LEPHALALE MUNICIPALITY

BUDGET SCHEDULES

LIM362 Lephalale - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	25,401	27,124	30,620	36,160	38,693	38,693	–	47,544	50,350	53,119
Service charges	99,235	146,233	153,003	163,841	163,540	163,540	–	176,700	187,126	197,418
Investment revenue	8,417	8,982	6,597	5,327	6,040	6,040	–	6,415	6,794	7,167
Transfers recognised - operational	92,951	127,656	101,921	84,628	85,743	85,743	–	89,500	93,228	96,419
Other own revenue	12,772	18,973	21,299	99,991	30,087	30,087	–	31,912	34,212	36,086
Total Revenue (excluding capital transfers and contributions)	238,776	328,968	313,439	389,946	324,103	324,103	–	352,072	371,709	390,208
Employee costs	80,901	90,958	100,756	112,950	111,481	111,481	–	124,111	132,003	140,451
Remuneration of councillors	5,888	5,855	6,149	7,422	7,422	7,422	–	6,847	7,285	7,751
Depreciation & asset impairment	47,253	53,574	55,521	14,617	59,648	59,648	–	60,603	64,178	67,708
Finance charges	3,514	4,547	12,252	12,511	12,514	12,514	–	11,885	12,587	13,279
Materials and bulk purchases	54,081	77,003	86,738	96,099	100,698	100,698	–	106,448	112,729	118,929
Transfers and grants	930	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Other expenditure	65,423	74,463	75,922	74,147	74,813	74,813	–	83,830	87,684	92,513
Total Expenditure	257,990	307,418	338,393	318,858	368,802	368,802	–	394,906	417,716	441,951
Surplus/(Deficit)	(19,214)	21,550	(24,954)	71,088	(44,699)	(44,699)	–	(42,834)	(46,007)	(51,742)
Transfers recognised - capital	12,998	–	25,630	(70,997)	85,701	85,701	–	49,796	46,221	118,247
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(6,216)	21,550	676	91	41,002	41,002	–	6,963	214	66,505
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(6,216)	21,550	676	91	41,002	41,002	–	6,963	214	66,505
Capital expenditure & funds sources										
Capital expenditure	40,946	70,430	48,549	70,998	131,156	131,156	–	66,964	46,221	118,248
Transfers recognised - capital	12,998	36,781	26,054	46,361	85,701	85,701	–	49,796	46,221	118,247
Public contributions & donations	–	–	3,025	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	27,948	33,648	19,470	24,637	45,455	45,455	–	17,167	–	–
Total sources of capital funds	40,946	70,430	48,549	70,998	131,156	131,156	–	66,963	46,221	118,247
Financial position										
Total current assets	191,898	206,238	235,157	131,114	165,270	165,270	–	149,992	152,664	174,783
Total non current assets	878,564	938,332	1,075,359	983,655	1,133,127	1,133,127	–	1,163,543	1,162,114	1,210,998
Total current liabilities	71,373	77,795	100,997	47,119	52,518	52,518	–	49,798	50,826	55,472
Total non current liabilities	33,514	36,188	125,926	128,246	121,285	121,285	–	132,179	132,182	132,029
Community wealth/Equity	965,575	1,030,586	1,083,593	939,404	1,124,595	1,124,595	–	1,131,557	1,131,770	1,198,279
Cash flows										
Net cash from (used) operating	47,716	54,326	55,362	51,094	35,517	35,517	–	63,880	61,126	140,051
Net cash from (used) investing	(39,894)	(70,676)	(141,910)	(70,998)	(100,158)	(100,158)	–	(66,863)	(46,221)	(118,247)
Net cash from (used) financing	(2,229)	(2,435)	85,305	(4,944)	(4,944)	(4,944)	–	–	–	–
Cash/cash equivalents at the year end	136,581	117,796	116,554	94,356	46,969	46,969	116,554	43,985	58,890	80,693
Cash backing/surplus reconciliation										
Cash and investments available	136,592	117,809	116,570	94,366	43,385	43,385	–	44,001	58,906	80,709
Application of cash and investments	7,058	(10,622)	(15,244)	8,155	(80,956)	(80,956)	–	(63,795)	(53,692)	(54,142)
Balance - surplus (shortfall)	129,534	128,431	131,814	86,211	124,341	124,341	–	107,796	112,598	134,851
Asset management										
Asset register summary (WDV)	878,554	938,319	1,075,343	983,645	1,147,845	1,147,845	1,163,527	1,163,527	1,162,098	1,210,982
Depreciation & asset impairment	47,253	53,574	55,521	14,617	59,648	59,648	60,603	60,603	64,178	67,708
Renewal of Existing Assets	–	–	–	13,347	6,565	6,565	6,565	27,995	–	–
Repairs and Maintenance	16,988	14,496	14,496	15,536	13,644	13,644	22,324	22,324	23,642	24,942
Free services										
Cost of Free Basic Services provided	1,026	1,026	1,462	1,462	1,462	1,462	1,518	1,518	1,594	1,626
Revenue cost of free services provided	–	2,237	1,281	1,281	1,281	1,281	817	817	845	875
Households below minimum service level										
Water:	11	11	7	7	7	7	5	5	5	5
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	3	3	3	3	3	3	7	7	4	4
Refuse:	0	0	0	0	0	0	17	17	22	25

LIM362 Lephalale - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Governance and administration		**47,995**	**59,426**	**59,556**	**64,885**	**69,727**	**69,727**	**78,945**	**83,933**	**88,245**
Executive and council		45,136	57,304	56,427	61,157	66,246	66,246	24,375	25,847	27,035
Budget and treasury office		1,602	1,237	1,488	1,550	1,550	1,550	52,790	55,861	58,892
Corporate services		1,257	885	1,641	2,178	1,931	1,931	1,780	2,225	2,318
Community and public safety		**3,505**	**9,919**	**10,059**	**2,574**	**2,607**	**2,607**	**3,983**	**4,189**	**4,442**
Community and social services		2,511	7,388	5,602	177	210	210	223	236	249
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		994	2,440	4,456	2,397	2,397	2,397	3,760	3,953	4,193
Housing		–	91	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**12,959**	**21,453**	**16,109**	**8,132**	**8,872**	**8,872**	**24,734**	**24,438**	**25,59**
Planning and development		485	658	788	527	540	540	574	608	641
Road transport		12,474	20,795	15,321	7,605	8,332	8,332	24,160	23,830	24,94
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**187,315**	**238,170**	**253,345**	**243,358**	**242,897**	**242,897**	**294,206**	**305,370**	**390,17**
Electricity		94,182	128,280	138,138	138,382	139,370	139,370	154,746	159,510	172,68
Water		54,636	63,905	65,103	58,079	57,020	57,020	90,560	94,192	163,52
Waste water management		22,444	27,529	31,090	27,675	26,806	26,806	28,101	29,698	31,05
Waste management		16,053	18,456	19,014	19,222	19,701	19,701	20,799	21,970	22,92
er	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**251,774**	**328,968**	**339,069**	**318,949**	**324,103**	**324,103**	**401,868**	**417,930**	**508,45**
Expenditure - Standard										
Governance and administration		**67,745**	**86,568**	**84,994**	**80,976**	**86,762**	**86,763**	**95,877**	**101,780**	**107,84**
Executive and council		38,339	54,812	45,843	34,825	38,617	38,617	37,698	39,998	42,34
Budget and treasury office		13,391	13,016	16,183	18,604	22,084	22,085	30,777	32,662	34,59
Corporate services		16,015	18,740	22,968	27,547	26,061	26,061	27,402	29,120	30,91
Community and public safety		**17,009**	**20,274**	**21,132**	**23,523**	**26,795**	**26,795**	**29,030**	**30,790**	**32,64**
Community and social services		12,622	15,194	15,970	18,481	21,702	21,702	23,157	24,583	26,05
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		2,683	3,041	3,326	2,753	2,887	2,887	3,585	3,775	4,00
Housing		1,704	2,039	1,836	2,289	2,206	2,206	2,287	2,432	2,58
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**42,979**	**43,388**	**51,293**	**52,270**	**50,762**	**50,762**	**57,674**	**60,095**	**63,64**
Planning and development		4,620	4,036	5,238	6,636	6,583	6,583	7,658	8,139	8,64
Road transport		38,359	39,352	46,055	45,634	44,179	44,179	50,016	51,956	55,00
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**130,257**	**157,189**	**180,974**	**202,552**	**204,483**	**204,482**	**212,325**	**225,051**	**237,82**
Electricity		63,081	84,537	101,413	114,092	116,301	116,301	124,169	131,548	138,88
Water		44,100	47,181	52,323	59,800	60,188	60,188	59,289	62,852	66,43
Waste water management		13,410	14,099	15,173	17,074	16,046	16,045	16,368	17,369	18,40
Waste management		9,666	11,372	12,065	11,586	11,948	11,948	12,498	13,282	14,10
er	4	–	–	–	–	–	–	–	–	–
xpenditure - Standard	3	**257,990**	**307,418**	**338,393**	**359,321**	**368,802**	**368,802**	**394,906**	**417,716**	**441,95**
Surplus/(Deficit) for the year		**(6,216)**	**21,550**	**676**	**(40,372)**	**(44,699)**	**(44,699)**	**6,963**	**214**	**66,50**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

LIM362 Lephalale - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Municipal Manager		27,672	36,042	38,350	45,171	49,452	49,452	6,569	7,003	7,338
Vote 2 - Budget and Treasury		19,066	22,499	19,565	17,536	18,344	18,344	69,662	73,737	77,572
Vote 3 - Corporate Services		–	–	299	–	–	–	–	–	–
Vote 4 - Social Services		23,820	35,387	36,402	29,215	29,728	29,728	32,656	34,498	36,160
Vote 5 - Infrastructure Services		180,731	234,383	243,665	226,500	226,045	226,045	291,474	301,117	385,727
Vote 6 - Planning Development		485	658	788	527	540	540	574	608	641
Vote 7 - Office of the Strategic Services		–	–	–	–	–	–	934	967	1,018
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	251,774	328,968	339,069	318,949	324,109	324,109	401,868	417,930	508,456
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Municipal Manager		29,913	50,486	32,289	26,427	31,775	31,775	28,459	30,189	31,948
Vote 2 - Budget and Treasury		18,377	17,080	20,469	22,549	26,129	26,129	35,422	37,588	39,802
Vote 3 - Corporate Services		11,308	10,641	16,628	19,177	17,283	17,283	18,065	19,191	20,362
Vote 4 - Social Services		36,045	41,889	47,151	48,437	51,606	51,606	56,224	59,688	63,344
Vote 5 - Infrastructure Services		152,972	177,297	210,626	228,076	228,107	228,107	239,603	252,851	267,156
Vote 6 - Planning Development		5,626	5,185	5,691	7,839	7,029	7,029	8,969	9,527	10,112
Vote 7 - Office of the Strategic Services		3,749	4,840	5,540	6,816	6,873	6,873	8,165	8,682	9,227
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	257,990	307,418	338,393	359,321	368,802	368,802	394,906	417,716	441,951
Surplus/(Deficit) for the year	2	(6,216)	21,550	676	(40,371)	(44,693)	(44,693)	6,963	214	66,505

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

LIM362 Lephalale - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	25,401	27,124	30,620	36,160	38,693	38,693	–	47,544	50,350	53,119
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	63,786	101,668	101,817	109,108	110,095	110,095	–	120,087	127,172	134,167
Service charges - water revenue	2	19,117	23,189	28,708	33,063	32,319	32,319	–	34,122	36,135	38,123
Service charges - sanitation revenue	2	10,312	14,876	15,598	14,367	13,343	13,343	–	14,170	15,006	15,831
Service charges - refuse revenue	2	6,020	6,500	6,880	7,303	7,783	7,783	–	8,321	8,812	9,297
Service charges - other											
Rental of facilities and equipment		271	913	134	1,412	1,506	1,506		1,599	1,694	1,787
Interest earned - external investments		8,417	8,982	6,597	5,327	6,040	6,040		6,415	6,794	7,167
Interest earned - outstanding debtors		927	5,711	4,647	6,554	7,555	7,555		8,002	8,474	8,940
Dividends received											
Fines		166	90	999	201	199	199		212	225	237
Licences and permits		4,109	6,944	7,327	7,261	7,263	7,263		7,711	8,166	8,616
Agency services											
Transfers recognised - operational		82,951	127,656	101,921	84,628	85,743	85,743		89,500	93,228	96,419
Other revenue	2	7,299	5,315	7,242	84,562	13,564	13,564	–	14,387	15,653	16,506
Gains on disposal of PPE				950							
Total Revenue (excluding capital transfers and contributions)		**238,776**	**328,968**	**313,439**	**389,946**	**324,103**	**324,103**	**–**	**352,072**	**371,709**	**390,208**
Expenditure By Type											
Employee related costs	2	80,901	90,958	100,756	112,950	111,481	111,481	–	124,111	132,003	140,451
Remuneration of councillors		5,888	5,865	6,149	7,422	7,422	7,422		6,847	7,285	7,751
Debt impairment	3	5,417	12,898	8,233	2,500	7,000	7,000		3,500	3,707	3,910
Depreciation & asset impairment	2	47,253	53,574	55,521	14,617	59,648	59,648	–	60,603	64,178	67,708
Finance charges		3,514	4,547	12,252	12,511	12,514	12,514		11,885	12,587	13,279
Bulk purchases	2	54,081	77,003	86,738	96,099	100,698	100,698	–	106,448	112,729	118,929
Other materials	8										
Contracted services		–	10,759	13,231	9,460	8,843	8,843	–	7,885	8,351	8,810
Transfers and grants		930	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Other expenditure	4, 5	60,006	50,806	54,458	62,187	58,970	58,970	–	72,445	75,627	79,793
Loss on disposal of PPE											
Total Expenditure		**257,990**	**307,418**	**338,393**	**318,858**	**368,802**	**368,802**	**–**	**394,906**	**417,716**	**441,951**
Surplus/(Deficit)		**(19,214)**	**21,550**	**(24,954)**	**71,088**	**(44,699)**	**(44,699)**	**–**	**(42,834)**	**(46,007)**	**(51,742)**
Transfers recognised - capital		12,998	–	25,630	(70,997)	85,701	85,701		49,796	46,221	118,247
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**(6,216)**	**21,550**	**676**	**91**	**41,002**	**41,002**	**–**	**6,963**	**214**	**66,505**
Taxation											
Surplus/(Deficit) after taxation		**(6,216)**	**21,550**	**676**	**91**	**41,002**	**41,002**	**–**	**6,963**	**214**	**66,505**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**(6,216)**	**21,550**	**676**	**91**	**41,002**	**41,002**	**–**	**6,963**	**214**	**66,505**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**(6,216)**	**21,550**	**676**	**91**	**41,002**	**41,002**	**–**	**6,963**	**214**	**66,505**

References

Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

LIM362 Lephalale - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Social Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services		–	–	–	–	–	–	–	25,260	–	–
Vote 6 - Planning Development		–	–	–	–	–	–	–	–	–	–
Vote 7 - Office of the Strategic Services		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	25,260	–	–
Single-year expenditure ***to be appropriated***	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
2 - Budget and Treasury		726	373	–	380	3,325	3,325	–	84	–	–
3 - Corporate Services		645	75	64	535	3,067	3,067	–	1,926	967	1,01
Vote 4 - Social Services		11,496	10,134	8,568	7,519	13,526	13,526	–	7,470	–	–
Vote 5 - Infrastructure Services		27,916	59,049	37,792	61,074	108,248	108,248	–	31,182	45,254	117,22
Vote 6 - Planning Development		69	4	–	–	1,500	1,500	–	386	–	–
Vote 7 - Office of the Strategic Services		94	796	2,126	1,490	1,490	1,490	–	656	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		40,946	70,430	48,549	70,998	131,156	131,156	–	41,704	46,221	118,24
Total Capital Expenditure - Vote		40,946	70,430	48,549	70,998	131,156	131,156	–	66,963	46,221	118,24
Capital Expenditure - Standard											
Governance and administration		568	1,244	2,189	2,405	7,882	7,882	–	2,666	967	1,01
Executive and council		95	796	2,126	1,490	1,490	1,490		656	–	–
Budget and treasury office		77	373		380	3,325	3,325		84		
Corporate services		396	75	64	535	3,067	3,067		1,926	967	1,01
Community and public safety		4,315	7,511	6,343	2,269	6,175	6,175	–	5,970	–	–
Community and social services		4,308	7,511	6,197	2,260	5,866	5,866		5,970		
Sport and recreation											
Public safety											
ousing		7		146	9	309	309				
Health											
Economic and environmental services		12,401	19,259	7,062	20,803	66,929	66,929	–	11,635	14,491	15,06
Planning and development		69	4			1,500	1,500		386		
Road transport		12,332	19,255	7,062	20,803	65,429	65,429		11,249	14,491	15,06
Environmental protection											
Trading services		23,662	42,416	32,954	45,521	50,170	50,170	–	46,692	30,763	102,16
Electricity		3,657	4,786	7,692	2,130	11,191	11,191		5,580		5,00
Water		4,383	23,466	15,140	28,444	26,948	26,948		39,112	30,763	97,16
Waste water management		8,985	11,540	7,898	9,697	7,351	7,351		500		
Waste management		6,637	2,624	2,224	5,250	4,680	4,680		1,500		
Other											
Total Capital Expenditure - Standard	3	40,946	70,430	48,549	70,998	131,156	131,156	–	66,964	46,221	118,24
Funded by:											
National Government		12,998	36,781	26,054	46,361	85,701	85,701		49,796	46,221	118,24
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	12,998	36,781	26,054	46,361	85,701	85,701	–	49,796	46,221	118,24
Public contributions & donations	5			3,025					–		
Borrowing	6										
Internally generated funds		27,948	33,648	19,470	24,637	45,455	45,455		17,167		
Total Capital Funding	7	40,946	70,430	48,549	70,998	131,156	131,156	–	66,963	46,221	118,24

LIM362 Lephalale - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditur Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		136,582	117,797	116,554	94,356	43,369	43,369		43,985	58,890	80,69[illegible]
Call investment deposits	1	–	–	–	–	–	–		–	–	–
Consumer debtors	1	30,231	56,694	78,815	26,584	96,804	96,804	–	83,089	67,340	62,37[illegible]
Other debtors		22,985	30,099	25,180	8,974	23,897	23,897	–	21,369	25,369	30,45[illegible]
Current portion of long-term receivables				13,001							
Inventory	2	2,100	1,648	1,607	1,200	1,200	1,200		1,549	1,065	1,258
Total current assets		191,898	206,238	235,157	131,114	165,270	165,270	–	149,992	152,664	174,783
Non current assets											
Long-term receivables											
Investments		10	12	16	10	16	16		16	16	16
Investment property											
Investment in Associate											
Property, plant and equipment	3	878,554	938,319	1,075,343	983,645	1,133,111	1,133,111	–	1,163,527	1,162,098	1,210,982
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		878,564	938,332	1,075,359	983,655	1,133,127	1,133,127	–	1,163,543	1,162,114	1,210,998
TOTAL ASSETS		1,070,462	1,144,570	1,310,516	1,114,769	1,298,398	1,298,398	–	1,313,534	1,314,778	1,385,781
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	2,435	2,616	5,313	4,944	5,524	5,524	–	3,249	3,697	4,215
Consumer deposits		7,326	7,378	8,534	6,587	6,587	6,587		9,501	11,250	12,695
Trade and other payables	4	60,025	65,778	84,658	33,388	37,951	37,951	–	37,048	35,879	38,562
Provisions		1,587	2,024	2,493	2,201	2,456	2,456				
Total current liabilities		71,373	77,795	100,997	47,119	52,518	52,518	–	49,798	50,826	55,472
Non current liabilities											
Borrowing		11,010	8,386	94,957	96,974	90,013	90,013	–	96,041	92,792	89,094
Provisions		22,504	27,803	30,968	31,272	31,272	31,272	–	36,138	39,390	42,935
Total non current liabilities		33,514	36,188	125,926	128,246	121,285	121,285	–	132,179	132,182	132,029
TOTAL LIABILITIES		104,887	113,983	226,923	175,365	173,803	173,803	–	181,977	183,008	187,501
NET ASSETS	5	965,575	1,030,586	1,083,593	939,404	1,124,595	1,124,595	–	1,131,557	1,131,770	1,198,279
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		965,575	1,030,586	1,083,593	939,404	1,124,595	1,124,595		1,131,557	1,131,770	1,198,279
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' Interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	965,575	1,030,586	1,083,593	939,404	1,124,595	1,124,595	–	1,131,557	1,131,770	1,198,279

LIM362 Lephalale - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		136,766	167,592	178,680	212,881	228,867	228,867		247,293	262,491	286,228
Government - operating	1	74,400	73,300	90,259	83,078	83,078	83,078		89,500	93,228	96,419
Government - capital	1	39,857	45,327	45,344	50,088	18,735	18,735		51,476	48,446	120,665
Interest		8,417	8,044	6,597	5,327	6,040	6,040		6,415	6,794	7,167
Dividends											
Payments											
Suppliers and employees		(210,130)	(235,390)	(253,265)	(287,769)	(288,689)	(288,689)		(318,919)	(337,246)	(357,050)
Finance charges		(1,594)	(4,547)	(12,252)	(12,511)	(12,514)	(12,514)		(11,885)	(12,587)	(13,279)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		**47,716**	**54,326**	**55,362**	**51,094**	**35,517**	**35,517**	**–**	**63,880**	**61,126**	**140,051**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		62									
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(39,956)	(70,676)	(141,910)	(70,998)	(100,158)	(100,158)		(66,863)	(46,221)	(118,247)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(39,894)**	**(70,676)**	**(141,910)**	**(70,998)**	**(100,158)**	**(100,158)**	**–**	**(66,863)**	**(46,221)**	**(118,247)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing				89,982							
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(2,229)	(2,435)	(4,677)	(4,944)	(4,944)	(4,944)				
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(2,229)**	**(2,435)**	**85,305**	**(4,944)**	**(4,944)**	**(4,944)**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**5,593**	**(18,785)**	**(1,242)**	**(24,848)**	**(69,585)**	**(69,585)**	**–**	**(2,983)**	**14,905**	**21,803**
Cash/cash equivalents at the year begin:	2	130,988	136,581	117,796	119,204	116,554	116,554	116,554	46,968	43,985	58,890
Cash/cash equivalents at the year end:	2	136,581	117,796	116,554	94,356	46,969	46,969	116,554	43,985	58,890	80,693

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

LIM362 Lephalale - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	136,581	117,796	116,554	94,356	46,969	46,969	116,554	43,985	58,890	80,693
Other current investments > 90 days		1	1	0	–	(3,600)	(3,600)	(116,554)	0	0	(0
Non current assets - Investments	1	10	12	16	10	16	16	–	16	16	16
Cash and investments available:		136,592	117,809	116,570	94,366	43,385	43,385	–	44,001	58,906	80,709
Application of cash and investments											
Unspent conditional transfers		–	28,827	39,805	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	7,058	(39,449)	(55,049)	8,155	(80,956)	(80,956)	–	(63,795)	(53,692)	(54,142
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		7,058	(10,622)	(15,244)	8,155	(80,956)	(80,956)	–	(63,795)	(53,692)	(54,142
Surplus(shortfall)		129,534	128,431	131,814	86,211	124,341	124,341	–	107,796	112,598	134,851

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

LIM362 Lephalale - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	40,946	70,430	46,549	57,651	124,591	124,591	38,968	46,221	118,247
Infrastructure - Road transport		12,321	18,627	7,062	20,803	65,429	65,429	10,667	14,491	15,065
Infrastructure - Electricity		3,657	4,995	7,692	2,130	11,191	11,191	5,580	–	5,000
Infrastructure - Water		4,383	23,940	15,140	23,144	26,948	26,948	12,200	30,763	97,164
Infrastructure - Sanitation		6,985	10,417	7,898	1,850	7,351	7,351	–	–	–
Infrastructure - Other		6,637	5,092	2,224	5,250	4,680	4,680	1,500	–	–
Infrastructure		*35,983*	*63,071*	*40,016*	*53,177*	*115,599*	*115,599*	*29,946*	*45,254*	*117,229*
Community		3,728	7,188	5,264	1,160	4,537	4,537	5,470	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	1,234	171	3,269	3,314	4,455	4,455	3,552	967	1,018
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	13,347	6,565	6,565	27,995	–	–
Infrastructure - Road transport		–	–	–	–	–	–	582	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	5,300	5,300	5,300	26,912	–	–
Infrastructure - Sanitation		–	–	–	7,847	1,065	1,065	500	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	*13,147*	*6,365*	*6,365*	*27,995*	–	–
Community		–	–	–	200	200	200	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		12,321	18,627	7,062	20,803	65,429	65,429	11,249	14,491	15,065
Infrastructure - Electricity		3,657	4,995	7,692	2,130	11,191	11,191	5,580	–	5,000
Infrastructure - Water		4,383	23,940	15,140	28,444	32,248	32,248	39,112	30,763	97,164
Infrastructure - Sanitation		8,985	10,417	7,898	9,697	8,416	8,416	500	–	–
Infrastructure - Other		6,637	5,092	2,224	5,250	4,680	4,680	1,500	–	–
Infrastructure		*35,983*	*63,071*	*40,016*	*66,324*	*121,964*	*121,964*	*57,941*	*45,254*	*117,229*
Community		3,728	7,188	5,264	1,360	4,737	4,737	5,470	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		1,234	171	3,269	3,314	4,455	4,455	3,552	967	1,018
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	40,946	70,430	48,549	70,998	131,156	131,156	66,963	46,221	118,247
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		331,317	331,019	317,598	385,495	385,495	385,495	391,527	390,098	433,982
Infrastructure - Electricity		96,994	134,562	137,184	94,473	94,473	94,473	99,653	99,653	104,653
Infrastructure - Water		267,951	276,497	399,504	374,670	538,870	538,870	539,370	539,370	539,370
Infrastructure - Sanitation		65,959	72,584	76,619	74,681	74,681	74,681	76,181	76,181	76,181
Infrastructure - Other										
Infrastructure		*762,221*	*814,662*	*930,904*	*929,319*	*1,093,519*	*1,093,519*	*1,106,731*	*1,105,302*	*1,154,186*
Community		19,335	25,881	59,499	16,339	16,339	16,339	17,309	17,309	17,309
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		96,998	97,776	84,939	37,987	37,987	37,987	39,487	39,487	39,487
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	878,554	938,319	1,075,343	983,645	1,147,845	1,147,845	1,163,527	1,162,098	1,210,982
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		47,253	53,574	55,521	14,617	59,648	59,648	60,603	64,178	67,708
Repairs and Maintenance by Asset Class	3	16,988	14,496	14,496	15,536	13,644	13,644	22,324	23,642	24,942
Infrastructure - Road transport		2,534	3,083	2,099	3,201	3,174	3,174	4,953	5,245	5,534
Infrastructure - Electricity		1,568	2,292	2,686	2,212	2,490	2,490	2,644	2,800	2,954
Infrastructure - Water		7,939	3,862	2,122	2,455	2,194	2,194	2,448	2,592	2,735
Infrastructure - Sanitation		2,709	2,100	3,410	4,425	3,918	3,918	3,655	3,871	4,084
Infrastructure - Other		954	36	714	100	690	690	621	765	807
Infrastructure		*15,704*	*11,374*	*11,033*	*12,393*	*12,465*	*12,465*	*14,322*	*15,273*	*16,113*
Community		700	192	428	372	515	515	621	657	693
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	584	2,931	3,035	2,771	663	663	7,382	7,712	8,135
TOTAL EXPENDITURE OTHER ITEMS		64,241	68,070	70,017	30,153	73,292	73,292	82,927	87,820	92,649
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*18.8%*	*5.0%*	*5.0%*	*41.8%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*91.3%*	*11.0%*	*11.0%*	*46.2%*	*0.0%*	*0.0%*
R&M as a % of PPE		*1.9%*	*1.5%*	*1.3%*	*1.6%*	*1.2%*	*1.2%*	*1.9%*	*2.0%*	*2.1%*
Renewal and R&M as a % of PPE		*2.0%*	*2.0%*	*1.0%*	*3.0%*	*2.0%*	*2.0%*	*4.0%*	*2.0%*	*2.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

LIM362 Lephalale - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		8,387	8,387	12,494	12,494	12,494	12,494	12,166	12,280	12,396
Piped water inside yard (but not in dwelling)				–	–	–	–	4,595	4,638	4,682
Using public tap (at least min.service level)	2	6,893	6,893	10,586	10,586	10,586	10,586	6,559	6,621	6,683
Other water supply (at least min.service level)	4							1,716	1,732	1,748
Minimum Service Level and Above sub-total		15,280	15,280	23,080	23,080	23,080	23,080	25,036	25,271	25,509
Using public tap (< min.service level)	3	6,253	6,253	6,800	6,800	6,800	6,800	766	773	780
Other water supply (< min.service level)	4	4,606	4,606					3,280	3,311	3,342
No water supply								798	806	813
Below Minimum Service Level sub-total		10,859	10,859	6,800	6,800	6,800	6,800	4,844	4,890	4,935
Total number of households	5	**26,139**	**26,139**	**29,880**	**29,880**	**29,880**	**29,880**	**29,880**	**30,161**	**30,444**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		13,000	13,000	15,000	15,000	15,000	15,000	15,141	15,283	15,426
Flush toilet (with septic tank)				20	20	20	20	20	20	20
Chemical toilet										
Pit toilet (ventilated)		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		14,000	14,000	16,020	16,020	16,020	16,020	16,161	16,303	16,446
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**14,000**	**14,000**	**16,020**	**16,020**	**16,020**	**16,020**	**16,161**	**16,303**	**16,446**
Energy:										
Electricity (at least min.service level)		3,000	3,000	3,000	3,000	3,000	3,000	3,600	3,850	4,200
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		3,000	3,000	3,000	3,000	3,000	3,000	3,600	3,850	4,200
Electricity (< min.service level)		3,000	3,000	3,000	3,000	3,000	3,000	3,600	–	
Electricity - prepaid (< min. service level)								3,600	3,850	4,200
Other energy sources										
Below Minimum Service Level sub-total		3,000	3,000	3,000	3,000	3,000	3,000	7,200	3,850	4,200
Total number of households	5	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**	**10,800**	**7,700**	**8,400**
Refuse:										
Removed at least once a week		13,652	13,904	14,404	14,404	14,404	14,404	16,652	21,632	24,652
Minimum Service Level and Above sub-total		13,652	13,904	14,404	14,404	14,404	14,404	16,652	21,632	24,652
Removed less frequently than once a week								16,652	21,652	24,652
Using communal refuse dump		1	1	1	1	1	1			
Using own refuse dump		–	–	–	–	–	–			
Other rubbish disposal		–	–	–	–	–	–			
No rubbish disposal		–	–	–	–	–	–			
Below Minimum Service Level sub-total		1	1	1	1	1	1	16,652	21,652	24,652
Total number of households	5	**13,653**	**13,905**	**14,405**	**14,405**	**14,405**	**14,405**	**33,304**	**43,284**	**49,304**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		19,550	19,550	3,500	3,500	3,500	3,500			
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		3,000	3,000							
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		170	170	249	249	249	249	261	275	288
Sanitation (free sanitation service)		106	106	146	146	146	146	153	161	169
Electricity/other energy (50kwh per household per month)		650	650	921	921	921	921	950	998	1,000
Refuse (removed once a week)		100	100	146	146	146	146	153	161	169
Total cost of FBS provided (minimum social package)		1,026	1,026	1,462	1,462	1,462	1,462	1,518	1,594	1,626
Highest level of free service provided										
Property rates (R value threshold)		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
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)										
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)			1,059							
Property rates (other exemptions, reductions and rebates)			250							
Water			170	249	249	249	249	261	275	288
Sanitation			106	146	146	146	146	153	161	169
Electricity/other energy			552	740	740	740	740	249	249	249
Refuse			100	146	146	146	146	153	161	169
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	2,237	1,281	1,281	1,281	1,281	817	845	875

LEPHALALE MUNICIPALITY

BUDGET SCHEDULES

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		25,401	27,124	30,620	36,160	38,693	38,693		47,544	50,350	53,119
less Revenue Foregone											
Net Property Rates		25,401	27,124	30,620	36,160	38,693	38,693	–	47,544	50,350	53,119
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		63,786	101,668	101,617	109,108	110,095	110,095		120,087	127,172	134,167
less Revenue Foregone											
Net Service charges - electricity revenue		63,786	101,668	101,617	109,108	110,095	110,095	–	120,087	127,172	134,167
Service charges - water revenue	6										
Total Service charges - water revenue		19,117	23,189	28,708	33,063	32,319	32,319		34,122	36,135	38,123
less Revenue Foregone											
Net Service charges - water revenue		19,117	23,189	28,708	33,063	32,319	32,319	–	34,122	36,135	38,123
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		10,312	14,876	15,598	14,367	13,343	13,343		14,170	15,006	15,831
less Revenue Foregone											
Net Service charges - sanitation revenue		10,312	14,876	15,598	14,367	13,343	13,343	–	14,170	15,006	15,831
Service charges - refuse revenue	6										
Total refuse removal revenue		6,020	6,500	6,650	7,303	7,783	7,783		8,321	8,812	9,297
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		6,020	6,500	6,650	7,303	7,783	7,783	–	8,321	8,812	9,297
Other Revenue by source											
List other revenue by source		7,299	5,315	7,242	13,564	13,564	13,564		4,608	5,537	5,811
Capital Grants					70,988						
Vat on Conditional Grants									3,654	3,869	4,082
WDM Fire Fighting									3,760	3,953	4,193
Public Contributions									2,166	2,293	2,420
	3										
Total 'Other' Revenue	1	7,299	5,315	7,242	84,552	13,564	13,564	–	14,387	15,653	16,506
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	80,901	90,958	100,756	112,950	111,481	111,481		77,224	82,167	87,425
Pension and UIF Contributions									18,679	17,959	19,108
Medical Aid Contributions									3,528	3,753	3,994
Overtime									4,086	4,347	4,626
Performance Bonus										–	–
Motor Vehicle Allowance									9,755	10,379	11,043
Cellphone Allowance									1,189	1,265	1,346
Housing Allowances									246	261	278
Other benefits and allowances									11,205	11,871	12,631
Payments in lieu of leave									–		
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	80,901	90,958	100,756	112,950	111,481	111,481	–	124,111	132,003	140,451
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	80,901	90,958	100,756	112,950	111,481	111,481	–	124,111	132,003	140,451
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		47,253	53,574	55,521	14,617	59,648	59,648		60,603	64,178	67,708
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	47,253	53,574	55,521	14,617	59,648	59,648	–	60,603	64,178	67,708
Bulk purchases											
Electricity Bulk Purchases		47,469	66,597	77,880	86,990	89,989	89,989		97,243	102,980	108,644
Water Bulk Purchases		6,612	10,406	8,858	9,109	10,709	10,709		9,205	9,748	10,285
Total bulk purchases	1	54,081	77,003	86,738	96,099	100,698	100,698	–	106,448	112,729	118,929
Transfers and grants											
Cash transfers and grants		900	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	900	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Contracted services											
Contracted Services			10,759	13,231	9,460	8,843	8,843		2,847	3,015	3,150
Services contract									1,120	1,186	1,251
Legal Fees									1,069	1,132	1,194
Valuation Roll									250	265	279
Audit Fees									2,600	2,753	2,906
sub-total	1	–	10,759	13,231	9,460	8,843	8,843	–	7,885	8,351	8,810
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	10,759	13,231	9,460	8,843	8,843	–	7,885	8,351	8,810
Other Expenditure By Type											
Collection costs		23	38	–	58	7,000	7,000		3,000	3,177	3,352
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3	59,983	50,768	54,458	62,129	51,970	51,970		38,119	39,275	41,442
Repairs and maintenance									22,324	23,642	24,942
Assets Count									2,500	2,648	2,793
Physical Security									4,600	4,768	6,031
Services (eskom power)									1,999	2,117	2,233
Total 'Other' Expenditure	1	60,006	50,806	54,458	62,187	58,970	58,970	–	72,445	75,627	79,793

by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		16,988	14,496	14,496	15,536	13,844	13,844		22,324	23,842	24,912
Total Repairs and Maintenance Expenditure	9	16,988	14,496	14,496	15,536	13,844	13,844	–	22,324	23,842	24,912

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

Description R thousand	Ref 1	Vote 1 - Municipal Manager	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Social Services	Vote 5 - Infrastructure Services	Vote 6 - Planning Development	Vote 7 - Office of the Strategic Services	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Revenue By Source																	
Property rates			47,544														47,544
Property rates - penalties & collection charges																	–
Service charges - electricity revenue						120,087											120,087
Service charges - water revenue						34,122											34,122
Service charges - sanitation revenue						14,170											14,170
Service charges - refuse revenue					8,321												6,321
Service charges - other																	–
Rental of facilities and equipment		1,370			5	224											1,599
Interest earned - external investments			6,416														6,415
Interest earned - outstanding debtors			3,646		650	3,706											8,002
Dividends received																	–
Fines		34			179												212
Licences and permits					7,711												7,711
Agency services																	–
Other revenue		1,893	4,094		3,962	59,564	574										70,086
Transfers recognised - operational		4,207	7,963		11,928	59,601											83,599
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributio		7,503	69,662	–	32,656	291,475	574	–	–	–	–	–	–	–	–	–	401,870
Expenditure By Type																	
Employee related costs		9,591	15,286	12,055	38,990	41,204	6,774	7,049									130,958
Remuneration of councillors																	–
Debt impairment		3,500															3,500
Depreciation & asset impairment		1,760	410	257	4,663	53,434	78	–									60,603
Finance charges		8	3		19	11,856											11,885
Bulk purchases						106,448											106,448
Other materials																	–
Contracted services		727	3,979	1,084	742	1,182	144	29									7,886
Transfers and grants		1,182															1,182
Other expenditure		11,692	15,734	4,670	11,810	25,460	1,972	1,087									72,446
Loss on disposal of PPE																	–
Total Expenditure		28,459	35,422	18,065	56,224	239,605	8,959	8,165	–	–	–	–	–	–	–	–	394,908
Surplus/(Deficit)		(20,956)	34,241	(18,065)	(23,568)	51,870	(8,395)	(8,165)	–	–	–	–	–	–	–	–	6,962
fers recognised - capital																	–
butions recognised - capital																	–
contributed assets																	–
Surplus/(Deficit) after capital transfers & contributions		(20,956)	34,241	(18,065)	(23,568)	51,870	(8,395)	(8,165)	–	–	–	–	–	–	–	–	6,962

References

1. Departmental columns to be based on municipal organisation structure

LIM362 Lephalale - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		30,231	56,694	78,815	26,584	96,804	96,804		83,089	67,340	62,376
Less: Provision for debt impairment											
Total Consumer debtors	2	30,231	56,694	78,815	26,584	96,804	96,804	–	83,089	67,340	62,376
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		878,554	938,319	1,075,343	983,645	1,133,111	1,133,111		1,163,527	1,162,098	1,210,982
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	878,554	938,319	1,075,343	983,645	1,133,111	1,133,111	–	1,163,527	1,162,098	1,210,982
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		2,435	2,616	5,313	4,944	5,524	5,524		3,249	3,697	4,215
Total Current liabilities - Borrowing		2,435	2,616	5,313	4,944	5,524	5,524	–	3,249	3,697	4,215
Trade and other payables											
Trade and other creditors		60,025	36,181	36,051	33,388	37,951	37,951		37,048	35,879	38,562
Unspent conditional transfers			28,827	39,805							
VAT			770	8,802							
Total Trade and other payables	2	60,025	65,778	84,658	33,388	37,951	37,951	–	37,048	35,879	38,562
Non current liabilities - Borrowing											
Borrowing	4	11,010	8,386	94,957	96,974	90,013	90,013		96,041	92,792	89,094
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		11,010	8,386	94,957	96,974	90,013	90,013	–	96,041	92,792	89,094
Provisions - non-current											
Retirement benefits		22,504	27,803	30,968	31,272	31,272	31,272		36,138	39,390	42,935
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		22,504	27,803	30,968	31,272	31,272	31,272	–	36,138	39,390	42,935
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		971,790	1,009,037	1,082,916	979,805	1,083,593	1,083,593		1,124,595	1,131,557	1,131,770
GRAP adjustments											
Restated balance		971,790	1,009,037	1,082,916	979,805	1,083,593	1,083,593	–	1,124,595	1,131,557	1,131,770
Surplus/(Deficit)		(6,216)	21,550	676	91	41,002	41,002	–	6,963	214	66,505
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets					(40,492)						
Other adjustments											
Accumulated Surplus/(Deficit)	1	965,574	1,030,586	1,083,591	939,404	1,124,595	1,124,595	–	1,131,558	1,131,771	1,198,275
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	965,574	1,030,586	1,083,591	939,404	1,124,595	1,124,595	–	1,131,558	1,131,771	1,198,275

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

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

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Water & Sanitaion				77,080	91,434	96,193	85,754	105,371	105,371	118,661	123,890	194,574
Housing					91	–		–	–			
Roads & Storm Water				8,211	13,784	7,993	191	57,466	57,466	17,221	15,492	16,153
Electricity				94,182	128,280	138,138	138,382	145,402	145,402	154,746	159,510	172,685
Local Economic Development												
Education & Training												
Solid Waste				16,053	18,457	19,016	19,227	19,701	19,701	20,799	21,970	22,920
Institutional				56,250	76,922	77,730	75,395	81,865	81,865	90,441	97,068	102,125
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	251,776	328,968	339,070	318,949	409,804	409,804	401,868	417,930	508,456

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year + 2016/17
Water & Sanitaion				57,510	61,279	67,499	76,874	76,233	76,233	75,658	80,224	84,83
Housing				1,704	2,039	1,836	2,289	2,206	2,206	2,287	2,432	2,58
Roads & Storm Water				30,573	30,210	32,678	33,536	32,585	32,585	36,700	37,807	39,96
Electricity				63,081	84,537	101,413	114,092	116,301	116,301	124,169	131,548	138,88
Local Economic Development				614	1,066	994	1,836	1,709	1,709	2,654	2,816	2,98
Education & Training						–		–	–			
[illegible] Waste				9,665	11,372	12,065	11,586	11,948	11,948	12,498	13,282	14,10
Institutional				94,841	116,915	121,908	78,645	127,820	127,820	140,941	149,608	158,60
Allocations to other priorities												
Total Expenditure			1	257,988	307,418	338,393	318,858	368,802	368,802	394,907	417,717	441,94

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Water & Sanitalon		A		13,263	35,006	23,038	38,141	34,299	34,299	39,112	30,763	97,165
Housing		B		7		146		309	309			
Roads & Storm Water		C		10,955	19,256	7,062	20,803	65,429	65,429	11,249	14,491	15,065
Electricity		D		3,698	4,786	7,692	2,130	11,191	11,191	5,580		5,000
Local Economic Development		E								386		
Education & Training		F										
Waste		G		6,637	2,624	2,224	5,250	4,680	4,680	1,500		
Institutional		H		6,386	8,759	8,387	4,674	15,248	15,248	9,136	967	1,017
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	40,946	70,430	48,549	70,998	131,156	131,156	66,963	46,221	118,247

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

LIM362 Lephalale - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	Current Year 2013/14 Adjusted Budget	Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote 1 - Municipal Manger										
Function 1 - Internal Audit										
Sub-function 1 - (Internal Audit)										
the municipality YTD	#							20	15	10
Sub-function 2 - Auditor General										
received from AG	#	Qualified	Qualified	Qualified	Qualified	Qualified	Qualified	1	1	1
municipality YTD	#							0	0	0
Sub-function 3 - Audit Committee										
successfully YTD	#				3	3	3	4	4	4
Sub-function 4 - Risk Management										
each quarter in the Risk Plan that were	%				100%	100%	100%	100%	100%	100%
Sub-function 5 - Anti-corruption										
YTD	#				3	3	3	0	0	0
awareness sessions held internally YTD	#							2	2	2
Vote 2 - BUDGET AND TREASURY										
Function 1 - (Expenditure)										
Sub-function 1 - (Expenditure)										
revenue received minus R-value Operating	%	90%	90%	60%	200%	200%	200%	200%	200%	200%
YTD	%			38%				100%	100%	100%
spent YTD	%							100%	100%	100%
Sub-function 2 - (Assert management)										
framework and plan developed and	#	-	-	-	-	-	-	1	N/A	N/A
YTD					1	1	1	2	2	2
liabilities as %)	%				200%	200%	200%	200%	200%	200%
Function 2 - (Revenue)										
Sub-function 1 - (Revenue)										
municipality	R				127,000,000	127,000,000	127,000,000	120,000,000	95,000,000	88,000,000
and approved by Council	#				1	1	1	1	1	1
Percentage debtors collection rate	%							98%	98%	98%
Sub-function 2 - (Free basic services)										
register in place	#				1	1	1	1	1	1
Function 3 - (Budget and Reporting)										
Sub-function 1 - (Budget and Reporting)										
submitted to Council YTD	#	4	4	4	4	4	4	4	4	4
Number of quarterly interdepartmental	#	0	0	0	0	0	0	4	4	4
Number of Annual Financial Statements	#	1	1	1	1	1	1	1	1	1
Function 4 - (Supply Chain Management)										
Sub-function 1 - (Demand and Acquisition)										
tender and adjudication YTD	#	90	90	90	60	60	60	90	90	90
Vote 3 - CORPORATE SERVICES										
Function 1 - (Human resource)										
Sub-function 1 - (Human Resource)										
conducted for Executive Managers in line	#	0	0	0	0	0	0	1	N/A	N/A
Sub-function 1 - (Labour Relations and EAP)										
approved by Council	#	0	0	0	0	0	0	1	N/A	N/A
Number of LLF meetings held YTD	#	10	10	10	10	10	10	10	10	10
Employee Satisfaction rating	%							50%	60%	70%
Sub-function 3 - (Occupation Health and										
Number of OHS audits conducted annually	#	0	0	0	0	0	0	1	1	1
Sub-function 3 - (Training and Development)										
Number of interns employed	#	10	10	10	10	10	10	10	10	10
Function 2 - (Admin and Support)										
Sub-function 1 - (Governance and										
YTD	#	10	10	10	10	10	10	4	4	4
functions reviewed to be in line with	#	0	0	0	0	0	0	1	1	1
Sub-function 2 - (IT and Support)										
reviewed YTD	#	11	11	11	11	11	11	11	11	11
Function 3 - (Legal Services)										
Sub-function 1 - (Legal Services)										
municipality settled YTD / number of	%							20%	20%	20%
Sub-function 2 - (By-laws)										
Council, public participation concluded and	#				7	7	7	3	3	3
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM362 Lephalale - Entities measureable performance objectives

Description	Unit of measurement	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	Current Year 2013/14 Adjusted Budget	Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Entity 1 - (name of entity)										
Insert measure/s description										

Entity 2 - (name of entity)										
YTD										
Entity 3 - (name of entity)										
YTD										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM362 Lephalale - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	2.3%	5.0%	5.5%	4.7%	4.7%	0.0%	3.0%	3.0%	3.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.8%	3.5%	8.0%	5.7%	7.3%	7.3%	0.0%	4.5%	4.5%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	462.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.7	2.7	2.3	2.8	3.1	3.1	–	3.0	3.0	3.
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	2.7	2.3	2.8	3.1	3.1	–	3.0	3.0	3.
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	1.5	1.2	2.0	0.8	0.8	–	0.9	1.2	1.
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		99.5%	87.1%	87.6%	71.0%	98.5%	98.5%	0.0%	96.5%	96.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.5%	87.1%	87.6%	71.0%	98.5%	98.5%	0.0%	96.5%	96.6%	99.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	22.3%	26.4%	37.3%	9.1%	37.2%	37.2%	0.0%	29.7%	24.9%	23.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		43.9%	30.7%	30.9%	35.4%	80.8%	80.8%	0.0%	84.2%	60.9%	47.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	33.9%	27.6%	32.1%	29.0%	34.4%	34.4%	0.0%	35.3%	35.5%	36.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.9%	26.4%	0.0%	28.5%	33.2%	33.2%		37.2%	37.5%	38.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	4.4%	4.6%	4.0%	4.2%	4.2%		6.3%	6.4%	6.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.3%	17.7%	21.6%	7.0%	22.3%	22.3%	0.0%	20.6%	20.7%	20.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.9	17.9	20.6	27.8	27.8	27.8	–	38.6	38.9	41
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42.6%	49.8%	63.7%	17.7%	59.2%	59.2%	0.0%	46.3%	38.6%	36.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.5	6.4	5.7	4.3	2.1	2.1	–	1.8	2.3	3

References

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

2. Only include if services provided by the municipality

LIM362 Lephalale - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			85		116	117	123	129	–	116		
Females aged 5 - 14					15	11	12	12	–	11		
Males aged 5 - 14					15	12	12	13		11		
Females aged 15 - 34					21	23	24	25		26		
Males aged 15 - 34					29	25	27	28		34		
Unemployment					12							
Monthly household income (no. of households)	1, 12											
No income					3,745							
R1 - R1 600					958							
R1 601 - R3 200					1,876							
R3 201 - R6 400					4,876							
R6 401 - R12 800					6,046							
R12 801 - R25 600					4,608							
R25 601 - R51 200					3,354							
R52 201 - R102 400					2,358							
R102 401 - R204 800					1,417							
R204 801 - R409 600					445							
R409 601 - R819 200					126							
> R819 200					68							
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area				96,074	102,723	117	123	129				
Number of poor people in municipal area												
Number of households in municipal area				23,401,000	26,526,000	35	37	39				
Number of poor households in municipal area												
Definition of poor household (R per month)						1,500	1,500	1,500				
Housing statistics	3											
Formal			26,049	27,352	28,719	29,880	29,880					
Informal			9,191	9,650	10,133	14,944	14,944					
Total number of households			35,240	37,002	38,852	44,824	44,824	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges						95.0%	95.0%	95.0%		91.0%	92.0%	93.0%
Rental of facilities & equipment						100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%		100.0%	100.0%	100.0%
Interest - debtors						95.0%	95.0%	95.0%		91.0%	92.0%	93.0%
Revenue from agency services						100.0%	100.0%	100.0%		100.0%		

LIM362 Lephalale Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	136,581	117,796	116,554	94,356	46,969	46,969	116,554	43,985	58,890	80,693
Cash + investments at the yr end less applications - R'000	18(1)b	2	129,534	128,431	131,814	86,211	124,341	124,341	–	107,796	112,598	134,851
Cash year end/monthly employee/supplier payments	18(1)b	3	9.5	6.4	5.7	4.3	2.1	2.1	–	1.8	2.3	3.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(6,216)	21,550	676	(40,401)	41,002	41,002	–	6,963	214	66,505
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	33.1%	(0.1%)	2.9%	(4.9%)	(6.0%)	(106.0%)	4.9%	(0.1%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	99.5%	87.1%	87.6%	71.0%	98.5%	98.5%	0.0%	96.5%	96.6%	99.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.3%	7.4%	4.5%	1.2%	3.4%	3.4%	0.0%	1.5%	1.5%	1.5%
Capital payments % of capital expenditure	18(1)c;19	8	97.6%	100.3%	292.3%	100.0%	76.4%	76.4%	0.0%	99.9%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	400.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	63.1%	34.8%	(69.6%)	239.4%	0.0%	(100.0%)	(13.5%)	(11.2%)	0.1%
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	1.9%	1.5%	1.3%	1.6%	1.2%	1.2%	0.0%	1.9%	2.0%	2.1%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	18.8%	5.0%	5.0%	0.0%	41.8%	0.0%	0.0%

LIM362 Lephalale - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:	1									
Date of valuation:										
Financial year valuation used								2013/2014		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes				Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes				Yes		
Municipal partnership s38 used? (Y/N)								No		
No. of assistant valuers (FTE)	3	35						–		
No. of data collectors (FTE)	3	154	154	154	154	154		1	1	1
No. of internal valuers (FTE)	3	1	1	1	1	1		–	–	–
No. of external valuers (FTE)	3	34	34	34	34	34		1	1	1
No. of additional valuers (FTE)	4							–	–	–
Valuation appeal board established? (Y/N)		No	No	No						
Implementation time of new valuation roll (mths)		12	12	12						
No. of properties	5	434,450	467,987	12,580,733	12,580,733			13,109	13,245	13,456
No. of sectional title values	5							1,431	1,510	1,590
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations								2,824	820	845
No. of valuation roll amendments										
No. of objections by rate payers								73	–	–
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)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)								0	0	0
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	0	0	0
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)								No		
Differential rates used? (Y/N)	5							Yes		
Limit on annual rate increase (s20)? (Y/N)								No	No	No
Special rating area used? (Y/N)								No		
Phasing-in properties s21 (number)								No	No	No
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)								30		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6							42,000	43,000	44,000
Rate revenue expected to collect (R'000)	6							42,000	43,000	44,000
Expected cash collection rate (%)								100.0%	100.0%	100.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)								1,084	1,150	1,210
Rebates, exemptions - pensioners (R'000)								221	235	245
Rebates, exemptions - bona fide farm. (R'000)								1,360	1,450	1,520
Rebates, exemptions - other (R'000)								7,021	7,520	7,835
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	9,686	10,355	10,810

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

LIM362 Lephalale - 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/ts	Public benefit organs.	Mining Props.
Current Year 2013/14																	
Valuation:																	
No. of properties		7,144	146	146	2,245	6	2,560	56	–	–	–	–	–	–	–	–	2
No. of sectional title property values		875															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2,824															
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		73															
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		150															
Years since last valuation (select)		1															
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.006300	0.007100	0.007100	0.001800	0.006400	0.006200	0.006600	0.009100								0.007200
Rate revenue budget (R '000)		27,732	5,546	5,546	8,381	104	4,045	1,691	1,694								629
Rate revenue expected to collect (R'000)		–	–														
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%								100.0%
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)		450															
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

LIM362 Lephalale - 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.
Budget Year 2014/15																	
Valuation:																	
No. of properties		7,144	146	146	2,245	6	2,560	56	–	–	–	–	–	–	–	–	2
No. of sectional title property values		875															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2,824															
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		73															
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		150															
Years since last valuation (select)		1															
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		1															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2				8												
Total valuation reductions:																	
Total value used for rating (Rm)	6	4,786		785	8,242	16	650	356									88
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	4,786		785	8,242	16	650	356									88
Rating:																	
Average rate	3	0.006615	0.007455	0.007455	0.001890	0.006720	0.006510	0.006930	0.009555								0.007200
Rate revenue budget (R '000)		29,119	5,823	5,823	8,800	110	4,247	1,775	1,778								629
Rate revenue expected to collect (R'000)		–	–														
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%								100.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		1,138															
Rebates, exemptions - pensioners (R'000)		232															
Rebates, exemptions - bona fide farm. (R'000)					1,428												
Rebates, exemptions - other (R'000)					7,372		4,247	472									
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

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

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

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

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

LIM362 Lephalale - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates *(rate in the Rand)*	1								
Residential properties			14,212.0000	15,048.0000	15,884.0000	16,720.0000	22,322.0000	23,438.0000	24,610.0000
Residential properties - vacant land							1,693.0000	1,778.0000	1,867.0000
Formal/informal settlements									
Small holdings									
Farm properties - used							1,359.0000	1,427.0000	1,499.0000
Farm properties - not used							7,021.0000	7,372.0000	7,740.0000
Industrial properties									
Business and commercial properties							5,545.0000	5,823.0000	6,114.0000
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties							104.0000	109.0000	115.0000
Public service infrastructure							4,044.0000	4,246.0000	4,459.0000
Privately owned towns serviced by the owner							449.0000	472.0000	495.0000
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								

Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

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

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		–	–	–				
Vote 2 - Budget and Treasury		84	–	–				
Vote 3 - Corporate Services		1,926	967	1,018				
Vote 4 - Social Services		7,470	–	–				
Vote 5 - Infrastructure Services		56,442	45,254	117,229				
Vote 6 - Planning Development		386	–	–				
Vote 7 - Office of the Strategic Services		656	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		66,963	46,221	118,247	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Budget and Treasury								
Vote 3 - Corporate Services								
Vote 4 - Social Services								
Vote 5 - Infrastructure Services								
Vote 6 - Planning Development								
Vote 7 - Office of the Strategic Services								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		66,963	46,221	118,247	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

LIM362 Lephalale - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Sanitation		**Refurbish Pump station 25**			Yes	*Infrastructure - Sanitation*						500				
Water		Refurbish AC pipes			Yes	*Infrastructure - Water*						3,500				
Water		2 Ldvs & Reupert Reservoir			Yes	*Infrastructure - Water*						1,900				
Electricity		1 LDV & 2 Minisubs			Yes	*Infrastructure - Electricity*						1,590				
Public Works		Walk Behind roller			Yes	*Infrastructure - Road transport*						200				
Admin		Construction of Safe			Yes	*Other Assets*						800				
Corporate Services		Furniture and Equipment			Yes	*Other Assets*						192				
Budget and Treasury		Fridge and Tables and Chairs			Yes	*Other Assets*						84				
Registry Authority		Electronic filling & shredder & queue management			Yes	*Other Assets*						320				
Traffic		Upgrading security System			Yes	*Other Assets*						300				
Parks		Land, Tractor and Slasher			Yes	*Other Assets*						5,350				
Waste		Acquisition of Land			Yes	*Other Assets*						1,500				
Planning Development		Furniture and Equipment			Yes	*Other Assets*						386				
Office of the Municipal Manager		Furniture and Equipment			Yes	*Other Assets*						556				
Inffrastructure		MSIG & EPWP			Yes	*Other Assets*						1,969	967	1,018		
Infrastructure		DWA, MIG and Electrification grants			Yes	*Other Assets*						47,828	45,254	117,230		
Parent Capital expenditure	1											66,964	46,221	118,248		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										–	–	66,964	46,221	118,248		

References

1. *Must reconcile with Budgeted Capital Expenditure*
2. *As per Table SA6*
3. *As per Table SA34*
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

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

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
				3	3	4		Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1,2						Year					
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. As per Table SA34

LIM362 Lephalale - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates *(rate in the Rand)*	1								
Residential properties			14,212.0000	15,048.0000	15,884.0000	16,720.0000	22,322.0000	23,438.0000	24,610.0000
Residential properties - vacant land							1,693.0000	1,778.0000	1,867.0000
Formal/informal settlements									
Small holdings									
Farm properties - used							1,359.0000	1,427.0000	1,499.0000
Farm properties - not used							7,021.0000	7,372.0000	7,740.0000
Industrial properties									
Business and commercial properties							5,545.0000	5,823.0000	6,114.0000
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties							104.0000	109.0000	115.0000
Public service infrastructure							4,044.0000	4,246.0000	4,459.0000
Privately owned towns serviced by the owner							449.0000	472.0000	495.0000
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								

Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid *(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

LIM362 Lephalale - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates			346.00	365.75	389.10	389.10	389.10		408.56	428.98	450.43
Electricity: Basic levy			50.00	63.00	70.00	70.00	70.00		73.50	77.18	81.03
Electricity: Consumption			655.00	740.00	821.62	821.62	821.62		862.70	905.84	951.13
Water: Basic levy			47.70	32.67	35.28	35.28	35.28		37.04	38.90	40.84
Water: Consumption			110.62	119.62	129.19	129.19	129.19		135.65	142.43	149.55
Sanitation			143.06	164.91	346.34	346.34	346.34		363.66	381.84	400.93
Refuse removal			75.00	80.00	85.00	85.00	85.00		89.25	93.71	98.40
Other											
sub-total		–	1,427.38	1,565.95	1,876.53	1,876.53	1,876.53	5.0%	1,970.36	2,068.87	2,172.32
VAT on Services											
Total large household bill:		–	1,427.38	1,565.95	1,876.53	1,876.53	1,876.53	5.0%	1,970.36	2,068.87	2,172.32
% increase/-decrease			–	9.7%	19.8%	–	–		5.0%	5.0%	5.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
perty rates			54.00	57.00	60.64	60.64	60.64		63.67	66.86	70.20
tricity: Basic levy			50.00	56.50	65.00	65.00	65.00		68.25	71.66	75.25
Electricity: Consumption			318.72	358.56	398.11	398.11	398.11		418.02	438.92	460.86
Water: Basic levy			26.89	29.04	31.36	31.36	31.36		32.93	34.57	36.30
Water: Consumption			90.47	97.82	105.65	105.65	105.65		110.93	116.48	122.30
Sanitation			66.65	91.55	134.24	134.24	134.24		140.95	148.00	155.40
Refuse removal			75.00	80.00	85.00	85.00	85.00		89.25	93.71	98.40
Other											
sub-total		–	681.73	770.47	880.00	880.00	880.00	5.0%	924.00	970.20	1,018.71
VAT on Services											
Total small household bill:		–	681.73	770.47	880.00	880.00	880.00	5.0%	924.00	970.20	1,018.71
% increase/-decrease			–	13.0%	14.2%	–	–		5.0%	5.0%	5.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates			20.25	21.38	22.66	22.66	22.66		23.79	24.98	26.23
Electricity: Basic levy			50.00	56.50	65.00	65.00	65.00		68.25	71.66	75.25
Electricity: Consumption			43.78	43.20	44.50	44.50	44.50		46.73	49.06	51.51
Water: Basic levy			26.89	29.00	15.69	15.69	15.69		16.47	17.30	18.16
Water: Consumption			21.75	20.58	22.23	22.23	22.23		23.34	24.51	25.73
Sanitation			66.64	74.94	134.24	134.24	134.24		140.95	148.00	155.40
Refuse removal			75.00	80.00	85.00	85.00	85.00		89.25	93.71	98.40
Other											
sub-total		–	304.31	325.60	389.32	389.32	389.32	5.0%	408.79	429.23	450.69
on Services											
Total small household bill:		–	304.31	325.60	389.32	389.32	389.32	5.0%	408.79	429.23	450.69
% increase/-decrease			–	7.0%	19.6%	–	–		5.0%	5.0%	5.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

LIM362 Lephalale - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		10	12	16	10	16	16	16	16	16
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	10	12	16	10	16	16	16	16	16
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		10	12	16	10	16	16	16	16	16

References

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

LIM362 Lephalale - 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.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
														-
														-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

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

LIM362 Lephalale - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		11,010	8,386	94,957	96,974	90,013	90,013	96,041	92,792	89,094
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	11,010	8,386	94,957	96,974	90,013	90,013	96,041	92,792	89,094
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	11,010	8,386	94,957	96,974	90,013	90,013	96,041	92,792	89,094

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

References

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

LIM362 Lephalale - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		88,163	83,539	86,498	91,933	91,883	91,883	100,734	104,595	102,957
Local Government Equitable Share		72,053	73,300	80,992	83,078	83,078	83,078	86,865	91,578	94,719
Finance Management		950	1,250	1,500	1,550	1,550	1,550	1,600	1,650	1,700
Municipal Systems Improvement		759	790	800	890	890	890	934	967	1,018
Water Services Operating Subsidy		13,435	7,022	1,855	5,300	5,250	5,250	10,300	10,400	5,520
EPWP Incentive		966	1,177	1,351	1,115	1,115	1,115	1,035		
Other transfers/grants [insert description]										
Provincial Government:		4,849	–	–	–	–	–	–	–	–
Housing		4,849								
Other transfers/grants [insert description]										
District Municipality:		672	–	5,315	–	–	–	–	–	–
Waterberg District		672		5,315						
Other grant providers:		33	–	597	–	–	–	–	–	–
Local govement seta		33		597						
Total Operating Transfers and Grants	5	93,717	83,539	92,410	91,933	91,883	91,883	100,734	104,595	102,957
Capital Transfers and Grants										
National Government:		15,381	37,639	29,937	41,353	41,353	41,353	40,242	37,079	114,027
Municipal Infrastructure Grant (MIG)		12,000	35,907	25,630	41,353	41,353	41,353	35,992	37,079	38,627
Rural Transport Services and Infrastructure								250		70,400
EXXARO & DME		3,381	1,732	4,306	–			4,000		5,000
Provincial Government:		1,098	–	–	–	–	–	–	–	–
DPLG PROJECT FUNDING		1,098								
District Municipality:		1,172	–	–	–	–	–	–	–	–
Waterberg District		1,172								
Other grant providers:		1,233	–	–	–	–	–	–	–	–
Local govement seta		1,233								
Total Capital Transfers and Grants	5	18,884	37,639	29,937	41,353	41,353	41,353	40,242	37,079	114,027
TOTAL RECEIPTS OF TRANSFERS & GRANTS		112,601	121,178	122,346	133,286	133,236	133,236	140,976	141,674	216,984

References

1. *Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*
2. *Amounts actually* RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. *Replacement of RSC levies*
4. *Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality*
5. *Total transfers and grants must reconcile to Budgeted Cash Flows*
6. *Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)*

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year + 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**88,163**	**80,039**	**–**	**91,933**	**91,883**	**91,883**	**100,734**	**104,595**	**102,95**
Local Government Equitable Share		72,053	73,300		83,078	83,078	83,078	86,865	91,578	94,71
Finance Management		950	1,300		1,550	1,550	1,550	1,600	1,650	1,70
Municipal Systems Improvement		759	790		890	890	890	934	967	1,01
Water Services Operating Subsidy		13,435	3,872		5,300	5,250	5,250	10,300	10,400	5,52
EPWP Incentive		966	777		1,115	1,115	1,115	1,035		
Other transfers/grants [insert description]										
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing										
Other transfers/grants [insert description]										
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Waterberg District										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Local govement seta										
Total operating expenditure of Transfers and Grants:		**88,163**	**80,039**	**–**	**91,933**	**91,883**	**91,883**	**100,734**	**104,595**	**102,95**
Capital expenditure of Transfers and Grants										
National Government:		**15,381**	**45,574**	**–**	**41,353**	**41,353**	**41,353**	**40,242**	**37,079**	**114,02**
Municipal Infrastructure Grant (MIG)		12,000	44,469	–	41,353	41,353	41,353	35,992	37,079	38,62
Rural Transport Services and Infrastructure					–			250		70,40
EXXARO & DME		3,381	1,104					4,000		5,00
Provincial Government:		**–**	**239**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
DPLG PROJECT FUNDING			239							
District Municipality:		**1,172**	**206**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Waterberg District		1,172	206							
Other grant providers:		**1,233**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Local govement seta		1,233								
Total capital expenditure of Transfers and Grants		**17,786**	**46,018**	**–**	**41,353**	**41,353**	**41,353**	**40,242**	**37,079**	**114,02**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**105,949**	**126,058**	**–**	**133,286**	**133,236**	**133,236**	**140,976**	**141,674**	**216,98**

References

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

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		8,938	(1,953)							
Current year receipts		80,913	83,539	127,551	84,628	85,743	85,743	89,500	93,228	96,419
Conditions met - transferred to revenue		92,951	80,499	127,551	84,628	85,743	85,743	89,500	93,228	96,419
Conditions still to be met - transferred to liabilities		(3,100)	1,087							
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		1,300	1,300							
Current year receipts										
Conditions met - transferred to revenue		–	206	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1,300	1,094							
Other grant providers:										
Balance unspent at beginning of the year		28	28							
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		28	28							
Total operating transfers and grants revenue		92,951	80,704	127,551	84,628	85,743	85,743	89,500	93,228	96,419
Total operating transfers and grants - CTBM	2	(1,772)	2,209	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		12,114	27,987	–						
Current year receipts		30,018	27,335	26,054	46,361	85,701	85,701	49,696	46,221	118,247
Conditions met - transferred to revenue		12,999	35,897	26,054	46,361	85,701	85,701	49,696	46,221	118,247
Conditions still to be met - transferred to liabilities		29,133	19,425							
Provincial Government:										
Balance unspent at beginning of the year		1,098	1,098							
Current year receipts										
Conditions met - transferred to revenue		–	238	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1,098	860							
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		418	4,898							
Current year receipts		4,480	1,733							
Conditions met - transferred to revenue		–	645	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		4,898	5,985							
Total capital transfers and grants revenue		12,999	36,781	26,054	46,361	85,701	85,701	49,696	46,221	118,247
Total capital transfers and grants - CTBM	2	35,129	26,269	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		105,950	117,485	153,605	130,989	171,444	171,444	139,196	139,449	214,666
TOTAL TRANSFERS AND GRANTS - CTBM		33,357	28,478	–	–	–	–	–	–	–

References

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

2. CTBM = conditions to be met

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

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
SPCA	4	930	1,019	1,055	1,113	2,226	2,226		189	200	211
Mogol Club									496	526	555
Sports Club Marapong									496	526	555
Total Cash Transfers To Organisations		930	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	930	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,321
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
sh Grants to Organisations											
sert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	930	1,019	1,055	1,113	2,226	2,226	–	1,182	1,252	1,32

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

LIM362 Lephalale - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,001	4,194		4,463	4,463	4,463	5,016	5,337	5,678
Pension and UIF Contributions								50	53	57
Medical Aid Contributions					13	13	13			
Motor Vehicle Allowance		1,330	1,396		1,453	1,453	1,453	1,453	1,546	1,645
Cellphone Allowance		280	292		306	306	306	327	348	371
Housing Allowances										
Other benefits and allowances			6		45	45	45			
Sub Total - Councillors		5,611	5,888	–	6,279	6,280	6,280	6,847	7,285	7,751
% Increase	4		4.9%	(100.0%)	–	0.0%	–	9.0%	6.4%	6.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2,840	2,340		4,834	4,370	4,370	5,108	5,435	5,783
Pension and UIF Contributions		293	660		1,066	679	679	984	1,047	1,114
Medical Aid Contributions		389	161		147	215	215	186	197	210
Overtime			1			–	–	–	–	–
Performance Bonus						–	–			
Motor Vehicle Allowance	3	544			767	627	627	937	995	1,058
Cellphone Allowance	3		25		66	60	60	111	118	126
Housing Allowances	3									
Other benefits and allowances	3		891		692	647	647	709	739	765
Payments in lieu of leave								–	–	–
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		4,066	4,079	–	7,372	6,598	6,598	8,035	8,531	9,073
% Increase	4		0.3%	(100.0%)	–	(10.5%)	–	21.8%	6.2%	6.3%
Other Municipal Staff										
Basic Salaries and Wages		33,015	42,270		69,843	57,350	57,350	72,492	77,135	82,071
Pension and UIF Contributions		7,983	9,183		13,710	11,725	11,725	15,976	17,001	18,089
Medical Aid Contributions		1,996	2,392		3,215	3,241	3,241	3,258	3,467	3,689
Overtime		4,558	6,584		3,216	5,619	5,619	4,166	4,433	4,716
Performance Bonus										
Motor Vehicle Allowance	3	8,587	5,248		7,233	7,331	7,331	9,349	9,947	10,584
Cellphone Allowance	3	452	432		596	514	514	1,016	1,033	1,099
Housing Allowances	3	313	242		239	273	273	316	336	358
Other benefits and allowances	3		10,491		9,271	8,817	8,817	9,499	10,120	10,768
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		56,904	76,822	–	97,323	94,870	94,870	116,075	123,472	131,374
% increase	4		35.0%	(100.0%)	–	(2.5%)	–	22.4%	6.4%	6.4%
Total Parent Municipality		66,580	86,789	–	110,974	107,748	107,748	130,957	139,288	148,198
			30.4%	(100.0%)	–	(2.9%)	–	21.5%	6.4%	6.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		66,580	86,789	–	110,974	107,748	107,748	130,957	139,288	148,198
% increase	4		30.4%	(100.0%)	–	(2.9%)	–	21.5%	6.4%	6.4%
TOTAL MANAGERS AND STAFF	5,7	60,970	80,901	–	104,694	101,468	101,468	124,110	132,004	140,447

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		417,541	4,175	136,423			558,139
Chief Whip			391,445	3,914	129,139			524,498
Executive Mayor			521,926	5,219	129,139			656,285
Deputy Executive Mayor								–
Executive Committee			822,034	8,220	208,565			1,038,819
Total for all other councillors			2,862,766	28,628	1,177,397			4,068,791
Total Councillors	8	–	5,015,712	50,157	1,780,663			6,846,532
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,009,637	244,227	144,096			1,397,960
Chief Finance Officer			831,424	217,942	176,736			1,226,102
								–
								–
								–
								–
List of each offical with packages >= senior manager								
STRATEGIC MANAGER			903,471	21,049	51,850			976,369
MANAGER:CORPORATE SERVICE			745,424	179,017	141,680			1,066,121
MANAGER:SOCIAL SERVICES			783,355	211,994	228,396			1,223,745
MANAGER:INFRASTRUCTURE			714,714	183,954	105,660			1,004,328
MANAGER:PLANNING			747,694	192,534	200,366			1,140,595
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	5,735,719	1,250,718	1,048,784	–		8,035,221
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	10,751,431	1,300,875	2,829,446	–		14,881,753

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

LIM362 Lephalale - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		24		24	24		24	24		24
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7		7	7		6	7		6
Other Managers	7	22	21	1	23	20	1	23	20	1
Professionals		*83*	*83*	–	*35*	*30*	–	*35*	*30*	–
Finance		8	8		10	9		10	9	
Spatial/town planning		4	4		4	4		4	4	
Information Technology		1	1		1	1		1	1	
Roads		4	4		2	1		2	1	
Electricity		16	16		2	2		2	2	
Water		13	13		4	4		4	4	
Sanitation		7	7		–	–		–	–	
Refuse		1	1		1	1		1	1	
Other		29	29		11	8		11	8	
Technicians		*24*	*23*	*1*	*93*	*68*	*10*	*107*	*71*	*10*
Finance					31	19	8	33	19	8
Spatial/town planning					1			1		
Information Technology					1		1	2		1
Roads		5	5		2	2		2	2	
Electricity		3	3		14	11		15	11	
Water		2	2		8	8		13	8	
Sanitation		5	5		9	8		10	8	
Refuse					2			2		
Other		9	8	1	25	20	1	29	23	1
Clerks (Clerical and administrative)		45	37	8	52	49	1	52	49	1
Service and sales workers		27	27		23	20		23	20	
Skilled agricultural and fishery workers					1	1		1	1	
Craft and related trades		8	8		75	70		75	70	
Plant and Machine Operators		45	45		33	29		33	29	
Elementary Occupations		180	176	4	154	144	4	154	144	4
TOTAL PERSONNEL NUMBERS	9	**465**	**420**	**45**	**520**	**431**	**46**	**534**	**434**	**46**
% increase					11.8%	2.6%	2.2%	2.7%	0.7%	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

LIM362 Lephalale - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		4,155	4,055	5,108	4,216	4,201	4,618	5,032	4,995	3,074	2,439	2,791	2,860	47,544	50,350	53,119
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		12,001	7,189	10,941	8,378	10,985	11,946	11,596	11,682	8,842	7,366	8,950	10,211	120,087	127,172	134,167
Service charges - water revenue		2,008	3,640	3,688	3,200	2,336	2,191	2,374	2,684	2,765	2,125	2,898	4,213	34,122	36,135	38,123
Service charges - sanitation revenue		1,173	1,103	1,009	1,222	1,114	1,112	1,109	1,146	1,048	1,135	1,141	1,858	14,170	15,006	15,831
Service charges - refuse revenue		657	655	695	707	722	725	727	619	655	721	697	742	8,321	8,812	9,297
Service charges - other													–	–	–	–
Rental of facilities and equipment		19	19	19	21	19	22	19	25	19	19	19	1,379	1,599	1,694	1,787
Interest earned - external investments		102	19	1,458	126	10	1,006	5	1,110	580	727	791	481	6,415	6,794	7,167
Interest earned - outstanding debtors		882	702	853	682	865	–	–	1,057	1,132	–	–	1,828	8,002	8,474	8,940
Dividends received													–	–	–	–
Fines		14	20	8	9	8	24	10	12	13	18	15	64	212	225	237
Licences and permits		586	758	458	587	741	532	638	788	496	623	549	955	7,711	8,166	8,616
Agency services													–	–	–	–
Transfers recognised - operational		32,362	–	130	–	2,208	21,255	–	1,052	31,178	1,173	–	143	89,500	93,228	96,419
Other revenue		1,623	8	78	708	2,431	2,795	227	2,665	1,440	1,021	87	1,304	14,387	15,653	16,506
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contribution		**55,582**	**18,169**	**24,443**	**19,855**	**25,640**	**46,225**	**21,736**	**27,836**	**51,243**	**17,368**	**17,938**	**26,038**	**352,072**	**371,709**	**390,208**
Expenditure By Type																
Employee related costs		10,949	9,617	10,275	10,103	9,888	10,184	10,137	10,429	10,535	10,047	10,218	11,730	124,111	132,003	140,451
Remuneration of councillors		612	511	558	556	534	564	505	525	491	525	632	833	6,847	7,285	7,751
Debt impairment													3,500	3,500	3,707	3,910
Depreciation & asset impairment		5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,053	60,603	64,178	67,708
Finance charges		2,046	–	945	–	2,365	390	1,088	1,085	945	1,085	945	991	11,885	12,587	13,279
Bulk purchases		20,728	–	8,778	8,639	7,804	8,454	7,436	7,528	8,955	9,623	9,346	9,158	106,448	112,729	118,929
Other materials													–	–	–	–
Contracted services		959	–	70	367	1,150	800	225	919	919	640	798	1,037	7,885	8,351	8,810
Transfers and grants		159	–	–	7	131	7	7	131	74	81	246	337	1,182	1,252	1,321
Other expenditure		10,136	192	1,497	4,058	4,532	8,747	2,205	4,623	8,439	6,549	11,671	9,795	72,445	75,627	79,793
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**50,638**	**15,370**	**27,174**	**28,780**	**31,453**	**34,196**	**26,654**	**30,292**	**35,408**	**33,601**	**38,905**	**42,435**	**394,906**	**417,716**	**441,951**
Surplus/(Deficit)		**4,943**	**2,799**	**(2,731)**	**(8,925)**	**(5,814)**	**12,029**	**(4,917)**	**(2,456)**	**15,835**	**(16,233)**	**(20,968)**	**(16,397)**	**(42,834)**	**(46,007)**	**(51,742)**
Transfers recognised - capital		2,285	2,246	2,231	3,924	6,725	2,684	2,194	1,899	2,969	3,019	2,169	17,450	49,796	46,221	118,247
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**7,228**	**5,046**	**(500)**	**(5,001)**	**911**	**14,714**	**(2,723)**	**(557)**	**18,804**	**(13,214)**	**(18,799)**	**1,054**	**6,963**	**214**	**66,505**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**7,228**	**5,046**	**(500)**	**(5,001)**	**911**	**14,714**	**(2,723)**	**(557)**	**18,804**	**(13,214)**	**(18,799)**	**1,054**	**6,963**	**214**	**66,505**

References

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

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - Municipal Manager		648	439	555	463	471	635	547	570	521	544	553	622	6,569	7,003	7,338
Vote 2 - Budget and Treasury		8,361	3,439	5,717	3,741	6,315	10,762	4,279	7,019	4,488	4,816	4,968	5,758	69,662	73,737	77,572
Vote 3 - Corporate Services													–	–	–	–
Vote 4 - Social Services		12,374	(740)	378	1,988	1,447	6,929	1,753	943	2,612	1,839	1,528	1,605	32,656	34,498	36,160
Vote 5 - Infrastructure Services		43,986	14,124	16,959	14,361	34,060	55,311	17,656	28,953	24,295	13,062	11,560	17,147	291,474	301,117	385,727
Vote 6 - Planning Development		107	–	3	76	12	40	15	65	88	15	75	79	574	608	641
Vote 7 - Office of the Strategic Services													934	934	967	1,018
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		**65,477**	**17,262**	**23,612**	**20,629**	**42,305**	**73,677**	**24,249**	**37,549**	**32,004**	**20,276**	**18,684**	**26,145**	**401,868**	**417,930**	**508,456**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		2,924	1,387	1,556	1,699	1,845	2,361	1,570	1,769	4,014	3,160	3,522	2,651	28,459	30,189	31,948
Vote 2 - Budget and Treasury		4,658	1,343	1,580	2,667	3,623	3,261	1,555	3,160	2,909	1,878	4,338	4,448	35,422	37,588	39,802
Vote 3 - Corporate Services		1,859	820	1,105	1,098	1,246	1,544	1,150	1,311	607	1,502	2,980	2,844	18,065	19,191	20,362
Vote 4 - Social Services		4,580	3,056	3,218	3,778	3,491	8,742	3,608	4,423	4,501	4,308	5,641	6,879	56,224	59,688	63,344
Vote 5 - Infrastructure Services		28,809	3,314	13,666	13,278	15,169	42,934	12,758	22,878	20,227	14,690	23,276	28,604	239,603	252,851	267,156
Vote 6 - Planning Development		557	515	687	707	690	644	631	668	831	629	976	1,434	8,969	9,527	10,112
Vote 7 - Office of the Strategic Services		839	254	361	401	530	677	364	507	1,152	898	1,010	1,171	8,165	8,682	9,227
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		**44,225**	**10,691**	**22,172**	**23,627**	**26,594**	**60,163**	**21,637**	**34,716**	**34,241**	**27,065**	**41,743**	**48,031**	**394,906**	**417,716**	**441,951**
Surplus/(Deficit) before assoc.		**21,252**	**6,571**	**1,439**	**(2,998)**	**15,711**	**13,514**	**2,612**	**2,833**	**(2,236)**	**(6,789)**	**(23,060)**	**(21,886)**	**6,963**	**214**	**66,505**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**21,252**	**6,571**	**1,439**	**(2,998)**	**15,711**	**13,514**	**2,612**	**2,833**	**(2,236)**	**(6,789)**	**(23,060)**	**(21,886)**	**6,963**	**214**	**66,505**

References

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

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		5,104	1,690	2,492	1,796	13,753	12,808	1,981	6,924	14,534	2,121	6,622	9,120	78,945	83,933	88,245
Executive and council		2,892	1,190	1,992	1,296	2,029	3,637	1,481	2,385	1,930	1,621	1,853	2,068	24,375	25,847	27,035
Budget and treasury office		2,127	500	500	500	11,395	8,955	500	4,321	12,604	500	4,769	6,119	52,790	55,861	58,892
Corporate services		85	–	–	–	329	216	–	218	–	–	–	932	1,780	2,225	2,318
Community and public safety		–	1,278	–	4	768	15	780	258	13	215	356	297	3,983	4,189	4,442
Community and social services		–	71	–	4	21	15	26	9	13	–	37	27	223	236	249
Sport and recreation													–	–	–	–
Public safety		–	1,206	–	–	747	–	754	249	–	215	318	270	3,760	3,953	4,193
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		258	1,464	325	1,108	33	895	223	1,802	975	1,097	1,130	15,425	24,734	24,438	25,590
Planning and development		107	–	(3)	76	12	40	15	65	34	18	140	71	574	608	641
Road transport		151	1,464	328	1,032	21	856	208	1,737	941	1,079	989	15,355	24,160	23,830	24,949
Environmental protection													–	–	–	–
Trading services		49,429	13,762	17,611	15,009	18,983	45,439	18,369	19,740	33,189	22,263	22,613	17,800	294,206	305,370	390,179
Electricity		24,685	7,141	10,906	8,340	12,407	23,019	11,514	12,503	17,502	11,623	11,197	3,908	154,746	159,510	172,685
Water		12,039	4,884	5,023	4,760	4,512	11,569	5,042	5,131	13,200	8,276	8,351	7,772	90,560	94,192	163,524
Waste water management		6,833	1,090	997	1,211	1,250	5,820	1,096	1,351	1,666	1,440	2,082	3,267	28,101	29,698	31,050
Waste management		5,872	647	686	698	813	5,031	717	753	821	923	984	2,852	20,799	21,970	22,920
Other													–	–	–	–
Total Revenue - Standard		54,791	18,194	20,429	17,917	33,536	59,157	21,353	28,723	48,711	25,697	30,720	42,641	401,868	417,930	508,456
Expenditure - Standard																
Governance and administration		10,768	3,649	4,691	5,843	7,393	8,129	4,721	7,076	8,330	10,095	11,197	13,986	95,877	101,780	107,847
Executive and council		3,727	969	1,262	2,036	3,174	3,515	1,459	2,387	4,722	4,604	4,815	5,027	37,698	39,998	42,340
Budget and treasury office		4,366	1,258	1,495	2,011	2,354	2,416	1,476	2,712	3,608	3,000	2,644	3,437	30,777	32,662	34,594
Corporate services		2,675	1,421	1,935	1,795	1,864	2,198	1,785	1,977	–	2,491	3,738	5,522	27,402	29,120	30,913
Community and public safety		3,646	1,886	2,317	2,549	2,066	6,249	2,708	3,373	578	479	548	2,632	29,030	30,790	32,641
Community and social services		3,093	1,541	1,836	2,039	1,897	5,714	2,204	2,831				2,001	23,157	24,583	26,050
Sport and recreation													–	–	–	–
Public safety		387	221	345	318	–	308	354	354	310	310	262	416	3,585	3,775	4,007
Housing		165	123	136	191	169	228	150	188	267	169	286	215	2,287	2,432	2,584
Health													–	–	–	–
Economic and environmental services		1,517	1,208	1,497	1,633	1,591	13,212	1,336	5,264	6,632	6,156	9,010	8,619	57,674	60,095	63,643
Planning and development		499	470	626	620	622	542	576	648	729	696	913	716	7,658	8,139	8,640
Road transport		1,017	738	871	1,013	968	12,670	760	4,615	5,903	5,460	8,097	7,903	50,016	51,956	55,003
Environmental protection													–	–	–	–
Trading services		28,698	3,099	13,415	13,213	14,738	32,597	12,607	19,070	17,335	19,237	17,406	20,911	212,325	225,051	237,820
Electricity		21,253	833	9,096	8,856	8,247	15,138	7,890	10,136	10,596	10,228	10,943	10,953	124,169	131,548	138,884
Water		5,531	934	2,829	2,262	4,622	11,553	3,038	5,981	4,514	7,248	4,192	6,586	59,289	62,852	66,434
Waste water management		820	603	671	975	947	3,625	814	1,952	1,452	869	1,261	2,380	16,368	17,369	18,401
Waste management		1,094	728	820	1,120	922	2,282	865	1,002	773	891	1,009	992	12,498	13,282	14,101
Other													–	–	–	–
Total Expenditure - Standard		44,629	9,841	21,920	23,237	25,787	60,188	21,372	34,782	32,874	35,966	38,161	46,148	394,906	417,716	441,951
Surplus/(Deficit) before assoc.		10,161	8,353	(1,491)	(5,320)	7,749	(1,030)	(20)	(6,059)	15,836	(10,270)	(7,441)	(3,507)	6,963	214	66,505
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	10,161	8,353	(1,491)	(5,320)	7,749	(1,030)	(20)	(6,059)	15,836	(10,270)	(7,441)	(3,507)	6,963	214	66,505

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager													–	–	–	–
Vote 2 - Budget and Treasury													–	–	–	–
Vote 3 - Corporate Services													–	–	–	–
Vote 4 - Social Services													–	–	–	–
Vote 5 - Infrastructure Services		1,204	1,254	1,350	2,058	2,809	1,979	2,089	1,899	2,769	3,019	2,169	2,662	25,260	–	–
Vote 6 - Planning Development													–	–	–	–
Vote 7 - Office of the Strategic Services													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	**1,204**	**1,254**	**1,350**	**2,058**	**2,809**	**1,979**	**2,089**	**1,899**	**2,769**	**3,019**	**2,169**	**2,662**	**25,260**	–	–
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager													–	–	–	–
Vote 2 - Budget and Treasury					83								1	84	–	–
Vote 3 - Corporate Services				134	32	50	200	100	180	200	700	200	130	1,926	967	1,018
Vote 4 - Social Services							2,850	4,000					620	7,470	–	–
Vote 5 - Infrastructure Services		1,081	1,126	881	1,867	4,116	1,406	1,105	650	1,730	1,300	700	15,220	31,182	45,254	117,229
Vote 6 - Planning Development				1	13	19	353						(0)	386	–	–
Vote 7 - Office of the Strategic Services										656			–	656	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	**1,081**	**1,126**	**1,016**	**1,995**	**4,185**	**4,809**	**5,205**	**830**	**2,586**	**2,000**	**900**	**15,971**	**41,704**	**46,221**	**118,247**
Total Capital Expenditure	2	**2,285**	**2,380**	**2,366**	**4,052**	**6,994**	**6,788**	**7,294**	**2,729**	**5,355**	**5,019**	**3,069**	**18,633**	**66,963**	**46,221**	**118,247**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration		**–**	**–**	**134**	**115**	**50**	**200**	**100**	**180**	**856**	**700**	**200**	**131**	**2,666**	**967**	**1,018**
Executive and council										656			–	656	–	–
Budget and treasury office					84								1	84	–	–
Corporate services				134	32	50	200	100	180	200	700	200	131	1,926	967	1,018
Community and public safety		**–**	**–**	**–**	**–**	**–**	**1,350**	**4,000**	**–**	**–**	**–**	**–**	**620**	**5,970**	**–**	**–**
Community and social services							1,350	4,000				–	620	5,970	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**1,081**	**1,126**	**882**	**2,383**	**4,639**	**879**	**525**	**–**	**–**	**–**	**–**	**120**	**11,635**	**14,491**	**15,065**
Planning and development				1	13	19	354						0	386	–	–
Road transport		1,081	1,126	881	2,370	4,620	525	525					120	11,249	14,491	15,065
Environmental protection													–	–	–	–
Trading services		**1,204**	**1,254**	**1,350**	**1,554**	**2,305**	**4,359**	**2,669**	**2,549**	**4,499**	**4,319**	**2,869**	**17,762**	**46,692**	**30,763**	**102,165**
Electricity							400		350	530			4,300	5,580	–	5,000
Water		1,204	1,254	1,350	1,554	2,305	2,459	2,669	2,199	3,969	4,319	2,369	13,462	39,112	30,763	97,165
Waste water management												500	–	500	–	–
Waste management							1,500						–	1,500	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	**2,285**	**2,380**	**2,366**	**4,052**	**6,994**	**6,788**	**7,294**	**2,729**	**5,355**	**5,019**	**3,069**	**18,633**	**66,964**	**46,221**	**118,248**
Funded by:																
National Government		2,285	2,246	2,231	3,924	6,725	2,684	2,194	1,899	2,969	3,019	2,169	**17,450**	**49,796**	**46,221**	**118,247**
Provincial Government													–	–	–	–

LIM362 Lephalale - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1		
Property rates	4,592	3,059	2,409	4,209	3,858	3,151	3,151	2,292	4,031	3,905	4,085	4,524	43,265	46,322	49,400
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	14,229	7,416	6,716	11,029	10,561	7,327	7,326	7,797	8,742	9,437	9,534	9,165	109,279	116,999	124,775
Service charges - water revenue	5,997	1,753	2,689	1,731	3,428	2,416	2,416	2,480	2,160	1,421	2,077	2,483	31,051	33,244	35,454
Service charges - sanitation revenue	1,913	2,420	611	1,252	1,006	777	777	582	910	758	851	1,038	12,895	13,806	14,723
Service charges - refuse revenue	985	340	500	839	796	635	635	475	596	563	628	580	7,572	8,107	8,646
Service charges - other												–			
Rental of facilities and equipment	19	19	19	21	19	22	19	25	19	19	19	1,379	1,599	1,694	1,787
Interest earned - external investments	102	19	1,458	126	10	1,006	5	1,110	580	727	791	481	6,415	6,794	7,167
Interest earned - outstanding debtors												–			
Dividends received												–			
Fines	14	20	8	9	8	24	10	12	13	18	15	64	212	225	237
Licences and permits	586	758	458	587	741	532	638	788	496	623	549	955	7,711	8,166	8,616
Agency services												–			
Transfer receipts - operational	32,362	–	130	–	2,208	21,255	–	1,052	31,178	1,173	–	143	89,500	93,228	96,419
Other revenue	1,623	8	78	708	2,431	2,795	227	2,665	1,440	1,021	87	20,624	33,707	33,929	42,590
Cash Receipts by Source	62,422	15,812	15,074	20,510	25,067	39,940	15,204	19,278	50,165	19,665	18,636	41,437	343,208	362,513	389,814
Other Cash Flows by Source															
Transfer receipts - capital	11,370	934		11,417					13,205			14,550	51,476	48,446	120,565
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	73,792	16,746	15,074	31,927	25,067	39,940	15,204	19,278	63,369	19,665	18,636	55,987	394,684	410,959	510,379
Cash Payments by Type															
Employee related costs	10,949	9,617	10,275	10,103	9,888	10,184	10,137	10,429	10,535	10,047	10,218	11,731	124,111	132,003	140,447
Remuneration of councillors	612	511	556	556	534	564	505	525	491	525	632	833	6,847	7,285	7,751
Finance charges	2,046	–	945	–	2,365	390	1,088	1,085	945	1,085	945	991	11,885	12,587	13,279
Bulk purchases - Electricity	8,939	10,275	8,533	7,908	7,034	7,595	6,726	6,772	6,540	7,500	8,501	10,921	97,243	102,980	108,644
Bulk purchases - Water & Sewer	656	865	856	952	718	802	660	706	724	785	650	831	9,205	9,748	10,285
Other materials												–			
Contracted services	959	–	70	367	1,150	800	225	919	919	640	798	1,037	7,886	8,351	8,810
Transfers and grants - other municipalities												–			
Transfers and grants - other	159	–	–	7	131	7	7	131	74	81	246	337	1,182	1,252	1,321
Other expenditure	10,136	192	1,497	4,058	4,532	8,747	2,205	4,623	8,439	6,549	11,671	9,796	72,446	75,627	79,793
Cash Payments by Type	34,455	21,460	22,734	23,951	26,351	29,089	21,554	25,191	28,667	27,214	33,661	36,477	330,805	349,833	370,329
Other Cash Flows/Payments by Type															
Capital assets	2,285	2,380	2,366	4,052	6,994	6,788	7,294	2,729	5,355	5,019	3,069	18,532	66,863	46,221	118,247
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	36,740	23,840	25,100	28,002	33,345	35,878	28,848	27,920	34,023	32,233	36,730	55,009	397,668	396,054	488,577
NET INCREASE/(DECREASE) IN CASH HELD	37,052	(7,094)	(10,026)	3,924	(8,278)	4,062	(13,644)	(8,642)	29,347	(12,568)	(18,094)	977	(2,984)	14,905	21,803
Cash/cash equivalents at the month/year begin:	46,968	84,020	76,926	66,900	70,824	62,546	66,608	52,964	44,322	73,669	61,101	43,007	46,968	43,984	58,889
Cash/cash equivalents at the month/year end:	84,020	76,926	66,900	70,824	62,546	66,608	52,964	44,322	73,669	61,101	43,007	43,984	43,984	58,889	80,692

LIM362 Lephalale - NOT REQUIRED - municipality does not have entities

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
[illegible] expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

LIM362 Lephalale - 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

References

1. Total agreement period from commencement until end

2. Annual value

LIM362 Lephalale - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		35,983	63,071	40,016	53,177	115,599	115,599	29,946	45,254	117,229
Infrastructure - Road transport		12,321	18,627	7,062	20,803	65,429	65,429	10,667	14,491	15,065
Roads, Pavements & Bridges		12,321	18,627	7,062	20,803	65,429	65,429	10,667	14,491	15,065
Storm water										
Infrastructure - Electricity		3,657	4,995	7,692	2,130	11,191	11,191	5,580	–	5,000
Generation		3,657	4,995	7,692	2,130	11,191	11,191	5,580		5,000
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		4,383	23,940	15,140	23,144	26,948	26,948	12,200	30,763	97,164
Dams & Reservoirs										
Water purification										
Reticulation		4,383	23,940	15,140	23,144	26,948	26,948	12,200	30,763	97,164
Infrastructure - Sanitation		8,985	10,417	7,898	1,850	7,351	7,351	–	–	–
Reticulation		8,985	10,417	7,898	1,850	7,351	7,351	–		
Sewerage purification										
Infrastructure - Other		6,637	5,092	2,224	5,250	4,680	4,680	1,500	–	–
Waste Management		6,637	–	2,224	5,250	4,680	4,680	1,500		
Transportation	2									
Gas										
Other	3		5,092							
<u>Community</u>		3,728	7,188	5,264	1,160	4,537	4,537	5,470	–	–
Parks & gardens		550	–	703	1,000	1,400	1,400	5,350		
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		3,096	7,188	4,561	160	3,137	3,137			
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		83								
Social rental housing	8									
Other								120	–	
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Housing development										
Other										
<u>Other assets</u>		1,234	171	3,269	3,314	4,455	4,455	3,552	967	1,018
General vehicles		395	–		600	600	600	600		
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–			1,109	1,109	1,109			
Computers - hardware/equipment		8	8	800	890	890	890	934	967	1,018
Furniture and other office equipment		164	164		535	535	535	2,018		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		668		2,469	180	1,321	1,321			
<u>Agricultural assets</u>		–	–	–	–	–	–	–	–	–
List sub-class										
<u>Biological assets</u>		–	–	–	–	–	–	–	–	–
List sub-class										
<u>Intangibles</u>		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	40,946	70,430	48,549	57,651	124,591	124,591	38,968	46,221	118,247

<u>Specialised vehicles</u>		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

<u>References</u>

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

LIM362 Lephalale - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	13,147	6,365	6,365	27,995	–	–
Infrastructure - Road transport		–	–	–	–	–	–	582	–	–
Roads, Pavements & Bridges								582		
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	5,300	5,300	5,300	26,912	–	–
Dams & Reservoirs										
Water purification										
Reticulation					5,300	5,300	5,300	26,912		
Infrastructure - Sanitation		–	–	–	7,847	1,065	1,065	500	–	–
Reticulation										
Sewerage purification					7,847	1,065	1,065	500		
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	200	200	200	–	–	–
Parks & gardens					100	100	100			
Sportsfields & stadia										
Swimming pools					100	100	100			
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	–	–	–	13,347	6,585	6,565	27,995	–	–

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*18.8%*	*5.0%*	*5.0%*	*41.8%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*91.3%*	*11.0%*	*11.0%*	*46.2%*	*0.0%*	*0.0%*

References

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

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15,704	11,374	11,033	12,393	12,465	12,465	14,322	15,273	16,113
Infrastructure - Road transport		2,534	3,083	2,099	3,201	3,174	3,174	4,953	5,245	5,534
Roads, Pavements & Bridges		2,534	3,083	2,099	3,201	3,174	3,174	4,953	5,245	5,534
Storm water										
Infrastructure - Electricity		1,568	2,292	2,688	2,212	2,490	2,490	2,644	2,800	2,954
Generation										
Transmission & Reticulation		1,568	2,292	2,688	2,212	2,490	2,490	2,644	2,800	2,954
Street Lighting										
Infrastructure - Water		7,939	3,862	2,122	2,455	2,194	2,194	2,448	2,592	2,735
Dams & Reservoirs										
Water purification										
Reticulation		7,939	3,862	2,122	2,455	2,194	2,194	2,448	2,592	2,735
Infrastructure - Sanitation		2,709	2,100	3,410	4,425	3,918	3,918	3,655	3,871	4,084
Reticulation		2,709	2,100	3,410	4,425	3,918	3,918	3,655	3,871	4,084
Sewerage purification										
Infrastructure - Other		954	36	714	100	690	690	621	765	807
Waste Management		954	36	714	100	690	690	621	765	807
Transportation	2									
Gas										
Other	3									
Community		700	192	428	372	515	515	621	657	693
Parks & gardens		538	152	310	319	463	463	491	520	549
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		27	24	36	16			73	78	82
Recreational facilities		81								
Fire, safety & emergency			–							
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		54	15	82	37	53	53	56	59	62
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		584	2,931	3,035	2,771	663	663	7,382	7,712	8,135
General vehicles		192	1,702		1,768					
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment		55	284		169					
Furniture and other office equipment										
Abattoirs										
Markets				–						
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		337	944	3,035	834	663	663	7,382	7,712	8,135
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	16,988	14,496	14,496	15,536	13,644	13,644	22,324	23,642	24,942

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		1.9%	1.5%	1.3%	1.6%	1.2%	1.2%	1.9%	2.0%	2.1%
R&M as % Operating Expenditure		6.6%	4.7%	4.3%	4.9%	3.7%	3.7%	5.7%	5.7%	5.6%

References

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

check balance	0	(0)	(0)	0	(0)	(0)	0	0	(1)

LIM362 Lephalale - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		43,023	48,331	–	52,879	53,543	53,543	54,399	57,609	60,777
Infrastructure - Road transport		18,919	18,925	–	20,449	20,012	20,012	20,332	21,531	22,715
Roads, Pavements & Bridges		18,919	18,925		20,449	20,012	20,012	20,332	21,531	22,715
Storm water										
Infrastructure - Electricity		5,277	10,189	–	11,356	10,771	10,771	10,943	11,589	12,226
Generation										
Transmission & Reticulation		5,277	10,189		11,356	10,771	10,771	10,943	11,589	12,226
Street Lighting										
Infrastructure - Water		15,383	15,393	–	16,687	17,432	17,432	17,711	18,756	19,787
Dams & Reservoirs										
Water purification										
Reticulation		15,383	15,393		16,687	17,432	17,432	17,711	18,756	19,787
Infrastructure - Sanitation		3,439	3,793	–	4,028	4,376	4,376	4,446	4,708	4,967
Reticulation		3,439	3,793		4,028	4,376	4,376	4,446	4,708	4,967
Sewerage purification										
Infrastructure - Other		5	31	–	359	953	953	968	1,025	1,082
Waste Management		5	31		359	953	953	968	1,025	1,082
Transportation	2									
Gas										
Other	3									
Community		77	109	–	2,201	3,459	3,459	3,514	3,722	3,926
Parks & gardens		7	9		970	3,165	3,165	3,216	3,405	3,593
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		32	32		294	294	294	299	316	334
Recreational facilities		38	39							
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other			29		937					
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		4,158	5,133	–	–	2,646	2,646	2,689	2,847	3,004
General vehicles		1,876	2,673							
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		7	322							
Computers - hardware/equipment		481	808							
Furniture and other office equipment		656	379							
Abattoirs										
Markets										
Civic Land and Buildings		1,138	1,151							
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other						2,646	2,646	2,689	2,847	3,004
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Depreciation	1	47,258	53,573	–	55,080	59,648	59,648	60,603	64,178	67,708

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

Check	5	(1)	(55,521)	40,463	(0)	(0)	0	(0)	0