,150		999,400
Director Community Services		1	513,600	167,813	234,727	42,800		958,940
Director Public Safety & Social Services		1	590,640	186,302	203,500	49,220		1,029,662
Director Economic Development Tourism & Agriculture		1	584,880	184,920	162,549	48,740		981,089
Advisor Strategic Support Policy Monitoring & Evaluation		1	820,716	241,521	198,607	68,393		1,329,237
<i>List of each official with packages &gt;= senior manager</i>								
<b>Total Senior Managers of the Municipality</b>	8,10	<b>10</b>	<b>6,323,658</b>	<b>1,963,166</b>	<b>2,198,486</b>	<b>526,972</b>		<b>11,012,282</b>
<b>A Heading for Each Entity</b>	6,7							
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	<b>90</b>	<b>19,965,911</b>	<b>7,586,364</b>	<b>9,278,035</b>	<b>526,972</b>		<b>37,357,282</b>

**NW372 Madibeng - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		72	-	72	72	-	72	72	-	72
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	7	7	-	7	7	-	9	9	-
Professionals		40	40	-	40	40	-	40	40	40
<i>Finance</i>		40	40	-	40	40	-	40	40	40
Technicians		527	527	-	527	527	-	527	527	527
<i>Finance</i>		50	50	-	50	50	-	50	50	50
<i>Other</i>		477	477	-	477	477	-	477	477	477
Clerks (Clerical and administrative)		301	301	-	301	301	-	301	301	301
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>947</b>	<b>875</b>	<b>72</b>	<b>947</b>	<b>875</b>	<b>72</b>	<b>949</b>	<b>877</b>	<b>940</b>
<b>% increase</b>								0.2%	0.2%	1,205.6%
<b>Total municipal employees headcount</b>	6,10	<b>875</b>	<b>875</b>	<b>-</b>	<b>875</b>	<b>875</b>	<b>-</b>	<b>877</b>	<b>877</b>	<b>877</b>
Finance personnel headcount	8,10									
Human Resources personnel headcount	8,10									

NW372 Madibeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
<b>Revenue By Source</b>																	
Property rates		28,992	28,992	28,992	28,992	28,992	28,992	28,992	28,992	28,992	28,992	28,992	18,267	337,183	345,700	366,082	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		37,525	36,115	36,125	36,528	33,398	33,525	33,255	35,525	36,525	36,995	37,525	38,767	431,808	468,990	528,505	
Service charges - water revenue		8,870	8,870	8,870	8,870	18,388	19,111	13,671	12,340	9,981	8,870	8,870	6,930	133,644	151,017	170,650	
Service charges - sanitation revenue		1,081	2,164	2,164	2,164	2,994	3,562	3,164	2,164	2,164	2,164	1,292	1,139	26,213	29,620	33,471	
Service charges - refuse revenue		2,279	2,279	2,279	2,279	2,279	2,279	2,279	2,279	2,279	2,279	2,279	2,285	27,351	28,855	30,385	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		52	52	52	52	52	52	52	52	52	52	52	52	628	663	698	
Interest earned - external investments		346	346	346	346	346	346	346	346	346	346	346	286	4,095	4,320	4,548	
Interest earned - outstanding debtors		4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,414	7,931	56,483	50,253	45,253	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		52	52	52	52	52	52	52	52	52	52	52	52	626	660	695	
Licences and permits		158	158	158	158	158	158	158	158	158	158	158	5,600	7,335	7,738	8,145	
Agency services		197	197	197	197	197	197	197	197	197	197	197	46	2,215	2,336	2,460	
Transfers recognised - operational		190,192	-	-	-	-	142,659	-	-	135,542	-	-	-	468,383	516,178	564,047	
Other revenue		1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	16,352	17,251	18,165	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>275,522</b>	<b>85,002</b>	<b>85,012</b>	<b>85,415</b>	<b>92,633</b>	<b>236,711</b>	<b>87,943</b>	<b>87,882</b>	<b>222,065</b>	<b>85,882</b>	<b>85,541</b>	<b>82,717</b>	<b>1,512,326</b>	<b>1,623,581</b>	<b>1,773,104</b>	
<b>Expenditure By Type</b>																	
Employee related costs		27,059	27,059	27,059	27,059	27,059	27,059	27,059	27,059	27,059	27,059	27,059	43,091	340,739	364,754	384,545	
Remuneration of councillors		2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	1,040	26,345	27,795	29,268	
Debt impairment		17,347	17,347	17,347	17,347	17,347	17,347	17,347	17,347	17,347	17,347	17,347	17,347	208,167	188,208	155,121	
Depreciation & asset impairment		6,883	6,883	6,883	6,883	6,883	6,883	6,883	6,883	6,883	6,883	6,883	6,713	82,430	86,363	106,963	
Finance charges		878	878	878	878	878	878	878	878	878	878	878	338	10,000	12,000	15,000	
Bulk purchases		44,941	44,941	44,941	44,941	44,941	44,941	44,941	44,941	44,941	44,941	44,941	16,771	511,126	596,710	678,704	
Other materials		4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	59,825	107,645	97,414	125,025	
Contracted services		6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	73,763	84,309	99,357	
Transfers and grants		1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	17,115	33,459	35,433	37,417	
Other expenditure		9,875	9,875	9,875	9,875	9,875	9,875	9,875	9,875	9,875	9,875	9,875	9,875	118,495	129,603	140,965	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>121,264</b>	<b>178,262</b>	<b>1,512,169</b>	<b>1,623,189</b>	<b>1,772,365</b>	
<b>Surplus/(Deficit)</b>		<b>154,258</b>	<b>(36,262)</b>	<b>(36,252)</b>	<b>(35,849)</b>	<b>(28,631)</b>	<b>115,446</b>	<b>(33,321)</b>	<b>(33,382)</b>	<b>100,801</b>	<b>(35,382)</b>	<b>(35,723)</b>	<b>(95,546)</b>	<b>157</b>	<b>392</b>	<b>739</b>	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>154,258</b>	<b>(36,262)</b>	<b>(36,252)</b>	<b>(35,849)</b>	<b>(28,631)</b>	<b>115,446</b>	<b>(33,321)</b>	<b>(33,382)</b>	<b>100,801</b>	<b>(35,382)</b>	<b>(35,723)</b>	<b>(95,546)</b>	<b>157</b>	<b>392</b>	<b>739</b>	
<b>Surplus/(Deficit)</b>	1	<b>154,258</b>	<b>(36,262)</b>	<b>(36,252)</b>	<b>(35,849)</b>	<b>(28,631)</b>	<b>115,446</b>	<b>(33,321)</b>	<b>(33,382)</b>	<b>100,801</b>	<b>(35,382)</b>	<b>(35,723)</b>	<b>(95,546)</b>	<b>157</b>	<b>392</b>	<b>739</b>	

NW372 Madibeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue by Vote</b>																
Vote 01 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		4	4	4	4	4	4	4	4	4	4	4	4	42	44	49
Vote 05 - Budget And Treasury Office		36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	25,288	428,095	433,765	451,630
Vote 06 - Infrastructure And Technical Services		79,706	79,706	79,706	79,706	79,706	79,706	79,706	79,706	79,706	79,706	79,706	67,332	944,103	1,038,922	1,164,599
Vote 07 - Community Services		10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	7,756	124,954	137,366	142,690
Vote 08 - Human Settlement		199	199	199	199	199	199	199	199	199	199	199	199	2,385	2,593	2,646
Vote 09 - Economic Dev, tourism & Agric		170	170	170	170	170	170	170	170	170	170	170	151	2,024	5	5
Vote 10 - Public Safety		519	519	519	519	519	519	519	519	519	519	519	5,011	10,722	10,887	11,484
<b>Total Revenue by Vote</b>		<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>127,871</b>	<b>105,741</b>	<b>1,512,326</b>	<b>1,623,581</b>	<b>1,773,104</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 01 - Executive Council		3,091	3,091	3,091	3,091	3,091	3,091	3,091	3,091	3,091	3,091	3,091	736	34,736	37,522	40,004
Vote 02 - Municipal Manager		2,874	2,874	2,874	2,874	2,874	2,874	2,874	2,874	2,874	2,874	2,874	1,949	33,564	35,743	37,492
Vote 03 - Chief Operating Officer		360	360	360	360	360	360	360	360	360	360	360	536	4,499	4,595	4,798
Vote 04 - Corporate And Support Services		4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	57,711	62,844	68,591
Vote 05 - Budget And Treasury Office		30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	364,527	379,363	363,257
Vote 06 - Infrastructure And Technical Services		61,960	61,960	61,960	61,960	61,960	61,960	61,960	61,960	61,960	61,960	61,960	72,285	753,844	839,383	976,302
Vote 07 - Community Services		8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,483	8,110	101,424	100,506	109,047
Vote 08 - Human Settlement		2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	529	25,089	26,895	28,400
Vote 09 - Economic Dev, tourism & Agric		1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	3,008	17,480	14,545	15,184
Vote 10 - Public Safety		9,545	9,545	9,545	9,545	9,545	9,545	9,545	9,545	9,545	9,545	9,545	14,305	119,296	121,794	129,291
<b>Total Expenditure by Vote</b>		<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>136,644</b>	<b>1,512,169</b>	<b>1,623,189</b>	<b>1,772,365</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>(30,903)</b>	<b>157</b>	<b>392</b>	<b>739</b>
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>2,824</b>	<b>(30,903)</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		36,622	36,622	36,622	36,622	36,622	36,622	36,622	36,622	36,622	36,622	36,622	25,291	428,138	433,809	451,680
Budget and treasury office		36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	36,619	25,288	428,095	433,765	451,630
Corporate services		4	4	4	4	4	4	4	4	4	4	4	4	42	44	49
<i>Community and public safety</i>		814	814	814	814	814	814	814	814	814	814	814	5,340	14,289	14,725	15,403
Community and social services		101	101	101	101	101	101	101	101	101	101	101	73	1,182	1,246	1,273
Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	7	89	94	126
Public safety		506	506	506	506	506	506	506	506	506	506	506	5,061	10,632	10,792	11,358
Housing		199	199	199	199	199	199	199	199	199	199	199	199	2,385	2,593	2,646
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		90,263	90,263	90,263	90,263	90,263	90,263	90,263	90,263	90,263	90,263	90,263	74,979	1,067,875	1,175,042	1,306,017
Electricity		47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	2,619	525,263	571,939	632,975
Water		20,536	20,536	20,536	20,536	20,536	20,536	20,536	20,536	20,536	20,536	20,536	52,803	278,694	310,725	370,149
Waste water management		11,658	11,658	11,658	11,658	11,658	11,658	11,658	11,658	11,658	11,658	11,658	11,911	140,146	156,258	161,475
Waste management		10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	10,557	7,847	123,772	136,120	141,417
Other		170	170	170	170	170	170	170	170	170	170	170	151	2,024	5	5
<b>Total Revenue - Standard</b>		<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>127,870</b>	<b>105,761</b>	<b>1,512,326</b>	<b>1,623,581</b>	<b>1,773,104</b>
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		41,512	41,512	41,512	41,512	41,512	41,512	41,512	41,512	41,512	41,512	41,512	38,408	495,037	520,067	514,142
Executive and council		6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	3,221	72,799	77,860	82,294
Budget and treasury office		30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	30,377	364,527	379,363	363,257
Corporate services		4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	4,809	57,711	62,844	68,591
<i>Community and public safety</i>		13,678	13,678	13,678	13,678	13,678	13,678	13,678	13,678	13,678	13,678	13,678	23,892	174,347	177,135	188,201
Community and social services		2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	8,433	36,060	34,039	36,368
Sport and recreation		909	909	909	909	909	909	909	909	909	909	909	1,123	11,122	12,131	12,636
Public safety		7,287	7,287	7,287	7,287	7,287	7,287	7,287	7,287	7,287	7,287	7,287	13,181	93,338	94,828	101,150
Housing		2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	529	25,089	26,895	28,400
Health		737	737	737	737	737	737	737	737	737	737	737	626	8,739	9,242	9,648
<i>Economic and environmental services</i>		2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	15,247	47,968	43,882	45,454
Road transport		2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	15,130	46,260	42,038	43,528
Environmental protection		145	145	145	145	145	145	145	145	145	145	145	118	1,708	1,845	1,926
<i>Trading services</i>		65,568	65,568	65,568	65,568	65,568	65,568	65,568	65,568	65,568	65,568	65,568	56,089	777,337	867,560	1,009,385
Electricity		40,344	40,344	40,344	40,344	40,344	40,344	40,344	40,344	40,344	40,344	40,344	13,994	457,779	502,977	571,484
Water		17,423	17,423	17,423	17,423	17,423	17,423	17,423	17,423	17,423	17,423	17,423	34,379	226,032	266,836	330,777
Waste water management		1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	6,576	23,772	27,532	30,513
Waste management		6,238	6,238	6,238	6,238	6,238	6,238	6,238	6,238	6,238	6,238	6,238	1,140	69,754	70,214	76,611
Other		1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	3,008	17,480	14,545	15,184
<b>Total Expenditure - Standard</b>		<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>125,048</b>	<b>136,644</b>	<b>1,512,169</b>	<b>1,623,189</b>	<b>1,772,365</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>(30,883)</b>	<b>157</b>	<b>392</b>	<b>739</b>
<b>Surplus/(Deficit)</b>	1	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>2,822</b>	<b>(30,883)</b>	<b>157</b>	<b>392</b>	<b>739</b>

NW372 Madibeng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Multi-year expenditure to be appropriated</b>	1															
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 04 - Corporate And Support Services		-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	-
Vote 05 - Budget And Treasury Office		-	-	2,000	-	2,000	-	-	-	-	-	-	500	4,500	-	-
Vote 06 - Infrastructure And Technical Services		8,222	10,000	30,000	30,000	30,000	10,000	28,222	28,222	28,222	28,222	28,222	6,877	266,211	223,926	287,000
Vote 07 - Community Services		1,000	-	-	3,000	-	1,000	500	-	-	-	-	3,950	9,450	15,000	5,362
Vote 09 - Economic Dev ,tourism & Agric		-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	5,000
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	10,300	10,300	33,300	-
<b>Capital single-year expenditure sub-total</b>	2	9,222	10,000	32,000	33,000	32,000	11,000	28,722	28,222	28,222	28,222	28,222	23,627	292,461	284,226	297,362
<b>Total Capital Expenditure</b>	2	9,222	10,000	32,000	33,000	32,000	11,000	28,722	28,222	28,222	28,222	28,222	23,627	292,461	284,226	297,362

NW372 Madibeng - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital Expenditure - Standard</b>	1															
<b>Governance and administration</b>		-	-	-	-	4,000	-	-	-	-	-	-	2,500	6,500	-	-
Budget and treasury office		-	-	-	-	4,000	-	-	-	-	-	-	500	4,500	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	-
<b>Community and public safety</b>		-	-	-	-	4,000	-	-	-	-	-	-	13,250	17,250	33,300	-
Community and social services		-	-	-	-	2,000	-	-	-	-	-	-	-	2,000	-	-
Sport and recreation		-	-	-	-	2,000	-	-	-	-	-	-	9,750	11,750	12,000	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	21,300	-
<b>Economic and environmental services</b>		1,000	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	27,752	142,300	89,519	71,000
Road transport		1,000	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	11,355	27,752	142,300	89,519	71,000
<b>Trading services</b>		7,951	10,451	14,701	16,701	7,951	16,701	11,701	7,951	16,701	11,701	10,951	(7,049)	126,411	149,407	221,362
Electricity		-	-	3,000	5,000	-	5,000	-	-	5,000	-	3,000	3,000	24,000	20,000	25,000
Water		7,951	7,951	7,951	7,951	7,951	7,951	7,951	7,951	7,951	7,951	7,951	(7,549)	79,911	60,307	72,000
Waste water management		-	2,500	3,750	3,750	-	3,750	3,750	-	3,750	3,750	-	(5,000)	20,000	54,100	119,000
Waste management		-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	15,000	5,362
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	5,000
<b>Total Capital Expenditure - Standard</b>	2	8,951	21,806	26,056	28,056	27,306	28,056	23,056	19,306	28,056	23,056	22,306	36,453	292,461	284,226	297,362
<b>Funded by:</b>																
National Government		8,222	10,000	30,000	30,000	30,000	10,000	28,222	28,222	28,222	28,222	28,222	25,127	284,461	284,226	297,362
Transfers recognised - capital		8,222	10,000	30,000	30,000	30,000	10,000	28,222	28,222	28,222	28,222	28,222	25,127	284,461	284,226	297,362
Internally generated funds		-	-	-	4,000	-	4,000	-	-	-	-	-	-	8,000	-	-
<b>Total Capital Funding</b>		8,222	10,000	30,000	34,000	30,000	14,000	28,222	28,222	28,222	28,222	28,222	25,127	292,461	284,226	297,362

NW372 Madibeng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	20,793	249,515	255,818	270,901
Service charges - electricity revenue	27,979	27,899	27,146	26,540	26,444	26,412	27,103	27,201	27,245	27,245	27,952	62,772	361,938	395,453	478,494
Service charges - water revenue	8,000	8,278	8,278	8,278	8,620	8,712	8,278	8,278	8,278	8,278	8,123	7,937	99,341	112,197	126,725
Service charges - sanitation revenue	1,423	1,618	1,618	1,618	1,700	1,720	1,720	1,700	1,618	1,618	1,618	1,443	19,412	21,934	24,783
Service charges - refuse revenue	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	1,717	20,610	21,723	22,855
Rental of facilities and equipment	52	52	52	52	52	52	52	52	52	52	52	52	628	663	698
Interest earned - external investments	341	341	341	341	341	341	341	341	341	341	341	341	4,095	4,320	4,548
Interest earned - outstanding debtors	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707	4,707	56,483	50,253	45,253
Fines	52	52	52	52	52	52	52	52	52	52	52	52	626	660	695
Licences and permits	611	611	611	611	611	611	611	611	611	611	611	611	7,335	7,738	8,145
Agency services	185	185	185	185	185	185	185	185	185	185	185	185	2,215	2,336	2,460
Transfer receipts - operational	190,192	-	-	-	-	142,659	-	-	135,542	-	-	-	468,393	516,178	564,047
Other revenue	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	1,363	16,352	17,251	18,165
<b>Cash Receipts by Source</b>	<b>257,416</b>	<b>67,617</b>	<b>66,864</b>	<b>66,258</b>	<b>66,586</b>	<b>209,325</b>	<b>66,923</b>	<b>67,001</b>	<b>202,505</b>	<b>66,963</b>	<b>67,514</b>	<b>101,973</b>	<b>1,306,943</b>	<b>1,406,522</b>	<b>1,567,769</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	84,000	3,000	2,000	10,000	150,000	-	-	-	35,461	-	-	-	284,461	284,226	297,362
Increase (decrease) in consumer deposits	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,200	35,000	40,000	40,000
Decrease (increase) in non-current investments	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	5,022	60,261	61,000	-
<b>Total Cash Receipts by Source</b>	<b>349,419</b>	<b>78,620</b>	<b>76,867</b>	<b>84,262</b>	<b>224,590</b>	<b>217,328</b>	<b>74,926</b>	<b>75,004</b>	<b>245,969</b>	<b>74,966</b>	<b>75,518</b>	<b>109,195</b>	<b>1,686,665</b>	<b>1,791,748</b>	<b>1,905,131</b>
<b>Cash Payments by Type</b>															
Employee related costs	28,395	28,395	28,395	28,395	28,395	28,395	28,395	28,395	28,395	28,395	28,395	28,395	340,739	364,754	384,545
Remuneration of councillors	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	26,345	27,795	29,268
Finance charges	833	833	833	833	833	833	833	833	833	833	833	833	10,000	12,000	15,000
Bulk purchases - Electricity	45,315	45,315	30,315	30,315	30,315	30,315	35,315	30,315	35,315	35,315	40,315	35,315	423,780	468,877	535,435
Bulk purchases - Water & Sewer	5,773	5,773	6,773	6,773	6,773	8,773	7,773	6,773	6,773	6,773	6,773	5,773	81,272	126,475	142,277
Other materials	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	10,155	121,863	111,508	139,114
Contracted services	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	78,445	85,420	100,477
Transfers and grants - other	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	33,459	35,433	37,417
Other expenditure	9,732	9,732	9,732	9,732	9,732	9,732	9,732	9,732	9,732	9,732	9,732	11,438	118,495	129,603	140,965
<b>Cash Payments by Type</b>	<b>111,724</b>	<b>111,724</b>	<b>97,724</b>	<b>97,724</b>	<b>97,724</b>	<b>99,724</b>	<b>103,724</b>	<b>97,724</b>	<b>102,724</b>	<b>102,724</b>	<b>107,724</b>	<b>103,430</b>	<b>1,234,398</b>	<b>1,361,865</b>	<b>1,524,498</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	26,587	26,587	26,587	26,587	26,587	26,587	26,587	26,587	26,587	26,587	26,587	-	292,461	284,226	297,362
Repayment of borrowing	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,541	24,550	34,201	44,951
<b>Total Cash Payments by Type</b>	<b>140,313</b>	<b>140,313</b>	<b>126,313</b>	<b>126,313</b>	<b>126,313</b>	<b>128,313</b>	<b>132,313</b>	<b>126,313</b>	<b>131,313</b>	<b>131,313</b>	<b>136,313</b>	<b>105,971</b>	<b>1,551,409</b>	<b>1,680,292</b>	<b>1,866,811</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>209,107</b>	<b>(61,692)</b>	<b>(49,445)</b>	<b>(42,051)</b>	<b>98,277</b>	<b>89,016</b>	<b>(57,386)</b>	<b>(51,308)</b>	<b>114,657</b>	<b>(56,346)</b>	<b>(60,795)</b>	<b>3,224</b>	<b>135,256</b>	<b>111,456</b>	<b>38,320</b>
Cash/cash equivalents at the monthly year begin:	89,386	298,493	236,801	187,355	145,304	243,581	332,597	275,211	223,902	338,559	282,212	221,418	89,386	224,641	336,097
Cash/cash equivalents at the monthly year end:	298,493	236,801	187,355	145,304	243,581	332,597	275,211	223,902	338,559	282,212	221,418	224,641	224,641	336,097	374,417

NW372 Madibeng - NOT REQUIRED - municipality does not have entities

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Financial Performance</b>										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
Total sources		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
<b>Cash flows</b>										

NW372 Madibeng - Supporting Table SA32 List of external mechanisms

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

NW372 Madibeng - Supporting Table SA33 Contracts having future budgetary implications

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

NW372 Madibeng - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>221,940</b>	<b>212,037</b>	<b>159,780</b>	<b>250,278</b>	<b>219,097</b>	<b>219,097</b>	<b>262,621</b>	<b>229,926</b>	<b>216,362</b>
Infrastructure - Road transport		78,426	74,500	61,832	84,300	86,585	86,585	126,210	75,519	61,000
<i>Roads, Pavements &amp; Bridges</i>		78,426	74,500	61,832	84,300	86,585	86,585	126,210	75,519	61,000
Infrastructure - Electricity		15,467	7,600	9,329	12,000	15,000	15,000	25,000	20,000	25,000
<i>Transmission &amp; Reticulation</i>		15,003	7,600	9,329	8,000	11,000	11,000	22,000	20,000	25,000
<i>Street Lighting</i>		463	-	-	4,000	4,000	4,000	3,000	-	-
Infrastructure - Water		117,782	119,937	70,418	139,978	101,287	101,287	107,911	96,407	95,000
<i>Water purification</i>		117,782	119,937	70,418	139,978	100,684	100,684	101,411	84,507	30,000
<i>Reticulation</i>		-	-	-	-	604	604	6,500	11,900	65,000
Infrastructure - Sanitation		-	-	18,200	-	-	-	-	15,000	25,000
<i>Sewerage purification</i>		-	-	18,200	-	-	-	-	15,000	25,000
Infrastructure - Other		10,265	10,000	-	14,000	16,225	16,225	3,500	23,000	10,362
<i>Waste Management</i>		10,265	10,000	-	14,000	13,800	13,800	3,500	18,000	5,362
<i>Other</i>	3	-	-	-	-	2,425	2,425	-	5,000	5,000
<b>Community</b>		<b>8,979</b>	<b>18,400</b>	<b>32,964</b>	<b>8,900</b>	<b>47,909</b>	<b>47,909</b>	<b>4,000</b>	<b>26,000</b>	<b>-</b>
Sportsfields & stadia		5,409	-	-	-	-	-	-	-	-
Community halls		93	-	-	-	8,400	8,400	-	-	-
Libraries		130	-	-	-	-	-	-	14,000	-
Recreational facilities		-	18,400	14,760	4,700	26,309	26,309	2,000	12,000	-
Fire, safety & emergency		1,401	-	-	-	-	-	-	-	-
Security and policing		-	-	11,724	-	-	-	-	-	-
Buses	7	-	-	-	1,200	600	600	-	-	-
Cemeteries		1,947	-	-	3,000	9,900	9,900	2,000	-	-
Other		-	-	6,480	-	2,700	2,700	-	-	-
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other		61	-	-	-	-	-	-	-	-
<b>Other assets</b>		<b>4,462</b>	<b>-</b>	<b>114</b>	<b>6,500</b>	<b>10,238</b>	<b>10,238</b>	<b>4,000</b>	<b>14,300</b>	<b>-</b>
General vehicles		2,508	-	-	-	3,547	3,547	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		967	-	-	6,500	5,928	5,928	4,000	-	-
Markets		391	-	-	-	-	-	-	-	-
Other Buildings		484	-	-	-	-	-	-	14,300	-
Other		112	-	114	-	762	762	-	-	-
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>235,442</b>	<b>230,437</b>	<b>192,858</b>	<b>265,678</b>	<b>277,245</b>	<b>277,245</b>	<b>270,621</b>	<b>270,226</b>	<b>216,362</b>

NW372 Madibeng - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	21,840	14,000	81,000
Infrastructure - Road transport		-	-	-	-	-	-	16,840	6,000	10,000
<i>Roads, Pavements &amp; Bridges</i>		-	-	-	-	-	-	16,840	6,000	10,000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	5,000	5,000	7,000
<i>Reticulation</i>		-	-	-	-	-	-	5,000	5,000	7,000
Infrastructure - Sanitation		-	-	-	-	-	-	-	3,000	64,000
<i>Reticulation</i>		-	-	-	-	-	-	-	3,000	64,000
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Specialised v ehicles	10	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,840</b>	<b>14,000</b>	<b>81,000</b>

NW372 Madibeng - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>12,692</b>	<b>27,171</b>	<b>34,794</b>	<b>37,940</b>	<b>38,287</b>	<b>38,287</b>	<b>75,572</b>	<b>73,853</b>	<b>94,766</b>
Infrastructure - Road transport		2,326	7,010	7,417	7,790	7,987	7,987	20,720	19,840	21,157
<i>Roads, Pavements &amp; Bridges</i>		2,326	7,010	7,417	7,790	7,987	7,987	20,720	19,840	21,157
Infrastructure - Electricity		5,012	10,406	19,234	19,800	20,200	20,200	25,463	25,191	27,167
<i>Transmission &amp; Reticulation</i>		5,012	10,406	18,238	18,800	19,200	19,200	24,038	24,080	26,008
<i>Street Lighting</i>		-	-	997	1,000	1,000	1,000	1,425	1,111	1,160
Infrastructure - Water		4,698	7,354	5,426	6,510	7,560	7,560	23,814	23,333	38,932
<i>Dams &amp; Reservoirs</i>		92	93	713	1,100	500	500	2,300	2,322	2,420
<i>Water purification</i>		924	556	-	-	-	-	-	-	-
<i>Reticulation</i>		3,682	6,705	4,712	5,410	7,060	7,060	21,514	21,011	36,512
Infrastructure - Sanitation		656	1,878	2,506	3,400	2,100	2,100	5,000	5,000	7,000
<i>Reticulation</i>		656	1,878	2,506	3,400	2,100	2,100	5,000	5,000	7,000
Infrastructure - Other		-	522	211	440	440	440	575	489	510
<i>Waste Management</i>		-	522	211	440	440	440	575	489	510
<b>Community</b>		<b>854</b>	<b>1,786</b>	<b>2,036</b>	<b>2,035</b>	<b>1,717</b>	<b>1,717</b>	<b>8,014</b>	<b>6,644</b>	<b>6,841</b>
Parks & gardens		51	501	555	600	600	600	2,804	2,667	2,696
Sportsfields & stadia		377	383	440	-	-	-	-	-	-
Swimming pools		53	88	263	200	200	200	111	222	232
Fire, safety & emergency		55	150	117	270	180	180	276	300	313
Security and policing		171	82	72	100	-	-	542	411	516
Clinics		-	30	-	-	-	-	-	-	-
Cemeteries		110	298	380	500	500	500	2,112	1,055	1,080
Other		38	254	208	365	237	237	2,168	1,988	2,005
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>		<b>3,078</b>	<b>2,172</b>	<b>4,703</b>	<b>4,930</b>	<b>4,937</b>	<b>4,937</b>	<b>20,051</b>	<b>13,473</b>	<b>19,829</b>
General vehicles		1,570	20	2,045	2,540	2,790	2,790	7,992	4,085	10,340
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		1,188	1,231	2,032	660	508	508	6,528	4,344	4,381
Computers - hardware/equipment		165	-	-	500	500	500	2,248	2,555	2,580
Furniture and other office equipment		35	177	48	-	5	5	-	-	-
Other Buildings		-	-	0	-	-	-	-	-	-
Other		120	744	578	1,230	1,134	1,134	3,284	2,488	2,528
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>16,623</b>	<b>31,128</b>	<b>41,533</b>	<b>44,905</b>	<b>44,941</b>	<b>44,941</b>	<b>103,638</b>	<b>93,970</b>	<b>121,437</b>

NW372 Madibeng - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>206,875</b>	<b>206,875</b>	<b>206,875</b>	<b>21,925</b>	<b>21,925</b>	<b>21,925</b>	<b>21,925</b>	<b>21,925</b>	<b>21,925</b>
Infrastructure - Road transport		100,006	100,006	100,006	7,006	7,006	7,006	7,006	7,006	7,006
<i>Roads, Pavements &amp; Bridges</i>		100,000	100,000	100,000	7,000	7,000	7,000	7,000	7,000	7,000
<i>Storm water</i>		6	6	6	6	6	6	6	6	6
Infrastructure - Electricity		3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535
<i>Generation</i>										
<i>Transmission &amp; Reticulation</i>		3,530	3,530	3,530	3,530	3,530	3,530	3,530	3,530	3,530
<i>Street Lighting</i>		5	5	5	5	5	5	5	5	5
Infrastructure - Water		100,050	100,050	100,050	8,100	8,100	8,100	8,100	8,100	8,100
<i>Dams &amp; Reservoirs</i>										
<i>Water purification</i>		50	50	50	50	50	50	50	50	50
<i>Reticulation</i>		100,000	100,000	100,000	8,050	8,050	8,050	8,050	8,050	8,050
Infrastructure - Sanitation		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<i>Reticulation</i>										
<i>Sewerage purification</i>		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Infrastructure - Other		784	784	784	784	784	784	784	784	784
<i>Waste Management</i>		624	624	624	624	624	624	624	624	624
<i>Transportation</i>										
<i>Gas</i>										
<i>Other</i>		160	160	160	160	160	160	160	160	160
<b>Community</b>		<b>4,444</b>	<b>4,444</b>	<b>4,444</b>	<b>4,444</b>	<b>4,444</b>	<b>4,444</b>	<b>6,553</b>	<b>7,270</b>	<b>7,987</b>
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		160	160	160	160	160	160	160	160	160
Recreational facilities		2,700	2,700	2,700	2,700	2,700	2,700	4,809	5,526	6,243
Fire, safety & emergency		730	730	730	730	730	730	730	730	730
Security and policing		119	119	119	119	119	119	119	119	119
Buses										
Clinics		135	135	135	135	135	135	135	135	135
Museums & Art Galleries										
Cemeteries		600	600	600	600	600	600	600	600	600
Social rental housing										
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		<b>273,107</b>	<b>263,231</b>	<b>187,407</b>	<b>51,971</b>	<b>51,971</b>	<b>51,971</b>	<b>53,952</b>	<b>57,768</b>	<b>77,051</b>
General vehicles										
Specialised vehicles										
Plant & equipment		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Computers - hardware/equipment		420	420	420	420	420	260	420	420	420
Furniture and other office equipment		687	687	687	687	686	686	686	686	686
Abattoirs										
Markets		490	490	490	490	490	490	490	490	490
Civic Land and Buildings										
Other Buildings		7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		259,360	249,484	173,660	38,224	38,225	38,385	40,206	44,022	63,305
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
<b>Total Depreciation</b>	<b>1</b>	<b>484,426</b>	<b>474,550</b>	<b>398,726</b>	<b>78,340</b>	<b>78,340</b>	<b>78,340</b>	<b>82,430</b>	<b>86,963</b>	<b>106,963</b>

**NW372 Madibeng - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 01 - Executive Council		-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-
Vote 03 - Chief Operating Officer		-	-	-	-	-	-	-
Vote 04 - Corporate And Support Services		2,000	-	-	-	-	-	-
Vote 05 - Budget And Treasury Office		4,500	-	-	-	-	-	-
Vote 06 - Infrastructure And Technical Services		266,211	223,926	287,000	-	-	-	-
Vote 07 - Community Services		9,450	15,000	5,362	-	-	-	-
Vote 08 - Human Settlement		-	-	-	-	-	-	-
Vote 09 - Economic Dev, tourism & Agric		-	12,000	5,000	-	-	-	-
Vote 10 - Public Safety		10,300	33,300	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>292,461</b>	<b>284,226</b>	<b>297,362</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 01 - Executive Council		34,736	37,522	40,004	-	-	-	-
Vote 02 - Municipal Manager		33,564	35,743	37,492	-	-	-	-
Vote 03 - Chief Operating Officer		4,499	4,595	4,798	-	-	-	-
Vote 04 - Corporate And Support Services		57,711	62,844	68,591	-	-	-	-
Vote 05 - Budget And Treasury Office		364,527	379,363	363,257	-	-	-	-
Vote 06 - Infrastructure And Technical Services		764,464	850,003	986,922	-	-	-	-
Vote 07 - Community Services		101,924	101,006	109,547	-	-	-	-
Vote 08 - Human Settlement		25,089	26,895	28,400	-	-	-	-
Vote 09 - Economic Dev, tourism & Agric		17,480	14,545	15,184	-	-	-	-
Vote 10 - Public Safety		119,296	121,794	129,291	-	-	-	-
<b>Total future operational costs</b>		<b>1,523,289</b>	<b>1,634,309</b>	<b>1,783,485</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		337,183	345,700	366,082				
Property rates - penalties & collection charges								
Service charges - electricity revenue		441,808	478,990	538,505				
Service charges - water revenue		134,244	151,617	171,250				
Service charges - sanitation revenue		26,233	29,640	33,491				
Service charges - refuse revenue		27,851	29,355	30,885				
Service charges - other		-	-	-				
Rental of facilities and equipment		628	663	698				
<b>Total future revenue</b>		<b>967,947</b>	<b>1,035,965</b>	<b>1,140,911</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>847,803</b>	<b>882,570</b>	<b>939,936</b>	-	-	-	-

NW372 Madibeng - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	IDP Goal code 2	Asset Sub-Class 3	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
			Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>									
02 - Municipal Manager	A	Furniture And Other Office Equipment	-	27	-	-	-	-	New
03 - Chief Operating Officer	A	Furniture And Other Office Equipment	-	3	-	-	-	-	New
04 - Corporate And Support Services	B	Furniture And Other Office Equipment	-	6	-	-	-	-	New
04 - Corporate And Support Services	B	Furniture And Other Office Equipment	-	75	-	-	-	-	New
04 - Corporate And Support Services	B	Furniture And Other Office Equipment	-	15	-	-	-	-	New
05 - Budget And Treasury Office	B	Furniture And Other Office Equipment	-	3,500	4,000	-	-	-	New
05 - Budget And Treasury Office	B	Furniture And Other Office Equipment	-	8	-	-	-	-	New
05 - Budget And Treasury Office	B	Furniture And Other Office Equipment	-	30	-	-	-	-	New
05 - Budget And Treasury Office	B	Furniture And Other Office Equipment	-	50	-	-	-	-	New
05 - Budget And Treasury Office	B	Furniture And Other Office Equipment	-	16	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	-	1,500	32,000	13,21,22	Renew
06 - Infrastructure And Technical Services	A	Reticulation	-	-	-	1,500	32,000	20	Renew
06 - Infrastructure And Technical Services	A	Sewerage Purification	18,200	-	-	15,000	25,000	1	New
06 - Infrastructure And Technical Services	A	Reticulation	-	604	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	-	1,500	20,000	1,2,25,26,27,29,34	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	-	2,400	45,000	2	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	2,500	8,000	-	3	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	4,000	-	-	34	New
06 - Infrastructure And Technical Services	A	Reticulation	-	-	5,000	5,000	7,000	7&28	Renew
06 - Infrastructure And Technical Services	A	Water Purification	70,418	58,000	76,411	43,407	-	-	New
06 - Infrastructure And Technical Services	A	Water Purification	-	42,684	25,000	41,100	30,000	-	New
06 - Infrastructure And Technical Services	A	Street Lighting	-	4,000	3,000	-	-	-	New
06 - Infrastructure And Technical Services	A	Transmission & Reticulation	3,774	11,000	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Transmission & Reticulation	-	-	19,500	15,000	15,000	31	New
06 - Infrastructure And Technical Services	A	Transmission & Reticulation	-	-	1,000	5,000	10,000	All Wards	New
06 - Infrastructure And Technical Services	A	Transmission & Reticulation	-	-	1,500	-	-	9	New
06 - Infrastructure And Technical Services	A	Transmission & Reticulation	5,555	-	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Buses	-	600	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Roads, Pavements & Bridges	61,832	86,585	126,210	72,519	54,000	-	New
06 - Infrastructure And Technical Services	A	Roads, Pavements & Bridges	-	-	-	3,000	7,000	9,11,12,35	New
06 - Infrastructure And Technical Services	A	Roads, Pavements & Bridges	-	-	16,840	6,000	10,000	-	Renew
06 - Infrastructure And Technical Services	A	Other	114	762	-	-	-	-	New
06 - Infrastructure And Technical Services	A	Furniture And Other Office Equipment	-	52	-	-	-	-	New
07 - Community Services	B	Recreational Facilities	-	6,409	-	2,000	-	-	New
07 - Community Services	A	Other	-	2,700	-	-	-	-	New
07 - Community Services	A	Waste Management	-	13,800	3,500	13,000	-	-	New
07 - Community Services	A	Waste Management	-	-	-	5,000	5,362	33	New
07 - Community Services	A	Cemeteries	6,480	9,900	2,000	-	-	-	New
07 - Community Services	B	Recreational Facilities	14,760	7,200	-	-	-	-	New
07 - Community Services	B	Recreational Facilities	-	-	-	8,000	-	4,5,6	New
07 - Community Services	A	Furniture And Other Office Equipment	-	299	-	-	-	-	New
08 - Human Settlement	A	Furniture And Other Office Equipment	-	67	-	-	-	-	New
08 - Human Settlement	A	Furniture And Other Office Equipment	-	4	-	-	-	-	New
09 - Economic Dev,Tourism & Agric	A	Recreational Facilities	-	1,800	-	-	-	-	New
09 - Economic Dev,Tourism & Agric	A	Other	-	-	-	5,000	5,000	-	New
09 - Economic Dev,Tourism & Agric	A	Other Buildings	-	-	-	7,000	-	9,11,12,35	New
10 - Public Safety	A	Community Halls	-	8,400	-	-	-	-	New
10 - Public Safety	A	Recreational Facilities	-	3,700	-	-	-	-	New
10 - Public Safety	B	Recreational Facilities	-	7,200	1,000	2,000	-	-	New
10 - Public Safety	A	Libraries	-	-	-	14,000	-	-	New
10 - Public Safety	B	Recreational Facilities	-	-	1,000	-	-	-	New
10 - Public Safety	B	Computers - Hardware/Equipment	228	-	-	-	-	-	New
10 - Public Safety	B	Other	11,496	2,425	-	-	-	-	New
10 - Public Safety	B	Other Buildings	-	-	-	7,300	-	27	New
10 - Public Safety	B	Furniture And Other Office Equipment	-	9	-	-	-	-	New
10 - Public Safety	B	Furniture And Other Office Equipment	-	1,700	-	-	-	-	New
10 - Public Safety	A	Furniture And Other Office Equipment	-	2	-	-	-	-	New
10 - Public Safety	A	Furniture And Other Office Equipment	-	8	-	-	-	-	New
10 - Public Safety	B	Furniture And Other Office Equipment	-	30	-	-	-	-	New
10 - Public Safety	B	Furniture And Other Office Equipment	-	29	-	-	-	-	New

10 - Public Safety	B	General Vehicles	-	3,547	-	-	-		New
10 - Public Safety	A	Furniture And Other Office Equipment	-	753	-	-	-		New
10 - Public Safety	B	Furniture And Other Office Equipment	-	30	-	-	-		New
10 - Public Safety	B	Furniture And Other Office Equipment	-	29	-	-	-		New
10 - Public Safety	B	General Vehicles	-	3,547	-	-	-		New
<b>Parent Capital expenditure</b>					<b>292,461</b>	<b>284,226</b>	<b>297,362</b>		

NW372 Madibeng - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Asset Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
					Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<b>R thousand</b>									
<b>Parent municipality:</b> <i>List all capital projects grouped by Municipal Vote</i>									
<i>Examples</i>									
10 - Public Safety	2804 Disaster Management	Infrastructure - Other		2011/12	-	2,425	-	-	-
<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>									
<b>Entity Name</b> <i>Project name</i>									

# **BAD DEBTS WRITE OFF POLICY**

2015/2016 Financial Year

## **1. INTRODUCTION**

1.1 The Council of Madibeng Local Municipality resolves in terms of Section 97 (1)(d)(ii) of the Local Government: Municipal Systems Act, Act 32 of 2000 as amended and the Local Government: Municipal Finance Management Act, Section 64 (f) to adopt the following as the policy on writing off the bad debts as irrecoverable. Writing off bad debts allows the Council to reclaim VAT and ensures that the level of debtors is not overstated in the Council's financial statements.

## **2. PREAMBLE**

2.1 The Municipal Finance Management Act (MFMA) Act 56 of 2003 aims to modernize budget and Financial Management Practices in the municipality in order to maximize the capacity of the municipality's Service Delivery to all residents, customers and users.

2.2 It also gives effect to the principles of transparency as required by Section 215 and 216 of the Constitution.

2.3 The Council of the municipality in adopting this policy on writing off bad debts recognizes its responsibilities as set out in Chapter 9 of the Local Government Municipal Systems Act, Act 32 of 2000 as amended.

## **3. OBJECTIVE**

3.1 To improve on the Council's accounts and financial records by writing off bad debts those are not possible to recover.

3.2 To provide the identification of bad debts during the course of the financial year.

3.3 The writing off of bad debts at least three months before the end of the financial year.

3.4 The proper delegation of powers to the Chief Financial Officer to write off bad debts up to a certain amount.

## **4. VISION**

4.1 The vision of the policy is to ensure that the debtors of the municipal Council are not over stated in the books of the Council

4.2 To ensure any long outstanding debt is evaluated in order to determine the possibility of realizing such income as revenue.

- 4.3 To ensure that where it is evident that a particular debt cannot be turned into revenue such debt be procedurally regarded as irrecoverable.
- 4.4 To ensure that the Council of the municipality makes enough provision for bad debts in the budget.
- 4.5 To ensure that outstanding monies which have been outstanding for a long period after all attempts have been made in terms of recovering them should then be written off.

## **5. DEFINATIONS**

- 5.1 Arrears - means an unpaid or overdue amount that is due 30 days after the reading date
- 5.2 Bad Debt - means money that is owed to Council but is uncollectible.
- 5.3 Current Debt - means the amount that is due for payment within 30 days to municipal Council.
- 5.4 Debtor - means the municipal Council's customer, whether individual, organization or business entity, who owes money for municipal services.

## **6. IDENTIFICATION OF IRRECOVERABLE DEBTS**

- 6.1 When the municipality identifies customers whose debts appear to be irrecoverable even after the whole credit control and debt collection process have been followed in terms of trying to obtain payments due to Council by customers, then such accounts should be regarded as irrecoverable unless:
  - 6.1.1. legal recourse has been exhausted and the municipality is still unable to secure payment of the outstanding debt; or
  - 6.1.2. the success of future legal action by the municipality to recoup the outstanding debt is compromised due to actions or inactions by the municipality or ;
  - 6.1.3. the costs of instituting legal action for the recovery of the outstanding debt would be higher than the value of the outstanding debt; or
  - 6.1.4. the debtor in question cannot be traced and a tracing agency has rendered a non-traceable report on the debtor in question; or
  - 6.1.5. if the amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate; or a deceased estate is insolvent and has no liquid assets to cover the outstanding amount; or

6.1.6. a competent Plea of Prescription has been raised by the defendant in the Plea, or alternatively if the Plea of Prescription is raised *ex facie* the Plea but carries the real risk that it would be upheld if raised properly in the Plea; or

6.1.7. if, as a result of the lack of evidence, it is not possible to prove the debt outstanding; or

6.1.8. if the outstanding amount is due to an irreconcilable administrative error by the municipality; or

6.1.9. if the Sheriff of the Court has rendered a *Nulla Bona* return on movables and the debtor has no immovable property.

6.2 Any cases that fall outside the above mentioned criteria should be submitted to the Chief Financial Officer for further consideration for approval.

6.3 Once the debt is regarded as irrecoverable during the course of the year it must be grouped with others so that at the latest by the 1<sup>st</sup> July every year the report should serve before the Council in order to write off the irrecoverable debts.

## **7. DETAIL OF DEBT TO BE WRITTEN OFF**

7.1 The following information needs to be provided for each debt to the officer / member who will authorize the write offs:

- Debtor's name,
- Debtor's address,
- Debtor's account,
- Methods taken to collect the debt,
- Description of debt,
- Period of the debt and / or date(s)
- Amount to be written off,
- Reason for the write off.

7.2 Supporting documentation must be retained and available that shows:

- Evidence to support the write off,
- Recovery history,
- Details of tracing and enquires carried out,

7.3 In considering a debt for write off the following conditions will apply:

- Each case will be considered on its merits,
- Each request will be supported by relevant documentation,
- Each case will receive authorization from the appropriate authorized officer and / or member in accordance with the policy.

- Appropriate records of all authorized write offs will be maintained and reviewed periodically against live caseload.

## 8. WRITE OFF DELEGATIONS

8.1 The recommended delegated levels for write off are as follows:

- Revenue Manager - Account balance up to R50,000 in consultation with the chief financial Officer.
- Chief Financial Officer - Account balance up to R200,000 in consultation with the municipal manager.
- Account balance that is R200,000+ must be approved by the municipal manager.
- **Reported to Finance Committee and Mayoral Committee on monthly basis**
- **Reported to Council on quarterly basis**

## 9. PROCEDURES FOR BAD DEBT WRITE OFFS

The Chief Financial Officer and municipal manager must be satisfied that all avenues for collection of the debt have been fully exhausted before a debt is recommended for write off.

The Council:

- Identifies accounts that are justly uncollectable and should be written off.
- Prepares the write off of uncollectable debts form on which the following is indicated:
  - a) Debtor's name,
  - b) Debtor's address,
  - c) Debtor's account,
  - d) Methods taken to collect the debt,
  - e) Reason(s) why the debt is uncollectable,
  - f) Description of debt,
  - g) Period of the debt and / or date(s)
  - h) Amount to be written off,
  - i) Reason for the write off.
- Submits the form in point two above, accompanied by a covering letter signed by the Chief Financial Officer and Finance Committee for the Council consideration and approval.
- Upon approval, retains written evidence of the approval by Council at the Debts Collection Unit in a proper form that meets accounts / audit requirements for good record keeping.
- Finally, makes necessary adjustments to the relevant accounts

## **10. RECOVERY OF IRRECOVERABLE DEBTS**

Should there be a payment in respect of the account which has already been written off, such monies must be allocated to the specific vote number designed for the recovery of irrecoverable debts.

## **11. SUNDRY MATTERS**

Council may from time to time implement an incentive scheme which may entitle writing off of certain debts.

## **12. UNKNOWN DEPOSITS**

All unknown deposits older than three years shall be aged and be written off against accumulated surpluses.

## **13. SHORT TITLE AND COMMENCEMENT**

This policy is called the Madibeng Local Municipality's Policy for the writing off of irrecoverable debts.

## **14. REVIEW OF THIS POLICY**

This policy must be reviewed on annual basis to take into account developments of legislation governing financial management in local government as well as accounting standards.

# CONSUMER CARE POLICY

2015/16 Financial Year

## 1. INTERPRETATION AND APPLICATION

1.1 Except to the extent to which the context may otherwise require, this **Policy** shall be construed in accordance with the following provisions of this subparagraph:

- 1.1.1 Any word or expression importing any gender or the neuter shall include both genders and the neuter;
- 1.1.2 Words importing the singular only also include the plural, and vice versa, where the context requires;
- 1.1.3 The following words shall have the meanings hereby assigned to them:-

“**Account**” means any account or accounts rendered for municipal services provided.

“**Act**” means Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) as amended.

“**Applicable charges**” means the rate (including assessment rates), charge, tariff or subsidy determined by the municipal Council.

“**Average consumption**” means the average consumption by a customer of a municipal service during a specific period, which consumption is calculated by dividing the total measured consumption of that municipal service by that customer over the preceding three months by three.

“**Actual consumption**” means the measured consumption of any customer for any given period.

“**Agreement**” means the contractual relationship between the municipality and a consumer whether in writing or not.

“**Arrears**” means any amount due, owing and payable by a consumer in respect of municipal services not paid on the due date.

“**Authorized Representative**” means a Person or agent or instance legally appointed or authorized by the Council to act or to fulfil a duty on its behalf.

“**Council**” means the municipal Council of Madibeng Local Municipality

**“Chief Financial Officer”** means the person appointed by Council in terms of Section 57 of Municipal Systems Act No. 32 of 2000 to administer its finances.

**“Consumer”** means any occupier of any property to which the municipality has agreed to supply services or already supplies services to, or failing such an occupier, then the owner of the property.

**“Connection”** means the point at which a customer gains access to municipal services.

**“Due date”** means the date on which the amount payable in respect of an account becomes due, owing and payable by the customer, which date shall be within 21 days after the date of the account.

**“Defaulter”** means a person who owes money to municipality after the due date has expired.

**“Disconnection of water”** – any reference in this document to “disconnection of water” does not apply to private households, in which case “disconnection of water” should be read as “restriction of water”

**“Engineer”** means the person in charge of the civil and/or electrical component of the municipality.

**“Equipment”** means a building or other structure, pipe, pump, wire, cable, meter, engine or any accessories.

**“Household”** means a traditional family unit, as determined by the municipality from time to time taking into account the number of persons comprising a household, the relationship between the members of a household, the age of the persons who are members of the household and any other relevant factors.

**“Interest”** means a charge levied with the same legal priority as service fees and calculated at a rate determined by Council from time to time on arrear monies.

**“Illegal connection”** means a connection to any system through which municipal services are provided that is not authorized or approved by the municipality.

**“Indigent consumer”** means a domestic customer qualifying and registered with the municipality as an indigent in terms of the municipality’s indigent policy.

**“Municipality”** means the institution that is responsible for the collection of funds and the provision of services to the consumers of Madibeng Municipality

**“Municipal account”** means an account rendered specifying charges for services provided by the municipality, or any authorised and contracted service provider, and/or assessment rates levies.

**“Municipal Manager”** means the person appointed as Municipal Manager in terms of section 82 of the Local Government: Structures Act, 1998, (Act 117 of 1998) and include any person acting in that position or to whom authority was delegated.

**“Municipal services”** means those services provided by the municipality, such as, inter alia the supply of water, electricity, refuse removal, sewerage treatment, property rates and for which services charges are levied.

**“Occupier”** means any person who occupies any property or part thereof, without taking cognisance of the title in which he or she occupies and in the case of premises sub-divided and let to lodgers or various tenants, shall include the person receiving the rent payable by the lodgers or tenants whether for his, or her or its own account or as an agent for any person entitled thereto or interested therein.

**“Owner”** means:-

- (a) the person in whose name the property is legally vested;
- (b) in the case where the person in whose name the property is vested, is insolvent or deceased, or is disqualified in terms of any legal action, the person who is responsible for administration or control of the property as curator, trustee, executor, administrator, legal manager, liquidator, or any other legal representative;
- (c) in the case where the Council is unable to establish the identity of such person, the person who is entitled to derive benefit from the property or any buildings thereon;
- (d) in the case of a lease agreement in excess of 30 years was entered into, then the lessee;
- (e) regarding:-
  - (i) a portion of land allotted on a sectional title plan and which is registered in terms of the Sectional Title Act, 1986 (Act 95 van 1986), without limiting it to the developer or managing body to the communal property;
  - (ii) a portion as defined in the Sectional Title Act, the person in whose name that portion is registered in terms of a “sectional title, including the legally appointed representative of such person;
- (f) any legal entity including but not limited to :--
  - (i) a company registered in terms of the Companies Act, 1973 (Act 61 of 1973), **a trust inter vivos, trust mortis causa**, a closed corporation registered in terms of the Close Corporation Act, 1984 (Act 69 of 1984), and any voluntary organization;
  - (ii) any provincial or national government department, local authority;
  - (iii) any Council or management body established in terms of any legal framework applicable to the Republic of South Africa; and
  - (iv) any embassy or other foreign entity;

**“Person”** means any person, whether natural or juristic and includes, but is not limited to any local government body or like authority, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public entity body, voluntary association or trust;

**“Public notice”** means publication in an appropriate media that may include one or more of the following:-

- (a) publication of a notice, in the official languages determined by the municipal Council:-
  - (i) in any local newspaper or newspapers circulating in the area of supply of the municipality; or
  - (ii) in the newspapers circulating in the area of the municipality determined by the municipal Council as a newspaper of record; or
  - (iii) by means of radio broadcasts covering the area of supply of the municipality; or
- (b) displaying a notice at appropriate offices and pay points of the municipality or its authorized agent; or
- (c) communication with customers though public meetings and ward committee meetings;

**“Property”** means any portion of land, of which the boundaries are determined, within the jurisdiction of the municipality;

**“Subsidized service”** means a municipal service which is provided to a customer at an applicable rate which is less than the actual cost of the service provided to customers;

**“Supply zone”** means an area, determined by the municipality, within which all customers are provided with services from the same bulk supply connection.

**“Unauthorized services”** means receipt, use or consumption of any municipal service which is not in terms of an agreement, or authorized or approved by the municipality;

## **2. GENERAL OBJECTIVES**

2.1 The objectives of this policy are to:-

- ❖ ensure that all monies due and payable to the municipality are collected and utilised to deliver services in the best interests of the community, residents and consumers and in a financially sustainable manner;
- ❖ provide a framework for customer care;

## **3. CODE OF ETHICS**

All Madibeng Municipal officials shall embrace the spirit of Batho Pele Principles and treat all debtors with dignity and respect at all times. Employees shall execute their duties in an

honest and transparent manner whilst protecting the confidentiality of information in accordance to access of information in terms of Information Act.

#### **4. PRINCIPLES**

- ❖ The administrative integrity of the municipality must be maintained at all costs.
- ❖ The democratically elected Councillors are responsible for policy-making, while it is the responsibility of the Municipal Manager to ensure the execution of these policies.
- ❖ All consumers must complete an official application form, formally requesting the municipality to connect them to service supply lines.
- ❖ Existing consumers may be required to complete new application forms from time to time, as determined by the Municipal Manager.
- ❖ A copy of the application form, conditions of services and extracts of the relevant Council's customer care, credit control and debt collection policy and by-laws must be handed to every customer on request at such fees as may be prescribed by Council.
- ❖ Billing must be accurate, timeous and understandable.
- ❖ The customer is entitled to reasonable access to pay points and to a variety of reliable payment methods.
- ❖ The consumer is entitled to an efficient, effective and reasonable response to appeals, and should suffer no disadvantage during the processing of a reasonable appeal.
- ❖ Enforcement of payment must be prompt, consistent and effective.
- ❖ Unauthorized consumption, connection and reconnection; the tampering with or theft of meters, service supply equipment and the reticulation network and any fraudulent activity in connection with the provision of municipal services will lead to disconnections, penalties, loss of rights and criminal prosecutions.
- ❖ Results will be regularly and efficiently reported by the Mayor to Council.
- ❖ The principle of consumers providing services in lieu of payment for arrear accounts is supported.

#### **5. DUTIES AND FUNCTIONS**

##### **5.1. Duties and Functions of Council**

- 5.1.1. To approve a budget consistent with the needs of communities, ratepayers and residents.
- 5.1.2. To impose rates and taxes and to determine service charges, fees and penalties to finance the budget.
- 5.1.3. To facilitate sufficient funds to give access to basic services for the poor.

- 5.1.4. To provide for a bad debt provision, in line with the payment record of the community, ratepayers and residents, as reflected in the financial statements of the municipality.
- 5.1.5. To set an improvement target for debt collection, in line with acceptable accounting ratios and the ability of the Implementing Authority (Municipal Manager).
- 5.1.6. To approve a reporting framework for customer care, credit control and debt collection.
- 5.1.7. To consider and approve by-laws to give effect to the Council's policy.
- 5.1.8. To monitor the performance of the Municipal Manager *via* the Executive Mayor (Supervising Authority) regarding customer care, credit control and debt collection.
- 5.1.9. To revise the budget in terms of expenditure should Council's targets for customer care, credit control and debt collection not be met.
- 5.1.10. To take disciplinary and/or legal action against Councillors, officials and agents who do not execute Council policies and by-laws, or act improperly in terms of such policies.
- 5.1.11. To approve a list of attorneys that will act for Council in all legal matters relating to debt collection.
- 5.1.12. To delegate the required authorities to monitor and execute the customer care, credit control and debt collection policy to the Executive Mayor and Municipal Manager respectively.
- 5.1.13. To provide sufficient capacity in the Municipality's Financial Department for customer care, credit control and debt collection; alternatively to appoint a Service Provider, or debt collection agent.
- 5.1.14. To assist the Municipal Manager in the execution of his/her duties, if and when required.
- 5.1.15. To ensure funds for the training of staff.

## **5.2. Duties and Functions of the Mayor**

- 5.2.1. To ensure that Council's budget, cash flow and targets for debt collection are met and executed in terms of this policy and relevant by-laws.
- 5.2.2. To monitor the performance of the Municipal Manager in implementing the policy and by-laws.
- 5.2.3. To review and evaluate the policy and by-laws in order to improve the efficiency of Council's customer care, credit control and debt collection procedures, mechanisms and processes.
- 5.2.4. To report to Council in accordance with the relevant legislation.

## **5.3. Duties and Functions of the Municipal Manager**

- 5.3.1. To implement sound customer care management systems.
- 5.3.2. To implement Council's customer care policy.
- 5.3.3. To install and maintain an appropriate accounting system.

- 5.3.4. To bill customers timeously and accurately.
- 5.3.5. To demand payment on the due dates.
- 5.3.6. To raise penalties for defaults.
- 5.3.7. To appropriate payments received.
- 5.3.8. To collect outstanding debt.
- 5.3.9. To provide different payment methods.
- 5.3.10. To determine customer care, credit control and debt collection measures.
- 5.3.11. To determine all relevant work procedures for, inter alia, public relations, arrangements, disconnection of services, summonses, attachment of assets, sales in execution, write-off of debts, sundry debtors and legal processes.
- 5.3.12. To instruct attorneys to proceed with the legal process (i.e. attachment and sale in execution of assets, emolument attachment orders, etc.).
- 5.3.13. To set performance targets for staff.
- 5.3.14. To appoint staff to execute Council's policy and by-laws.
- 5.3.15. To delegate necessary functions to Heads of Departments.
- 5.3.16. To determine control procedures.
- 5.3.17. To monitor contracts with Service Providers in connection with credit control and debt collection
- 5.3.18. To report to the Executive Committee in accordance with the relevant legislation.

#### **5.4. Residents**

- 5.4.1. To fulfil certain responsibilities, as brought about by the privilege and or right to use and enjoy public facilities and municipal services.
- 5.4.2. To pay service fees, rates on property and other taxes, levies and duties imposed by the municipality on or before due date.
- 5.4.3. To observe the mechanisms and processes of the municipality in exercising their rights.
- 5.4.4. To allow municipal officials reasonable access to their property to execute municipal functions.
- 5.4.5. To comply with the by-laws and other legislation of the municipality.
- 5.4.6. To refrain from tampering with municipal services and property.

#### **5.5. Duties and functions of Councillors**

- 5.5.1. To hold regular ward meetings (Ward Councillors).
- 5.5.2. To adhere to and convey Council policies to residents and ratepayers.
- 5.5.3. To adhere to the Code of Conduct for Councillors.

#### **5.6. Consumer Service Targets**

- 5.6.1. Council to create targets that will include:-
  - 5.6.1.1. Response time to customer queries.
  - 5.6.1.2. Date of first account delivery to new customers.
  - 5.6.1.3. Reconnection time lapse.(two hours)(Twenty four hours)
  - 5.6.1.4. Meter reading cycle.

### **Specific Objective**

- 5.3.1 To focus on the consumer's needs in a responsible and pro-active way, to enhance the payment for services and to create a positive and cooperative relationship between the persons responsible for the payment for services received, and the municipality, and where applicable, any service provider.

### **5.4 Communication**

- 5.4.1 The municipality will, within its financial and administrative capacity, conduct an annual process of compiling and communicating its budget, which will include targets for credit control.
- 5.4.2 Council's Consumer Care Policy or relevant extracts thereof, will be available in **municipal official languages**, and will be made available by general publication and on specific request, and will also be available for perusal at Council's offices, libraries, tribal authorities, notice board and website.
- 5.4.3 Council will endeavour to distribute a regular newsletter, which will give prominence to consumer care and debt issues and other council-related matters.
- 5.4.4 Ward Councillors will be required to hold regular ward meetings, at which consumer care and debt collection issues will be given prominence.
- 5.4.5 The media will be encouraged to give prominence to Council's Consumer Care policy, and will be invited to Council or Committee meetings where these are discussed.

### **6. Metering**

- 6.1. The municipality will endeavour, within practical and financial limits, to provide meters to every paying client for all consuming services.
- 6.2. All meters will be read monthly, if at all possible. If the meter is not read for three months Council will disconnect where the municipal official cannot access the premises in terms of Council's operational procedures.
- 6.3. Consumers are entitled to request verification of meter readings and accuracy within reason, but may be held liable for the cost there of if it is found that the readings are correct or the difference is less than ten percent.
- 6.4. Consumers will be informed of meter replacement.
- 6.5. If a service is metered but it cannot be read due to financial and human resource constraints or circumstances out of the control of the municipality or its authorised

agent, the consumer is charged for an estimated consumption based on any consecutive three months consumption.

- 6.6. The account following the reading of the metered consumption must articulate the difference between the actual consumption and the average consumption, and the resulting credit or debit adjustments.

## **7. Accounts and Billing**

- 7.1. Consumers on the billing system will receive an understandable and accurate bill from the municipality, and the bill will consolidate all service costs for that property.
- 7.2. Accounts will be produced in accordance with the meter reading cycle and due dates will be linked to the statement date.
- 7.3. Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the municipality or its authorized agent.
- 7.4. It is the consumer's responsibility to ensure that the postal address and other contact details are correct and in the case of any changes the municipality be notified in writing.
- 7.5. It is the customer's responsibility to ensure timeous payment in the event of accounts not received on or before the due date.
- 7.6. Settlement or due dates will be as indicated on the statement.
- 7.7. Where an account is not settled in full, any lesser amount tendered and accepted shall not be deemed to be in full and final settlement of such an account and the municipality at the discretion of CFO the services may be disconnected
- 7.8. Where any payment made to the municipality or its authorised representative by negotiable instrument is later dishonoured by a bank, the municipality or its authorised agent:-
  - 7.8.1. May recover costs as per municipal tariff policy. Incurred relating to dishonoured negotiable instruments against the account of the customer.
  - 7.8.2. Shall regard such an event as a default on payment.
  - 7.8.3. Disconnect the service to such applicable property.
  - 7.8.4. Levy such penalty for disconnection as per municipal tariff policy.
- 7.9. The municipality or its authorised agent must, if administratively possible, issue a duplicate account to a customer on request, at a cost determined by Council from time to time.

### **7.2 Payment Facilities and Methods**

- 7.2.1 The municipality will operate and maintain suitable payment facilities, and which facilities will be accessible to all users.
- 7.2.2 The municipality will, at its discretion, allocate a payment between service debts and a debtor who has overdue debt, may not specify that the payment is for a specific portion of the account.

**7.2.3 Any payments received from debtors for service delivery by the Council shall be used to off-set debts to the Council in the following order:-**

- i. Outstanding Deposit**
- ii. Arrears;**
- iii. Interest;**
- iv. Instalment – dwelling;**
- v. Instalment – stand;**
- vi. Sundries;**
- vii. Miscellaneous**
- viii. Additional – deposit;**
- ix. Collection charges on arrear rates;**
- x. Rates;**
- xi. Penalty on arrear rates and services;**
- xii. Refuse removal;**
- xiii. Sewerage;**
- xiv. Water;**
- xv. Electricity;**

7.2.4 The municipality may in terms of section 103 of the Municipal Systems Act, with the consent of a consumer, approach an employer to secure a debit or stop order arrangement.

7.2.5 The customer will acknowledge, in the consumer agreements that the use of consumer agents in the transmission of payments to the municipality is at the risk of the consumer – also for the transfer time of the payment.

### **7.3 Enquiries, Appeals and Service Complaints**

**7.3.1 Within its administration and financial ability the municipality will establish:-**

- A centralized complaints/feedback office;**
- A centralized complaints database to enhance co-ordination of complaints, their speedy resolution and effective communication with consumers;**
- Appropriate training for officials dealing with the public to enhance communications and service delivery; and**
- A communication mechanism to give Council feedback on service, debt and other issues of concern.**

7.3.2 If a consumer is convinced that his/her account is inaccurate, he/she can lodge in writing a query with the municipality for investigation of this account, and where necessary the relevant alterations.

7.3.3 In the interim the debtor must pay the average of the last three months accounts where such history of the account is available. Where no such history is available, the debtor is to pay an estimate provided by the municipality before payment due date until the matter is resolved.

7.3.4 The relevant department will investigate and inform the debtor within the period as determined by the Municipal Manager from time to time.

- 7.3.5 Failure to make such agreed interim payment or payments will result in the customer forming part of the normal credit control procedures.
- 7.3.6 A consumer may appeal against the finding of the municipality or its authorised agent.
- 7.3.7 **An appeal and request must be made and lodged in writing with the municipality within 21 (twenty-one) days after the consumer became aware of the finding and must:-**
- **Set out the reasons for the appeal.**
  - **Be accompanied by any security determined for the testing of a measuring device, if applicable.**

## **7.4 Consumer Assistance Programmes**

### **7.4.1 Water Leakages**

- The consumer has the responsibility to control and monitor his/her water consumption.
- If the leakage is on the consumer's side of the meter, the consumer will be responsible for the payment of all water supplied to the property.
- If the leakage is on the municipality's side of the meter, the consumer nearest to the leakage must inform the municipality as soon as possible, failure to do so municipality will not be liable for any damage caused to consumer's property as a result of that leakage.

### **7.4.2 Rate Rebates**

- Properties used exclusively for residential purposes may qualify for a rebated rate determined annually by Council. Per council rates policy
- A rate rebate may be granted according to certain qualifying criteria to social pensioners or the receiver of a State disability grant and/or any category of customer, as determined by Council from time to time.

## **7.5 Arrangements**

### **7.5.1 Consumers with arrears and who cannot pay his/her account must:-**

- Agree to the conversion to a prepayment electricity meter, Conventional water meter and Sign an acknowledgement of debt;
- Sign a consent to judgment;
- Provide a garnishee order/emolument order/stop order (if he or she is in employment);
- Acknowledge that interest will be charged on the arrear amount as from the date of the agreement;
- Pay the current portion of the account in cash;
- Sign an acknowledgement that, if the arrangements being negotiated are later defaulted on, that restriction of water and disconnection of electricity will follow immediately, as will legal proceedings (this does not apply in the case of businesses where water supply may also be disconnected)

- Acknowledge liability of all costs incurred.

7.5.2 **Council reserves the right to raise the deposit of latest three months consumption requirement of debtors who seek arrangements.**

### 7.5.3 **Extension For Payment**

- A Customer may apply for extension of time for payment of arrears on the Municipal Account by submitting an Application for Extension of Time for Arrear Payment.
- An application will only be considered if the Customer provides all the information as required on the Application for Extension of Time for Arrear Payment.
- The Chief Financial Officer will consider an application submitted in terms of subsection (1), having regard to all relevant facts pertaining to the application and in particular the following:
  - the amount in arrears;
  - the period over which the arrears accumulated;
  - the amount of payment made by the Customer over the period, in , if any;
  - any written or oral submissions or representations made by the Customer;
  - the financial income and expenditures Of the Customer;
  - the ability of the Customer to make payments on the arrear amount;
  - the credit rating of the Customer mentioned in section ; and
- The municipality may from time to time implement incentives to promote prompt payment of municipal accounts.

## 7.6 **Rates by Instalments**

7.6.1 Consumers may elect to pay the property rates account monthly, over a maximum period of 12 months at no interest cost, on the condition that there is no rates outstanding in respect of a previous period and that the rates are paid in full prior to the next rates cycle.

7.6.2 Any arrangement for monthly rate instalments will be cancelled by the Municipality and all rates will be payable in full with immediate effect should any three instalments become overdue.

## 7.7 **Indigent Consumer Subsidy**

7.7.1 The purpose of the indigent consumer subsidy is to provide funding for a basic level of services to qualifying household consumers with a total gross income level which is below a determined amount, and according to further specified criteria as determined by Council from time to time.

7.7.2 The source of funding of the indigence subsidy is that portion of the equitable share contribution to the municipality made from the national government's allocation and as provided for in the municipal budget. As such, the subsidy can only be credited to the qualifying consumers' accounts until the amount received by the Municipality from National Government for this purpose has been exhausted, whereupon no

further credits will be made, or the level of the credits reduced, until further national funds are received.

- 7.7.3 Subsidized services may include basic electricity, water, sewerage, refuse removal and assessment rates, rental and any consumption service charges.
- 7.7.4 If a consumer's consumption or use of the municipal service is less than the subsidised service, the unused portion may not be accrued by the customer and will not entitle the consumer to cash or a rebate in respect of the unused portion.
- 7.7.5 If a consumer's consumption or use of a municipal service is in excess of the subsidised service, the consumer will be obliged to pay for such excess consumption at the applicable charges.
- 7.7.6 All consumers who qualify for an equitable share subsidy may be placed on restricted service levels in order to limit further escalation of debt.
- 7.7.7 Where applicable, these consumers may be exonerated from their arrear debt or portion thereof.
- 7.7.8 Where a qualifying consumer's account is paid in full at the date of application, or maintains a paid up account after receiving the subsidy, the restriction on service levels may be waived on request by such a consumer.
- 7.7.9 An indigent consumer must immediately request de-registration by the municipality or its authorised agent if his/her circumstances have changed to the extent that he/she no longer meet the criteria.
- 7.7.10 An indigent consumer may at any time request de-registration.
- 7.7.11 A register of indigent consumers will be maintained and may be made available to the general public.

## **7.8 Additional Subsidy Categories**

- 7.8.1 Council may provide, free of charge to a consumer, certain basic levels of water and electricity, as determined from time to time.
- 7.8.2 Council may provide grants in lieu of rates to certain categories of owners of domestic properties to alleviate poverty.
- 7.8.3 Rebates may be granted to sporting, welfare or any other determined bodies for consumption but tariffs must at least cover the cost of the service.
- 7.8.4 Rebates may be granted to large consumers to attract business to Madibeng that would benefit the community of Madibeng but tariffs must at least cover the cost of the service.

## **7.9 Consumer Categories**

- 7.9.1 Consumers will be categorised according to specific classifications based on inter alia the type of entity and applicable tariffs and risk levels. Processes for credit control, debt collection and consumer care may differ from category to category, as deemed appropriate from time to time by the Council of Madibeng.

## **7.10 Priority Consumer Management**

- 7.10.1 Certain consumers may be classified as priority consumers based on criteria determined by the Council from time to time, such as the number of properties owned or volume of consumption.
- 7.10.2 A Priority Consumer Liaison Officer or person nominated by the Municipal Manager will be responsible for the ongoing management of the consumers so classified and will perform tasks such as the review of monthly accounts to ensure accuracy, the monitoring of prompt settlement of accounts and response to queries.

## **8. REVIEW OF THIS POLICY**

This policy shall be reviewed annually during March of the year preceding the new budget commencing on 01 July and be amended, if necessary.

# **Credit Control & Debt Collection Policy & By-Law**

2015/16 Financial Year

## ***PREAMBLE***

WHEREAS Section 152 (1) (b) of the Constitution of the Republic of South Africa Act 108 of 1996 (*the Constitution*) provides that one of the objects of local government is to ensure that the provision of services to communities occurs in a sustainable manner;

AND WHEREAS Section 153 (a) of the Constitution provides that a municipality must structure its administration, budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community;

AND WHEREAS Section 195 (1) of the Constitution provides that the public administration must be governed by the democratic values and principles enshrined in the Constitution, including-

- The promotion of the efficient, economic and effective use of resources;
- The provision of services impartially, fairly, equitably and without bias; and
- The fact that people's needs must be responded to.

AND WHEREAS Section 4 (1) (c) of the Local Government: Municipal Systems Act 33 of 2000 (*the Systems Act*) provides that the Council of a municipality has the right to finance the affairs of the municipality by charging fees for services, imposing surcharges on fees, rates on property and, to the extent authorized by national legislation, other taxes, levies and duties;

AND WHEREAS Section 5 (1) (g), read with subsection (2) (b), of the Systems Act provides that members of the local community have the right to have access to municipal services which the municipality provides provided that, where applicable and subject to the policy for indigent debtors, pay promptly for services fees, surcharges on fees, other taxes, levies and duties imposed by the municipality;

AND WHEREAS Section 6 (2) (c), (e) and (f) of the Systems Act provides that the administration of a municipality must take measures to prevent corruption; give members of a local community full and accurate information about the level and standard of municipal services that they are entitled to receive; and inform the local community about how the municipality is managed, of the costs involved and the persons in charge;

AND WHEREAS Chapter 9, Sections 95, 96, 97, 98, 99 and 100, of the Systems Act provides for Customer Care Management, Debt Collection responsibility of the Municipality, contents of the policy, by-laws that give effect to the policy, Supervisory authority and Implementing authority.

## 1. DEFINITIONS

In this policy, unless the context indicates otherwise, the word or expression has the following meaning:

- 1.1 “**Accounting Officer**” The Municipal Manager appointed in terms of Section 82(1)(a) or (b) of the Municipal Structures Act, 1998 (Act No. 117 of 1998);
- 1.2 “**Actual consumption**” means the measured consumption of a consumer of a municipal service during a specified period;
- 1.3 “**Arrangements**” means a formal agreement entered into between the Council and a debtor where specific repayment parameters are agreed to.
- 1.4. “**Arrears**” means any amount due, owing and payable by a customer in respect of a municipal account not paid on the due date;
- 1.5. “**Average consumption**” means the deemed consumption of a customer of a municipal service during a specific period, which consumption is calculated by adding the recorded monthly average consumption and the current actual consumption and dividing the total by 2;
- 1.6. “**Bank guarantee**” refers to an undertaking by a registered financial institution whereby it guarantees a specified maximum amount to be paid if the principal debtor (“the consumer”) fails to pay;
- 1.7. “**Calculated amounts**” refers to the amounts calculated by the Chief Financial Officer, in consultation with the relevant technical departments, to be due to the Council by a consumer in respect of the supply of the applicable municipal services for any period during which the exact quantity of the supply cannot be determined accurately for reasons beyond the control of the Chief Financial Officer. This shall normally be based on the average consumption figures, if available, for the service

rendered to the customer **or**, failing the availability of such data, on the average consumption figures applicable to one or more properties of similar size and nature in the area in which the customer resides or carries on business;

- 1.8. **“Chief Financial Officer”** refers to the person so designated in terms of Section 75(2)(a) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) or any person duly authorized to act on behalf of such person and shall have the same meaning as Strategic Executive Manager: Finance;
- 1.9. **“Consolidated account”** refers to one combined account for all municipal services payable, where the consolidated bills of several properties are combined, where such properties are in the name of a single owner.
- 1.10 **“Consolidated bill”** one combined account for all municipal services, housing rents and installments, rates and basic charges payable;
- 1.11 **“C.D.U.”** shall mean a central distribution unit that distributes electricity from a central point to households;
- 1.12. **“consumption”** means the ordinary use of municipal services, including water, sanitation, refuse removal, and electricity services for all categories of consumers;
- 1.13. **“Conventional electricity and water meters”** means electricity and/or water meters, as the case may be, which are used to determine the supply of electricity and water and which are normally read on a monthly or other fixed interval basis;
- 1.14 **“Council”** refers to The Madibeng Municipality and its successors in law and includes the Council of that municipality or its Mayoral Committee or any other body acting by virtue of any power delegated to it in terms of legislation, as well as any official to whom the Mayoral Committee has delegated any powers and duties with regard to this policy;
- 1.15 **“Councillor”** refers to any member of a municipal council;
- 1.16 **“Credit Control”** refers to all functions relating to the collection of monies owed by customers and users of municipal services.
- 1.17 **“Customer”** includes consumer and refers to any occupier of any premises to which Council has agreed to supply or is actually supplying services, or if there is no occupier, then the owner of the premises and includes any debtor of the municipality;
- 1.18 **“Defaulter”** refers to any customer who owes the Council arrear monies in respect of rates and / or service charges;
- 1.19 **“Deposit”** refers to a minimum sum of money specified by the Chief Financial Officer and payable by the consumer to the Municipality prior to occupation of the property or prior to the date on which services to the property are required;
- 1.20 **“Final date”** in the absence of any express agreement in relation thereto between the Council and the customer, refers to the date stipulated on the account and determined from time to time as the last date on which the account must be paid;
- 1.21 **“Equipment”** refers to any building or other structure, pipe, pump, wire, cable, meter, engine or any accessories;?

- 1.22 “**Estimated consumption**” arises when no actual reading can be taken and is equivalent to the existing average consumption;
- 1.23 “**Existing customers**” refers to the customers who have already entered into an agreement for the supply of municipal services;
- 1.24 “**Financial year**” refers to the period starting from 1 July in a year to 30 June the next year;
- 1.25 “**Implementing Authority**” means the Municipal Manager or his nominee, acting in terms of Section 100 of the Local Government Municipal Systems Act, 2000 (Act No. 32 of 2000);
- 1.26 “**Interest**” is a charge levied and calculated at a rate determined by law from time to time on all arrear amounts owing;
- 1.27 “**market value**”, in relation to a property, means the value of the property determined in accordance with section 46 of the Act;
- 1.28 “**MCB**” means Mini Circuit Breaker
- 1.29 “**Meter audits**” refers to an investigation to verify the correctness of the consumption and supply of electricity and water;
- 1.30 “**Municipality**” when referred to as:
- (a) a corporate body, means a municipality as described in Section 2 of the Municipal Systems Act, 2000 (Act No. 32 of 2000);
  - (b) a geographic area means a municipal area determined in terms of the Local Government Municipal Demarcation Act, 1998 (Act No. 27 of 1998).
- 1.31 “**Municipal Manager**” means the person appointed as Municipal Manager in terms of Section 82 of the Local Government Municipal Structures Act, 1998, (Act No. 117 of 1998) and includes any person acting in that position or to whom authority has been delegated;
- 1.32 “**Municipal services**” refers to any services provided by the municipality or any authorized and contracted service provider, available or applied for, or provision made for any service, for which it is entitled to charge a fee or formulate a tariff, payable by a customer or user, thereof;
- 1.33 “**Normal office hours**” means 07h30 to 16h00 on week days excluding public holidays;

1.34 “**Official**” refers to an employee of The Madibeng Municipality

1.35 “**Occupier**” means any person who occupies any property or part thereof, without regard to the title under which he or she occupies the property,

1.36 “**Owner**” means

(a) In relation to property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;

(b) In relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;

(c) In relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

(d) In relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

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

1.36 “**Property**” means-

(a) Immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;

(b) A right registered against immovable property in the name of a person, excluding a mortgage bond registered against a property;

(c) A land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) Public service infrastructure;

1.37 “**Rates**” means a municipal rate on property envisaged in section 229 (1)(a) of the Constitution;

1.38 “**Service agreement**” refers to a written agreement for the consumption of electricity and/or water and other services as determined from time to time including a consolidated account.

1.39 “**Terminated account**” refers to:

- (a) the final account for services after the customer has left the premises, whether or not the customer has given notice to terminate the supply of service; OR
- (b) the final account for services if the customer has contravened the service provisions of this policy and attendant municipal bylaws;

1.40 “**Variable flow-restricting device**” refers to a device that is coupled to the water connection that allows the water supply to be restricted or closed;

1.41 “**Visitation fee**” refers to the fee charged for attendance and/or disconnection/reconnection of an electricity/water supply when the supply is been disconnected/reconnected due to non-payment and/or tampering, or where access to disconnect/restrict has not been gained, which fee shall be determined from time to time by the Council;

1.42 “**Garnishee order/emoluments order**” refers to a court order for the deduction of an amount of money from the salary or other income of a customer.

1.43 “**Municipal Pay-Point**” shall mean all Municipal Cash Offices and third party vendors who are authorized to collect monies on behalf of Council”.

## 2. INTRODUCTION

2.1. The Municipality cannot develop the local economy and provide acceptable services to its residents unless it receives payment, in full, of all bills raised for the services that it provides.

2.2. The Municipality must develop, maintain and implement a credit control and debt collection policy that is consistent and complies with the relevant legislation.

2.3. In regard to payments expected from registered indigents and Council tariffs, this policy is to be read in conjunction with The Madibeng Municipality Indigent Policy and The Madibeng Municipality Tariff Policy.

### **3. OBJECTIVES**

The objectives of the Credit Control and Debt Collection Policy are:

- 3.1 To define a framework within which the municipality can develop an effective procedure to bill and collect its revenues;
- 3.2 To ensure that all monies due and payable to the municipality are collected and used to deliver municipal services in the best interests of the community, residents and ratepayers and in a financially sustainable manner as prescribed by the Municipal Systems Act, 2000 (Act No. 32 of 2000), and other applicable legislation;
- 3.3 To maintain and implement a credit control and debt collection policy, which is consistent and complies with Section 97 of the Municipal Systems Act, 2000 (Act No. 32 of 2000).
- 3.4 To ensure that the municipality develops credit control procedures and mechanisms that are considered to be consistent, fair and effective to all its consumers.

### **4 UNDERLYING PRINCIPLES OF THIS POLICY**

- 4.1 The administrative integrity of the municipality must be maintained at all times. The democratically elected councillors are responsible for policy-making, while it is the responsibility of the Councillors, Municipal Manager and all staff to ensure the execution of these policies.
- 4.2 This policy shall take effect and be enforceable from the date of publication of the Credit Control By Laws.
- 4.3 The collection process must be cost-effective and enforcement of payment for services rendered must be prompt, consistent and effective.
- 4.4 Unauthorised consumption, connection and reconnection, the tampering with or theft of meters, service supply equipment and the reticulation network and any fraudulent activity in connection with the provision of municipal services will lead to disconnections and/or restrictions, penalties, loss of rights and criminal prosecutions.

### **5 ROLE AND RESPONSIBILITY OF MUNICIPAL MANAGER**

- 5.1 In terms of Section 100 of the Municipal Systems Act, 2000 (Act No. 32 of 2000), the Municipal Manager is responsible for implementing the credit control and debt collection policy and accordingly shall be, inter alia, responsible for the following:
  - 5.1.1 Install and maintain an appropriate accounting system.
  - 5.1.2 Bill customers.
  - 5.1.3 Demand payment on due dates.
  - 5.1.4 Raise penalties and interest for defaulters.
  - 5.1.5 Appropriate payments received.

- 5.1.6. Collect outstanding debt.
- 5.1.7. provide different/alternate payment methods.
- 5.1.8 Determine credit control and debt collection measures.
- 5.1.9 determine all relevant work procedures for, inter alia, public relations, arrangements, disconnection/reconnection of services, summonses, attachments of assets, sales in execution, write-off of debts, sundry debtors and legal processes.
- 5.1.10 instructs attorneys to proceed with the legal process (i.e. attachment and sale in execution of assets, emolument attachment orders, etc.).
- 5.1.11 appoints staff to execute Council's policy and by-laws.
- 5.1.12 determines internal control procedures.
- 5.1.13 monitors contracts with service providers in connection with credit control and debt collection.
- 5.1.14 The Municipal Manager may delegate these responsibilities to the Chief Financial Officer. However, this delegation does not absolve the Municipal Manager from being held accountable for implementing this policy.
- 5.1.15 The Municipal Manager is to report monthly to the Mayoral Committee, and quarterly to the Council, on the actions taken in terms of this policy, and on the payment levels for the periods concerned.
- 5.1.16 although the Municipal Manager is held accountable for implementing this policy, it is the responsibility of all officials of the municipality to promote and support this credit control and debt collection policy.

## **6 ROLE AND RESPONSIBILITY OF THE COUNCIL**

- 6.1 To approve budgets consistent with the needs of communities, ratepayers and residents.
- 6.2 To impose rates and taxes and to determine service charges, fees and penalties to finance the budget.
- 6.3 To facilitate sufficient funds to give access to basic services for the poor.<sup>1</sup>
- 6.4 To provide for a bad debt provision, in line with the payment record of the community, ratepayers and residents, as reflected in the financial statements of the municipality.<sup>2</sup>
- 6.6 To approve a reporting framework for credit control and debt collection.

- 6.7 To consider and approve by-laws to give effect to the Council's policy.
- 6.8 To revise the budget should Council's targets for credit control and debt collection not has been met.
- 6.9 To assist the Municipal Manager in the execution of his duties.
- 6.10 To approve funds for the training of staff in connection with credit control and debt collection.
- 6.11 In terms of Section 99 of the Municipal Systems Act, 2000 (Act No. 32 of 2000), the Mayoral Committee, is to monitor and supervise the application of this policy, and is to report to Council on the extent and success of the municipality's credit control actions.

## **7 DUTIES AND FUNCTIONS OF COUNCILLORS**

- 7.1 To adhere to and convey Council policies to residents and ratepayers.
- 7.2 To adhere to the Code of Conduct for Councillors.
- 7.3 The ward committees will act in terms of roles and functions as approved by Council.
- 7.4 The ward committees are encouraged to actively promote this policy, and to ensure, at the same time, that the municipality's customer service is of a standard acceptable to the community.

## **8 DUTIES AND FUNCTIONS OF COMMUNITIES, RATEPAYERS AND RESIDENTS**

**By accessing services provided by the Municipality, customers have a duty, inter alia,:**

- 8.1 To pay service fees, rates on property and other taxes, levies and duties imposed by the municipality on or before the due date for payment.
- 8.2 To observe the mechanisms and processes of the municipality in exercising their rights.
- 8.3 To allow municipal officials access to their property to execute municipal functions.
- 8.4 To comply with the by-laws and other legislation of the municipality.
- 8.5 To refrain from tampering with municipal services and property.

## **9 AREA OF APPLICATION**

- 9.1 This policy shall apply and be enforceable throughout the entire area of jurisdiction of The Madibeng Municipality and other areas of supply and in signing an agreement, the customer acknowledges that should he fall into arrears, the Municipality may implement such credit control measures as it deems necessary.

9.2 The Council reserves the right to differentiate between different categories of consumers, debtors, services or service standards when applying this policy. The Council will, on application of this policy, avoid discrimination as forbidden by the Constitution unless it is established that the discrimination is fair as allowed by the Constitution.

## **10 APPLICATION FOR SERVICES AND SERVICE AGREEMENTS**

10.1 Before being provided with electricity, water and/or other customer services, and prior to taking occupation of premises, only the owner shall enter into a service agreement for the provision of such services. i.e. no tenant will be permitted to enter into any service agreement in his/her name, provided that, in the event that the owner is not resident within the municipal area, he may sign a power of attorney which permits some other person to act on his behalf for the purposes of entering into a service agreement.

10.2 A new service agreement will only be entered into once **all amounts** owed by the consumer are settled in full.

10.2.1 A new Service Agreement will only be entered into in respect of a property, once all outstanding accounts owed in respect of the property are settled in full.

10.3 Where the owner or consumer has failed to enter into an agreement for the provision of services; The owner/consumer responsible for the payment of rates on the property will be billed for the consumption of all municipal service charges applicable to the property.

10.4 Application forms are available at the municipal offices and the application process must occur at least ten (10) working days prior to taking occupation of the premises. This will ensure that services are available when occupation is taken. Failure to adhere to the timeframe may result in customers not having the services available when occupation is taken. Once the application has been approved, a service agreement will be entered into and services will commence.

10.5 The Municipality will render the first account after the first meter reading cycle following the date of signing the service agreement or as soon as is administratively possible.

10.6 Consumers who illegally consume services without a valid service agreement will be subject to disconnection and/or removal of the service and may be prosecuted.

10.7 The service agreement shall set out the conditions under which the services are provided and shall require the signatories thereto to agree to abide by the provisions of the Municipalities credit control policy and Bylaws.

10.8 Where a signatory is not the owner of the property to which the services are provided, a letter from the owner indicating that the signatory is the lawful occupant of the property and where a lessor/lessee arrangement exists between the parties, a copy of such agreement shall be attached to the service agreement.

- 10.9 The owner of the property shall be jointly and severally liable with the consumer in respect of all amounts due for the municipal services provided to the property.
- 10.10 The services agreement shall not be entered into with any consumer who is not the owner unless the owner acknowledges in writing that he shall be jointly and severally liable in respect of any amounts owing for the services provided to the property.
- 10.11 On the death of a partner married in terms of the applicable marriage legislation of South Africa, the surviving spouse may have the account transferred together with the outstanding debt into their name by completing a service agreement and a deposit will not be requested.
- 10.12 Upon the death of a parent, the above will not apply to the siblings. Siblings will be required to complete a service agreement with written consent from the executor of the estate and the necessary deposit will need to be paid.

## **11 DEPOSITS AND GUARANTEES**

- 11.1 Any customer, **including** the registered owners of the property, is to pay a deposit on application for the provision of municipal services before the municipality renders any service to the property. Deposits are payable when new customers sign service agreements and when existing customers move to a new supply address. All deposits shall be paid at least 10 (ten) days prior to occupation of the property or prior to the date on which the services are required, if not required on date of occupation. Failure to comply with this clause may result in a delay in the connection of services and the Council shall not be liable for any loss or prejudice suffered by a customer as a result thereof.
- 11.2 Subject to the provisions of clauses 11.3, 11.4 and 11.5 hereunder, the calculation for deposits shall be determined by consideration of the following:
- 11.2.1 Three months average consumption of services;
- 11.2.2 An amount equal to two months of rates;
- 11.2.3 Deposit on rental as reflected in the lease agreement between the Municipality and the lessee;
- 11.2.4 Any other relevant charges
- 11.2.5 In determining the deposit described in Section 12.2, the Chief Financial Officer may differentiate between areas to give cognizance to differences in service standards and usage.
- 11.3 The Chief Financial Officer may re-assess customer deposits for new domestic, commercial and industrial customers three months after the initial deposit date and may, as a result of this reassessment, require an additional deposit from the customer.

- 11.4 The Chief Financial Officer may review and increase deposits annually and, in the case of a customer's service being **disconnected or restricted as a result of non-payment or tampering**, may notwithstanding the provisions of clause 11.3 above, **increase or impose a deposit**. Should the deposit be increased as a result of this review the customer must make payment of the increased amount in line with the instruction from the Chief Financial Officer. When the increase results from the services being disconnected or restricted as a result of any payment/nonpayment or tampering, the CFO may demand immediate payment of the increased amount of the deposit.
- 11.5 The outcome of the review contemplated in clause 11.4 shall be communicated to the customer in the event of any variation in the deposit arrangements being required.
- 11.6 No interest will accumulate or be paid on deposits upon termination of the service. Only the original deposit amount will be refunded.

## **12 ACCESS TO PROPERTY TO READ METERS**

- 12.1 If the municipality is unable to read any meter on any property because the meter has been rendered inaccessible, the municipality shall estimate the consumption of the service concerned and thereafter bill the consumer for the monetary value of such estimated consumption.
- 12.2 In the event that the Council continues to be unsuccessful in obtaining access to the property or meter for a period of 3 months and, therefore, is unable to obtain an accurate meter reading, the Chief Financial Officer or his authorized representative may disconnect the supply of services.
- 12.3 Voluntary readings:
- These will be permitted provided the municipality obtains any final reading should the consumer move to another supply address.
  - Consumers may be liable for a fee to cover the costs of obtaining a reading if no advance warning is given and special arrangements are required to obtain a reading.
  - The Municipality is entitled to make suitable adjustments to the readings should a consumer fail to ensure that a final reading is obtained.
  - An audit reading during the normal reading cycles must be obtained at least once every 6 months. If a special audit reading becomes necessary this will be done at the cost of the consumer.
  - The consumer may elect to supply voluntary readings subject to compliance with this policy and Bylaws. The Chief Financial Officer may, however, cancel this facility if the consumer fails to render readings on two or more consecutive occasions.

## **13 ACCOUNTS, BILLING AND PAYMENT**

- 13.1 The Council shall produce and post one consolidated monthly bill to consumers for services supplied or available (inter alia, electricity, water, refuse and sewerage

charges) and for rates levied on property within the municipal area unless, for whatever reason, the rates account has not been consolidated with the services account in which case separate monthly accounts will be posted. These accounts will be produced in accordance with meter reading cycles at regular intervals or as prescribed by law. In the case of indigents where the net account after rebates amounts to zero, these will only be posted bi-annually and not on a monthly basis.

13.2 The account/invoice will, inter alia, reflect all requirements specified in the Municipal Property Rates Act (Act No.6 of 2004 as amended) and the following details:

- Consumer name;
- Consumer account number;
- Consumer postal address;
- Residence/Erf details to which the services have been supplied;
- The consumption or estimated consumption for each metered service within a specified period;
- The applicable service tariff;
- The monthly amount due for property rates and the total annual amount due;
- The valuation of the property;
- The amount due on any other service charges;
- The total amount due and payable;
- The amount in arrears, if any;
- The final date for payment
- The method, name and location of any municipal offices and authorized agents where payments may be made, and
- A notification that failure to settle the total amount due by final date will result in termination or restriction of services.

13.3 The Municipality shall furnish the consolidated account to the consumer address, in South Africa, as specified by each customer in the services agreement. However, non-receipt of an account does not negate the responsibility of the customer to pay the amount owing by final date nor prevent interest charges and debt collection procedures. In the event of non-receipt of an account, the onus rests on the account holder to obtain a free copy of the most recent account, before the final date.

13.4 The consumer shall notify the Municipality in writing of any change of address, including an e-mail address, and contact details and the Municipality shall acknowledge such notification in writing. Notwithstanding the fact that a consumer has not received an account as a result of his failing to notify the Council of his change of address or due to delays on the part of external service providers, the customer is nevertheless liable for payment of such account. Any change of address only becomes effective when the notification of the change is acknowledged by the Municipality.

13.5 Accounts must be paid in full on or before the final date as indicated on the account. Failure to comply with this section shall result in credit control measures being instituted against the consumer. Interest on arrears at the legal rate will accrue after final date if the account remains unpaid irrespective of the reason for non-payment.

13.6 Payments for accounts must be received at a Municipal Pay-Point by close of business on or before the final date. In the case of any electronic payments the

money must be received in the municipal bank account no later than the close of business on the final date. In the case of monies paid to agents, the money must be deposited with the agent prior to the close of business on final date and proof thereof may be required to validate any claims.

13.7 The following methods of payment and payment points can be used:

a) Municipal pay points

Cash, Visa and MasterCard payments can be made at the municipality's cash offices, any South African Post Office and their agencies, Madibeng Local Municipality bankers and Easypay Outlets e.g. Pick & Pay, Checkers, etc.

- Bank Guarantee payments will only be accepted at the municipality's office. i.e. no 3<sup>rd</sup> party agencies can accept cheques;
- Electronic banking payments directly into the municipality's account;

## **14 PROPERTY RATES**

14.1 In terms of the Council Rates Policy and in accordance with the Tariff of Charges Schedule, Property Rates will be raised and charged on a monthly basis and will be reflected on the Councils monthly bill.

14.2 All Property Rates not paid by final date will, in addition to any procedures as prescribed by law, be subject to credit control and debt collection procedures as stipulated in this policy.

## **15 INTEREST ON ARREARS AND OTHER PENALTY CHARGES**

15.1 Interest shall be charged for a full month on all arrear amounts at the legal rate irrespective of when payment is made.

15.2 For purposes of determining arrear amounts, all amounts that are unpaid after final date, excluding interest, penalty charges previously raised including collection charges and Value Added Taxation, shall be taken into account.

15.3 The Chief Financial Officer will be entitled to raise the following charges in addition to the interest charge contemplated in clause 18.1:

- charges for disconnection or reconnection of electrical services
- Charges for restriction or removal of water services
- charges for reconnection or reinstatement of water services
- charges for notices of default and other correspondence
- penalty charges for illegal reconnections
- penalty charges for dishonored cheques
- any other penalty/charges as may be prescribed by council

15.4 Other than those penalty charges prescribed by legislation, the value of each of these charges will be determined on an annual basis by Council when considering its annual budget and shall be contained in the Madibeng Municipality Tariff Register.

## 16 AGREEMENTS AND ARRANGEMENTS FOR PAYMENT OF ARREAR ACCOUNTS

16.1 *The Chief Financial Officer is authorized to enter into agreements with customers in arrears with their accounts and to grant customers extensions of time for settlement of the amounts due to Council. **The customer must sign an agreement that the municipality installs prepaid meters for water and electricity to avoid future debt at the customer's cost. The services of the customer will not be reinstated until all applicable costs and the initial amount payable for the arrear account has been paid in full***

16.2 Where a customer in arrears is a business or commercial concern, a **minimum of 75% of the total overdue amount and the current amount due**, as an initial payment, shall be paid, and the balance of the account shall be paid in equal installments over a maximum period of six months. Any future monthly current accounts shall be paid on or before the final dates for the month in question. In respect of business or commercial consumers who are in arrears, interest will be raised in terms of this by law and the MFMA section 64 (2)(g). Upon written application by a customer the maximum repayment period may be extended to twelve months and a percentage lower than the above 75% may be permitted at the discretion of the Chief Financial officer/Revenue manager.

16.3 Where a customer in arrears is a domestic consumer, **50% of the total overdue balance and the current amount due**, as an initial payment, and the balance of the account shall be paid in equal installments over a maximum period of twelve months. Upon written application by a customer the maximum repayment period may be extended to sixty months and a percentage lower than the above 50% may be permitted at the discretion of the Chief Financial officer/Revenue manager. Any future monthly accounts shall be paid on or before final date. In respect of domestic consumers who are in arrears, interest will be raised in terms of this by law and the MFMA section 64 (2) (g).

Applications received from indigents with extensive debt may have the repayment period extended for the period in excess of 60 months, subject to:

- Evidence of government grant
- Evidence of a child grant
- Affidavit from family/person declaring assistance
- Conversion to the Lifeline tariff
- Property may be subject to an audit
- Inspection to determine correct Mini Circuit Breaker (MCB)
- Consumers shall be allowed three (4) extension of payment per financial year.

16.4 Where the municipality has for any reason been unable to bill the customer and a debt accrues in excess of his normal average account, a further extension of time, in addition to the period mentioned above in 16.2 and 16.3 above may be granted by the Chief Financial Officer, which shall not exceed the maximum period equivalent to the period over which the incorrect charge was applied.

- 16.5 Should a customer breach the arrangement in any way, the balance of the arrear account, together with the balance of interest outstanding on the account, shall immediately become due and payable to the municipality.
- 16.6 A customer who fails to comply with any credit arrangement **shall not be permitted to enter into any further arrangement or extension of time** for payment and shall have his services terminated, however a customer who brings his credit arrangement up to date by an immediate payment shall have his services reconnected as soon as is practically possible.
- 16.7 A customer who fails to comply with any arrangement of debt shall have his service agreement terminated; services disconnected/restricted, and his deposit and interest on any outstanding amounts set off against any arrear debt.
- 16.8 Only debtors with positive proof of identity or an authorized agent with a Power of Attorney shall be permitted to enter into an Acknowledgment of Debt agreement with the Council.
- 16.9 Where a debtor is a close corporation, trust, or a company, the person who signs an acknowledgment of debt on behalf of such close corporation, trust or company, shall produce written proof that he is authorized to sign such acknowledgment on behalf of all members and/or directors of the close corporation, trust, or the company.
- 16.10 Recovery of rates in arrears from tenants and occupiers, Section 28 of the Municipal Property Rates Act (Act No.6 of 2004 as amended) will be enforced.
- 16.11 Any consumer who makes an arrangement i.t.o 16.2 or 16.3 shall ensure that the owner completes a waiver in terms of section 118 (i) of the Systems Act (Act 32 of 2000).

## **17 ALLOCATION OF PAYMENTS AND PART-PAYMENTS**

- 17.1 Receipt of the total outstanding monies will be allocated to the credit of the account in full. If a debtor pays only part of any amount due, the Chief Financial Officer shall allocate such payment in the following order:
- a) to any unpaid consumer deposits
  - b) to any unpaid interest raised on the account;
  - c) to any other sundry debtors (miscellaneous);
  - d) to housing rents and installments;
  - e) to any unpaid refuse collection charges;
  - f) to any unpaid sewerage charges;
  - g) to any unpaid water charges;
  - h) to any other unpaid electricity charges;
  - i) to any unpaid property rates.
- 17.2 A customer shall not be entitled to allocate any payment made to any portion of the total debt due to the Council.

## **18 DISHONoured AND OTHER UNACCEPTABLE CHEQUES/DEBIT ORDERS**

- 18.1 Refusal by banks to honour payments by cheque/debit order is regarded as non-payment, upon which the relevant debtor is subject to credit control measures.

18.2 The municipality shall, at the earliest opportunity, be entitled to disconnect or restrict, as the case may be, the electricity and/or water supply of a customer who has offered a cheque/debit order as payment for municipal services if such cheque or debit order is returned or dishonoured by the financial institution.

18.3 A consumer tendering a cheque/debit order referred to in Clause 18.2 shall be liable for all administration charges and bank fees incurred as a result of such transaction.

18.4 Dishonoured cheques/debit orders are to be kept on file and copies thereof will only be issued to account holders on request if the account, including legal costs, if any, is paid up to date after the reversal of the dishonoured payment.

18.5 A consumer who has tendered three dishonoured cheques/debit orders in any 12 month period will not be allowed to make further payments by cheque for a period of at least one year. A bank guaranteed cheque may be accepted by the Chief Financial Officer.

## **19 QUERIES IN RESPECT OF ACCOUNTS**

19.1 The enquiries counters at the municipality's service centres can be contacted for all account queries.

19.2 An enquiry clerk stationed at the municipality's service centres shall be available to assist consumers with account balance queries as well as the opening and closing of accounts.

19.3 The municipality endeavours to investigate any query and respond thereto as soon as is reasonably practicable.

19.4 Any query in respect of the amount due and payable on the consolidated bill must be lodged, preferably in writing, at the municipality.

19.5 A customer who has lodged an enquiry is not relieved of the responsibility to maintain regular payment on his account. In the event of an account holder providing reasonable grounds as a basis for a query on any item or items on the monthly municipal account, no action shall be taken against the account holder provided the accountholder has paid, by due date, an amount equal to the monthly average of the three most recent undisputed accounts in respect of the service in dispute, as well as all undisputed balances on such account.

19.6 If a consumer has received a response to a query referred to above, the customer will still be liable for the full outstanding amount and will be subject to credit control action. If it is established that the customer has been overcharged, the customer will be entitled to a refund.

## **20 DISCONNECTIONS/RESTRICTIONS OF SERVICE**

20.1 The Council is obliged to issue any 14 days final request notices or other reminders to customers whose accounts are in arrears, prior to disconnection in terms of the

Promotion of Administrative Justice Act, 2000 (Act No.3 of 2000) in so far as possible.

- 20.2 The consolidated account, if in arrears for 30 days or more, shall reflect a warning message.
- 20.3 In the event that full payment of the consolidated account, including any accumulated arrears, is not received on or before due date, the electricity supply (prepaid or conventional meter) and thereafter the water supply shall be disconnected/restricted, unless a formal acknowledgement of debt has been signed by the customer and the necessary arrangement for an extension of payment has been approved by the Chief Financial Officer.
- 20.4 Even though a customer may have concluded satisfactory credit arrangements, the Council is not obliged to effect a reconnection of services on the day that payment is received or the agreement has been signed but shall do so as soon as possible after such arrangement have been approved by the Chief Financial Officer.
- 20.5 Where a customer's services are disconnected/reconnected, the customer shall be charged a visitation fee, as determined by the council from time to time, which shall be paid prior to services being reconnected.
- 20.6 Where a customer or owner's account is in arrears and no credit arrangement for the settlement of any outstanding debt has been entered into, and, whether the services to the property have been disconnected / restricted or not, the Council may, regardless of whether the service agreement is terminated or not, implement the procedures for debt collection as set out in Section 23 of this policy, if such action is deemed by the Chief Financial Officer to be in the best interests of the Council.
- 20.7 Should the Chief Financial Officer be of the opinion that the termination of services, in respect of which the account is in arrear, could result in the endangerment of the life of any person, the Chief Financial Officer may appropriately restrict rather than terminate the services in that property.

## **21 RECONNECTION/REINSTATEMENT OF TERMINATED/RESTRICTED SERVICES**

- 21.1 Services which have been terminated or restricted shall be reconnected or reinstated by the municipality only when all the following conditions have been met:
- a) the arrear account has been paid in full, including the interest raised on such account; or an acceptable arrangement has been entered into with the municipality for the payment of the arrear account, including the interest raised on such account; or a query, as contemplated in Section 19, has been resolved and arrangements for payment as approved by the Chief Financial Officer have been concluded;
  - b) a revised service agreement has been entered into or an existing one reinstated with the municipality, as contemplated in Section 10 of this policy; and
  - c) a cash deposit, as determined by the Chief Financial Officer in terms of Section 11, has been paid to the municipality.

21.2 Where consumers using prepaid meters have arrear amounts in respect of other services rendered by the municipality, fifty percent (50%) of any future prepaid purchases to arrear amounts until such time as the arrears have been paid up shall be allocated towards the arrear amount.

## **22 PERIOD FOR RECONNECTION OR REINSTATEMENT**

22.1 The municipality shall endeavour to reconnect or reinstate terminated or restricted services within 3 (three) working days after the date on which the conditions set out in Section 21 of this policy have been met, unless unable to do so because of circumstances beyond the control of the municipality.

## **23 PROCEDURE FOR DEBT COLLECTION AND WRITE OFF**

Where consumer accounts are in arrears, the Chief Financial Officer is authorized to institute any remedy available in law for the purposes of recovering such debt.

23.1 The Chief Financial Officer may withhold payment to suppliers whose accounts are in arrears in terms of the Supply Chain Management policy.

23.2 The Accounting Officer may direct the Chief Building Inspector to withhold/ reject the approval of building plans relating to improvements on properties if there are arrears on that property.

23.3 Arrear rates may be recovered from tenants/occupiers and or agents as set out in sections 20 and 29 of the Municipal Property Rates Act no 6 of 2004.

## **24 ILLEGAL TAMPERING WITH AND/OR THEFT OF SERVICES**

The Municipality does not condone theft and fraud of municipal services and will monitor the service networks for signs of tampering or irregularities. Furthermore,

24.1 Water and electricity metering and connection equipment remain the property of the municipality and anyone involved in tampering, damaging or theft thereof shall be liable for criminal prosecution.

24.2 With regard to electricity services, if tampering of any nature or theft of such services is identified, the electricity supply to the property may be discontinued by the removal of the meter and the cable and the water supply may be restricted and/or discontinued.

24.3 If the restricted water supply is tampered with or any variable flow-restricting device removed, the water supply may be discontinued, the service connection removed and the customer's service agreement with the Council may be cancelled. The customer's deposit may be offset against any amounts owed to the Council.

- 24.4 Once Council becomes aware that any terminated or restricted service has been irregularly reconnected or reinstated, the necessary action to remedy the situation, which could include the Municipal Manager reporting such action to the South African Police Service, will be implemented.
- 24.5 All outstanding amounts, including all metered consumption since the date of the illegal reconnection, or the estimated consumption if a reliable meter reading is not possible, shall be paid in full together with the required deposit, before any reconnection/reinstatement and new services agreements are considered. However, the receipt of payment will not necessarily impact on nor prejudice any legal or criminal proceedings against the customer.
- 24.6 Cost related charges, as reflected in the applicable Tariff Registers will be imposed where illegal use of water and electricity is detected.
- 24.7 An amount equal to an average of three months normal consumption in the case of water or electricity will be levied on the account in the interim for the unmetered period and is payable before the service is reinstated.
- 24.8 If the Council is of the reasonable opinion or is in possession of prima facie evidence indicating alleged tampering/illegal use, the Council may publish the names of the consumer, person or entity responsible for such activity.

## **25 UNOCCUPIED PREMISES**

- 25.1 When a consumer terminates a services agreement and no new service agreement is entered into with the municipality, the property shall be deemed to be unoccupied.
- 25.2 Whenever water and/or electricity consumption is recorded at a property that is deemed to be unoccupied, an account will be raised and forwarded to the owner of the property for payment.
- 25.3 Notwithstanding the above, the municipality shall have the power to invoke the relevant provisions of section 24.

## **26 MUNICIPAL STAFF AND COUNCILLORS**

- 26.1 Any member of staff/ Councillor of the Municipality may not be in arrears with the Municipality for rates and/or service charges for a period longer than three months. The Municipality may deduct any outstanding amounts from the salary of such member of staff after this period, in accordance with the Municipal Systems Act, 2000 (Act No. 32 of 2000).
- 26.2 If the employee/ Councillor provides reasonable grounds as a basis for a query on his account, no action shall be taken against such employee provided that he has paid, by due date, an amount equal to the monthly average of the most recent undisputed accounts in respect of the service in dispute as well as any undisputed balances on such account.
- 26.3 A Councillor may not be in arrears with regard to any of his accounts with the municipality for rates and service charges for a period in excess of 3 months.

## **27. REPORTING AND PERFORMANCE MANAGEMENT**

27.1 The Chief Financial Officer shall report monthly to the Municipal Manager in a suitable format to enable the Municipal Manager to report to the Mayoral Committee as supervisory authority in terms of Section 99 of the Municipal Systems Act, 2000 (Act No.32 of 2000), read with section 100(c).

27.2 If, in the opinion of the Chief Financial Officer, Council will not achieve cash receipt income equivalent to the income projected in the annual budget as approved by Council, the Chief Financial Officer will report this with motivation to the Municipal Manager who will immediately move for a revision of the budget according to realistically realisable income levels.

27.2 The Mayoral Committee shall, at intervals of 3 months, report to Council as contemplated in Section 99(c) of the Municipal Systems Act.

## **28 COMMUNICATION OF POLICY TO CONSUMERS**

28.1 The municipality will, at its own cost, publish the Credit Control and Debt Collection Policy in the local media. The Chief Financial Officer operating under delegated authority will publish the policy on whatever basis is to the Council's best advantage. A copy of the policy will be posted on the municipality's website and hardcopies will be made available on request at the service centres. Any amendments may be communicated on the website and in a newsletter from time to time.

28.2 Councillors must, from time to time, address ward committees on the contents of the policy and any amendments thereto.

## **29 BY-LAWS TO BE ADOPTED**

29.1 By-laws shall be adopted to give effect to the Council's credit control and debt collection policy.

29.2 The by-laws are to comply with the requirements of the Municipal Systems Act, 2000 (Act No. 32 of 2000), the Water Services Act, 1997 (Act No. 108 of 1997), the Electricity Act, 1987 (Act No. 41 of 1987) and the Municipal Finance Management Act, 2003 (Act No. 56 of 2003).

29.3 The by-laws deal severely with defaulters, and their application requires a considerable degree of commitment from the Municipal Manager and his or her administration, as well as from the municipality's political structures. For the by-laws to ensure the avoidance of financial misfortunes for the municipality, and to lead to sustained financial stability, their application will have to receive the constant attention of all the municipality's key role-players and decision makers. If the by-laws are not constantly and consistently applied, from "month to month" and from "year-to-year", the municipality's political and administrative credibility will be severely impaired, and it may not be able to ensure financial sustainability in the long run.

29.4 Although the by-laws envisage even the termination of basic services for defaulting account holders this will not, in itself, no matter how harsh it may seem to those

councillors and officials who are disposed to greater leniency, prevent the accumulation of arrears. The monthly billing for property rates, sewerage charges and refuse removal fees will continue in respect of defaulting account holders, even though their consumption of electricity and water may have been terminated or restricted. The termination or restriction of services must therefore be seen merely as a vital first step in the credit control programme, and the commitment by the municipality to follow up such actions with the full force of the law at the municipality's disposal is an essential further step if the accumulation of debts is to be meaningfully curtailed.

### **30 ENFORCEMENT OF OTHER LEGISLATION**

30.1 In addition to the credit control and debt collection provisions contained in this policy and the published by-laws relating hereto, the Council may enforce any other rights or exercise any power conferred upon it by the Municipal Systems Act, 2000 (No. 32 of 2000), the Water Services Act, 1997 (Act No. 108 of 1997), the Property Rates Act, 2004 (Act No. 6 of 2004) and the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and any other applicable legislation.

30.2 In the event of an inconsistency between the provisions of these and any other by-laws, the provisions of these by-laws shall prevail.

### **31 INCORPORATION OF RATES POLICY PROVISION**

A provision of the Council's Property Rates Policy as it affects the Council's ability to enforce the Council's Credit Control and Debt Collection Policy shall, where such provision has been omitted from the Credit Control and Debt Collection Policy, be deemed to be incorporated into the Credit Control and Debt Collection policy.

### **32 REVIEWS AND IMPLEMENTATION OF THIS POLICY**

This policy must be reviewed on annual basis to take into account developments of legislation governing financial management in local government as well as accounting standards

## **Credit Control and Debt Collection By-Law**

2015/16 Financial Year

### **Bylaw**

To give effect to the implementation of the Local Municipality of Madibeng Credit Control and Debt Collection Policy and to provide for matters incidental thereto.

### **Preamble**

WHEREAS the Local Municipality of Madibeng has adopted a Credit Control and Debt Collection Policy AND WHEREAS section 98 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), requires a municipal council to adopt bylaws to give effect to

the municipality's credit control and debt collection policy; BE IT THEREFORE ENACTED by the Council of the Local Municipality of Madibeng Metropolitan Municipality, as follows:

## 1. Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in these bylaws, and unless the context indicates otherwise —

“**Act**” means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended from time to time;

“**Council**” means the Council of the Local Municipality of Madibeng ; and

“**rate**” or “**rates**” means a rate on property and or services as approved by council.

## 2. Objective of the Bylaw

The objective of this bylaw is to —

- i. ensure that all monies due and payable to the Council are collected;
- ii. provide for customer management, credit control procedures and mechanisms and debt collection procedures and mechanisms;
- iii. provide for indigents in a way that is consistent with rates and tariff policies and any national policy on indigents;
- iv. provide for extension of time for payment of accounts;
- iv. provide for charging of interest on arrears, where appropriate;
- v. provide for termination of services or the restriction of the provision of services when payments are in the arrears; and
- vi. provide for matters relating to unauthorized consumption of services, theft and damages.

## 3. Application of Bylaw

This bylaw shall only apply to money due and payable to the Council and municipal entity in respect of which the municipality is the parent municipality for –

- a. Assessment rates and taxes levied on the property
- b. Fees, surcharges on fees, charges and tariffs in respect of municipal services, such as –
  - i. provision of water;
  - ii. refuse removal;
  - iii. sewerage;
  - iv. removal and purification of sewerage;
  - v. electricity consumption;
  - vi. municipal services provided through prepaid meters.
  - vii. all other related costs for services rendered in terms of the property
  - viii. interest which has accrued or will accrue in respect of money due and payable to the Council;
  - ix. surcharges; and
  - x. collection charges in those cases where the Council is responsible for;

- (aa) the rendering of municipal accounts in respect of any one or more of the municipal services;
- (bb) the recovery of amounts due and payable in respect thereof, irrespective whether the municipal services, or any of them, are provided by the Council itself or by a service utility with which it has concluded a service provider agreement to provide a service on the municipality's behalf.

#### 4. Short title and commencement

This Bylaw is the Credit control and Debt collection By-Law of the Local Municipality of Madibeng, and takes effect on 1 July 2015.

# DEPOSIT POLICY

2015/16 Financial Year

## 1. PREAMBLE AND DEFINITIONS

### PREAMBLE

**Whereas** Section 96(a) of the Local Government: Municipal Systems Act, No 32 of 2000 (hereinafter referred to as the "MSA"), obliges the **municipality** to collect all money that is due and payable to it, subject to the provisions of that Act and any other applicable legislation;

**And whereas** Section 96(b) of the Systems Act requires the Madibeng Municipality to adopt, maintain and implement a credit control and debt collection **policy**, which is consistent with its rates and tariff policies and complies with the provisions of the Act;

*And whereas Section 97(1) of the Systems Act stipulates what a credit control and debt collection policy must provide for;*

*And in terms of the Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) sections 62 and 64 require the effective management of the municipality's revenue;*

The municipality require protection that service rendered will be paid for by the customer therefore it is equally appropriate that council adopt the deposit policy of Madibeng municipality (section 104(1) d) of MSA.

### DEFINITIONS

**"Municipality"** refers to Madibeng Municipality,

**“Customer”** means the owner or occupier of the property or premises, liable to the council for payment of municipal account or part thereof,

**“Council”** means the municipal council of Madibeng municipality in terms of section 18 of Municipal Structures act and or section 157(1) of the Constitution,

**Credit Control and Debt Collection Policy”** means the credit control and debt collection as adopted by Madibeng Municipal council in terms of section 96(b) of the Municipal Systems Act 2000 as amended,

**“Deposit”** an amount paid by customer, to be withheld by the municipality from the opening of an account till termination, and will be refunded on termination provided as prescribed by this policy and the customer does not owe the municipality on other accounts.

**“Financial Year”** means the municipality s year starting at 1<sup>st</sup> July and ending at 30 June of the following year.

**“Service agreement”** means a form to be completed by customer when applying for municipal service /account,

**“Termination of service”** means the form to be completed by the customer as a notice of closing the municipal account.

**“arrears”** means the debt that is overdue after missing one or more required payments.

**“Foreigner”** a person who comes from a foreign country, a person who does not have South African Bar-coded identity book issued by South African Department of Home Affairs.

**“Refund”** to return money, repayment, or of balancing account, appropriation of deposit held by the municipality.

## **2. OBJECTIVES**

Section 64 of the Municipal Finance Management Act (MFMA) requires the Accounting officer of a municipality to take all reasonable steps to ensure that the municipality has and maintains effective revenue collection systems consistence with section 95 of the Municipal Systems Act (MSA) and the municipality s credit control and debt collection policy and the requirements of section 104(1)d of MSA. As such the municipality charges and withhold consumer deposit and this policy must provide for the management of such consumer deposit.

## **3. FORM OF DEPOSIT**

The deposit shall be in the form of cash deposit. Irrevocable bank guarantees will only be accepted after an application is made stating all reasons why deposit cannot be made in the form of cash or cheque and is approved by the Chief Financial Officer. Deposits are payable on opening of accounts and will be held until the account is closed

#### **4. AMOUNT OF DEPOSIT**

The minimum amount of deposit which is equivalent to estimate of customer`s average monthly utility bill for service will be set annually in the tariff book. The deposit may vary according to the credit worthiness or the risk as determined by council.

The municipality may classify customers in terms of their credit risk profile into three groups;( Competence of the FMS)

- Good Customers – Customer with a good credit record and pose no credit risk to the municipality,
- Moderate Customers – Customers with a moderate credit record and pose a credit risk to the municipality, and
- Bad Customers – Customers with a bad credit record and pose a significant risk to the municipality.
- Foreign Customer – deposit can be different to the one on the table on the merit and approval of the Chief Financial Officer.
- Only the Chief Financial Officer has the right to approve the amount other than in the policy.

The security deposit will accordingly vary according to credit rating of the customer as assessed by the municipality.

#### **5. REVISION OF DEPOSIT**

The municipality may at its sole discretion increase the deposit by not less than 10% of the approved deposit as per the approved tariff list of the current year. The deposit may be increased on the following grounds:

- If the consumer`s account is regularly in arrears
- If the consumer`s account is regularly in arrears and the average account is far more than the deposit.
- If the consumer`s service supply is regularly restricted or disconnected
- When the debtor apply for extension of time to settle account
- If and when the debtor poses a payment risk to the municipality
- When reviewing the tariffs for the new financial year or such time when the municipality deems it necessary at its sole discretion.

#### **6. INTEREST**

The municipality will not pay any interest on deposits. All deposit paid shall not be regarded as being in payment of account due to the municipality, as such will be held by the municipality as its security until the account is closed and fully settled.

## **7. ALLOCATION OF PAYMENTS**

should the municipality increase the deposit as in the revision of deposit above, the amount paid shall first be allocated to the deposit and then other services as per the municipality`s credit control and debt collection policies and by-laws.

This sequence of allocation shall be followed notwithstanding any instruction to the contrary given by the accountholder.

## **8. REFUND OF DEPOSIT**

On the termination of the service agreement, the deposit held by the municipality shall be refunded to the debtor within 45 days of the termination of service and the submission of all the required information, provided that the customer has paid the account in full, if the account has not being paid in full, the deposit will be applied to any outstanding amounts owed by the customer, if the deposit exceeds the amount due, the balance will be returned to the customer. If the deposit is not sufficient to cover the amount due, the customer shall remain liable and notice to that effect shall be given to the client to settle the account after which credit control shall be applied. The municipality cannot be held responsible for not paying out the deposit that is not claimed, or paid out on time due to outstanding documents. It remains the responsibility of the consumers to claim and follow up on the deposits held by the municipality.

## **9. UNCLAIMED DEPOSIT**

Only deposits which have been claimed by the customer will be refunded and these deposits will only be refunded to customers who can positively identify themselves as persons who have signed the agreement with councils, or in the absence of the person the death certificate of such person. Guarantees will only be released upon the full settlement of the outstanding debt to council and the notice of such is made to the municipality. Where the customer does not complete the termination of service agreement form, services are disconnected by the application of the new customer, it remain the responsibility of such person to claim their deposits.

## **10. UNECONOMIC REFUNDS**

Where the municipality deem uneconomic to refund a certain amount to be decided annually by council, such amounts will be consolidated and forfeited, if considerable paid over to charity by the Mayor of the municipality or set off against provision for bad debts. Where the customer has another account with the municipality Credit can be

transferred between accounts, same where the account is in arrears (Section 102(1) of the Municipal Systems Act)

## **11. IMPLEMENTATION AND REVIEW**

Council has discretion power to amend any clause, stipulation or tariff embodied in the deposit policy in the interest of the parties concerned. This policy shall be reviewed annually during March of the year preceding the new budget commencing on 01 July and be amended, if necessary.

## **12. SHORT TITLE AND COMMENCEMENT**

This policy will be known as the deposit policy of Madibeng Municipality and shall commence on the date of adoption by municipal council resolution.

# **Draft Property Rates Policy**

**2015/2016**

## **PREAMBLE**

WHEREAS the Constitution of the Republic of South Africa,1996 entitles municipalities to impose rates on property in their areas, subject to regulation in terms of national legislation;

AND WHEREAS the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities and in general to meet its' obligation in terms of section 152 of the Constitution of the Republic of South Africa,1996;

AND WHERE AS there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its development responsibilities;

AND WHERE AS income derived from property rate is a critical source of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory, in adequate or inappropriate legislation and regulation;

AND WHEREAS the income derived from property rates is a major source of general municipal revenue and that revenue is not linked to a specific municipal service or the erection of infrastructure related to any municipal service.

AND WHEREAS, it is essential that municipalities exercise their power to impose rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also accounts for historical imbalances and the rates burden on the poor;

AND WHEREAS the Constitution of the Republic of South Africa confers on Parliament the power to regulate the exercise by municipalities of their fiscal powers;

Now THEREFORE, the Council of the Madibeng Local Municipality adopts the PROPERTY RATES POLICY as set out in this document.

## **1. LEGISLATIVE CONTEXT**

1.1 This Rates Policy is mandated by Section 3 of the Local Government Municipal Property Rates Act, 2004 (No. 6 of 2004 as amended), which specifically provides that a municipality must adopt a Rates Policy.

1.2 In terms of Section 229 of the Constitution of the Republic of South Africa, 1996 (No.108 of 1996), a municipality may impose rates on property.

1.3 In terms of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004 as amended) a municipality in accordance with:

- (a) Section 2(1), may levy a rate on property in its area; and
- (b) Section 2(3), must exercise its power to levy a rate on property subject to:
  - (i) Section 229 and any other applicable provisions of the Constitution;
  - (ii) The provisions of this Act; and
  - (iii) The Rates By-law.

1.4 In terms of Section 4 (1) (c) of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), the municipality has the right to finance the affairs of the municipality by imposing, *inter alia*, rates on property.

1.5 In terms of Section 62(1)(f)(ii) of the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) the municipal manager must ensure that the municipality has and implements a Rates Policy.

## **2. DEFINITIONS**

In this policy, any word or expression to which a meaning has been assigned in the Act, bears that meaning unless the context indicates otherwise, and any expression which denotes any gender, includes the other gender or the singular only, also includes the plural and vice versa.

**“Act”**

Means the Local Government: Municipal Property Rates Act, 2004 (Act No.6 of 2004 as amended) and "MPRA, 2004" shall have the same meaning;

**“Agricultural property”**

Means a property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of [a] the property for the purpose of ecotourism or for the trading in or hunting of game

**"Business/commercial"**

Means a property used for the activity of buying, selling or trade in commodities or services and includes any office or other accommodation on the same of, the use of which is incidental to such business, with the exclusion of the business of agricultural, farming or inter alia, any other business consisting of the cultivation of soils, the gathering in of crop or the rearing of livestock or consisting of the propagation and harvesting of fish or other aquatic organisms and shall include (properties of a township developer registered in a township title) commercial property as the case may be;

**"Category"**

(a) In relation to property, means a category of properties determined in terms of section 8: and

(b) In relation to owners of properties, means a category of owners determined in section 15(2)

**“Chief Financial Officer”**

Means the Chief Financial Officer of the Municipality

**"Constitution of the Republic of South Africa"**

Means the Constitution of the Republic of South Africa, 1996(Act108 of 1996);

**"Council"**

Means the Council of the Madibeng Local Municipality;

**“Educational institutions”**

Mean Private (Independent) or Public primary and secondary schools, Universities, Colleges and Crèches’ (regardless of whether subsidized or not), registered as educational institutions as per applicable legislation

**" Government property “or” state-owned property"**

Means property owned and exclusively used by an organ of state, excluding farm properties used for residential or Agricultural purposes or not in use and properties owned by Parastatal or public entities;

**"Independent school"**

Means a private school being a public benefit organization of the kind referred to in items 4(a) of Part Land 3(a) Part II of the Ninth Schedule of the Income Tax Act, 1962;

**"Indigent"**

Means any household that is legally resident in the Country and reside in the Madibeng Local Municipality's jurisdictional area, who due to a number of economic and social factors are unable to pay Municipal basic services as per the Madibeng Local Municipality's Indigent Policy;

**"Industrial"**

Means a branch of trade or manufacturing, production, assembling or processing of finished or practically finished products from raw materials or fabricated parts, on so large scale that capital and labour are significantly involved. This includes factories and any office or other accommodation on the same property, the use of which is incidental to the use of such factory;

**"Improvement"**

Means any building or structure on or under a property excluding-

- (i) A structure constructed solely for the purpose of rendering the property suitable for the erection of any immovable structure thereon; and
- (ii) Buildings, structures and equipment or machinery referred to in Section 46(3) of the act

**"Income Tax Act, 1962"**

Means the Income Tax Act.1962 (Act58of1962)

**"Land reform beneficiary"**

In relation to a property, means a person who acquired the property through the Provision of Land and Assistance Act, 1993, or the Restitution of Land Rights Act, 1994, or holds the property subject to the Communal Property Association Act, 1996.

**"Land tenure right"**

Means a land tenure right as defined in section1 of the Upgrading of Land Tenure Rights Act 1991 (Act 112 of 1991)

**"Market value"**

In relation to a property, means the amount the property would have realized if sold on the date of valuation in the open market by a willing seller to a willing buyer;

**"Mining property"**

Means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 282002)

**"MPRA"**

means the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004 as amended); "new order right" means a tenure or other right in communal or other land which has been confirmed, converted, conferred or validated by the Minister in terms of section 18 of MPRA;

**"Multiple purpose"**

In relation to a property, means the use of property for more than one purpose, subject to section 9 of the Act.

**"Municipal property"**

Means any rateable or non-rateable property owned by the Municipality

**"Municipality"**

Means Madibeng Local Municipality established by General Notice No. 317 of 2000, in the North-West Province, dated 29 September 2000, as amended, exercising its legislative and executive authority in terms of section 12 and 14 of the Local Government : Municipal Structures Act, 1998 (No. 117 of 1998), MSA, or its successors in title and includes a structure or person exercising a delegated power in terms of section 59 of the MSA, or carrying out an instruction in terms of this policy or legislation applicable to Local Government as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998)

**"Newly rateable property"**

Means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding:-

- (a) A property which was incorrectly omitted from a valuation roll and that reason was not rated before that date,
- (b) A property identified by the Minister by the notice in the Gazette where the phasing in of a rate is not justified or

(c) A property that is the result of sub-division or consolidation of land or new township establishment.

**"Non-permitted use"**

Means any use of property that is inconsistent with or in contravention with the permitted use of that property in which event, and without condoning the non-permitted use thereof, the property shall be valued as if it were used for such non-permitted purposes only;

**"Occupier"**

Means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

**"Old order right"**

Means a tenure or other right in or to communal land which.

(a) Is formal or informal;

(b) Is registered or unregistered;

(c) Derives from or is recognized by law, including customary law, practice or usage; and

(d) Exists immediately prior to a determination by the Minister in terms of section 18 of MPRA, but does not include-

(i) Any right or interest of a tenant, labour tenant, share cropper or employee if such right or interest is purely of a contractual nature; and

(ii) Any right or interest based purely on temporary permission granted by the owner of lawful occupier of the land in question, on the basis that such permission may at any time be withdrawn by such owner or lawful occupier;

**"Owner"**

(i) In relation to a property referred to in paragraph (a) of the definition of "property" means a person in whose name ownership of the property is registered.

(ii) In relation to a right referred to in paragraph (b) of the definition of "property" means a person in whose name the right is registered.

(iii) In relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;

(iv) In relation to a share block company, the share block company as defined in the Share Block Control Act, 1980 (Act No. 59 of 1980);

(v)) In relation to buildings, other immovable structures and infrastructure referred to in section 17(1) (f), means the holder of the mining right or the mining permit; and

(iii) In relation to a land tenure right referred to in paragraph (c) of the definition of "Property" means a person in whose name the right is registered or to whom it was granted in terms of legislation, or

(iv) In relation to public service infrastructure referred to in paragraph (d) of the definition of "property" means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled"

**"Pensioner"**

For purposes of this rates policy and eligibility for old age rebate, pensioner means any owner of rateable property who has reached the age of 60 years or more during the Madibeng Local Municipality financial year;

**"Permitted use"**

Means the limited purposes for which the property may be used in terms of-

A condition of title;

A provision of the Madibeng Local Municipality applicable Town Planning or Land Use Scheme as amended from time to time;

(iii) Any legislation applicable to any specific property or properties; or

(v) Any alleviation of any such restriction;

**"Person"**

Includes an organ of state

**"Physically or mentally disabled"**

Means a person who, owing to physical or mental disability, is unfit to obtain by virtue of any service, employment or profession the means needed to enable him or her to provide for his or her maintenance. (Social Assistance Act, No. 6 of 2004);

**"Property"**

Means-

(a) Immovable property registered in the name of a person, including, in the case of sectional title scheme, a sectional title unit registered in the name of a person;

(b) Right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;

(c) A land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) Public service infrastructure;

**"Property register"**

Means a register of properties referred to in section 23 of MPRA

**"Protected area"**

Means an area that is or has to be listed in the register referred to in section 10 of the National Environmental Management: Protected Areas Act, 2003; "public benefit organization property" means property owned by public benefit organizations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (healthcare), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act, 1962;

**"Public benefit organisation property"**

Means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.

**"Public Service infrastructure"**

Means publicly controlled infrastructure as defined by the Amended MPRA;

**"Place of Public Worship"**

Means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that the property is-

(a) Registered in the name of a religious community;

(b) Registered in the name of a trust established for the sole benefit of a religious community; or

(c) Subject to land tenure right

**"Rebate"**

In relation to a rate payable on a property, means a discount granted in terms of Section 15 of the MPRA, on the amount of the rate payable on the property

**"Reduction"**

In relation to a rate payable on a property, means the lowering in terms of Section 15 of the MPRA, of the amount for which the property was valued and the rating of the property at that lower amount;

**“Residential property”**

Means a property included in a valuation roll in terms of section 48(2) (b) in respect of which the primary use or permitted use is for residential purposes without derogating from section 9. But for purposes of this rates policy, this definition excludes hostels, communes, boarding and lodging undertakings, places of instruction, hotels, guesthouses, and any vacant land irrespective of its zoning or intended usage;

**"Rate"**

Means the cent in the Rand of the market value of a rateable property that may be levied on the rate payer as may be determined by the Council from time to time during the Municipality's budget process;

**"Rateable property"**

Means property on which Municipality may levy a rate subject to the criteria to be applied as defined in this policy, excluding property fully excluded from the levying of rates in terms of Section 17 of the MPRA;

**“Ratio”**

In relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;

**“Sectional title unit”**

Means a section of a building together with its undivided share in the common property apportioned in accordance with the participation quota of the section;

**“State trust land”**

Means land owned by the state-

(i) In trust for persons communally inhabiting the land in terms of a traditional system of land tenure;

(ii) Over which land tenure rights were registered or granted; or

(iii) Which is earmarked for disposal in terms of the Restitution Land Rights Act, 1994(Act No. 22 of 1994);

## **"Vacant land"**

Means any vacant land excluding farmland where no immovable improvements have been erected.

### **3. GUIDING PRINCIPLES**

**This property rates policy is guided by the following principles:**

Equity, i.e. that all categories of property and categories of owners be treated equitable in relation to each other

Affordability for the taxpayer, i.e. that the rate policy should take in to account issues of affordability across categories of owners

Poverty Alleviation, i.e. that the rate policy should facilitate poverty alleviation within the context of the mechanism at its disposal

Social and Economic Development, i.e. that the rate policy should be cost efficient and should enhance the financial sustainability of the municipality

Financial sustainability, i.e. that the rate policy should utilize the mechanism at its disposal to encourage the development of property in line with the socio-economic development needs and goals of the municipality.

Cost efficiency, i.e. That the administrative cost related to rate policy is minimal taken in to consideration amounts required to finance exemptions, rebates, reductions and phase-in of rates as approved by the municipality.

Community Participation, i.e. that municipality will in amending this policy commits itself to a process of community participation and will engage interested parties and structures such as rate payers' organizations and ward committees.

Encourage development of property in the Madibeng Local Municipality, that the rate policy does not discourage improvements of properties within jurisdiction area of the municipality

### **4. DETERMINATION OF CRITERIA FOR LEVYING OF RATES**

#### **4.1 Different Categories and Rates of Properties**

In this rates policy, the determination of rate categories to levy different rates for different categories of rateable property, were determined according to the following criteria:

##### **4.1.1 Use of property**

#### 4.1.2 Permitted use of the property

#### 4.1.3 A combination of (a) and (b).

The municipal valuer of the Madibeng Local Municipality will be responsible for the categorizing of rateable properties and the maintenance thereof, and any change in the actual use of the property, may result in a change of categories.

Categories of rateable property for purposes of levying differential rates are determined as follows:

Residential properties

Business and commercial properties

Educational Institutions

Industrial properties

Mining

Municipal property

State Owned properties

Public Service Infrastructure

Agricultural

Non-permitted use

Public Worship

Vacant Land

State Trust land

Public benefit organization property

Multiple use

Boat House

Privately owned open space

Communal Land

Private Roads

Public Roads

## **4.2 Levying of rates**

4.2.1 Period for which rates may be levied. When levying rates, a municipality must levy the rate for a financial year, and this rate lapses at the end of the financial year for which it was levied. The levying of rates must form part of a municipality's annual budget process and at this time of its budget process review the amount in the Rand of its current rates in line with its annual budget for the next financial year.

A rate levied for a financial year may be increased during a financial year only when required in terms of a financial recovery plan (Section 28 (6) of the MFMA).

A rate becomes payable as from the start of a financial year.

### **4.2.2 Amount due for Rates**

The Municipality shall as part of each annual operating budget determine a rate in the rand for every category.

Rates are levied in accordance with the MPRA as an amount in the Rand based on the market value of all rateable property as reflected in the valuation roll and any supplementary valuation roll. Rate may be increased or decreased in accordance with the MPRA.

### **4.2.3 Liability for Rates**

A rates levied by the Municipality on a property must be paid by the owner of the property. Rates will be levied monthly. If an amount due for rates levied is unpaid by the owner of the property, the Madibeng Local Municipality may recover the amount from the tenant or occupier of the property. The amount due for rates may be recovered from the agent of the owner.

Where the rates levied on a particular property have been as a result of a supplementary valuation made in terms of Section 78 (1) of the MPRA, these rates will be payable with effect from either of the dates as contemplated in section 78(4) (a),(b),(c) or (d) of the MPRA. Recovery of rates due will be in accordance with the Madibeng Local Municipality Credit control and debt collection Policy.

### **4.2.4 Accounts to be furnished**

(1) A municipality must furnish each person liable for the payment of a rate with a written account specifying-

- (a) The amount due for rates payable;
- (b) The date on or before which the amount is payable;
- (c) How the amount was calculated;
- (d) The market value of the property;

(e) If the property is subject to any compulsory phasing-in discount in terms of section 21, the amount of the discount; and

(f) If the property is subject to any additional rate in terms of section 22, the amount due for additional rates.

(2) A person liable for a rate must furnish the municipality with an address where correspondence can be directed to.

(3) A person is liable for payment of a rate whether or not that person has received a written account. If a person has not received a written account, that person must make the necessary inquiries from the municipality.

(4) The furnishing of accounts for rates in terms of this section is subject to section 102 of the Municipal Systems Act.

## **5. EXCLUSION FROM RATES**

Madibeng Local Municipality may not levy rates on the following:

### **5.1 Public Service Infrastructure**

(a) On the first 30% of the market value of public service infrastructure (subject to paragraph Aa of Section 17 (1))

### **5.2 Prohibition on the rating of certain public service infrastructure and the 5-year phasing in of the prohibition**

Section 13 of the Amendment Act amends section 17 (1) through the insertion of a new sub-section Aa which prohibits the rating of any property referred to in paragraphs (a), (b), (e), (g) and (h) of the definition of public service infrastructure. These are the following components of public service infrastructure:

(a) National, provincial or other public roads on which goods, services or labor move across the municipal boundary;

(b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;

(e) Railway lines forming part of a national railway system;

(g) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must

be vacant for air navigation purposes; (as amended by section 1(k) of the Amendment Act); and

(h) Breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigation aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels.

### **5.3 The rates levied on property referred to in (5.2) must –**

- (a) In the first year, be no more than 80 per cent of the rate for that year otherwise applicable to that property (meaning that 20% is not ratable in 2015/16);
- (b) In the second year, be no more than 60 per cent of the rate for that year otherwise applicable to that property (meaning that 40% is not ratable in 2016/17);
- (c) In the third year, be no more than 40 per cent of the rate for that year otherwise applicable to that property (meaning that 60% is not ratable in 2017/18);
- (d) In the fourth year, be no more than 20 per cent of the rate for that year otherwise applicable to that property (meaning that 80% is not ratable in 2018/19);
- (e) In the fifth year, be no more than 10 per cent of the rate for that year otherwise applicable to that property (meaning that 90% is not ratable in 2019/20);

### **5.4 Phase in of communal land**

(a) The rates to be levied on newly rateable property shall be phased in over a period of three financial years, subject to subsection (5) of section 21 of the Municipal Property Rates Act, Act 6 of 2004 as amended.

(b) The rates to be levied on newly rateable property belonging to a land reform beneficiary or his or her heirs, shall be phased in over a period of three financial years, which three years shall commence after the exclusion period of ten years following the date on which the title was registered in the name of the beneficiary or his/her heirs at the Registrar of Deeds, has lapsed

(c) The rate levied on newly rateable property owned and used by organisations conducting specified public benefit activities and registered in terms of the Income Tax Act for those activities, shall be phased in equally over a period of four financial years.

(d) The *phasing-in discount* on the above mentioned properties shall be as follows:

First year (2015/16): 75% of the rate applicable to the property;

Second year (2016/17): 50% of the rate applicable to the property; and

Third year (2017/18): 25% of the rate applicable to the property.

5.5 On those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management: Protected Areas Act, 2003 (Act No.57 of 2003), (*Added and deleted by s29 Act 19 of 2008*) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004 (Act No.10 of 2004), (*Added by s29 Act 19 of 2008*) which are not developed or used for commercial, business, agricultural or residential purposes;

5.6 On mining rights or a mining permit within the meaning of the mineral and Petroleum Resources the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), excluding any building, other immovable structures and infrastructure above the surface of the mining property required for purposes of mining;(*Amended by s13 of Act 29 of 2014*)

5.7 On a property belonging to a land reform beneficiary or his or her heirs, ~~dependants or spouse~~ provided that this exclusion lapses-

(i) 10 years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds; or

(ii) Upon alienation of the property by the land reform beneficiary or his or her heirs dependants or spouse;(*Amended by s13 of Act 29 of 2014*)

5.8 On the first R15000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality for residential properties; and for properties used for multiple purposes, only on the component of the property that is used for residential purposes.

5.9 On a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office-bearer of that community who officiates at services at that place of worship; and

(1A)The exclusion from rates of a property referred to in subsection (5.5) lapses-

(a) if the property is alienated or let: or

(b) if the exclusion from rates of a property lapses in terms of paragraph (a), if the new owner or lessee becomes liable to the municipality concerned for the rates that, had it not been for subsection (1)(b), would have been payable on the property, notwithstanding section 78, with effect from the date of alienation or lease." *(Added by s13 of Act 29 of 2014)*

5.10 The property exclusively used and/ or occupied by the Madibeng Local Municipality.

In an event of any change in use, ownership and/or status of any nature that may affect the exclusion of rates hereof during a financial year, the beneficiary in receipt of such exclusion from rates must notify the municipality and immediately becomes liable for any rates payable on the property, effective from the date such change may have occurred.

5.11 On any part of the seashore as defined in the National Environmental Management: Integrated Coastal Management Act, 2007 (Act No.24 of 2008) *(Amended by s13 of Act 29 of 2014)*

## **7. EXEMPTIONS, REDUCTIONS AND REBATES**

Exemptions, Reductions and Rebates will be given to the different categories of properties and owners as follows:

### **7.1 Different categories of properties:**

#### **7.1.1 Residential Properties**

In addition to the impermissible rates of R15000 as referred to in paragraph 5.8 above,

All residential property with a market value of less than the amount as annually determined by the Municipality, are exempted from paying property rates. For the 2015/2016 financial year the maximum amount is determined as R60 000. The impermissible rates of R15 000 contemplated in terms of section 17(1)(h) of the Act are included in the amount as referred to above as annually determined by the Municipality. The balance amounting to R45 000 is aimed primarily at alleviating poverty and forms an important part of the Municipality's indigent policy.

Residential property shall include smallholdings/agricultural holdings unless the owner can provide sufficient proof to the Chief Financial Officer that he/she/it is conducting bona fide and sustainable farming activities on such property; provided that the keeping of animals or plants for sports and/ or recreational activities shall not be deemed to be a bona fide use for agricultural purposes; provided further any such activities that are merely incidental to the primary use of the property shall not be taken into account. In its exercising as to whether proof is provided the Chief Financial Officer shall inter alia take the following into account in exercising its' discretion:

- (a) Income and expenditure statements
- (b) The actual primary use of the property as determined by the municipal valuer.

### **7.1.2 Agricultural Properties**

The ratio as referred to under the definition for agricultural property referred to above shall be as follows:

- (a) The ratio in relation to residential property is: Residential property1: Agricultural property1:0.25

### **7.1.3 Public Benefit Organization Properties**

The rate applicable on public benefit organization property, as prescribed by the *Amended* Municipal Property Rates Regulations published in Government Notice No. 33016 of 12 March 2010 that take effect on 1 July 2010, may not exceed the ratio on to the rate on residential properties where:

Public benefit organization property1:0.25

### **7.1.4 Multiple use properties**

Properties in this category will be granted a reduction, rebate and/or exemption applicable in accordance with the apportionment of the value in use in respect of such a property.

### **7.1.5 No exemptions, reductions or rebates may be granted on the following categories of property:**

- (a) Business and Commercial property
- (b) Industrial Property
- (c) Non-Permitted Use
- (d) Vacant Land irrespective of the zoning, except agricultural property
- (e) State owned property excluding government owned residential property

## **7.2 Different categories of owners**

The following owners of rateable property may be granted further rebates on rates as hereunder stipulated.

### **7.2.1 Indigents**

Indigent household as defined in the Municipality's indigent policy

100% rebate will be granted to registered indigents in terms of the Indigent Policy of the Madibeng Local Municipality.

### **7.2.2 Pensioners Rebate**

A maximum/total rebate of 50% will be granted to owners of residential rateable property, who have reached the age of 60 years or his/her spouse, if any, not to exceed an amount of R6500.00 per household per month. The amount will be reviewed during the Madibeng Local Municipality annual budget process. The pensioner property owner

must apply for the rebate; proof of income and latest bank statement(s) must be attached. A maximum/total rebate of 30% will be granted to owners of residential rateable property, who have reached the age of 60 years or his/her spouse, if any, not to exceed an amount of R10000.00 per household per month.

The rateable property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependents without income;

The applicant must submit proof of his/her age and identity and proof of annual income.

The property must be categorized as residential.

### **7.2.3 Physically Disabled**

- (a) A maximum/total rebate of 50% will be granted to owners of residential rateable property, who are physically disabled. The disabled property owner must apply for the rebate, bank statement(s) and proof of disability must be attached.
- (b) The applicant must submit proof of his/her identity, proof of certification by a medical Officer of Health and proof of annual income from a social pension;
- (c) The property must be categorized as "residential".

### **7.2.4 Mentally Incapacitated**

### **7.2.5 Owners temporarily without income**

The Indigent criteria may be applied temporarily on successful application.

## **8. INSPECTIONS OF AND OBJECTIONS TO THE VALUATION ROLL**

Once the Council has given notice that the valuation roll is open for public inspection, any person may within the period as stated in the notice, inspect the roll an objection must be in relation to a specific property and not against the valuation roll as such as stipulated in section 50 of the Municipal Property Rates Act.

## **9. DATE OF IMPLEMENTATION AND REVIEW**

This policy will be implemented from 1 July 2015 and shall be reviewed by municipal council on annually before the start of the financial year.

## **10. DISCLAIMER**

A rate cannot be challenged on the basis of non-compliance with the rates policy and must be paid in accordance with the required payment provisions.

Where a rate payer believes that the Council has failed to properly apply the provisions of the rates policy, he/she may raise the matter with the Municipal Manager.

## **11. DELEGATION OF POWER**

Safe as otherwise provided for in this Property Rates Policy, the Chief Financial Officer shall be empowered to apply and administer all powers pursuant thereto.

# **INDIGENT HOUSEHOLD SUBSIDY POLICY**

## **2015/16 FINANCIAL YEAR**

### **1. INTRODUCTION**

- 1.1 The Municipality must give priority to the basic needs of the community, promote the social and economical development of the community and ensure that all residents and communities in the municipality have access to at least the minimum level of basic municipal services in terms of Section 152(1)(b) and 153(b) of the Constitution of the RSA (Act No. 108 of 1996).
- 1.2 The Constitution recognizes Local Government as a distinct sphere of Government and as such also entitles Local Government to a share of nationally raised revenue, which will enable it to perform its basic function of providing essential services to the community within its boundaries.
- 1.3 Basic services are generally regarded as to be access to clean water within a reasonable distance of one's dwelling, electricity, basic sanitation, solid waste removal and access to and availability of roads.
- 1.4 The key purpose of an indigent subsidy policy is to ensure that households with low income are not denied a reasonable service, and on the contrary the Local Authority is not financially burdened with non-payment of services: Provided that grants are received and funds are available, the indigent subsidy policy should remain intact.
- 1.5 To achieve this purpose it is important to set a fair threshold level, and then to provide a fair subsidy on tariffs set out in the Council's Tariff Policy. The consumer, in order to qualify for indigence, needs to complete the necessary documentation as required and agree to regulations and restrictions stipulated by the Municipality from time to time.

### **2. PURPOSE OF THE POLICY**

- 2.1 The purpose of this policy is to ensure that the subsidy scheme for indigent households forms part of the financial system of the Municipality and to ensure that the same procedure be followed for each individual case in a fair and equitable manner.

### **3. CRITERIA FOR INDIGENTS TO QUALIFY FOR INDIGENT SUPPORT**

- 3.1 Grants-in-aid may, within the financial ability of the Municipality, be allocated to owners/occupants or tenants of premises who receive electricity, water and sewerage or refuse removal services from the Municipality, in respect of charges payable to the Municipality for such services.
- 3.2 These grants may be allocated if such a person or any other occupier of the property concerned can submit proof or declare under oath that all occupants over 18 years of age had no income or a verified total gross monthly income of not more than two state pensioners allowance for the preceding three consecutive months. In the case of remote areas the Chief Financial Officer shall approve each case on its merit.
- 3.3 Only one application per person in respect of one property shall qualify for consideration unless it is two pensioners. A business, body corporate, association, club or governing body shall not qualify for consideration.
- 3.4 The subsidy will apply to the owner or tenant of the property concerned.
- 3.5 The subsidy will not apply in respect of households owning more than one property, who will therefore not be classified as indigent.

#### **4. APPLICATION AND VERIFICATION FORM**

- 4.1 A prescribed APPLICATION FORM FOR A INDIGENT HOUSEHOLD SUBSIDY must be completed by all consumers who wish to qualify in terms of this policy.
- 4.2 The owners/occupants or tenants must apply in person and must present the following documents upon application:
  1. Municipal Statement of account
  2. Electricity receipts/ Electricity meter number
  3. Certified identity copy
  4. Proof of employment
  5. Total household income
  6. Bank statement
  7. Grant card or pay slip
  8. Affidavit proving your indigent status
  9. Marriage or death certificate
  10. Divorce decree
  11. And any other document that substantiate your status
- 4.3 The VERIFICATION FORM OF INFORMATION SUPPLIED must be completed by an official duly authorised by the Chief Financial Officer, or a municipal agent appointed by Council, for use to audit (verify) the information submitted by applicant(s).
- 4.4 The relevant Ward Councillor and or Traditional Leaders must be involved during the evaluation process and must verify the application together with the relevant officials.

- 4.5 The above mentioned forms must be read in conjunction with this policy and form part of Council's indigent policy.
- 4.6 The list of indigent households may be made available at any time to the Information Trust Corporation (ITC) for the purpose of exchanging credit information. Households qualifying for consumer credit elsewhere will not be regarded as indigents.
- 4.7 If an application is considered favourably, a subsidy will only be granted during a municipal financial year and the subsequent twelve- (12) month budget cycle.
- 4.8 The onus will rest on the approved account holders to apply for relief on an annual basis.

## **5. COMPILATION AND MAINTENANCE OF AN INDIGENT REGISTER**

- 5.1 The Chief Financial Officer will be responsible to compile and administer the database for households registered in terms of this policy.
- 5.2 The Municipality reserves the right to send officials or its agents to premises/households receiving relief from time to time for the purpose of conducting an on-site audit of the details supplied.

## **6. PENALTIES AND DISQUALIFICATION FOR FALSE INFORMATION**

- 6.1 Applicants will be required to sign and submit a sworn affidavit, to the effect that all information supplied is true and that all income, i.e. from formal and/or informal sources, is declared.
- 6.2 Any person who supplies false information will be disqualified from further participation in the subsidy scheme. He/she will also be liable for the immediate repayment of all subsidies received, and the institution of criminal proceedings, as the Municipality may deem fit.
- 6.3 The onus also rests on indigent support recipients to immediately notify Council of any changes in their indigence status.

## **7. SERVICES TO BE SUBSIDISED**

### **7.1 WATER SERVICES**

A subsidy of six (6) kilolitres of water per household per month, subject to the provision that the subsidy will only apply where the consumer agrees in writing that the supply of water to the applicable premises may be restricted by a flow control washer (restriction washer) being inserted in the water meter. The six (6) kilolitres of water is currently supplied to all residential

consumers free of charge, as per Council policy, and do not represent an additional six (6) kilolitres.

#### 7.2 ELECTRICITY SERVICES

A subsidy of 50 kWh electricity per household per month will be allocated to an indigent household who is eligible thereto in terms of the Electricity Basic Services Support Tariff (EBSST) as published in Government Gazette No. 25088 of 04 July 2003.

#### 7.3 REFUSE REMOVAL SERVICES

A subsidy, determined at the beginning of every financial year and equal to the ordinary tariff for month's household refuse removals, will be applied for the duration of that particular financial year. The amount of the subsidy will be determined and approved as part of the tariff policy applicable for the financial year.

#### 7.4 SEWERAGE SERVICES

A subsidy, determined at the beginning of every financial year, will be applied for the duration of that particular financial year equal to the monthly household charge for sewerage availability. The amount of the subsidy will be determined and approved as part of the tariff policy applicable for the financial year.

#### 7.5 ASSESSMENT RATES AND OTHER SERVICE CHARGES

Assessment rates and other service charges will be subsidised in full subject to Council's Property Rates policy and by-law.

### **8. TARIFF POLICY IN RELATION TO INDIGENT HOUSEHOLDS**

8.1 The Municipal Systems Act, Act No. 32 of 2000 (MSA) stipulates that a Municipal Council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements and which complies with the provisions of the Act and with any other applicable legislation.

8.2 A tariff policy must reflect, amongst others, at least the following principles, namely that:

8.2.1 The amount individual users pay for their services should generally be in proportion to their use of that service;

8.2.2 Poor households must have access to at least basic services through-

8.2.3 tariffs that cover only operating and maintenance costs;

8.2.4 special tariffs or life-line tariffs for low levels of use or consumption of services or for basic levels of service; or

8.2.5 any other direct or indirect method of subsidisation of tariffs for poor households, and

8.2.6 The extent of subsidisation of tariffs for poor households and other categories of users should be fully disclosed.

## **9. SOURCES OF FUNDING**

9.1 The amount of subsidisation will be limited to the amount of the equitable share received on an annual basis. This amount may be varied on a yearly basis according to the new allocation for a particular financial year.

9.2 If approved as part of the tariff policy the amount of subsidisation may be increased through cross subsidisation, i.e. a step tariff system.

## **10. METHOD OF TRANSFERENCE AND THE VALUE OF THE SUBSIDY**

10.1 No amount shall be paid to any person or body, but shall be transferred as a credit towards the approved account holder's municipal services' account in respect of the property concerned.

10.2 Arrear accounts on approval date shall be written off in line with debt write off policy of the municipality.

## **11. ARREAR ACCOUNTS**

11.1 Arrear amounts shall not qualify for any assistance and shall not be taken into consideration. Calculations shall be based on the monthly current accounts only and in accordance with the approved tariff policy.

## **12. RESTORING SERVICES TO QUALIFIED HOUSEHOLDS**

12.1 If an application is approved, services will be restored free of charge. If services are to be suspended thereafter in terms of the approved credit control policy, the approved tariff will be payable in full.

## **13. SERVICES IN EXTENT TO AVAILABLE FUNDING**

13.1 Where restriction of consumption applies to a particular service, applicants may not refuse to be restricted in terms of Council policy. Where restrictions are not possible the account holder will be responsible for the consumption in excess of the approved subsidy.

## **14. CREDIT CONTROL POLICY TO BE APPLIED FOR INDIGENT HOUSEHOLDS**

### **14.1 AIMS OF THE POLICY**

The credit control policy aims to achieve the following:

- 14.1 To distinguish between those who can and those who genuinely cannot pay for services;
- 14.2 To encourage those who cannot pay to register with the municipality so that they may receive subsidies;
- 14.3 To enable the municipality to determine and identify defaulters to ensure appropriate credit control procedures are in place;
- 14.4 To establish an indigency directory of all persons who comply with the policy.

#### **14.2 OBLIGATION TO PAY**

- 14.2.1 The policy on provision of services should endeavour to provide services in accordance with the amount available for subsidisation.
- 14.2.2 It is however important to note that the subsidy received may not cover the full account. In such event the consumer is still responsible for the balance between the full account and the subsidy received.
- 14.2.3 Where applicable, credit control measures must still be applied, in accordance with the approved credit control policy, for such outstanding amounts.

#### **15. REVIEW OF THE POLICY**

- 15.1 This policy shall be reviewed annually during March of the year preceding the new budget commencing on 01 July and be amended, if necessary.

#### **16. NAME OF POLICY**

This policy shall be known as the Policy on the Indigent Households Subsidy of Madibeng Local Municipality.

# PROPERTY RATES BYLAW

2015/16 FINANCIAL YEAR

## By-law

To give effect to the implementation of the MADIBENG LOCAL MUNICIPALITY's Rates Policy and to provide for matters incidental thereto.

## Preamble

WHEREAS section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt By-Laws to give effect to the implementation of its Rates Policy;

AND WHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, provides that By-Laws adopted in terms of section 6(1) may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the Council of the MADIBENG LOCAL MUNICIPALITY, as follows:

### 1. Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004 as amended) shall bear the same meaning and unless the context indicates otherwise –

“**Act**” means the Local Government: Municipal Property Rates Act, 2004 (No.6 of 2004 as Amended);

“**Council**” means the Council of the MADIBENG LOCAL MUNICIPALITY; and

“**rate**” or “**rates**” means a municipal rate on property as envisaged in section 229(1) (a) of the Constitution of the Republic of South Africa.

### 2. Adoption and implementation of Rates Policy

- (1) The Council shall adopt and implement a rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and
- (2) The Council shall not be entitled to levy rates other than in terms of its rates policy.

### 3. Contents of Rates Policy

The Council's rates policy shall, *inter alia*:

- (1) Apply to all rates levied by the Council pursuant to the adoption of its Annual Budget;
- (2) Comply with the requirements for:
  - (a) the adoption and contents of a rates policy specified in section 3 of the Act;

- (b) the process of community participation specified in section 4 of the Act;  
and
  - (c) the annual review of a Rates Policy specified in section 5 of the Act.
- (3) Specify any further principles, criteria and implementation measures consistent with the Act for the levying of rates which the Council may adopt; and
- (4) Include such further enforcement mechanisms, if any, as the Council may wish to impose.

**4. Enforcement of Rates Policy**

The Council's Rates Policy shall be enforced through the Credit Control and Debt Collection By-Law and Policy and any further enforcement mechanisms stipulated in the Act and the Council's Rates Policy.

**5. Short title and commencement**

This By-Law is the Rates By-Law of the MADIBENG LOCAL MUNICIPALITY, and takes effect on 1 July 2015.

# TARIFF POLICY FOR RATES AND TARIFFS

2015/16 FINANCIAL YEAR

## 1. PREAMBLE

In terms of Section 62 (1) of the Municipal Finance Management Act (MFMA) the Accounting Officer of a Municipality is responsible for managing the financial administration of the municipality and, in terms of Section 62 (1) (f), must for this purpose take all reasonable steps to ensure – “that the municipality has and implements a tariff policy referred to in Section 74 of the Municipal Systems Act” (MSA).

The tariff-setting process for every financial year for the Madibeng Local Municipality continues to be guided by rates and tariff policies and tariff methodology, which provides a framework within which the municipality can implement fair, transparent and affordable charges for the provision of services. Furthermore, the municipality fully considers when determining the tariffs levels for the financial year tariff escalation rate by establishing or calculating its own revenue requirement, capital costs and other factors mentioned in the policies.

It is also important to note that when the Madibeng Local Municipality considers increasing tariffs such decision is always based on the long-term economic development plan put together to ensure that municipality is able to deliver effectively, efficiently run and well-maintained services and facilities. The municipality, however, is affected by all sorts of external factors like inflation, cost of bulk purchases, and government policy decisions to some extent, certain international factors as well as the employment and income demographics of its residents. Interest is charged on all outstanding amounts based on the prime lending rate as determined by the commercial banking industry as at 1 July of every year. In giving effect to Section 74 (1) of the Municipal Systems Act, the Municipality adopts the following as the Tariff Policy Framework within which the Municipal Council must adopt various policies.

## 2. DEFINITIONS

In this policy:

“**Municipal area**” means the area in respect of which the municipality has executive and legislative authority as determined by the constitution and the National legislation and the area as demarcated by the Demarcation Act (Act 27 1998);

“**Municipal council**” means a municipal council referred to in section 157 of the Constitution and for this by-law includes a municipal local council and a municipal district council, as the case maybe;

“**Poor households**” means that household in the municipal area that cannot afford to pay either the entire tariff charge for the municipal services, or part of it;

“**tariff policy**” means a policy on the levying of fees, rates or taxes for the municipal services provided by the municipality itself and that complies with the Municipal Systems Act 2000 (Act 32 of 2000);

“**The Act**” means the Municipal Systems Act 2000, (Act 32 of 2000) (MSA).

### **3. INTRODUCTION**

One of the primary functions of a local authority is to provide services to the people resident within its municipal area. The funding of these services is made possible by levying property taxes, charging for municipal services rendered and levy collection through business levies. Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality. These are calculated dependent on the nature of service being provided. They may be set in a manner so as to recover the full cost of the service being provided or recover part of the costs or bring about a surplus that can be utilized to subsidise other non-economical services.

### **4 OBJECTIVE**

In developing and adopting this Tariff Policy, Council has sought to give effect to the sentiments expressed in the Constitution of the Republic of South Africa and also to be guided by following;

- i) The Constitution enjoins Local Government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- ii) There is a need to provide Local Government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
- iii) Income derived from tariff charges, specially revenue derived from property rates is critical sources of revenue for municipalities to achieve their constitutional objectives, especially in areas that have been neglected in the past due to racially discriminatory laws; and
- iv) It is essential that municipalities exercise their power to impose tariffs and rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the nation, but also takes into account historical imbalances and the rates burden on the poor.”

**The objective of the Tariff Policy is to ensure that:**

- 4.1 The tariffs of the Municipality comply with the legislation prevailing at the time of implementation.
- 4.2 The Municipal services are financially sustainable, affordable and equitable.
- 4.3 The needs of the indigent, aged and disabled are taken into consideration.
- 4.4 There is consistency in how the tariffs are applied throughout the

- municipality and
- 4.5 The policy is drawn in line with the principles as outlined in the MSA (see 5 below)
  - 4.6 In applying its Tariff Policy, the Council shall adhere to all the requirements of the Municipal Finance Management Act, the Municipal Systems Act, the Municipal Property Rates Act and including any regulations promulgated in terms of the Acts.

## 5 PRINCIPLES

**In terms of S74 (2) of the Municipal Systems Act of the following principles should at least be taken into account when formulating a Tariff Policy**

- 5.1 The users of municipal services should be treated equitably in the application of tariffs.
- 5.2 As far as practically possible, consumers should pay in proportion to the amount of services consumed.
- 5.3 All households, with the exception of the poor (indigent), should pay the full costs of services consumed. Poor households must have **access to at least a minimum** level of basic services through:
  - 5.3.1 Tariffs that cover the operating and maintenance costs,
  - 5.3.2 Special lifeline tariffs for low levels of use or consumption of services or for basis levels of service, or
  - 5.3.3 Any other direct or indirect method of subsidization of tariff for poor households.
- 5.4 Tariff must include the cost reasonably associated with rendering the service including capital, operating, maintenance, administration, replacement and interest charges.
- 5.5 Tariffs must be set at a level to facilitate financial sustainability of the service, taking into account subsidization from sources other than the service concerned.
- 5.6 Provision may be made in appropriate circumstance for a surcharge on the tariff for a service.
- 5.7 Provision may be made for the promotion of **local economic development** through a special tariff for categories of the **commercial** and **industrial** users.
- 5.8 The economical, efficient and effective use of resources, the recycling of wastes and other appropriate environmental objectives must be encouraged.
- 5.9 The extent of subsidisation of the **poor households** and other categories of users should be **fully disclosed**.

In terms of Section 74 (3) of the MSA a tariff policy may differentiate between different categories of users, debtors, service providers, services and geographical areas as long as the differentiation does not amount to unfair discrimination. In order to give full effect to this section, Section 75 (1) of the MSA provides for the municipal council to adopt bylaws.

## 6. CLASSIFICATION OF SERVICES AND EXPENDITURE

There are basically three categories of municipal services (i.e. Trading, Rate and General and Housing services) which are discussed as follows:

The municipal manager or his/her nominee must, subject to the guidelines provided by the National Treasury and Executive Mayor or Committee of the municipality, make provision for these services.

## 6.1 Trading services

These services are defined as services whereby the consumption of the service is measurable and can be accurately apportioned to an individual consumer. These services are hence managed like businesses. The tariffs for these services are budgeted for in such a way that at least a surplus for the municipality will be realised. Examples of these services include water and electricity.

The Council's pricing strategy for these services is to recover the full cost of rendering the service to the communities for this purpose full costs includes:-

- Direct operating costs e.g. Salaries, allowances including overtime, materials used, repairs and maintenance, general expenses and plant and vehicle hire.
- Depreciation / capital charges based on usage, life of buildings, plant and equipment and infrastructure used.
- Financing outlays which include loan service costs.
- Allocated costs that include costs allocated through support services.

Trading services must be ring fenced and be fully financed from service charges. Trading services must make a surplus at year end of at least 10%.

It is critical that the gross profit margins must at least be 40%, in order to provide fully for expenditure in particular maintenance cost.

Losses in these services must be realistic (Water 15% and Electricity 7%).

Normally Water and Electricity is classified as Trading Services.

## 6.2 Rates and General Services

This service is further classified into three categories i.e. economic, subsidised and community services.

### 6.2.1 Economic Service

These are services for which **tariffs** are **fixed** in such a way that the full cost of providing the service is recovered without incurring a **surplus or deficit** e.g. trade effluent includes commercial and industrial refuse removal. The consumption of an economic service can be measured or determined with reasonable accuracy and apportioned to an individual consumer. Whilst they

are also managed like businesses, the tariffs for these services are normally determined in such a way that user charges cover the cost of providing the service.

These costs can be determined as follows:-

- Full cost of providing the serviced as explained in 6.1 above.
- The rate per unit is based on projected usage.

### 6.2.2 Subsidised Services

These are services for which tariffs are **fixed** in such a way that at least a portion of the cost of providing the service can be recovered. The consumption of these services can be determined reasonably accurately and can be apportioned to individuals and consumers. However, if the tariffs for using this service were based on its real cost, nobody would be able to afford it. In most cases not only would the consumer benefit from using the service, but also other persons?

Therefore, **user charge** is payable for using the service, but the **tariff is much lower** than the **real cost of providing the service**. These services include fire fighting, approval of building plans and the construction of buildings, leasing of municipal facilities, selling of burial sites and certain town planning functions.

### 6.2.3 Community Services

Community services are those services for which the Council is unable to accurately determine the **consumption** and hence apportion to **individual** consumers. These services are typically financed through **property rates**. These services include the operation and maintenance of parks and recreation facilities, provision and maintenance of roads and storm water drainage systems, the establishment, management and maintenance of cemeteries and traffic regulation. In addition to the above services domestic refuse and sewage removal is also a community service provided directly to all the residents and for which costs form part of a balanced budget.

The Municipality also provides support services such as committee services, records and archives, financial management accounting and stores, occupational health and human resources management, which are financed through property rates.

## 6.3 Housing and Hostel Services:-

These are usually grouped into **three categories**, namely, letting schemes, selling schemes and hostels. All income and expenditure

transactions in respect of such schemes fall into this category and the objective of the service is to be **economic** i.e. the operating income should cover the operating expenditure.

In addition these functions are being carried out on an agency basis as these are not deemed as Local Government functions.

## 7. POLICY PROPOSAL

### 7.1 A minimum amount of basic services must be free.

The Municipality subscribes to the policy that all poor households are entitled to a minimum amount of free basic services. A basic service is a service that is necessary to ensure an acceptable and reasonable quality of life and, if not provided, would endanger public health or safety of the environment. These services include:

- Potablewater
- Domestic wastewater and sewage removal
- Domestic refuse removal
- Electricity, and
- Municipal health service.

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

The Council realises that in order to achieve its goal, a minimum amount of basic services should be **free** to the poor, whilst tariffs will be charged for services above the **minimum level** of consumption. These increases are necessary to make good any shortfall resulting from free services and to ensure a balanced budget on the trading account. In order to ensure affordable services, the Council will introduce a stepped tariff structure in which consumers that use more of a service will pay progressively more for the higher consumption than those who consume less of a service.

### 7.2 Keeping Affordable Tariff

The Council is keenly aware of the financial situation of most residents within the municipal area. Therefore, the Council undertakes to keep tariffs at affordable levels. The Council is also aware that due to historical reasons many residents receive services at a level higher than what they can afford. In order to remain affordable the Council will ensure that:

- Services are delivered at an appropriate level,
- Efficiency improvements are actively pursued across the Municipalities' operations,
- A performance management system is introduced to ensure that plans that are devised are actually implemented, that resources are obtained as economically as possible, used efficiently and

effectively and that appropriate service delivery mechanisms are used,

- Any non-core functions that it currently performs are phased out as soon as possible without depriving the community of any services that really contributes to the quality of life of people in our area, and
- Any service that is provided for which there is little demand, be priced at the actual cost of providing it and which requires the Municipality to maintain significant infrastructure and other facilities, are phased out, except where the Council is by law required to provide such a service.

### **7.3 Introducing the “Consumer must pay principle”.**

Having regard for the abovementioned Council’s policy on minimum amount of free basic services for all, the Council believes that consumers of services must pay for the amount of services that they use. Where it is possible to measure the consumption services, the Council intends to install metering systems as in the case of water usage, and to take into account the free service element. In this regard the Council will develop a programme to install meters in appropriate cases. Also it is the Council’s policy that the tariffs for such services must include all relevant cost factors.

### **7.4 Redistribution / Cross Subsidisation**

It is a fact that some members of the community are better able to afford to pay for the services that they use and have the benefit of, than others are. The budget of the Municipality is an important device in ensuring redistribution within the community. Those that pay higher property rates based on the value of their properties, in fact subsidise those who pay less tax. Also, the Council uses the trading surplus it realises on the trading account to bring relief with regard to property tax rates. Likewise the Council will ensure that the cross-subsidisation occurs between and within services to further contribute to its redistribution objectives.

### **7.5 Promoting Local and Economic Competitiveness and Development**

The size of the property rates and service charges accounts presented to the local businesses, is a significant business overhead for any business enterprise in the Municipal area. The overhead of a business is one of the factors that influence the price of goods and services sold by it, and therefore its profitability and chances of survival. The Council will take care that the municipal accounts presented to local businesses are fair. To ensure fairness toward local business, the Council will, when it determines tariffs, take into account the desire:

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

## **7.6 Ensuring Financial Sustainability of Service Delivery**

The Constitution, Local Government Municipals Systems Act, 2000 and Water Services Act of 1997 require that the Municipality must ensure that the services that it provides must be sustainable.

Financial sustainability of an enterprise will be achieved when it is financed in a manner that ensures that its financing is sufficient. The tariff for a service must therefore be sufficient to cover the cost of the initial capital expenditure required and interest thereon, managing and operating the service and maintaining, repairing and replacing the physical assets used in its provision. However, sustainability does not only mean that the price of the service must include all the relevant cost elements, it also means that charges to be levied must be collected. The Council will therefore adopt and apply a Credit Control and Debt Collection policy to ensure that property rates and service charges are fully recovered.

## **8. TARIFF DETERMINATION PROCESS**

Except in special circumstances, such as significant increase in the wholesale price of goods and services, the Council purchases during a year to provide services, the Council will review its tariffs during the preparation of the annual budget in accordance with the policy stated above. Proposed tariffs will be presented to the community during Council's consultations process about the budget.

Immediately after the Council has determined or amended a tariff, the municipal manager must cause to be conspicuously displayed at a place installed for this purpose at all the offices of the Municipality as well as at such other places within the municipal area as she / he may determine a notice. The notice must state:

- The general purpose of the resolution,
- The date on which the determination or amendment comes into operation, which date may not be earlier than 30 days after the determination or amendment,
- The date on which the notice is displayed,
- That any person who desires to object to such determination or amendment must do so in writing within 14 days after the date on which the notice was displayed, and
- That any person who cannot write may come during office hours to a place where a staff member of the Municipality named in the notice, will assist that person to transcribe her / his objection.

If no objection is lodged within the period stated in the notice the determination or amendment will come into operation on the date determined by the Council. Where an objection is lodged, the Municipality will consider every objection. The Council may after it has considered all objections, confirm amend, or withdraw the determination or amendment and may determine another on the date on which the determination or amendment will come into operation. After the Council has considered the objections it will again give notice of the

determination, amendment or date as determined above and will also publish it as determined by the Council.

## **9. CONCLUSION**

The terms of the above policy is that once it is adopted, it would in respect of Section 75 (1) (b) of the MFMA, be placed on the website referred to. In addition to Section 21 A of the MSA, this policy will be reviewed annually and adopted by Council before the Budgets are finalised.

In order to have a clear indication on all tariffs individual areas is discussed below with schedules attached to it.

## **10. ASSESSMENT RATES**

The Rates Policy is a separate and must be read in its entirety with this Tariff Policy and forms and integral part of it. For easy reference the Rates Schedule to the Rates Policy is inserted below.

In order to have a clear view of the current percentage rebates and the intended rebates the Schedule to the Rates Policy is described below;

Due to the misinterpretation of rebates and the calculation thereof, some percentage rebates had to be reviewed in order to be fair to all categories of rate payers.

The regulation to the Act concerning ratios between the various categories must be adhered to as well. The ratios between the various categories must be treated in a phased in manner in order not to have a huge increase for a specific category of rate payers. In some cases like Private Developed Residential Townships and Farmers the rebates had to be decreased to conform in a way with the ratios.

In essence the Schedule below on Rates and Rebates thereof is now more in line with the regulations.

## **11. WATER**

The principles set out below in the Schedule are a framework on how water charges will be levied. Previously the Water Purification cost was shown as a separate division, but is now part and parcel of Bulk purchased cost in order to determine the Gross Profit Margin of the service.

Water is a trading Service and should make at least a 10% surplus to subsidise the Rates and General services.

## 12. SEWERAGE

The charges set out in the Tariff Schedule shall be payable in terms of section 23(1) of the Council's Drainage By-laws in respect of every application for a connection made in terms of section 5 of the mentioned By-laws and shall be paid by the person by or on whose behalf the application is made.

The engineer shall assess the charges payable in respect of applications received in terms of section 5 of the Council's Drainage By-laws in accordance with the schedule below, or in a special case as nearly as possible in accordance therewith: Provided that any person aggrieved by such assessment may appeal against it in the manner prescribed in terms of section 3 of the mentioned By-laws.

The drainage charges set out in this Schedule shall be payable in terms of section 5, of the Council's Drainage By-laws, in respect of the Council's sewers and sewage-purification works, and the owner of the property to which the charges relate shall be liable therefore.

The word "month" in this Schedule shall mean a period of one calendar month, and the charges accruing during and in respect of each such month shall become due and payable at the end of that month.

Where any person who is required to furnish in terms of this Schedule or to provide such other information as may be necessary to enable the engineer to determine the charges to be made under this Schedule fails to do so within thirty days after having been called upon to do so by notice in writing, he shall pay such charges as the engineer shall assess on the best information available to him.

In all cases of dispute as to the part or category of this Schedule which is applicable to any premises, the decision of the engineer shall be decisive: Provided that the owner may appeal against such decision to the Council.

Where any building is partially occupied before completion, charges shall be levied in respect of it at half the tariff appropriate to it in terms of the Schedule below for a period of three calendar months after the date of the first occupation, after which the said charges shall be paid in full of the said tariff.

The charges under this Schedule shall remain effective in the case of buildings wholly unoccupied or in course of demolition until the date on which the Council is asked in writing to seal the connection to the Council's sewer.

Where any charge is made in the nature of the occupation or the use of any premises which requires the application of a different tariff in terms of this Schedule, no claim for any adjustment of an account rendered or any refund of moneys paid in terms of this Schedule shall be entertained by the Council: Provided that written notice of the change is given to the Council within thirty days of its occurrence.

In the case of premises or places connected to the Council's sewerage system and not falling under any of the categories in this Schedule, the charge to be

levied by the Council shall, regard being had to the nature of the premises, correspond as nearly as possible with the provisions of this Schedule.

The following rules shall be applicable for the purposes of section 77(3) of the Council's Drainage By-laws in connection with and for the determination of charges, payable for the conveyance and treatment of industrial effluents.

The owner or occupier of premises on which any trade or industry is carried on and from which, as a result of such trade or industry or of any process incidental thereto any effluent is discharged into the Council's sewer, shall, in addition to any other charges for which he may be liable in terms of this Schedule, pay to the Council an industrial effluent charge which shall be calculated:

- (a) On the quantity of water consumed during the month forming the period of charges; and
- (b) Sewer Effluent Tariff.

Basic Treatment Costs (T): per kl

The industrial category will be charged a rate (treatment and conveyance) with an additional charge based on the sewer composition that will be measured monthly. The owner or occupier of premises classified as an industry shall in addition to any other fees determined by the Local Municipality for which he or she may become liable, pay to the Local Municipality an industrial effluent fee that is calculated as follows –

- On the quantity of water discharged during the financial year of the fee; and/or
- specified by the following formula:

In accordance with the following formula: **Trade effluent charge c/Kl = R + COD<sub>i</sub> /COD<sub>m</sub> X T**

COD<sub>i</sub> = Monthly mean COD Industrial Effluent (with a minimum of 600 mg/l)

COD<sub>m</sub> = Yearly mean COD Domestic Effluent (600 mg/l)

R = Total reticulation cost for financial year 2011/2012 (R67.00+R26.00=R93.00)

T = Total treatment cost for financial year 2011/2012 (R5.70)

Provided that the Council may in its sole discretion in any given case impose the minimum charge prescribed in terms of item 7 (COD = Chemical Oxygen Demand, P = Phosphates concentration, EC = Electrical Conductivity, IMC = Individual Metal Concentration).

Whenever a sample is taken by the Council in terms of item 1, one half thereof shall, on his request, be made available to the owner or occupier of the premises.

The strength referred to in rule 1, shall be determined by reference to the oxygen absorbed in four hours from acidic N/80 potassium permanganate on an aliquot part of a well shaken sample in accordance with the methods of

chemical analysis as applied to sewerage and sewerage effluents.

In the absence of direct measurement the quantity of industrial effluent discharged during a month shall be determined by the Council according to the quantity of water consumed on the premises during that period and in the determination of that quantity deduction shall be made of the water used on the premises for domestic purposes, lost to the atmosphere during the process of manufacture of present in the final product.

Unless the Council shall, in any particular case, make alternative arrangements in writing with an owner, charges prescribed by this Schedule shall be levied in respect of calendar months.

If a meter whereby the quantity of water consumed on the premises is measures is provided to be defective, the appropriate adjustment shall be made to the quantity of industrial effluent discharged when calculated as prescribed.

Where industrial effluent is discharged into the sewer from more than one point, whether these points are on the same floor or on different floors or premises, the Council may, in its discretion for purposes of making a charge in terms of this Schedule, including the taking of test samples, treat each such point of discharge as a separate point for the discharge of industrial effluent into the sewer.

For the purpose of calculation, as prescribed in item 4, of the quantity of effluent discharged as aforesaid, the total quantity of water consumed on the premises shall be allocated among the several points of discharge as accurately as is reasonably practicable after consultation between the engineer and the owner.

The minimum charge for the discharge of industrial effluent into the sewer shall be either:

(a) Per kl, per month; or

(b) Fixed charge per month, whichever is the larger.

(c) Vacuum tanker effluent discharged into any municipal sewer works per kl.

## **5. ELECTRICITY**

In terms of section 75A of the Local Government Municipal Systems Act, No. 32 of 2000, it is hereby notified that the Madibeng Local Municipality, has by special resolution, determined the charges for the supply of electricity, as set out hereunder, with effect from the **01 July 2015**-consumers accounts:

Tariff is applicable to all consumers within the area of the Local Council with exception where Eskom is the direct supply authority. If any doubt in respect of the correct tariffs applicable to a consumer, the ruling of the Council will be final.

#### **5.1 TARIFF A: SMALL LOW VOLTAGE SUPPLY (COMMERCIAL)**

The following charges shall be payable, per month:

- (a) An availability charge, on all vacant stands, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.
- (b) A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.
- (c) A demand charge, whether electricity is consumed or not, based on the maximum supply available as determined by means of tariff circuit breaker on the Council's metering panel in accordance with the following ratings.

#### **5.2 TARIFF B: SMALL LOW VOLTAGE SUPPLY (DOMESTIC)**

The charges shall be payable, per month

- (a) Per metering point as determined per the Tariff Schedule.
- (b) A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.
- (c) A demand charge, whether electricity is consumed or not, based on the maximum supply available as determined by means of tariff circuit breaker on the Council's metering panel in accordance with the following ratings.

#### **5.3 DOMESTIC CONSUMERS**

This tariff is applicable to private dwellings, hostels, residential flats (boarding houses) and buildings utilized exclusively for residential purposes as well as sport clubs and churches.

The following option in respect of tariff is applicable to domestic consumers:

- a) A uniform unit tariff per kWh as determined in the Tariff Schedule,
- or b) The small low voltage supply as stated in Tariff schedule
- c) A minimum energy charge will be charged even in cases where a pre-paid meter is installed if no metered electricity is charged or where no pre-paid electricity is procured.

#### **5.4 TARIFF DOMESTIC BULK SUPPLY**

Subject to any additional charges contained in the tariff schedule, this scale will apply in respect of premises situated within legally established townships (unless explicitly otherwise determined by the Electrical Engineer within and outside the municipal boundaries where electricity is supplied in bulk at low voltage or medium voltage.

#### **5.4.1 BODY CORPORATES OR RESELLING AGENTS**

A Body Corporate or the authorized reselling agent of a bulk residential complex that purchases electricity only for resale to residential dwelling-units on the same premises at the prescribed domestic tariffs of the Municipality and where such consumption is determined by means of conventional or pre-paid sub-meters. Residential complexes include blocks of flats, including separate units in terms of the Sectional Titles Act, 1971 (Act 66 of 1971), and the Sectional Titles Act, 1986 (Act 95 of 1986), but exclude premises with only a second dwelling-unit.

#### **5.4.7 DOMESTIC BULK SUPPLY**

The charges will be payable per month or part of a month

- (a) A service charge, whether or not electricity is consumed, per metering point as determined in the Tariff Schedule.
- (b) For all kWh consumed since the previous meter reading, per kWh as determined in the Tariff Schedule.

#### **5.4.8 RESELLING IN DOMESTIC COMPLEXES**

Resellers are bind by the Electricity Act and the Municipal bylaws to resell electricity to end users according to the approved tariffs, (paragraph 5.4.1 above apply).

#### **5.5. TARIFF D: BULK LOW VOLTAGE SUPPLY**

This tariff shall apply to any low voltage supply with a maximum demand of 40 kVA or more.

The following charges shall be payable, per month:

- (a) A service charge, whether electricity is consumed or not, per metering point as determined in the Tariff Schedule.
- (b) A minimum demand charge of 25 kVA or a demand charge, of the maximum demand registered during the preceding 12 months or the demand charge applicable to the consumer's account during the preceding month, per kVA of the registered maximum demand as determined in the Tariff Schedule.

- (c) A network access charge, per kVA registered, based on the highest demand registered over a rolling 12 month period, during all hours as determined in the Tariff Schedule.
- (d) An energy charge in respect of consumption regardless of the metering period in accordance with the following classification per kWh as determined in the Tariff Schedule.
- (e) Where applicable, an additional fixed charge per month.

Note: Reduction in NAC, where a customer requires a reduction in NAC, a rolling period of 12 months is normally required; however, if the customer can motivate a downgrade sooner, with written reasons, permission for a shorter notice period, with a minimum of 3 months, will not be unreasonably withheld.

Note: A reduction in NAC to a value that is below the rolling previous 12 months highest recorded demand in all time periods may be allowed by any of the following: change in operations, closure of plant, installation by the customer of load management equipment, the implementation of demand side management initiatives or where demand exemptions have been granted by the Electrical Engineer.

## **5.6 TARIFF E FARMING SUPPLY**

- (a) An availability charge, whether electricity is consumed or not, on all vacant industrial stands per month as determined in the Tariff Schedule.
- (b) A service charge, whether electricity is consumed or not, for a three-phase circuit-breaker up to 100A, per metering point, per month an amount as determined in the Tariff Schedule.
- (c) An energy charge in respect of consumption, regardless of the metering period in accordance with the following classification:
  - (i) For the first 1 000 kWh, per kWh a rate as determined in the Tariff Schedule,
  - (ii) Thereafter, per kWh a rate as determined in the Tariff Schedule.

## **5.7 TARIFF F BULK HIGH VOLTAGE SUPPLY**

This tariff shall apply to any premises where electricity is supplied at high voltage. The monthly account of consumers shall be automatically adjusted according to the average daily consumption of energy calculated in kWh

and kVA of the registered maximum demand for the relevant period between successive meter readings.

The following charges shall be payable, per month:

- (a) An availability charge, whether electricity is consumed or not, on all vacant industrial stands per month as determined in the Tariff Schedule.
- (b) A service charge, whether electricity is consumed or not, per metering point per month as determined in the Tariff Schedule.
- (c) A minimum demand charge of **70** kVA whether electricity is consumed or not, or the actual demand charge applicable to the consumer's account during the preceding month, per kVA of the registered maximum demand as determined in the Tariff Schedule.
- (d) A network access charge, per kVA registered, based on the highest demand registered over a rolling 12 month period, during all hours as determined in the Tariff Schedule
- (e) An energy charge in respect of consumption regardless of the metering period in accordance with the following classification per kWh as determined in the Tariff Schedule
- (f) Where applicable, an additional fixed charge per month.

Note: Reduction in NAC, where a customer requires a reduction in NAC, a rolling period of 12 months is normally required; however, if the customer can motivate a downgrade sooner, with written reasons, permission for a shorter notice period, with a minimum of 3 months, will not be unreasonably withheld.

Note: A reduction in NAC to a value that is below the rolling previous 12 months highest recorded demand in all time periods may be allowed by any of the following: change in operations, closure of plant, installation by the customer of load management equipment, the implementation of demand side management initiatives or where demand exemptions have been granted by the Electrical Engineer.

**5.8 TARIFF G: TEMPORARY SUPPLY**

The applicable tariff in accordance with the category of user, plus a surcharge of 25%, on the tariff.

**5.9 Tariff H: MUNICIPAL TARIFF**

Municipal tariff a unit charge per kWh as determined in the Tariff Schedule

**5.10 TIME OF USE TARIFFS NOT APPLICABLE FOR THE CURRENT FINANCIAL YEAR**

**5.11 Reselling electricity at excessive charges**

Reselling electricity at excessive charges which are not justified to the satisfaction of the Electrical Engineer, following a written notice to comply by the Council, will be charged an per tariffs schedule approved by council, since date of notice, until such time as such excessive charges are corrected or justified.

Note: Clause 14(c) Standard Electricity By-Laws, states: - the charge made by such reseller shall not exceed the tariff which would have been payable had the purchaser been a customer of the Council.

**5.12 VAT**

All tariff determination shall exclude Value Added Tax and the VAT will be levied during billing

**6. TARIFF SCHEDULE**

All tariffs are determined annually in the Municipal Council Tariff Schedule.

**7. REVIEW OF THIS POLICY**

This policy shall be reviewed annually during March of the year preceding the new budget commencing on 01 July and be amended, if necessary.



# TARIFF SCHEDULE FOR THE FINANCIAL YEAR 2015/2016

1. ASSESSMENT RATES			5.80	5.90	5.60	
CATEGORIES			Current Tariff	Proposed Tariff	Proposed Tariff	Proposed Tariff
			1-Jul-14	1-Jul-15	1-Jul-16	1-Jul-17
RANDAGE - RATE IN THE RAND			0.012647	0.0134	0.0142	0.0150
1.1 RESIDENTIAL PROPERTIES						
1.1.1 RESIDENTIAL			0.008872	0.0077	0.0082	0.0086
BOAT HOUSE				0.0077	0.0082	0.0086
1.1.2 PRIVATELY OWNED TOWNS SERVICED BY THE OWNER-30%						
			0.008872	0.0077	0.0082	0.0086
1.1.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS						
			0.008872	0.0077	0.0082	0.0086
1.1.4 VACANT RESIDENTIAL/BUSINESS PROPERTIES						
			0.012688	0.0134	0.0142	0.0150

1.1.6 INDIGENT RESIDENTIAL PROPERTIES -			100%	100%	100%	100%
1.2 MUNICIPAL PROPERTIES			100%	100%	100%	100%
1.3 PUBLIC SERVICE INFRASTRUCTURE,30%			0.002218	0.0019	0.0020	0.0022
1.5 PUBLIC BENEFIT ORGANISATIONS			0.002218	0.0019	0.0020	0.0022
1.6 CHARITABLE INSTITUTIONS			-			
1.7 CULTURAL INSTITUTIONS			-			
1.8 EDUCATIONAL INSTITUTIONS- PRIVATE			0.012688	0.0110	0.0117	0.0123
1.9 HEALTH CARE INSTITUTIONS-PRIVATE			0.012688	0.0110	0.0117	0.0123
1.5.6 MUSEUMS, LIBRARIES, ART GALARIES AND BOTANICAL GARDENS			-		0.0000	0.0000
1.10 PUBLIC ROADS,30%,20%			-	0.0019	0.0020	0.0022
1.11 COMMUNAL LAND,80%			-	0.0019	0.0020	0.0022
1.12 INDUSTRIAL PROPERTIES			0.012688	0.0110	0.0117	0.0123
1.13 BUSINESS AND COMMERCIAL			0.012688	0.0110	0.0117	0.0123
1.14 MINING			0.012688	0.0110	0.0117	0.0123
1.15 PLACES OF PUBLIC WORSHIP			100%	100%	100%	100%
1.16 PRIVATE ROADS				0.0110	0.0117	0.0123

1.17 PRIVATE OPEN SPACES			0.008853	0.0077	0.0082	0.0086
1.18 AGRICULTURAL LAND -			0.002218	0.0019	0.0020	0.0022
1.19 STATE OWNED PROPERTIES: e.g			0.012688	0.0110	0.0117	0.0123
residential			0.008853			
agriculture			0.002218			
business			0.012688			
1.20 NON-PERMITTED USE			0.04427	0.0469	0.0497	0.0525
Property affected by disaster or partial or total destruction			0.006300	0.0019	0.0020	0.0022

Average  
increase  
of 13%

2. WATER

The charges set out in this schedule will be levied in respect of each separate connection of Water in different categories (cost per kl Water) as determined in the Water By-laws of the Local Municipality of Madibeng.					
CATEGORIES	Consumption Level / Charge	Proposed Tariff			
		2014/2015 R	2015/2016 R	2016/2017 R	2017/2018 R
2.1 RESIDENTIAL PROPERTIES					
2.1.1 VACANT RESIDENTIAL STANDS	Basic Service Fee	45.11	50.98	53.99	57.01

<p>PROVISO - All vacant residential stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not.</p>			-	-	-
<p>2.1.2 RESIDENTIAL PROPERTIES</p> <p>PROVISO - Residential consumers will get 6 kilo liters water free if such consumer uses 6 kilo liters of water or less.</p>	<p>Charges in Blocks where lowest tariff is equal to cost</p>		-	-	-
			-	-	-
	0 - 6kℓ per month	7.69	8.69	9.20	9.71
	Above 6 - 10kℓ per month	9.75	11.01	11.66	12.32
	Above 10 - 15kℓ per month	13.65	15.42	16.33	17.24
	Above 15 - 20kℓ per month	14.48	16.36	17.33	18.30
	Above 20 - 30kℓ per month	16.15	18.25	19.33	20.41
	Above 30 - 40kℓ per month	16.99	19.20	20.33	21.47
	Above 40 - 60kℓ per month	18.94	21.40	22.66	23.93
	Above 60kℓ per month	20.89	23.60	24.99	26.39
<p>2.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES BULK SUPPLY including FLATS</p>	Residential Bulk Tariff-		-	-	-
			-	-	-
			-	-	-

			-	-	-	
			-	-	-	
			-	-	-	
11.1.5 INDIGENT RESIDENTIAL PROPERTIES - PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	First 6 Kiloliters of Water Free of Charge	7.69	8.69	9.20	9.71	
	Above 6 - 10kℓ per month	9.75	11.01	11.66	12.32	
	Above 10 - 15kℓ per month	13.65	15.42	16.33	17.24	
	Above 15 - 20kℓ per month	14.48	16.36	17.33	18.30	
	Above 20 - 30kℓ per month	16.15	18.25	19.33	20.41	
	Above 30 - 40kℓ per month	16.99	19.20	20.33	21.47	
	Above 40 - 60kℓ per month	18.94	21.40	22.66	23.93	
	Above 60kℓ per month	20.89	23.60	24.99	26.39	
				-	-	-
				-	-	-

11.1.6 PENSIONERS OVER THE AGE OF SIXTY (60) (MONTHLY INCOME R6500.00)	Same tariff framework as indigents		-	-	-
2.3 MUNICIPAL PROPERTIES	Same Tariff Framework as Residential Bulk Tariff	10.50	-	-	-
PROVISO : Properties other than Residential properties and/or properties used for Municipal activities only and /or Vacant land			11.87	12.57	13.27
2.5 PUBLIC BENEFIT ORGANISATIONS	Same Tariff Framework as Residential Bulk Tariff	10.50	11.87	12.57	13.27
PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):			-	-	-
2.5.4 EDUCATIONAL INSTITUTIONS	Same Tariff Framework as	10.50	11.87	12.57	13.27

PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such Property is used by registered independent schools for educational purposes only.	Residential Bulk Tariff		-	-	-
2.5.5 HEALTH CARE INSTITUTIONS  PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government funded institutions.	Same Tariff Framework as Residential Bulk Tariff	10.50	11.87	12.57	13.27
			-	-	-
2.6 PUBLIC ROADS	Not Applicable		-	-	-
2.7 COMMUNAL LAND  PROVISO : Definition for “Land Reform Beneficiary”, as well as the provisions of section 17(1)(g) of the Act, refers.	Fixed Charge per month per stand	404.74	457.36	484.34	511.46
			-	-	-
2.8 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	10.45	11.81	12.51	13.21
2.9 VACANT INDUSTRIAL STANDS	WaterAvailability Charge	332.29	375.49	397.64	419.91

PROVISO - All vacant Industrial stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not.			-	-	-
2.10 BUSINESS AND COMMERCIAL	Same Tariff Framework as Residential Bulk Tariff	10.50	11.87	12.57	13.27
2.11 VACANT BUSINESS STANDS	Water Availability Charge	166.14	187.74	198.82	209.95
PROVISO - All vacant Business stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not.			-	-	-
2.12 MINING	Same Tariff Framework as Industrial Bulk Tariff	10.45	11.81	12.51	13.21
2.13 PLACES OF PUBLIC WORSHIP <sup>2</sup>	Same Tariff Framework as Residential Bulk Tariff	10.50	11.87	12.57	13.27
2.14 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff	10.50	11.87	12.57	13.27

2.16 CONNECTIONS AND RECONNECTIONS ALL CATEGORIES

<p>For the use of a connecting pipe: The actual cost of material, labour and transport calculated on the basis of the main water pipe being situated on the centre line of the street.</p>		-	-	
<p>For the reconnections of the supply after the supply was disconnected upon request of the consumer, the connecting sealed and the meter removed, a Fixed charge will be payable as per the tariff schedule and an amount as per the Tariff schedule must be paid in advance. Should any such or another occupant request that the meter be re-installed and the supply be reconnected, a fixed charge as determined in the Tariff schedule.</p>	574.75	649.47	687.79	726.31

2.17 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	6490.00	7,333.70	7,766.39	8,201.31
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	12980.00	14,667.40	15,532.78	16,402.61
2.18 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	129800.00	146,674.00	155,327.77	164,026.12
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and	324500.00	366,685.00	388,319.42	410,065.30

	penalty fee.				
2.19 METERS CONNECTIONS ALL CATEGORIES	For the installation of a meter: The estimated cost of the meter, plus labour and transport, plus an administrative surcharge of 15% on such amount.		-	-	-
	For the use of a portable meter per day or part thereof	433.01	489.30	518.17	547.19
	For the supply of water by a portable meter: The charge payable in terms of the abovementioned paragraph PLUS usage as per Tariff Schedule per Category of User	1.30	1.47	1.55	1.64
	For a special meter reading on request of a consumer a fixed charge as determined per the Tariff schedule	95.01	107.37	113.70	120.07

	Registration by meter shall be considered correct if not more than 5% over or under registered		-	-	-
2.20 TESTING OF TAPS, BALL VALVES AND FLUSHING VALVES – ALL CATEGORIES OF USERS	Testing and stamping of equipment Cost as determined in the Tariff schedule	280.37	316.82	335.51	354.30
2.21 FIRE EXTINGUISHING SERVICES – ALL CATEGORIES OF USERS	In terms of Section 74(1) and (3) of the Council’s Water Supply Bylaws. For the inspection and maintenance of connecting pipes and installations: Estimated cost as determined by the engineer plus an administrative surcharge of 15% on such amount.		-	-	-
	In terms of Section 76(2) of the Council’s Water Supply By-laws. Resealing of each hydrant, hose-reel connection or any other tap supplied for fire extinguishing purposes:	146.41	165.45	175.21	185.02
2.23 WATER CONNECTION – ALL CATEGORIES OF USERS			-	-	-

20 mm Residential connection	Charges as determined per Tariff schedule	3769.39	4,259.41	4,510.72	4,763.32
50 mm Connection	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.		-	-	-
75 mm Fire Connection	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.		-	-	-
100 mm Fire Connection	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.		-	-	-
150 mm Fire Connection	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.		-	-	-

Any other connection	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.		-	-	-
Moving of water meter	Applications will be directly made to the Infrastructure & Technical Department as prices of meters escalate from time to time.	2943.86	3,326.57	3,522.83	3,720.11
2.24 BULK SERVICES CONTRIBUTION			-	-	-
New township development	Applications will be directly made to the Infrastructure & Technical Department as prices escalate from time to time.		-	-	-
SEWERAGE					
CATEGORIES		2014/2015 R			
3.1 CONNECTION FEES	Charges as determined per Tariff schedule	148.99	168.36	178.29	188.27
ALL CATEGORIES OF PROPERTIES			-	-	-

Minimum charges payable in respect of any application for connection to the sewer system			-	-	-
3.1.1 In addition to a minimum charge as prescribed in item 3.1, the following charges shall be payable			-	-	-
3.1.2 For every 50 m2 or part thereof of the floor area of the basement and ground floor of any building to be served by, or the use of which will, whether directly or indirectly, be associated with the use of the drainage installation	Charges as determined per Tariff schedule	278.61	314.82	333.40	352.07
3.1.3 For every 50 m2 or part thereof of the floor area of all other storey of a building as described in sub-item (3.1.2)	Charges as determined per Tariff schedule	148.99	168.36	178.29	188.27
3.1.4 For any application for an alternation not amounting to a reconstruction of or for additions to an existing drainage installation, for each storey of a building as described in item 3.1.1 3.1.2 and 3.1.3	Charges as determined per Tariff schedule	148.99	168.36	178.29	188.27
3.1.5 In addition to the above for a 110 mm Sewer connection	Charges as determined per Tariff schedule	2719.01	3,072.48	3,253.76	3,435.97
3.1.6 In addition to the above for a 150 mm Sewer connection	Charges as determined per Tariff schedule	5528.90	6,247.66	6,616.27	6,986.78
3.2 DRAINAGE FEES	Consumption Level / Charge		-	-	-
RESIDENTIAL PROPERTIES			-	-	-
			-	-	-
3.2.1 VACANT RESIDENTIAL STANDS	Basic Service Fee as determined per	38.74	43.77	46.35	48.95

<p>PROVISO - All vacant residential stands, where a Local Municipality Sewer Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not.</p>	<p>Tariff schedule</p>			-	-
<p>3.2.2 RESIDENTIAL PROPERTIES</p> <p>PROVISO - Residential consumers will be charged for sewer in accordance with water consumption.</p>	<p>Charges in Blocks where lowest tariff is equal to cost</p>	2.87	3.24	3.43	3.62
			-	-	-
	0 – 6 kl per month	2.87	3.24	3.43	3.62
	Above 6 – 10 kl per month	3.38	3.82	4.05	4.28
	Above 10 – 15 kl per month	3.99	4.51	4.78	5.05
	Above 15 – 20 kl per month	4.71	5.32	5.64	5.95
	Above 20 – 30 kl per month	5.56	6.28	6.65	7.03
	Above 30 – 40 kl per month	6.56	7.41	7.85	8.29
	Above 40 – 60 kl per month	7.74	8.75	9.26	9.78
	Above 60 kl per month	9.13	10.32	10.93	11.54
<p>In addition to the monthly charge a fixed effluent charge is payable</p>	<p>Charges as determined per Tariff schedule</p>	93.29	105.42	111.64	117.89

If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason.	91.90	103.85	109.97	116.13
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule	93.29	105.42	111.64	117.89
3.2.4 PRIVATE DEVELOPED RESIDENTIAL  TOWNSHIP PROPERTIES BULK SUPPLY including FLATS	charge as same as Residential (Average consumption on multiplied by number of consumer units)		-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule	186.58	210.84	223.28	235.78
3.2.5 INDIGENT RESIDENTIAL PROPERTIES –  PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	First 6 Kiloliters of Water usage Free of Charge		-	-	-
			-	-	-
	0 – 6 kl per month	2.87	3.24	3.43	3.62
	Above 6 – 10 kl	3.38	3.82		

In addition to the monthly charge a fixed effluent charge is payable	per month			4.05	4.28
	Above 10 – 15 kl per month	3.99	4.51	4.78	5.05
	Above 15 – 20 kl per month	4.71	5.32	5.64	5.95
	Above 20 – 30kl per month	5.56	6.28	6.65	7.03
	Above 30 – 40 kl per month	6.56	7.41	7.85	8.29
	Above 40 – 60 kl per month	7.74	8.75	9.26	9.78
	Above 60 kl per month	9.13	10.32	10.93	11.54
	Charges as determined per Tariff schedule	50.66	57.24	60.62	64.01
3.2.6 PENSIONERS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING :	Same tariff framework as Indigents		-	-	-
			-	-	-
3.4 MUNICIPAL PROPERTIES  PROVISO : Properties other than Residential properties and/or properties used for Municipal activities only and /or Vacant land	Same Tariff Framework as Residential Bulk Tariff	3.15	3.56	3.77	3.98
			-	-	-
3.5 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable		-	-	-
3.6 PUBLIC BENEFIT ORGANISATIONS	Same Tariff Framework as	2.84	3.21	3.40	3.59

<p>PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):</p>	<p>Residential Bulk Tariff</p>		-	-	
<p>3.6.4 EDUCATIONAL INSTITUTIONS</p> <p>PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such Property is used by registered independent schools for educational purposes only.</p>	<p>Same Tariff Framework as Residential Bulk Tariff</p>	3.15	3.56	3.77	3.98
<p>3.6.5 HEALTH CARE INSTITUTIONS</p> <p>PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government funded institutions.</p>	<p>Same Tariff Framework as Residential Bulk Tariff</p>	3.15	3.56	3.77	3.98
			-	-	

3.7 PUBLIC ROADS	Not Applicable		-	-	-
3.8 COMMUNAL LAND	Fixed Charge per month per stand if not individually metered if a sewer service is supplied	91.90	103.85	109.97	116.13
PROVISO : Definition for “Land Reform Beneficiary”, as well as the provisions of section 17(1)(g) of the Act, refers.			-	-	-
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule		-	-	-
3.9 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	3.15	3.56	3.77	3.98
			-	-	-
The industrial category will be charged a rate (treatment and conveyance) with an additional	Charges as determined per Tariff schedule		-	-	-
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule		-	-	-
3.10 BUSINESS AND COMMERCIAL	Fixed Tariff per Kiloliter	3.15	3.56	3.77	3.98
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule		-	-	-
3.11 MINING	Fixed Tariff per Kiloliter	3.15	3.56	3.77	3.98

The mining category will be charged a rate (treatment and conveyance) with an additional			-	-	-
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule		-	-	-
3.12 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Bulk Tariff	3.15	3.56	3.77	3.98
In addition to the monthly charge a fixed effluent charge is payable	Charges as determined per Tariff schedule		-	-	-
3.13 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff	3.15	3.56	3.77	3.98
3.15 SEALING OF OPENING PER CONNECTION	Cost as determined in the Tariff schedule		-	-	-
3.16 REMOVING BLOCKAGE IN DRAINS	Cost as determined in the Tariff schedule		-	-	-
As per section 13(4) of the Council's Drainage By-laws)			-	-	-
3.17 BULK SERVICES CONTRIBUTION	Charges as determined per Tariff schedule		-	-	-
New township development			-	-	-
3.18 BULK SEWER DUMPING	When a OWNER/USER of a property dumps raw sewer into the sewer network of	48.46	54.75	57.99	61.23
			-	-	-

	the Municipality such a OWNER/USER will be charge a minimum fixed amount per tanker load.		-	-	-
	6000 kl tanker	64.61	73.01	77.31	81.64
	8000 kl tanker	80.76	91.26	96.64	102.05
3.19 TAMPERING BY ILLEGAL CONNECTIONS, DISCHARGING IN MANHOLES, DISCHARGING IN ALL WATER SOURCES, AND ANY OTHER DISCHARGING OF EFFLUENT - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	10000 kl tanker	6962.00	7,867.06	8,331.22	8,797.76
			-	-	-
			-	-	-
	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	13924.00	15,734.12	16,662.43	17,595.53
5. REFUSE					
CATEGORIES	DESCRIPT ION	TARIFF	Proposed Tariff		
			2014/2015 R		

4.1 REFUSE FEES  RESIDENTIAL PROPERTIES	Refuse service charge (240 L bin)	Fixed monthly charge	87.15	92.20	97.64	103.11
4.3 PRIVATE DEVELOPED RESIDENTIAL  TOWNSHIP PROPERTIES BULK SUPPLY including FLATS	Refuse service charge per number of dwellings /flats	Fixed monthly charge	71.06	75.18	79.62	84.07
4.4 INDIGENT RESIDENTIAL PROPERTIES –  PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	Refuse service charge	Fixed monthly charge (50% of Residential Tariff)	87.15	92.20	97.64	103.11
4.5 PENSIONERS  OVER THE AGE OF  SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING	Refuse service charge	Fixed monthly charge (50% of Residential Tariff)	43.57	46.10	48.82	51.55
4.6 CEMETERIES AND  CREMATORIUMS  PROVISO : Registered in the names of private persons and operated not for gain.	Refuse service charge	Not Applicable				

4.7 MUNICIPAL PROPERTIES  PROVISO : Properties other than Residential properties and/or properties used for Municipal activities only and /or Vacant land	Refuse service charge	Not Applicable	0.00			
4.8 PUBLIC BENEFIT ORGANISATIONS  PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):	Refuse service charge (240 L bin)	Fixed monthly charge	87.15	92.20	97.64	103.11
4.9 PUBLIC ROADS	Refuse service charge	Not Applicable				
4.10 COMMUNAL LAND  PROVISO : Definition for “Land Reform Beneficiary”, as well as the provisions of section 17(1)(g) of the Act, refers.	Refuse service charge (240 L bin)	Fixed monthly charge per stand	71.06	75.18	79.62	84.07
4.11 INDUSTRIAL ROPERTIES	Refuse service charge (240 L bin)	Fixed monthly charge	211.83	224.12		
					237.34	250.63
4.12 BUSINESS AND COMMERCIAL	Refuse service charge (240 L bin)	Fixed monthly charge	105.92	112.06	118.67	125.32

4.13 MINING	Refuse service charge (240 L bin)	Fixed monthly charge	211.83	224.12	237.34	250.63
4.14 PLACES OF PUBLIC WORSHIP	Refuse service charge (240 L bin)	Fixed monthly charge	71.06	75.18	79.62	84.07
4.15 AGRICULTURAL LAND	Refuse service charge (240 L bin)	Fixed monthly charge	71.06	75.18	79.62	84.07
4.17 BULK REFUSE REMOVAL PERMANENT PER MONTH						
	Hire tariff (3m3)	Fixed monthly charge	185.02	195.75	207.30	218.91
	Removal tariff (3m3)	Fixed monthly charge	451.82	478.03	506.23	534.58
	Hire tariff (5.5m3)	Fixed monthly charge	340.54	360.29	381.55	402.91
	Removal tariff (5.5m3)	Fixed monthly charge	576.50	609.94	645.93	682.10
	Hire tariff (6m3)	Fixed monthly charge	371.37	392.91	416.09	439.39

		charge				
	Removal tariff (6m3)	Fixed monthly charge	903.63	956.04	1,012.45	1,069.14
	Hire tariff (9m3)	Fixed monthly charge	690.46	730.51	773.61	816.93
	Removal tariff (9m3)	Fixed monthly charge	1174.45	1,241.57	1,314.82	1,388.45
4.18 BULK REFUSE PERMANENT (2-4 REMOVALS PER MONTH)						
	Removal tariff (5.5m3)	Fixed monthly charge	576.50	609.94	645.93	682.10
	Removal tariff (6m3)	Fixed monthly charge	903.63	956.04	1,012.45	1,069.14
	Removal tariff (9m3)	Fixed monthly charge	1174.45	1,242.57	1,315.88	1,389.57
4.19 BULK REFUSE PERMANENT (MORE THAN 4 REMOVALS PER MONTH)						
	Removal tariff (5.5m3)	Fixed monthly charge	518.85	548.94	581.33	613.88
	Removal tariff	Fixed monthly	622.08	658.16		

	(6m3)	y charge			696.99	736.02
	Removal tariff (9m3)	Fixed monthly charge	746.77	790.08	836.69	883.55
4.20 BULK REFUSE TEMPORARY						
	Rental tariff (3m3)	Fixed charge	33.52	35.46	37.55	39.66
	Removal tariff (3m3)	Fixed charge	451.82	478.03	506.23	534.58
	Rental tariff (6m3)	Fixed charge	68.38	72.35	76.62	80.91
	Removal tariff (6m3)	Fixed charge	903.63	956.04	1,012.45	1,069.14
4.21 BULK REFUSE SPECIAL REMOVALS						
	Removal per 4m3	Fixed charge	465.22	492.20	521.24	550.43
4.22 VAUUM TANK SERVICES						
	Per 500 L or a part thereof	Fixed charge	189.04	200.00	211.80	223.66
	Minimum charge	Fixed charge	1449.29	1,533.35	1,623.82	1,714.75
	Dep payable – non account holders	Fixed charge	5104.04	5,400.07	5,718.67	6,038.92
4.23 CHEMICAL TOILETS						

	Rent per week per unit	Fixed charge	974.69	1,031.22	1,092.06	1,153.22
	Dep payable per unit – non account holders	Fixed charge	1083.28	1,146.11	1,213.73	1,281.70
	Rent per day per unit	Fixed charge	203.79	215.61	228.33	241.12
4.24 DUMPING OF REFUSE (Hartbeesfontein Regional Waste Disposal Site)						
	Per 500kg or part thereof	Fixed charge		45.00	47.66	50.32
4.25 TRANSFER STATIONS						
	Per load (load = 1 ton LDV)	Fixed charge	Free			
5. ELECTRICITY						
CATEGORIES	DESCRIPT ION	TARIFF	Proposed Tariff			
			2014/2015 R			
Tariff is applicable to all consumers within the area of the Local Council with exception where Eskom is the direct supply authority. If any doubt in respect of the correct tariffs applicable to a consumer, the ruling of the Council will be final.						

5.1 TARIFF A: SMALL LOW VOLTAGE SUPPLY (COMMERCIAL)						
The following charges shall be payable, per month:						
COMMERCIAL AND BUSINESS						
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.		Fixed charge	86.03	96.53	102.22	107.95
A demand charge, whether electricity is consumed or not, based on the maximum supply available as determined by means of tariff circuit breaker on the Council's metering panel in accordance with the following ratings.		Fixed charge per ampere		-	-	-
SINGLE PHASE	AMPERE			-	-	-
	1 x 10 A	Fixed charge	121.10	135.87	143.89	151.95
	1 x 15 A	Fixed charge	181.65	203.81	215.84	227.92
	1 x 20 A	Fixed charge	242.20	271.75	287.78	303.90
	1 x 30 A	Fixed charge	363.30	407.62	431.67	455.85
	1 x 40 A	Fixed charge	484.40	543.50	575.56	607.79
	1 x 50 A	Fixed charge	605.50	679.37	719.45	759.74
	1 x 60 A	Fixed charge	726.60	815.25	863.34	911.69
	1 x 70 A	Fixed charge	847.70	951.12	1,007.24	1,063.64

	1 x 80 A	Fixed charge	968.80	1,086.99	1,151.13	1,215.59
THREE PHASE	AMPERE			-	-	-
				-	-	-
	3 x 20 A	Fixed charge	793.80	890.64	943.19	996.01
	3 x 30 A	Fixed charge	1190.70	1,335.97	1,414.79	1,494.02
	3 x 40 A	Fixed charge	1587.60	1,781.29	1,886.38	1,992.02
	3 x 50 A	Fixed charge	1984.50	2,226.61	2,357.98	2,490.03
	3 x 60 A	Fixed charge	2381.40	2,671.93	2,829.57	2,988.03
	3 x 70 A	Fixed charge	2778.30	3,117.25	3,301.17	3,486.04
	3 x 80 A	Fixed charge	3175.20	3,562.57	3,772.77	3,984.04
The following combinations and charges shall apply only to existing supplies:				-	-	-
	3 x 90 A	Fixed charge	3572.10	4,007.90	4,244.36	4,482.05
	3 x 100 A	Fixed charge	3969.00	4,453.22	4,715.96	4,980.05
Where applicable, an additional fixed charge per month		Fixed charge	86.03	96.53	102.22	107.95
5.2 TARIFF B: SMALL LOW VOLTAGE SUPPLY (DOMESTIC)						
The following charges shall be payable, per month						

(a) Per metering point as determined per the Tariff Schedule.						
(b) A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.						
DOMESTIC						
VACANT DOMESTIC STANDS		Fixed charge				
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.		Fixed charge	86.03	96.53	102.22	107.95
INDIGENT RESIDENTIAL PROPERTIES –	Service charge	Fixed charge	0.00	-	-	-
PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	The first 50 kWh free			-	-	-
SINGLE PHASE	AMPERE					
	1 x 10 A	Fixed charge	121.10	135.87	143.89	151.95
	1 x 15 A	Fixed charge	181.65	203.81	215.84	227.92
	1 x 20 A	Fixed charge	242.20	271.75	287.78	303.90
	1 x 30 A	Fixed charge	363.30	407.62	431.67	455.85
	1 x 40 A	Fixed charge	484.40	543.50	575.56	607.79
	1 x 50 A	Fixed charge	605.50	679.37	719.45	759.74
	1 x 60 A	Fixed	726.60	815.25		

		charge			863.34	911.69
	1 x 70 A	Fixed charge	847.70	951.12	1,007.24	1,063.64
	1 x 80 A	Fixed charge	968.80	1,086.99	1,151.13	1,215.59
THREE PHASE	AMPERE					
	3 x 20 A	Fixed charge	793.80	890.64	943.19	996.01
	3 x 30 A	Fixed charge	1190.70	1,335.97	1,414.79	1,494.02
	3 x 40 A	Fixed charge	1587.60	1,781.29	1,886.38	1,992.02
	3 x 50 A	Fixed charge	1984.50	2,226.61	2,357.98	2,490.03
	3 x 60 A	Fixed charge	2381.40	2,671.93	2,829.57	2,988.03
	3 x 70 A	Fixed charge	2778.30	3,117.25	3,301.17	3,486.04
	3 x 80 A	Fixed charge	3175.20	3,562.57	3,772.77	3,984.04
An energy charge in respect of consumption, regardless of the metering period, per kWh,coventional single phase			0.9003	1.01	1.07	1.13
The following combinations and charges shall apply only to existing supplies:						
	3 x 90 A	Fixed charge	3572.10	4,007.90	4,244.36	4,482.05
	3 x 100 A	Fixed charge	3969.00	4,453.22	4,715.96	4,980.05

An energy charge in respect of consumption, regardless of the metering period, per kWh, conventional three phase			0.9541	1.07	1.13	1.20
Where applicable, an additional fixed charge per month		Fixed charge	86.03	96.53	102.22	107.95
5.3 DOMESTIC CONSUMERS						
This tariff is applicable to private dwellings, hostels, residential flats (boarding houses) and buildings utilized exclusively for residential purposes as well as sport clubs and churches.						
The following option in respect of tariff is applicable to domestic consumers:						
(a) a uniform unit tariff per kWh as determined in the Tariff Schedule, domestic single tariff		Fixed charge	1.3739	1.54	1.63	1.72
(b) the small low voltage supply as stated in Tariff B in 5.2						
5.4 TARIFF C DOMESTIC BULK SUPPLY						
5.5 TARIFF D: BULK LOW VOLTAGE SUPPLY						
The following charges shall be payable, per month:						
(a) A service charge, whether electricity is consumed or not, per metering point.			1219.89	1,368.72	1,449.47	1,530.64
(b) Demand charge (R/kVA)			134.42	150.82	159.72	168.66

(d) An energy charge in respect of consumption regardless of the metering period in accordance with the following classification per kWh .			0.8276	0.93	0.98	1.04
<b>5.6 AGRICULTURE TARIFF FARMING</b>						
(a) An availability charge, whether electricity is consumed or not, on all vacant farming stands per month as determined in the Tariff Schedule.						
(b) Basic charge			911.71	1,022.94	1,083.29	1,143.96
(c) An energy charge in respect of consumption, regardless of the metering period in accordance with the following classification:						
For the first 1 000 kWh, per kWh a rate as determined in the Tariff Schedule,			1.7977	2.02	2.14	2.26
Thereafter, per kWh a rate as determined in the Tariff Schedule.			1.0016	1.12	1.19	1.26
<b>5.7 TARIFF F BULK HIGH VOLTAGE SUPPLY</b>						
This tariff shall apply to any premises where electricity is supplied at high voltage. The monthly account of consumers shall be automatically adjusted according to the average daily consumption of energy calculated in kWh and kVA of the registered maximum demand for the relevant period between successive meter readings.						

The following charges shall be payable, per month:						
(a) An availability charge, whether electricity is consumed or not, on all vacant industrial stands per month.						
(b) Basic charge			1861.95	2,089.11	2,212.37	2,336.26
(c) Demand charge (R/kVA)			124.45	139.63	147.87	156.15
(e) An energy charge in respect of consumption regardless of the metering period in accordance with the following classification per kWh.			0.8507	0.95	1.01	1.07
5.8 TARIFF G: TEMPORARY SUPPLY						
The applicable tariff in accordance with the category of user, plus a surcharge of 25%, on the tariff.						
5.9 TARIFF H: MUNICIPAL TARIFF						
Municipal tariff a unit charge per kWh			1.0939	1.23	1.30	1.37
5.11 Reselling electricity at excessive charges which are not justified to the satisfaction of the Electrical Engineer, following a written notice to comply by the Council, will be charged an additional R 7,000.00 per month, exclusive of VAT, since date of notice, until such time as such excessive charges are corrected or justified.		A Fixed charge	8,447.07	9,477.62	10,036.79	10,598.85

5.12 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	5,638.90	6,326.85	6,700.13	7,075.34
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	11,277.80	12,653.69	13,400.26	14,150.67
5.13 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	112,778	126,536.92	134,002.59	141,506.74
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	289,850	325,211.70	344,399.19	363,685.54

5.14 Electricity Connections						
	Pre-paid first meter	474.16	491.14	551.06	583.57	616.25
	Pre-paid from second meter	1542.46	1597.70	1,792.62	1,898.39	2,004.70
	New connections	3315.59	3434.34	3,853.33	4,080.67	4,309.19
	Moving of meter	1169.66	1211.55	1,359.36	1,439.56	1,520.18
	Three phase connections must be calculated	0	32.58	36.56	38.71	40.88
	Administration fee deposits	83.88	86.88	97.48	103.24	109.02
5.15 Industrial Tarrifs						
	Low Voltage Demand	Basic Charge	1219.89	1,368.72	1,449.47	1,530.64
		Energy Charge	0.8276	0.93	0.98	1.04
		Demand Charge	134.42	150.82	159.72	168.66

	Medium Voltage Demand	Basic Charge	1861.95	2,089.11	2,212.37	2,336.26
		Energy Charge	0.8507	0.95	1.01	1.07
		Demand Charge	124.45	139.63	147.87	156.15
2.25 SURCHARGE CONTRIBUTION ON BULK ELECTRICITY PURCHASES FROM USERS/CONSUMERS/OWNERS OF PROPERTIES WITHIN THE JURISDICTION OF MADIBENG, EXCEPT DOMESTIC AND AGRICULTURAL STANDS/LAND	If a USER/CONSUMER/OWNER of a property within the jurisdiction of The Local Municipality of Madibeng procures electricity directly from Eskom, such a user will be levied a surcharge payable to the municipality based on the monthly consumption of electricity by such a owner/consumer/user.					
CATEGORIES	DESCRIPTION		2014/2015 R			
6. OTHER TARIFFS RELATED TO CONSUMER ACCOUNTS						
	Issuing of Clearance Certificate/Cost Schedule		51.19	54.16	57.36	60.57
	Information fee per page		21.23	22.46	23.78	25.12

Issuing of Valuation Certificate	21.23	22.46	23.78	25.12
Valuation roll R11.00 per page with a max of	704.17	745.01	788.97	833.15
Address list R11.00 per page with a max of	704.17	745.01	788.97	833.15
Reconnection fee for electricity disconnected due to non-payment	670.46	709.35	751.20	793.27
Warning issued for non-payment of water and electricity	670.46	709.35	751.20	793.27
Interim valuations on consolidations and subdivision and establishment of a township	149.82	158.51	167.86	177.27
Information fee per transaction	21.23	22.46	23.78	25.12
Administration fee on unpaid cheques	149.82	158.51	167.86	177.27
Final demand for any outstanding amount per registered letter	176.04	186.26	197.24	208.29
Action taken in demanding payments by means of telephone, fax, e-mail, letter or	274.68	290.61	307.75	324.99

	otherwise.				
	Section 53 (2) MPRA		250.00	264.75	279.58
6.1 CONSUMER DEPOSITS					
6.2 TENDER DOCUMENT FEES	Domestic: Town	2000.00	2,200.00	2,329.80	2,460.27
	Domestic: Township	1000.00	1,000.00	1,059.00	1,118.30
	Domestic: Bulk meters	10000.00	11,000.00	11,649.00	12,301.34
	Business: Town	5000.00	5,500.00	5,824.50	6,150.67
	Business: Township	3000.00	3,500.00	3,706.50	3,914.06
	Business: Bulk meters	20000.00	22,000.00	23,298.00	24,602.69
	Deposit Farms	1000.00	1,000.00	1,059.00	1,118.30
	Deposit: Government	5000.00	5,500.00	5,824.50	6,150.67
	Deposit : Government Bulk meters	20000.00	22,000.00	23,298.00	24,602.69
	Tariff as per	0.00	-	-	-

	advert				
OTHER SERVICES	Average increase of				
7. RESORTS AND MUNICIPAL TRADING MARKETS					
7.1 SCHOEMANSVILLE EASTERN FORESHORE RESORT					
Comments: As per Resolution A.0965, Council consented on the cancellation of the 99 year lease agreement in respect of Oberon and Kommandonek Resorts. This therefore leaves only Schoemansville Eastern Foreshore Resort under the administration of the Municipality.					
CATEGORIES	DESCRIPTION	2014/2015 R			
SCHOEMANSVILLE Eastern Foreshore					
In Season: 16 SEPT – 15 APR					
	Adults	45.43	48.06	50.90	53.75
	Children	22.71	24.03	25.45	26.87
	Cars/LDV/Combi	32.28	34.15	36.16	38.19
	Cano/Sailboat	32.28	34.15	36.16	38.19
	Boat/Jetski	114.76	121.42	128.58	135.78
	Caravans/tents	135.09	142.92	151.35	159.83
	Pensioners day visiting	14.35	15.18	16.07	16.97

	Pensioners camping	82.49	87.27	92.42	97.60
Out Season: 16 APR – 16 SEPT		0.00	-	-	-
	Adults	32.28	34.15	36.16	38.19
	Children	21.52	22.77	24.11	25.46
	Car/LDV/Combi	25.10	26.56	28.13	29.70
	Cano/Sailboat	25.10	26.56	28.13	29.70
	Boat/Jetski	82.49	87.27	92.42	97.60
	Caravans/tents	93.25	98.65	104.47	110.32
	Pensioners day visiting	14.35	15.18	16.07	16.97
	Pensioners camping	63.36	67.03	70.99	74.96
SCHOEMANSVILLE Eastern Foreshore		0.00	-	-	-
GROUP TARIFFS STRUCTURE		0.00	-	-	-
In Season: 16 SEPT – 15 APR	Car/LDV/Combi	32.28	34.15	36.16	38.19
	Boat/Jetski	113.57	120.16	127.24	134.37
	Sailboat/Cano	32.28	34.15	36.16	38.19
	1 – 4 adults	44.23	46.80		

			49.56	52.33	
	1 – 4 children	22.71	24.03	25.45	26.87
	5 – 14 adults	32.28	34.15	36.16	38.19
	5 – 14 children	21.52	22.77	24.11	25.46
	15 – 50 adults	25.10	26.56	28.13	29.70
	15 – 50 children	14.35	15.18	16.07	16.97
	51 and more adults	21.52	22.77	24.11	25.46
	51 and more children	11.95	12.65	13.39	14.14
	Pensioners day visiting	14.35	15.18	16.07	16.97
	Pensioners camping	83.68	88.54	93.76	99.01
Out Season: 16 APR – 16 SEPT		0.00	-	-	-
	Car/LDV/Combi	23.91	25.30	26.79	28.29
	Boat/Jetski	82.49	87.27	92.42	97.60
	Sailboat/Cano	23.91	25.30	26.79	28.29
	1 – 4 adults	32.28	34.15	36.16	38.19
	1 – 4 children	21.52	22.77	24.11	25.46

	5 – 14 adults	25.10	26.56	28.13	29.70
	5 – 14 children	14.35	15.18	16.07	16.97
	15 – 50 adults	21.52	22.77	24.11	25.46
	15 – 50 children	11.95	12.65	13.39	14.14
	51 and more adults	16.74	17.71	18.75	19.80
	51 and more children	8.37	8.85	9.38	9.90
	Pensioners day visiting	14.35	15.18	16.07	16.97
	Pensioners camping	63.36	67.03	70.99	74.96
	Payment for cars and boat could be charged even when groups are allowed into the resort, except when it is a school, church entering by bus, which can be parked near the gate not going into the resort	25.58	27.07	28.66	30.27
<b>CAMPING AND TENTING</b>		<b>88.26</b>	<b>93.38</b>	<b>98.89</b>	<b>104.43</b>

	These two areas are not suitable for big group camping as no electric points exists. Ablution facilities cannot accommodate groups. Thus only in and out season tariffs:	25.58		28.66	30.27
			27.07		
In season	6 people maximum	135.09	142.92	151.35	159.83
Out season	6 people maximum	93.25	98.65	104.47	110.32
7.2 TRADING MARKETS		0.00	-	-	-
MUNICIPAL TRADING MARKETS		0.00		-	-
Street Trading/Hawkers Fees	Per Annum	81.29	84.95	89.96	95.00
Tom Street Hawkerc Pavilion Stalls	Per Annum	203.23	212.37	224.90	237.49
Industrial Park Stalls/Local Business Support Premises	Office Type ± 21m2 at R40/m2 annual escalation rate of 7%	840.00	885.36	937.60	990.10
NB: The market rentals of Industrial Park Stalls are pending completion of valuation process.	Kiosk ±54m2 at R25/m2 annual escalation rate of 6%	1350.00	1,422.90	1,506.85	1,591.23
CATEGORIES	DESCRIPTION	2014/2015 R			

8. TOWN PLANNING FEES					
	Consent use application	1970.11	2,084.38	2,207.36	2,330.97
	Amendment Scheme: Section 56	5420.19	5,734.57	6,072.91	6,412.99
	Subdivision: Section 92 (Ord. 15 of 1986)	1642.56	1,737.82	1,840.36	1,943.42
		246.26	260.55	275.92	291.37
	Consolidation: Section 92 (Ord. 15 of 1986)	1642.56	1,737.82	1,840.36	1,943.42
	Consolidation as part of subdivision	246.26	260.55	275.92	291.37
	Subdivision of agricultural land: Section 6 of Ord. 20 of 1986	1642.56	1,737.82	1,840.36	1,943.42
		Consolidation as part of above	246.26	260.55	275.92
	Application in terms of Section 72 (1), 78 and 101 (1) (Ord. 15 of 1986) Ext time	492.53	521.09	551.84	582.74

	Application in terms of Section 92(4)(a), 92(4)(b) and 92(4)(c) for the repeal of an approval of subdivision or consolidation, or amendments to the conditions imposed in terms of Section 92 (3), or amendments to the consolidation of subdivision plan	1642.56	1,737.82	1,840.36	1,943.42
	Consolidation as part of the above	246.26	260.55	275.92	291.37
	Applications in terms of Section 96 for township establishment	9032.86	9,556.77	10,120.62	10,687.37
	Application in terms of Section 99 for the division of a township	1642.56	1,737.82	1,840.36	1,943.42
	Section 100: Amendment to layout	1642.56	1,737.82	1,840.36	1,943.42
	Section 97: Consent for selling prior to proclamation	492.53	521.09	551.84	582.74
	Fee for processing of additional phases in townships	6569.03	6,950.03	7,360.08	7,772.25

	Application in terms of Section 95 read with Section 88 for the extention of boundaries	3613.86	3,823.47	4,049.05	4,275.80
	Application in terms of Section 125 for the amendments to the scheme to include an approved township in the scheme	2627.61	2,780.01	2,944.03	3,108.90
	Removal of title restrictions coupled to amendment scheme	2627.61	2,780.01	2,944.03	3,108.90
	Removal of title restrictions without amendment scheme	492.53	521.09	551.84	582.74
	Building line relaxation	492.53	521.09	551.84	582.74
	Zoning certificate	81.29	86.01	91.08	96.18
	Photostats	0.48	0.51	0.54	0.57
CATEGORIES	DESCRIPTION	2014/2015 R			
9. BUILDING CONTROL FEES					
BUILDING PLAN FEES					

<p>Any person erecting any building in contravention of the provisions of subsection (1) shall be guilty of an offence and liable on conviction to a fine not exceeding R100 of each day on which he was engaged in do erecting such building. (National building regulations and building standards Act.103 of 1977)</p>				
<p>Plan reproductions</p>	<p>A0</p>	<p>35.84</p>	<p>35.97</p>	<p>38.09</p>
	<p>A1</p>	<p>28.46</p>	<p>28.57</p>	<p>30.26</p>
	<p>A2</p>	<p>24.24</p>	<p>24.33</p>	<p>25.77</p>
	<p>A3</p>	<p>16.44</p>	<p>16.50</p>	<p>17.47</p>
	<p>A4</p>	<p>9.60</p>	<p>9.90</p>	<p>10.48</p>
<p>RURAL FARMS:</p>			<p>-</p>	<p>-</p>
	<p>1 – 100 m2</p>	<p>480.83</p>	<p>482.66</p>	<p>511.14</p>
	<p>101 – 200 m2</p>	<p>802.52</p>	<p>805.56</p>	<p>853.09</p>
	<p>201 – 300 m2</p>	<p>1202.09</p>	<p>1,206.65</p>	<p>1,277.84</p>
	<p>301 – 400 m2</p>	<p>1605.24</p>	<p>1,611.33</p>	<p>1,706.40</p>
	<p>401 – 500 m2</p>	<p>2007.87</p>	<p>2,015.49</p>	<p>2,134.40</p>
	<p>501 – 600 m2</p>	<p>2187.05</p>	<p>2,195.35</p>	<p>2,324.88</p>

	Alterations	480.83	482.66	511.14	539.76
	Demolishing/Re-roofing/Internal Layout	365.11	366.49	388.11	409.85
	Fuel Tanks	365.11	366.49	388.11	409.85
	Swimming Pool	365.21	366.49	388.11	409.85
	Perimeter Wall (per meter)	5.59	5.61	5.94	6.27
	Re-inspections fees	244.53	245.46	259.94	274.50
	Plan expiry-50% of original fees			-	-
				-	-
VILLAGES:					
	1 – 100 m2	480.83	482.66	511.14	539.76
	101 – 200 m2	1168.89	1,173.32	1,242.55	1,312.13
	201 – 300 m2	1569.41	1,575.36	1,668.31	1,761.73
	301 – 400 m2	2030.00	2,037.71	2,157.93	2,278.78

	401 – 500 m2	2372.98	2,381.98	2,522.52	2,663.78
	501 – 600 m2	2771.39	2,781.91	2,946.04	3,111.02
	Alterations	480.83	482.66	511.14	539.76
	Demolishing/Re-roofing/Internal Layout	378.39	379.82	402.23	424.75
	Fuel Tanks	378.39	379.82	402.23	424.75
	Swimming Pool	378.39	279.82	296.33	312.92
	Perimeter Wall (per meter)	6.64	6.67	7.06	7.46
	Re-inspection fees	244.53	245.46	259.94	274.50
	Plan expiry- 50% of original fees			-	-
	Fuel Tanks	378.39	379.82	402.23	424.75
ESTABLISHED TOWNSHIPS:				-	-
	1 – 100 m2	480.83	482.66	511.14	539.76
	101 – 200 m2	1673.96	1,680.32	1,779.46	1,879.11

	201 – 300 m2	2155.43	2,163.61	2,291.26	2,419.57
	301 – 400 m2	2636.05	2,646.06	2,802.18	2,959.10
	401 – 500 m2	3119.84	20,128.00	21,315.55	22,509.22
	501 – 600 m2	3599.41	3,613.07	3,826.24	4,040.51
	Alterations	480.83	3,102.16	3,285.19	3,469.16
	Demolishing/Re-roofing/Internal Layout	606.58	608.88	644.80	680.91
	Fuel Tanks	606.58	608.88	644.80	680.91
	Swimming Pool	606.58	608.88	644.80	680.91
	Perimeter Wall (per meter)	7.38	7.41	7.85	8.29
	Re-inspections fees	606.58	245.46	259.94	274.50
	Plan expiry-50% Of original fees	0.00		-	-
Low cost housing-per house		57.97	58.2	61.63	65.09
	Re-inspections fees			-	-
Site development plan fees				-	-

	Same tariffs as Building plan fees				
CATEGORIES	DESCRIPTION	2014/2015 R			
10. FIRE AND RELATED SERVICES					
	Call-out fees (inside area)	151.81		-	-
	Call-out fees (outside area)	304.83		-	-
	Tariff per person per hour or part thereof (calculated from time out to time stop)	70.53		-	-
	Light Pumper (inside area)	202.03		-	-
	Light Pumper (outside area)	406.45		-	-
	Medium Pumper (inside area)	406.45		-	-
	Medium Pumper (outside area)	860.73		-	-
	Heavy Pumper (inside area)	607.28		-	-
	Heavy Pumper (outside area)	1218.16		-	-
	Portable pump (inside area)	104.00		-	-

Portable pump (outside area)	203.22		-	-
Special services (trees, bees etc.) inside area	202.03		-	-
Special services (trees, bees etc.) outside area	406.45		-	-
Standby services (per vehicle per hour) inside area	202.03		-	-
Standby services (per vehicle per hour) outside area	406.45		-	-
Rescue (rate payer)	0.00		-	-
Rescue (non-rate payer) per person rescued	425.58		-	-
An additional amount be charged for the whole distance travelled to and from the incident at the rate per kilometer	4.77		-	-
An amount be charged for replacement of consumables as well as an additional 10% administrative fee	0.00		-	-

	The use of water will be exempted from the 10% administrative fee but the current selling price of water consumed be charged	0.00		-	-
	The training of non-employees at the rate per person per day plus the consumables be charged	45.42		-	-
	Standby and training of charitable organizations, educational establishments and religious organizations be free of charge provided that these establishments pay for the travel costs and consumables used	0.00		-	-
CATEGORIES	DESCRIPTION	2014/2015 R			
11. TOWN HALL, COMMUNITY HALLS AND OTHER FACILITIES					
RENTAL (PER DAY UNTIL 24:00)					
PRIVATE OR BUSINESS PURPOSES					
	Brits Town Hall (Main Hall)	1933.05	1,933.05	2,047.10	2,161.74

Brits Town Hall (Side Hall only)	820.08	820.08	868.47	917.10
Primindia Hall (Main Hall)	1641.36	1,641.36	1,738.20	1,835.54
Primindia Hall (Side Hall only)	820.08	820.08	868.47	917.10
Letlhabile Hall	1641.36	1,641.36	1,738.20	1,835.54
Oukasie Hall	1641.36	1,641.36	1,738.20	1,835.54
Mothotlung Hall	1641.36	1,641.36	1,738.20	1,835.54
Kosmos Hall	1806.33	1,806.33	1,912.91	2,020.03
Damonsville Hall	985.06	985.06	1,043.17	1,101.59
Any other Municipal Hall not listed above	656.30	656.30	695.03	733.95
Activity rooms in Letlhabile, Oukasie and Kosmos	329.95	329.95	349.41	368.98
Lecture Hall, Ground Floor, Municipal Offices, Brits	329.95	329.95	349.41	368.98
Boardroom in Kosmos	329.95	329.95	349.41	368.98
Refundable Deposit (Halls only)	820.08	820.08	868.47	917.10
RENTAL (PER DAY UNTIL 24:00)	0.00	-	-	-

SCHOOLS, CHURCHES, GOVERNMENT DEPARTMENTS AND NGO'S		0.00	-	-	-
	Brits Town Hall (Main Hall)	956.36	956.36	1,012.79	1,069.51
	Brits Town Hall (Side Hall only)	433.95	433.95	459.55	485.29
	Primindia Hall (Main Hall)	870.29	870.29	921.64	973.25
	Primindia Hall (Side Hall only)	433.95	433.95	459.55	485.29
	Letlhabile Hall	870.29	870.29	921.64	973.25
	Oukasie Hall	870.29	870.29	921.64	973.25
	Mothotlung Hall	870.29	870.29	921.64	973.25
	Kosmos Hall	956.36	956.36	1,012.79	1,069.51
	Damonsville Hall	522.41	522.41	553.24	584.22
	Any other Municipal Hall not listed above	349.07	349.07	369.67	390.37
	Activity rooms in Letlhabile, Oukasie and Kosmos	173.34	173.34	183.57	193.85
	Lecture Hall, Ground Floor, Municipal Offices, Brits	154.21	154.21	163.31	172.46
	Boardroom in Kosmos	154.21	154.21	163.31	172.46

	Refundable Deposit (Halls only)	387.33	387.33	410.18	433.15
ALL USERS		0.00	-	-	-
RENTAL AFTER 24:00 (PER HOUR OR PART THEREOF)		0.00	-	-	-
	Brits Town Hall (Main Hall)	279.74	279.74	296.24	312.83
	Brits Town Hall (Side Hall only)	279.74	279.74	296.24	312.83
	Primindia Hall (Main Hall)	279.74	279.74	296.24	312.83
	Primindia Hall (Side Hall only)	279.74	279.74	296.24	312.83
	Letlhabile Hall	279.74	279.74	296.24	312.83
	Oukasie Hall	279.74	279.74	296.24	312.83
	Mothotlung Hall	279.74	279.74	296.24	312.83
	Kosmos Hall	279.74	279.74	296.24	312.83
	Damonsville Hall	279.74	279.74	296.24	312.83
	Any other Municipal Hall not listed above	279.74	279.74	296.24	312.83
	Activity rooms in Letlhabile, Oukasie and Kosmos	279.74	279.74	296.24	312.83
	Lecture Hall, Ground Floor, Municipal Offices,	279.74	279.74	296.24	312.83

	Brits				
	Boardroom in Kosmos	279.74	279.74	296.24	312.83
ALL USERS		0.00	-	-	-
PREPARATION: DAY BEFORE FUNCTION ETC.		0.00	-	-	-
	Brits Town Hall (Main Hall)	451.88	451.88	478.54	505.34
	Brits Town Hall (Side Hall only)	205.62	205.62	217.75	229.94
	Primindia Hall (Main Hall)	410.04	410.04	434.23	458.55
	Primindia Hall (Side Hall only)	205.62	205.62	217.75	229.94
	Letlhabile Hall	410.04	410.04	434.23	458.55
	Oukasie Hall	410.04	410.04	434.23	458.55
	Mothotlung Hall	410.04	410.04	434.23	458.55
	Kosmos Hall	451.88	451.88	478.54	505.34
	Damonsville Hall	246.26	246.26	260.79	275.40
	Any other Municipal Hall not listed above	163.78	163.78	173.44	183.15

<p>All tariffs for Town hall, Community halls and other facilities include VAT.</p>	<p>0.00</p>	<p>-</p>	<p>-</p>	<p>-</p>
<p>Municipal halls be made available free of charge to the following structures, clubs and organisations for the following purposes:  All the registered sport clubs that are non-political in nature and without any profit motive in the area of Madibeng: Provided that the annual registration fee has been paid at the Department of Community Safety, Social and Health Services.  Clinics for donation of blood or informational clinics.  Official civic receptions, functions presented by the Executive Mayor or Mayoress or functions under the patronage of the Executive Mayor or Mayoress:  Provided that the</p>	<p>0.00</p>	<p>-</p>	<p>-</p>	<p>-</p>

	application has been approved by the Executive Mayor for free usage. Local municipal elections.			
CATEGORIES	DESCRIPTION	2014/2015 R		
12. ADVERTISING, ACCIDENT REPORTS, BUSINESS LICENSING AND IMPOUNDMENT OF MOTOR VEHICLES				
TEMPORARY ADVERTISING SIGNS, POSTERS AND BANNERS				
POSTERS AND SLOGANS:				
	Deposit (refundable): For every 30 posters or part	722.06	-	-
	Licensing fees: Per application for posters and slogans to a maximum of 30 posters	465.03	-	-
ELECTION POSTERS:		0.00	-	-
	Administration fee: Per application	378.96	-	-

	Deposit (refundable): For the permissible number	722.06		-	-
PAMPHLETS AND NEWSPAPERS:		0.00		-	-
LICENSING FEE:		0.00		-	-
	Local Businesses per 1 000	199.64		-	-
	Businesses situated outside the municipal area per 1 000 per type of pamphlet or application	722.06		-	-
FOR AND SOLD SIGNS:		0.00		-	-
	Administration fee: Per application (new)	465.03		-	-
	Licensing fee: Per annum per agency for boards within the area	1843.39		-	-
	Per board per occasion	184.10		-	-
FOR SALE SIGNS LARGER THAN THE APPROVED SIZE		0.00		-	-
	Administration fee: Per application	465.03		-	-

	Licensing fee: Per square meter or part thereof per elevation, which may be displayed for a maximum period of six months	378.96		-	-
SHOW HOUSE SIGNS:		0.00		-	-
	Administration fee: Per application	378.96		-	-
	Licensing fee: Per occasion, unless the annual fee had been paid	378.96		-	-
	Licensing fee: Per annum per agency	1843.39		-	-
TEMPORARY ROUTE INDICATORS:		0.00		-	-
LOCAL APPLICANTS:		0.00		-	-
	Deposit (refundable)	427.97		-	-
	Licensing fee: Per route indicator to a maximum of six route indicators per applicant – these route indicators may be displayed for a maximum period of seven days only	98.03		-	-
TEMPORARY ROUTE INDICATORS:		0.00			

				-	-
NON LOCAL APPLICANTS:		0.00		-	-
	Deposit (refundable)	812.91		-	-
	Licensing fee: Per route indicator to a maximum of six route indicators per applicant – these route indicators may be displayed for a maximum period of seven days only	117.15		-	-
BANNERS:228.96		0.00		-	-
	Deposit per banner (refundable)	349.07		-	-
	Licensing fee: Per banner per day (for a maximum of 4 days) (erection expenses excluded)	117.15		-	-
AERIAL SIGNS:		0.00		-	-
	Administration fee	465.03		-	-
	Licensing fee: Per day (maximum of 7 days)	117.15		-	-
SPECIAL OFFER SIGNS (600 X 450 MM):		0.00		-	-

	Administration fee: Per application	465.03		-	-
	Licensing fee: Per annum per application for boards	1843.39		-	-
	Licensing fee: Per boards per occasion	173.96		-	-
SPECIAL OFFER SIGNS LARGER THAN THE APPROVED SIZE		0.00		-	-
	Administration fee: Per application	465.03		-	-
	Licensing fee: Per square or part thereof per elevation, which may be displayed for a maximum period of 6 months	378.96		-	-
FREE STANDING AND ROTATING SIGNS:		0.00		-	-
	Administration fee	465.03		-	-
	Licensing fee: Per square meter or part thereof per annum	378.96		-	-
ADVERTISING AND HOARDING SIGNS:		0.00		-	-
ERECTION ON PRIVATE PROPERTY:		0.00		-	-
	Administration fee: Per application	465.03		-	-

	Licensing fee: Per square per elevation per annum	378.96		-	-
ADVERTISING AND HOARDING SIGNS:		0.00		-	-
ERECTION ON COUNCIL PROPERTY:		0.00		-	-
	Administration fee: Per application	465.03		-	-
	Licensing fee: Per square meter per elevation per annum	378.96		-	-
PROVISION OF ACCIDENT REPORT:		0.00		-	-
	Tariff per copy	117.15	123.94	131.25	138.60
ESCORT DUTIES AND POINT DUTIES					
	Admin fee: Utilising a traffic officer at funerals and sporting events for an hour an for part of an hour	70.00	74.06	78.43	82.82
IMPOUNDMENT OF MOTOR VEHICLES:					
	Admin fee: Vehicle Impoundment per day or part of a day	163.47	172.95	183.15	193.41

BUSINESS LICENSES:		0.00		-	-
	Sale or supply of meals or perishable Foodstuffs	398.09		-	-
	Hawking in meals or perishable foodstuffs	117.15		-	-
	Health facilities or entertainment: Providing Turkish baths, saunas or other health baths	436.34		-	-
	Health facilities or entertainment: Providing massage or infra-red treatment	436.34		-	-
	Health facilities or entertainment: Making the services of an escort whether male or female, available to any other person	656.30		-	-
	Health facilities or entertainment: Keeping three or more apparatus or devices which are designed for the purpose or recreation or amusement	217.57		-	-

	Health facilities or entertainment: Keeping three or more snooker or billiard tables	217.57		-	-
CATEGORIES	DESCRIPTION	2014/2015 R			
13. LIBRARIES:					
ADULTS:					
	Membership fee	22.70	23.92	25.33	26.75
	Fines for late books per week/per book	6.00	5.03	5.33	5.63
	Lost Library Card	28.51	23.92	25.33	26.75
	Photo Copies: A4	3.00	2.44	2.58	2.73
	Photo Copies: A3	0.00	2.44	2.58	2.73
	Deposit for visitors	3.00	251.99	266.86	281.80
CHILDREN:					
	Membership fee	28.51	12.57	13.31	14.06
	Fines for late books per week/per book	6.00	5.03	5.33	5.63
	Lost Library Card	28.51	23.92	25.33	26.75
	Photo Copies: A4	3.00	2.49	2.64	2.78

	Photo Copies: A3	0.00	2.49	2.64	2.78
	Deposit for visitors	3.00	251.99	266.86	281.80
PENSIONER:					
	Membership fee	28.51	12.26	12.98	13.71
	Fines for late books per week/per book	6.00	5.03	5.33	5.63
	Lost Library Card	28.51	23.92	25.33	26.75
	Photo Copies: A4	3.00	2.49	2.64	2.78
	Photo Copies: A3	0.00	2.49	2.64	2.78
	Deposit for visitors	3.00	251.99	266.86	281.80
CATEGORIES	DESCRIPTION	2014/2015 R			
14. SPORTS FACILITIES					
CENTRAL SPORTS GROUND BRITS:					
RESIDENTS OF MADIBENG:					
	Bowling Greens	472.20	499.58	529.06	558.69
	Brits A-Rugby Field	826.05	873.97	925.53	977.36
	Brits B-Rugby Field	589.36	623.54	660.33	697.31
	Brits C-Rugby Field	472.20	499.58		

			529.06	558.69
Soccer Field (New development)	826.05	873.97	925.53	977.36
Cricket Field	589.36	623.54	660.33	697.31
Swimming Pool	589.36	623.54	660.33	697.31
Hall 1	860.73	910.65	964.38	1,018.38
Hall 2	860.73	910.65	964.38	1,018.38
Parking area	827.25	875.23	926.87	978.77
Korfball Courts	472.21	499.59	529.07	558.70
Tennis Courts	472.21	499.59	529.07	558.70
Squash Courts	472.21	499.59	529.07	558.70
CENTRAL SPORTS GROUND BRITS:		0.00	-	-
NON RESIDENTS:		0.00	-	-
	Bowling Greens	944.41	999.19	1,058.14
	Brits A-Rugby Field	1649.73	1,745.41	1,848.39
	Brits B-Rugby Field	1177.52	1,245.82	1,319.32
	Brits C-Rugby Field	944.41	999.19	1,058.14
				1,117.40
				1,951.90
				1,393.20
				1,117.40

	Soccer Field (New development)	1649.73	1,745.41	1,848.39	1,951.90
	Cricket Field	1177.52	1,245.82	1,319.32	1,393.20
	Swimming Pool	1177.52	1,245.82	1,319.32	1,393.20
	Hall 1	1721.45	1,821.29	1,928.75	2,036.76
	Hall 2	1721.45	1,821.29	1,928.75	2,036.76
	Parking area	1649.73	1,745.41	1,848.39	1,951.90
	Korfbal Courts	944.41	999.19	1,058.14	1,117.40
	Tennis Courts	944.41	999.19	1,058.14	1,117.40
	Squash Courts	944.41	999.19	1,058.14	1,117.40
LETLHABILE SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Basketball Court	355.05	375.65	397.81	420.09
	Netball Court	355.05	375.65	397.81	420.09
	Volleyball Court	355.05	375.65	397.81	420.09
	Soccer Field	589.36	623.54	660.33	697.31
	Tennis Courts	429.17	454.06		

				480.85	507.78
	Open space	536.76	567.89	601.39	635.07
LETLHABILE SPORTS GROUNDS:		0.00	-	-	-
NON RESIDENTS:		0.00	-	-	-
	Basketball Court	711.29	752.55	796.95	841.58
	Netball Court	711.29	752.55	796.95	841.58
	Volleyball Court	1195.51	1,264.85	1,339.47	1,414.48
	Soccer Field	1177.52	1,245.82	1,319.32	1,393.20
	Tennis Courts	859.53	909.38	963.04	1,016.97
	Open space	1069.93	1,131.99	1,198.78	1,265.91
OUKASIE SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Soccer Field	589.36	623.54	660.33	697.31
	Nelball/Basketball Courts	472.21	499.59	529.07	558.70
	Tennis Courts	472.21	499.59	529.07	558.70
	Volleyball Courts	472.21	499.59	529.07	558.70

OUKASIE SPORTS GROUNDS:		0.00	-	-	-
NON RESIDENTS:		0.00	-	-	-
	Soccer Field	1177.52	1,245.82	1,319.32	1,393.20
	Nelball/Basketball Courts	944.41	999.19	1,058.14	1,117.40
	Tennis Courts	944.41	999.19	1,058.14	1,117.40
	Volleyball Courts	944.41	999.19	1,058.14	1,117.40
PRIMINDIA SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Soccer Field	589.36	623.54	660.33	697.31
	Netball Courts	355.05	375.65	397.81	420.09
	Tennis Courts	472.21	499.59	529.07	558.70
	Swimming Pool	589.36	623.54	660.33	697.31
PRIMINDIA SPORTS GROUNDS:		0.00	-	-	-
NON RESIDENTS:		0.00	-	-	-
	Soccer Field	1177.52	1,245.82	1,319.32	1,393.20
	Netball Courts	711.29	752.55		

				796.95	841.58
	Tennis Courts	944.41	999.19	1,058.14	1,117.40
	Swimming Pool	1177.52	1,245.82	1,319.32	1,393.20
DAMONSVILLE SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Soccer Field	472.20	499.58	529.06	558.69
	Netball Courts	239.09	252.95	267.88	282.88
DAMONSVILLE SPORTS GROUNDS:		0.00	-	-	-
NON RESIDENTS:		0.00	-	-	-
	Soccer Field	944.41	999.19	1,058.14	1,117.40
	Netball Courts	474.40	501.91	531.52	561.29
MOTHOTLUNG SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Soccer Field	429.17	454.06	480.85	507.78
	Netball Courts	354.84	375.42	397.57	419.84
MOTHOTLUNG SPORTS GROUNDS:		0.00	-	-	-

NON RESIDENTS:		0.00	-	-	-
	Soccer Field	859.53	909.39	963.04	1,016.97
	Netball Courts	711.30	752.55	796.95	841.58
KLIPGAT SPORTS GROUNDS:		0.00	-	-	-
RESIDENTS OF MADIBENG:		0.00	-	-	-
	Soccer Field	429.17	454.06	480.85	507.78
	Netball Courts	429.17	454.06	480.85	507.78
KLIPGAT SPORTS GROUNDS:		0.00	-	-	-
NON RESIDENTS:		0.00	-	-	-
	Soccer Field	859.53	909.39	963.04	1,016.97
	Netball Courts	711.30	752.55	796.95	841.58
	A refundable deposit equal to the total cost be charged for the use of the facilities.	0.00	-	-	-
	A refundable deposit of R500.00 be charged where facilities are used free of charge.	597.73	632.40	669.71	707.21

	Schools within the area of the Municipality's jurisdiction be provided with facilities as indicated above free of charge.	0.00	-	-	-
	The halls on the sports grounds only be rented out for the use of public sport events and not private functions such as dances, weddings, meetings, etc.	0.00	-	-	-
Sporting fees payable by clubs for registration be increased to:			-	-	-
	Residents:	34.67	36.68	38.84	41.02
	Non Residents:	67.10	70.99	75.18	79.39
CATEGORIES	DESCRIPTION	2014/2015 R			
15. CEMETERY TARIFFS					
HOURS: During the week & Saturdays 07:00 - 16:00					
After hours on weekdays & Saturdays Sundays and public holidays 15:00 - 07:00					
PURCHASE OF AN 6 FEET GRAVE INSIDE BOUNDARIES OF MADIBENG : ADULT					
	Hartbeespoort during the week &	852.36	901.80	955.00	1,008.48

Saturdays				
Hartbeespoort after hours, weekdays & Saturdays	1163.18	1,230.64	1,303.25	1,376.23
Hartbeespoort Sundays & public holidays	1627.01	1,721.38	1,822.94	1,925.03
Brits & Langberg during the week & Saturdays	940.82	995.39	1,054.12	1,113.15
Brits/Langberg after hours, weekdays & Saturdays	1250.45	1,322.97	1,401.03	1,479.49
Brits/Langberg Sundays & public holidays	1714.28	1,813.71	1,920.72	2,028.28
Damonsville during the week & Saturdays	940.82	995.39	1,054.12	1,113.15
Damonsville after hours, weekdays & Saturdays	1250.45	1,322.97	1,401.03	1,479.49
Damonsville Sundays & public holidays	1714.28	1,813.71	1,920.72	2,028.28
Primindia Muslim during the week & Saturdays	1172.74	1,240.76	1,313.97	1,387.55
Primindia Muslim after hours, weekdays & Saturdays	1483.56	1,569.61	1,662.21	1,755.30

Primindia Muslim Sundays & public holidays	1947.40	2,060.35	2,181.91	2,304.09
Letlhabile Muslim during the week & Saturdays	1172.74	1,240.76	1,313.97	1,387.55
Letlhabile Muslim after hours, weekdays & Saturdays	1483.56	1,569.61	1,662.21	1,755.30
Letlhabile Muslim Sundays & public holidays	1947.40	2,060.35	2,181.91	2,304.09
Letlhabile during the week & Saturdays	940.82	995.39	1,054.12	1,113.15
Letlhabile after hours, weekdays & Saturdays	1250.45	1,322.97	1,401.03	1,479.49
Letlhabile Sundays & public holidays	1714.28	1,813.71	1,920.72	2,028.28
Mothotlung during the week & Saturdays	940.82	995.39	1,054.12	1,113.15
Mothotlung after hours, weekdays & Saturdays	1250.45	1,322.97	1,401.03	1,479.49
Mothotlung Sundays & public holidays	1714.28	1,813.71	1,920.72	2,028.28
Oukasie during the week & Saturdays	940.82	995.39	1,054.12	1,113.15
Oukasie after hours, weekdays &	1250.45	1,322.97	1,401.03	1,479.49

	Sundays				
	Oukasie Sundays & public holidays	1714.28	1,813.71	1,920.72	2,028.28
PURCHASE OF AN 6 FEET GRAVE INSIDE BOUNDARIES OF MADIBENG : CHILD		0.00	-	-	-
	Hartbeespoort during the week & Saturdays	852.36	901.80	955.00	1,008.48
	Hartbeespoort after hours, weekdays & Saturdays	1163.18	1,230.64	1,303.25	1,376.23
	Hartbeespoort Sundays & public holidays	1627.01	1,721.38	1,822.94	1,925.03
	Brits & Langberg during the week & Saturdays	488.94	517.30	547.82	578.50
	Brits/Langberg after hours, weekdays & Saturdays	798.56	844.88	894.73	944.83
	Brits/Langberg Sundays & public holidays	1262.40	1,335.62	1,414.42	1,493.63
	Damonsville during the week & Saturdays	488.94	517.30	547.82	578.50
	Damonsville after hours, weekdays & Saturdays	798.56	844.88	894.73	944.83
	Damonsville Sundays & public	1262.40	1,335.62	1,414.42	1,493.63

	holidays				
	Primindia Muslim during the week & Saturdays	1172.74	1,240.76	1,313.97	1,387.55
	Primindia Muslim after hours, weekdays & Saturdays	1483.56	1,569.61	1,662.21	1,755.30
	Primindia Muslim Sundays & public holidays	1947.40	2,060.35	2,181.91	2,304.09
	Letlhabile Muslim during the week & Saturdays	1172.74	1,240.76	1,313.97	1,387.55
	Letlhabile Muslim after hours, weekdays & Saturdays	1483.56	1,569.61	1,662.21	1,755.30
	Letlhabile Muslim Sundays & public holidays	1947.40	2,060.35	2,181.91	2,304.09
	Letlhabile during the week & Saturdays	488.94	517.30	547.82	578.50
	Letlhabile after hours, weekdays & Saturdays	798.56	844.88	894.73	944.83
	Letlhabile Sundays & public holidays	1262.40	1,335.62	1,414.42	1,493.63
	Mothotlung during the week & Saturdays	488.94	517.30	547.82	578.50

	Mothotlung after hours, weekdays & Saturdays	798.56	844.88	894.73	944.83
	Mothotlung Sundays & public holidays	1262.40	1,335.62	1,414.42	1,493.63
	Oukasie during the week & Saturdays	488.94	517.30	547.82	578.50
	Oukasie after hours, weekdays & Sundays	798.56	844.88	894.73	944.83
	Oukasie Sundays & public holidays	1262.40	1,335.62	1,414.42	1,493.63
PURCHASE OF AN 6 FEET GRAVE INSIDE BOUNDARIES OF MADIBENG : ADULT		0.00	-	-	-
	Hartbeespoort during the week & Saturdays	4635.98	4,904.86	5,194.25	5,485.13
	Hartbeespoort after hours, weekdays & Saturdays	4804.54	5,083.20	5,383.11	5,684.56
	Hartbeespoort Sundays & public holidays	5268.37	5,573.94	5,902.80	6,233.36
	Brits & Langberg during the week & Saturdays	4492.52	4,753.09	5,033.52	5,315.40
	Brits/Langberg after hours, weekdays & Saturdays	4804.54	5,083.20	5,383.11	5,684.56
	Brits/Langberg Sundays & public	5268.37	5,573.94	5,902.80	6,233.36

holidays				
Damonsville during the week & Saturdays	4492.52	4,753.09	5,033.52	5,315.40
Damonsville after hours, weekdays & Saturdays	4804.54	5,083.20	5,383.11	5,684.56
Damonsville Sundays & public holidays	5268.37	5,573.94	5,902.80	6,233.36
Primindia Muslim during the week & Saturdays	4726.83	5,000.99	5,296.04	5,592.62
Primindia Muslim after hours, weekdays & Saturdays	5034.06	5,326.04	5,640.27	5,956.13
Primindia Muslim Sundays & public holidays	5500.29	5,819.31	6,162.65	6,507.75
Letlhabile Muslim during the week & Saturdays	4726.83	5,000.99	5,296.04	5,592.62
Letlhabile Muslim after hours, weekdays & Saturdays	5034.06	5,326.04	5,640.27	5,956.13
Letlhabile Muslim Sundays & public holidays	5500.29	5,819.31	6,162.65	6,507.75
Letlhabile during the week & Saturdays	4635.98	4,904.86	5,194.25	5,485.13

	Letlhabile after hours, weekdays & Saturdays	4804.54	5,083.20	5,383.11	5,684.56
	Letlhabile Sundays & public holidays	5268.37	5,573.94	5,902.80	6,233.36
	Mothotlung during the week & Saturdays	4492.52	4,753.09	5,033.52	5,315.40
	Mothotlung after hours, weekdays & Saturdays	4804.54	5,083.20	5,383.11	5,684.56
	Mothotlung Sundays & public holidays	5268.37	5,573.94	5,902.80	6,233.36
	Oukasie during the week & Saturdays	4635.98	4,904.86	5,194.25	5,485.13
	Oukasie after hours, weekdays & Sundays	4804.54	5,083.20	5,383.11	5,684.56
	Oukasie Sundays & public holidays	5268.37	5,573.94	5,902.80	6,233.36
PURCHASE OF AN 6 FEET GRAVE INSIDE BOUNDARIES OF MADIBENG : CHILD		0.00	-	-	-
	Hartbeespoort during the week & Saturdays	3086.67	3,265.69	3,458.37	3,652.04
	Hartbeespoort after hours, weekdays & Saturdays	3719.06	3,934.77	4,166.92	4,400.27
	Hartbeespoort Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06

	Brits & Langberg during the week & Saturdays	3086.67	3,265.69	3,458.37	3,652.04
	Brits/Langberg after hours, weekdays & Saturdays	3719.06	3,934.77	4,166.92	4,400.27
	Brits/Langberg Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06
	Damonsville during the week & Saturdays	3086.67	3,265.69	3,458.37	3,652.04
	Damonsville after hours, weekdays & Saturdays	3719.06	3,934.77	4,166.92	4,400.27
	Damonsville Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06
	Primindia Muslim during the week & Saturdays	4726.83	5,000.99	5,296.04	5,592.62
	Primindia Muslim after hours, weekdays & Saturdays	5035.26	5,327.30	5,641.61	5,957.54
	Primindia Muslim Sundays & public holidays	5500.29	5,819.31	6,162.65	6,507.75
	Letlhabile Muslim during the week & Saturdays	4457.85	4,716.41	4,994.68	5,274.38
	Letlhabile Muslim after hours, weekdays &	5035.26	5,327.30	5,641.61	5,957.54

	Saturdays				
	Letlhabile Muslim Sundays & public holidays	5500.29	5,819.31	6,162.65	6,507.75
	Letlhabile during the week & Saturdays	3409.44	3,607.19	3,820.01	4,033.93
	Letlhabile after hours, weekdays & Saturdays	3719.06	3,934.77	4,166.92	4,400.27
	Letlhabile Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06
	Mothotlung during the week & Saturdays	3409.44	3,607.19	3,820.01	4,033.93
	Mothotlung after hours, weekdays & Saturdays	3719.06	3,934.77	4,166.92	4,400.27
	Mothotlung Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06
	Oukasie during the week & Saturdays	3409.44	3,607.19	3,820.01	4,033.93
	Oukasie after hours, weekdays & Sundays	3719.06	3,934.77	4,166.92	4,400.27
	Oukasie Sundays & public holidays	4182.90	4,425.51	4,686.61	4,949.06
PURCHASE OF A 6 FEET GRAVE, NEXT TO EACH OTHER (OUKASIE, DAMONSVILLE, LETLHABILE			-	-	-
			-	-	-

CALCULATION OF TARIFF FOR THE PURCHASE OF A SECONG 6 FEET GRAVE			-	-	-
	Cost of the first 6 feet grave, PLUS cost of the second 6 feet grave, PLUS cost of reservation of the second 6 feet grave		-	-	-
			-	-	-
ARE AS FOLLOWS:			-	-	-
	Hartbeespoort cemetery: Inside boundaries	2092.05	2,213.39	2,343.98	2,475.24
	Hartbeespoort cemetery: Outside boundaries:	9219.35	9,754.07	10,329.56	10,908.02
	All other cemeteries: Inside boundaries	2268.97	2,400.57	2,542.21	2,684.57
	All other cemeteries: Outside boundaries:	9373.57	9,917.23	10,502.35	11,090.48
PURCHASE OF A 8 FEET GRAVE, TO BURY ONE ON TOP OF EACH OTHER			-	-	-
CALCULATION OF TARIFF FOR THE PURCHASE OF A 8 FEET GRAVE			-	-	-
	Cost of the first 8 feet grave, PLUS cost of the reopening of the grave, PLUS cost of reservation.		-	-	-
			-	-	-
EXAMPLE:			-	-	-
	Hartbeespoort cemetery: Inside	1471.61	1,556.96	1,648.82	1,741.15

	boundaries				
	Hartbeespoort cemetery: Outside boundaries:	5112.96	5,409.51	5,728.68	6,049.48
	All other cemeteries: Inside boundaries	1558.87	1,649.29	1,746.60	1,844.41
	All other cemeteries: Outside boundaries:	5112.96	5,409.51	5,728.68	6,049.48
ADDITIONAL TARIFFS:			-	-	-
	Reservation of grave + cost of the grave	387.33	409.79	433.97	458.27
	Transfer of reserved graves from one person to another	155.41	164.42	174.12	183.87
	Opening of grave for removal of bodies	387.33	409.79	433.97	458.27
	Bigger measurements (Caskets)	231.92	245.37	259.85	274.40
	Erection of memorial works – all cemeteries	155.41	164.42	174.12	183.87
	Burial of indigent persons by the municipality	0.00	-	-	-

	Burial after hours (weekdays & Saturdays) + cost of the grave	9373.57	9,917.23	10,502.35	11,090.48
	Burial on Sundays & public holidays + cost of the grave	9373.57	9,917.23	10,502.35	11,090.48
CATEGORIES	DESCRIPTION	2014/2015 R			
16. DEPARTMENT PLANNING , LAND AND HUMAN SETTLEMENT					
PUBLIC:					
	Shrubs (4 kg)	27.50	29.09	30.81	32.53
	Shrubs (10 kg)	50.21	53.12	56.26	59.41
	Shrubs (20 kg)	99.22	104.98	111.17	117.40
	Shrubs (40 kg)	182.90	193.51	204.93	216.41
	Bagging	796.17	842.35	892.05	942.00
	Trees (4 kg)	27.50	29.09	30.81	32.53
	Trees (10 kg)	50.21	53.12	56.26	59.41
	Trees (20 kg)	138.67	146.72	155.37	164.07
	Trees (40 kg)	279.74	295.96	313.42	330.97
	Bagging	908.55	961.24		

			1,017.96	1,074.96
Ground covers (2 kg)	14.35	15.18	16.07	16.97
Ground covers (4 kg)	22.71	24.03	25.45	26.87
Perennials (2 kg)	15.54	16.44	17.41	18.39
Perennials (4 kg)	21.52	22.77	24.11	25.46
Bulbous (4 kg)	19.13	20.24	21.43	22.63
Palms (4 kg)	38.25	40.47	42.86	45.26
Palms (10 kg)	62.16	65.77	69.65	73.55
Palms (20 kg)	89.66	94.86	100.46	106.08
Palms (100 kg)	787.81	833.50	882.67	932.10
Bagging	1368.80	1,448.19	1,533.63	1,619.51
Climbers (4 kg)	23.91	25.30	26.79	28.29
Climbers (15 kg)	95.64	101.18	107.15	113.15
Tropical Plants (4 kg)	21.52	22.77	24.11	25.46
Tropical Plants (10 kg)	60.97	64.50	68.31	72.14
Tropical Plants (15 kg)	87.27	92.33	97.78	103.25

	Tropical Plants (130 kg)	132.70	140.39	148.68	157.00
	Bagging	945.61	1,000.45	1,059.48	1,118.81
	Herbs (4 kg)	23.91	25.30	26.79	28.29
	Herbs (10 kg)	47.82	50.59	53.58	56.58
	Herbs (15 kg)	95.64	101.18	107.15	113.15
	Conifers (4 kg)	32.28	34.15	36.16	38.19
	Conifers (10 kg)	58.58	61.97	65.63	69.31
	Conifers (20 kg)	126.72	134.07	141.98	149.93
	Conifers (40 kg)	327.55	346.55	367.00	387.55
	Bagging	521.22	551.45	583.98	616.69
REGISTERED NURSERIES:		5.92	6.27	6.64	7.01
	Shrubs (4 kg)	11.95	12.65	13.39	14.14
	Shrubs (10 kg)	23.91	25.30	26.79	28.29
	Shrubs (20 kg)	49.01	51.86	54.92	57.99
	Shrubs (40 kg)	104.00	110.04	116.53	123.05
	Bagging	407.65	431.29		

			456.74	482.32
Trees (4 kg)	11.95	12.65	13.39	14.14
Trees (10 kg)	13.15	13.91	14.73	15.56
Trees (20 kg)	49.01	51.86	54.92	57.99
Trees (40 kg)	104.00	110.04	116.53	123.05
Bagging	407.65	431.29	456.74	482.32
Ground covers (2 kg)	4.30	4.55	4.82	5.09
Ground covers (4 kg)	5.98	6.32	6.70	7.07
Perennials (2 kg)	7.17	7.59	8.04	8.49
Perennials (4 kg)	7.17	7.59	8.04	8.49
Bulbous (4 kg)	8.37	8.85	9.38	9.90
Palms (4 kg)	39.45	41.74	44.20	46.68
Palms (10 kg)	60.97	64.50	68.31	72.14
Palms (20 kg)	69.34	73.36	77.69	82.04
Bagging	224.75	237.78	251.81	265.91
Palms (100 kg)	112.37	118.89	125.90	132.96

Bagging	693.36	733.58	776.86	820.36
Climbers (4 kg)	11.95	12.65	13.39	14.14
Climbers (15 kg)	49.01	51.86	54.92	57.99
Tropical Plants (4 kg)	11.95	12.65	13.39	14.14
Tropical Plants (10 kg)	29.89	31.62	33.49	35.36
Tropical Plants (15 kg)	47.82	50.59	53.58	56.58
Tropical Plants (130 kg)	64.55	68.30	72.33	76.38
Bagging	450.69	476.83	504.96	533.24
Herbs (4 kg)	11.95	12.65	13.39	14.14
Herbs (10 kg)	23.91	25.30	26.79	28.29
Herbs (15 kg)	49.01	51.86	54.92	57.99
Conifers (4 kg)	11.95	12.65	13.39	14.14
Conifers (10 kg)	20.32	21.50	22.77	24.05
Conifers (20 kg)	38.25	40.47	42.86	45.26
Conifers (40 kg)	93.25	98.65	104.47	110.32
Bagging	260.61	275.72		

				291.99	308.34
CATEGORIES	DESCRIPTION	2014/2015 R			
	1 ton LDV load	542.74	574.22	608.09	642.15
	Mini decoration (0.5 truck load of plants)	657.50	695.64	736.68	777.93
	Small decoration (1 truck load of plants)	1478.78	1,564.55	1,656.86	1,749.64
	Medium decoration (2 truck loads of plants)	2913.32	3,082.30	3,264.15	3,446.95
	Large decoration (3 truck loads of plants)	4433.94	4,691.11	4,967.89	5,246.09
	For every load above 3 loads of plants	1478.78	1,564.55	1,656.86	1,749.64
	Self built decorations – per one ton LDV load – only the hire of plants, and not accessories / features. Municipal transport not provided.	163.78	173.28	183.50	193.78
	NB Deposit on self built decorations	492.53	521.09	551.84	582.74

CATEGORIES	DESCRIPTION	2014/2015 R			
HOUSING		0.00			
	Application of Approval of insertion of any other condition in a title deed in favour of the municipality	0.00	350.00	350.00	350.00
	Consent to registration as provided for by the conditions in the title deed	0.00	350.00	350.00	350.00
	Application for permanent street closure in terms of section 67 of the Local Government Ordinance 17 of 1939	0.00	3,500.00	3,500.00	3,500.00
	Application for permanent closure of Park or public open space in terms of section 68 of the Local Government Ordinance 17 of 1939		3,500.00	3,500.00	3,500.00
	Condonation of encroachment of municipal servitude	0.00	500.00	500.00	500.00
	Application for Certificate in terms of section 4(5) of the Sectional Titles Act	0.00	500.00	500.00	500.00
	Application for Cancellation of a servitude in favour of Council or over Council land	0.00	350.00	350.00	350.00
	Application for cancellation of any other condition except in terms of Removal of Restrictive Conditions Act 84 of 1967	0.00	350.00	350.00	350.00
	Aktext report (deed search	0.00	15.00	15.00	15.00
	Application for lease in terms of section 63(4) of the Local Government Ordinance 17 of 1939	0.00	400.00	400.00	400.00

## 18. CONCLUSION

Note that all tariffs must be VAT inclusive except for water, electricity, refuse, and sewerage services. Furthermore tariffs for assessment rates are zero rated.

All tariffs were reviewed as per MFMA circular 75  
(Municipal budget circular for the 2015/16  
MTERF)