LEPHALALE MUNICIPALITY

BUDGET

2013 / 2014

LEPHALALE MUNICIPALITY BUDGET 2013/2014 TO 2015/2016

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ITEM A71/2013[5]

APPROVAL OF THE FINAL ANNUAL BUDGET AND ORGANOGRAM FOR 2013/2014

5/1/1 – 2013/2014

COUNCIL: 28 MAY 2013

RESOLVED

1. That the Annual budget for 2013/2014 with a deficit of R40, 3 million and indicative allocations for the two projected outer years 2014/2015 and 2015/2016 be approved and implemented as contained in budget Tables A1-A10.

2. That the tariffs, Fees and Levies as set out in Annexure A be approved for 2013/2014 financial year.

3. That the approved final budget be send to the National and Provincial Treasury, MEC and HOD of CoGHSTA, SALGA and WDM.

4. That the copies of the tariffs be placed at all the satellite offices in the municipality and other strategic places for easy access by the public and published in the media.

5 That the following be approved on the Organizational Structure:

5.1 New positions 2013/2014

NO	NAME OF POSITION	DIRECTORATE	LEVEL
1.	1 x Risk Management Officer	Municipal Manager	L5
2.	1 x EAP Officer	Corporate Support Services	L6
3.	1 x Cost Accountant 1 x Asset Clerk	Budget & Treasury Services	L5 L8
4.	1 x Sewerage Maintenance Controller 1x Sewerage Plant Operator	Manager Infrastructure Service Sanitation Division	L9 L15
5.	2 x Truck Operators Gr4 Waste	Social Services Waste Waste Division	L12
6.	1 x Management Representative	Social Services Licensing and Registration	L5
7.	1 x Labourer	Social Services (Thusong Community Centre)	L16

5.2 Alignment of positions from Institutional Study

5.2.1 OHS Officer L4 move from Social Services to Corporate Support Services HR Division.

5.2.2 IT Officer L4 move from Office of Strategic Manager to Corporate Support Services Admin, Support and Secretariat Division.

5.3 Positions Upgraded for the Financial Year 2013/2014

5.3.1 Waste Truck Operators Gr3 L13 (Waste Management Division) to Waste Truck Operators Gr4 L12
5.3.2 2x Senior Licensing Clerk L7 (Licensing & Registration Authority Division) to Licensing Officers L6
5.3.3 1x Clerk Gr 1 L8 to Admin Assistant L7 (Social Service Directorate)

5.4 Positions re-named without a change in level
Managers to Executive Managers
Divisional Heads to Managers
Communication Officer L6 to Communication and Public Participation Officer L6

5.5 That provision has been made for employee cost to be adjusted by 6.85% in 2013/2014 financial year.

6. That the following **ANNEXURES** be approved as part of the budget for 2013/2014:

ANNEXURE 1

Executive Summary	P2-4
Mayoral Report Overview of the Annual IDP/ Budget Review FY 2013/2014	P5
Overview of Budget Related Policies	P6-7
Overview of Budget Assumptions	P8
Expenditure/Revenue Framework	P9
Collection rate	P10
Overview of Budget Funding	P11-13
Allocations and Grants made by the Municipality	P14

ANNEXURE 2
Supporting documents A1- A10
Tables SA1-SA30

ANNEXURE 3
Tariffs

ANNEXURE 4
Policies

ANNEXURE 5
Organogram

CFO; DH:HR

EXECUTIVE SUMMARY

The preparation of the 2013/2014 Municipality's Medium Term Revenue and Expenditure Framework (MTREF) was an extremely challenging one as various factors, with considerable potential impacts on core service delivery cost and revenue components influenced the outcome of this MTREF. Some of the major factors are the increased demand in the basic services which puts a huge burden on the bulk and reticulation infrastructure of the municipality. The municipality is also faced with the future challenge in term of the maintenance of the expected infrastructure under construction from the provincial government as this will have an impact on future services tariffs.

The 2013/2014 MTREF also has to take the National Development Plan and the National Priorities into consideration. The major contribution by the Municipality to the National Development Plan is through improving the lives of Lephalale Community through poverty alleviation and rural infrastructure development and thereby creating jobs for the previously disadvantaged. The municipality has initiated projects that will improve the lives of the Lephalale rural community by rendering a refuse removal service in this area. This project is at the initial stage and will be rolled over to the whole rural communities in the outer financial year.

A critical review was also undertaken of expenditure on noncore and nice to have items. In order to improve the financial viability and sustainability of services, the municipality has embarked on implementing a range of collection strategies to optimize collection of revenue owed by consumers. The municipality has also established a credit control unit during the 2012/2013 financial year. The impact of the unit is starting to bear fruit as the unit has done data cleansing and illegal connections are detected and terminated.

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

The MTREF-based revenue and expenditure projections assumed inflation-linked annual adjustments of 5.6%,5.4% and 5.4% respectively for the 3-years budget period of 2013/2014,2014/2015 and 2015/2016. This remains within the boundaries of the inflation target of 3%-6%.

Further key parameters applied to the municipality financial framework included the following for the 2013/2014 financial year:

- Revenue/tariff increases

Rates	5.6%
Electricity	7.8%
Water	8.0%
Sanitation	5.6%
Refuse	5.6%

- Salaries and Wages adjustments 6.85%
- General expenses 5.6%
- Repairs & maintenance 5.6%

Below is the table showing the operating budget for the MTREF 2013/2014.

	Adjustment Buidget 2012/2013 R 000	**Budget 2013/2014 R 000**	**Budget 2014/2015 R 000**	**Budget 2015/2016 R 000**
Total Operating Revenue	288 403	318 989	337 522	356 956
Total Operating Expenditur	337 835	359 321	376 905	395 844
Surplus/(Deficit) for the ye	**(49 432)**	**(40 332)**	**(39 383)**	**(38 887)**
Total Capital Expenditure	117 563	70 997	39 835	41 880

The operating budgeted revenue for the 2013/2014 shows an increase of 10.61 percentage or R30 million compared to the adjustment budget for 2012/2013. Operating expenditure for 2013/2014 has increased by 6.36 percent compared to the adjustment budget of 2012/2013 and for the outer years of the MTREF increased by 5 percent. The municipality's operating budget shows a deficit for for the 2013/2014 MTREF and the outer years mainly due to higher depreciation as a results of unbundling of the assets of the municipality during the 2010/2011 financial year. However the depreciation is facing off in the outer years and it

must be emphasized that the budget is fully funded. The municipality has in line with the National Development Plan prioritized expenditure on the maintenance of core infrastructure assets as the repairs and maintenance for the 2013/2014 financial year has increased by 19 percentage compared to the 2012/2013 adjustment budget .

The Capital budget for 2013/2014 shows decline of 45 percentage when compared to the 2012/2013 adjustment budget which is mainly to the fact that the rollovers for the 2011/2012 were included in the adjustment budget. On year to year the capital budget decreased by 11 percentage which is mainly own funding that has been reduced. Capital expenditure is mainly funded through the Municipal Infrastructure Grant although the municipality also put own funds. For 2013/2014 the municipality is funding capital expenditure of R24 million.

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

- Assessment Rates 5.87%
- Electricity 17.11%
- Water 22.45%
- Sanitation 5.60%
- Refuse 6.60%

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

- Staff costs 6.00%
- General expenses 9.43%
- Bulk purchases 17.36%

The budget has been prepared in terms of guidelines as contained in National Treasury Circular 66 and 67 for the 2013/2014 MTREF.

OVERVIEW OF THE ANNUAL IDP/BUDGET REVIEW PROCESS FOR THE FY 2013/14

REPORT OF THE HONOURABLE MAYOR

Budget Process overview (Including consultation process and Outcomes)

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

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

This budget process started with strategic sessions and steering committees meetings where the priorities of the Municipality were identified and formed the basis for the priorities and allocation for the 2013/2014 were discussed. Service departments submitted their budget proposals for consideration to the portfolio committee.
In line with Section 17 of Municipal Systems Act, The Budget, IDP and tariff proposals will be published for comment and consultation as part of public comment and consultation process during June 2013.
Comments from the public were considered by the steering committee and then presented to Council for approval.

OVERVIEW OF BUDGET –RELATED POLICIES

Revenue Framework

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

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

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

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

Revenue related policies

General Tariff Policy

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

The General Tariff Policy is attached as Annexure B

Credit Control and Debt Collection Policy

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

The Policy also includes the Indigent Policy as per Annexure D

Budget related policies

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

Supply Chain Management Policy

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

Rates Policy

Property Rates Policy in accordance with section 3 of MPRA has been approved during May 2009and is attached as annexure E

Cash Management and Investment Policy

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

Assets Management Policy

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

Virement Policy

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

OVERVIEW OF BUDGET ASSUMPTIONS

The MTREF model, which enables economics forecasts and the eventual medium term fiscal framework, was compiled under harsh external economic conditions. Budgetary constraints and economic challenges meant that the municipality applies a combination of cost-saving interventions to ensure an affordable credible and sustainable budget over the 2013/2014 MTREF.

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

Financial modeling

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

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

CPI projections adopted over MTREF

CPI projections over the 2013/14 MTREF is 5.6% for 2013/2014 and the 5.4% for the two outer years which is similar to the national treasury's forecasted CPI of 5.6%, 5.4% and 5.4% for 2013/2014,2014,/2015 and 2015/2016 respectively.

EXPENDITURE FRAMEWORK

Salaries, wages and related staff cost

The promulgation of the Salary and Wage Collective Agreement by the South African Local Government Bargaining Council (SALGBC) provided the general salary adjustment guidelines for the period 2012/2013 to 2014/2015. In 2013/2014 a salary increase of 6.85% was calculated using National Treasury Circular 67 whereas the wage curve was not provided for as there were no guidelines issued.

Repairs and maintenance

The municipality has in line with the National Development Plan increased the spending on the maintenance of infrastructure assets in order to improve service delivery and therefore improving the lives of Lephalale community.

REVENUE FRAMEWORK

Service growth

The municipality's revenue will increase by 10.61% which is attributable to inflationary adjustments on tariffs, the results of data cleansing where ilegal connections were eliminated and the ensuring that all consumers are billed, and the expected town growth. The municipality is anticipating the commissioning of the Resgen and Boikarabelo mines in the outer years.

The revenue parameter adjustment for both water and sanitation was modeled at 5.6% for 2013/2014

Collection Rate

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

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

SERVICE	BASE BUDGED 2012/2013 %	2013/2014 %	2014/2015	2015/206
Property Rates	80%	85%	90%	93%
Electricity	85%	90%	95%	95%
Water	83%	90%	95%	95%
Sewerage	85%	90%	95%	95%
Refuse	85%	90%	95%	95%

The total collection rate for 2013/2014 is projected at an average of 89% and is based on a combination of actual collection rates achieved to date and the estimated outcomes for the current financial period. The better than current projected collection rate is based on the fact that the Municipality will be implementing a prepaid system for electricity and has established a fully functional credit control unit.

Depreciation

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

OVERVIEW OF BUDGET FUNDING

CAPITAL EXPENDITURE

The aging infrastructure assets of the Municipality requires that there is a constant investment and maintenance program, therefore the municipality has provided R24 million from funded reserves for different capital expenditure in the year 2013/14

Fiscal Overview

Operating budget – Expenditure

The operating budget increased form R288,403 million in 2012/2013 to R318,989 million in 2013/2014,R337,552 million 2014/2015 and R356,959 million in 2015/2016 respectively.

The growth is mainly attributable to:

- The increase in trading services i.e. water, refuse, waste, electricity and water cost
- The increases of services also took into account that the level of demand is not going to change drastically in the outer years.

Capital Budget

The capital budget decreased R76 million in 2012/2013 to R65 million in 2013/2014. The main contributing to this decrease is the fact that in the prior year there were once off grants not granted in the current financial year.

Capital Budged

	2013/2014 R'm	**2014/2015 R'm**	**2015/20165 R'm**
Capital Budget	**70,996**	**39,835**	**41,880**
Funded as follows:			
National Grant funding	**46,358**	**39,835**	**41,880**
Provincial Grant funding	**0**	**0**	**0**
Borrowings	**0**	**0**	**0**
Municipal own funding	**24,638**	**0**	**0**

Medium term capital budget and funding sources

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

National Grant Funded

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

Own Capital funded

- *The expansion of the refuse removal services to the rural community*
- *Purchasing of new equipment and machinery to improve service delivery*

Sources of funding

Rates, tariffs and other charges

Property Tax Rates

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

Property Rates Policy was approved by council during May 2009.

Property tax rates are based on values indicated in General Valuation Roll of 2012. The Roll is updated for properties affected by land sub-divisions, alterations to buildings, demolitions and new buildings (improvements) through Supplementary Valuation Rolls.

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

Water and Sanitation

The proposed Water and Sanitation Tariffs for 2013/2014 are consistent with National Policy on the provision of free basic services, the National Strategic Framework for Water and Sanitation and with Council's Indigent relief measures;

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

The progressive nature of existing domestic stepped tariff structure both for water and sanitation is pro-poor and allows for the needs of the indigents. In total the proposed Tariffs and Rates are cost-reflective and will provide the income to cover the costs of Water and Sanitation during the 2013/2014 financial year.

Electricity

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

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

Cash backed accumulated surplus

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

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

ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

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

LIGISLATION COMPLINCES STATUS

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

Budget and Treasury Office

A budget office and Treasury office has been established in accordance with MFMA.

Budgeting

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

Financial reporting

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

Annual Report

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

Internship Programme

The Lephalale Local Municipality is participating in the Municipal Finance Management Internship Programme and has employed 7 interns undergoing training in various finance sections. The municipality also managed to place 4 interns after their completion of their intern in the Budget and Treasury office permanently

LIM362 Lephalale - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance										
Property rates	21,158	25,401	27,124	34,157	30,157	30,157	–	36,160	38,290	40,357
Service charges	91,688	99,235	146,233	132,448	140,694	140,694	–	163,841	172,218	180,696
Investment revenue	8,516	8,417	8,982	4,320	6,620	6,620	–	5,327	5,614	5,918
Transfers recognised - operational	79,193	92,951	127,656	86,384	86,383	86,383	–	84,628	88,672	93,224
Other own revenue	22,316	12,772	18,973	99,436	142,112	142,112	–	99,991	67,874	73,724
Total Revenue (excluding capital transfers and contributions)	222,871	238,776	328,968	356,745	405,966	405,966	–	389,946	372,668	393,919
Employee costs	60,067	80,901	90,958	103,787	101,502	101,502	–	112,950	118,638	124,620
Remuneration of councillors	5,923	5,888	5,855	6,279	6,245	6,245	–	7,422	7,823	8,245
Depreciation & asset impairment	51,450	47,253	53,574	8,609	14,271	14,271	–	14,617	17,434	20,284
Finance charges	3,361	3,514	4,547	7,553	14,396	14,396	–	12,511	13,149	13,793
Materials and bulk purchases	36,985	54,081	77,003	82,747	89,172	89,172	–	96,099	101,000	105,949
Transfers and grants	277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
Other expenditure	69,931	65,423	74,463	72,627	70,666	70,666	–	74,147	77,226	81,253
Total Expenditure	228,014	257,990	307,418	282,656	297,306	297,306	–	318,858	336,442	355,380
Surplus/(Deficit)	(5,143)	(19,214)	21,550	74,089	108,660	108,660	–	71,088	36,226	38,538
Transfers recognised - capital	20,902	12,998	–	(76,875)	(117,563)	(117,563)	–	(70,997)	(35,147)	(36,963)
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	15,759	(6,216)	21,550	(2,786)	(8,903)	(8,903)	–	91	1,079	1,575
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	15,759	(6,216)	21,550	(2,786)	(8,903)	(8,903)	–	91	1,079	1,575
Capital expenditure & funds sources										
Capital expenditure	25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963
Transfers recognised - capital	20,904	12,998	36,781	62,729	82,686	82,686	–	46,361	35,147	36,963
Public contributions & donations	–	–	–	–	2,923	2,923	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	4,196	27,948	33,648	14,145	31,954	31,954	–	24,637	–	–
Total sources of capital funds	25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963
Financial position										
Total current assets	167,078	191,898	206,238	56,667	154,228	154,228	–	131,114	146,383	174,151
Total non current assets	886,273	878,564	938,332	910,401	1,002,433	1,002,433	–	983,655	954,870	895,170
Total current liabilities	49,081	71,373	77,795	15,723	50,904	50,904	–	47,119	54,030	52,354
Total non current liabilities	32,482	33,514	36,188	33,920	125,952	125,952	–	128,246	124,987	120,346
Community wealth/Equity	971,788	965,575	1,030,586	917,425	979,805	979,805	–	939,404	922,236	896,622
Cash flows										
Net cash from (used) operating	46,391	47,716	54,326	72,276	121,415	121,415	–	51,094	56,193	64,104
Net cash from (used) investing	(24,495)	(39,894)	(70,676)	(76,874)	(117,573)	(117,573)	–	(70,998)	(35,147)	(36,963)
Net cash from (used) financing	1,149	(2,229)	(2,435)	(2,435)	(2,435)	(2,435)	–	(4,944)	(5,290)	(5,684)
Cash/cash equivalents at the year end	130,988	136,581	117,796	20,229	119,204	119,204	117,797	94,356	110,112	131,570
Cash backing/surplus reconciliation										
Cash and investments available	130,996	136,592	117,809	20,238	119,214	119,214	–	94,366	110,122	131,570
Application of cash and investments	(7,444)	7,058	(10,622)	(19,665)	14,902	14,902	–	8,155	9,256	1,079
Balance - surplus (shortfall)	138,440	129,534	128,431	39,903	104,312	104,312	–	86,211	100,866	130,491
Asset management										
Asset register summary (WDV)	886,325	878,554	938,319	910,391	1,002,423	1,002,423	983,645	983,645	954,860	895,170
Depreciation & asset impairment	51,450	47,253	53,574	8,609	14,271	14,271	14,617	14,617	17,434	20,284
Renewal of Existing Assets	–	–	–	12,000	–	–	–	13,147	–	–
Repairs and Maintenance	13,727	16,988	14,496	16,974	12,989	12,989	15,536	15,536	16,335	17,147
Free services										
Cost of Free Basic Services provided	1,026	1,026	1,026	1,462	1,462	1,462	1,462	1,462	1,462	1,462
Revenue cost of free services provided	–	–	2,237	1,462	1,462	1,462	1,281	1,281	1,331	1,391
Households below minimum service level										
Water:	11	11	11	8	8	8	7	7	7	7
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	3	3	3	–	–	–	3	3	–	–
Refuse:	0	0	0	0	0	0	0	0	0	0

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

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Governance and administration		**46,765**	**47,995**	**59,426**	**59,974**	**58,165**	**58,165**	**64,885**	**70,780**	**76,882**
Executive and council		41,935	45,136	57,304	56,929	54,920	54,920	61,157	67,379	73,338
Budget and treasury office		726	1,602	1,237	1,300	1,500	1,500	1,550	1,600	1,650
Corporate services		4,104	1,257	885	1,745	1,745	1,745	2,178	1,801	1,894
Community and public safety		**5,667**	**3,505**	**9,919**	**3,287**	**2,475**	**2,475**	**2,574**	**2,873**	**3,013**
Community and social services		144	2,511	7,388	1,017	205	205	177	353	370
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		672	994	2,440	2,270	2,270	2,270	2,397	2,520	2,643
Housing		4,851	–	91	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**13,538**	**12,959**	**21,453**	**7,402**	**7,999**	**7,999**	**8,132**	**8,547**	**8,965**
Planning and development		764	485	658	417	596	596	527	553	580
Road transport		12,774	12,474	20,795	6,985	7,403	7,403	7,605	7,994	8,385
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**177,803**	**187,315**	**238,171**	**209,206**	**219,764**	**219,764**	**243,363**	**255,322**	**268,093**
Electricity		87,286	94,182	128,280	123,978	125,138	125,138	138,382	145,268	152,465
Water		57,764	54,636	63,905	42,476	48,039	48,039	58,079	60,890	63,943
Waste water management		21,560	22,444	27,529	25,108	27,341	27,341	27,675	29,006	30,464
Waste management		11,193	16,053	18,457	17,644	19,246	19,246	19,227	20,158	21,221
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**243,773**	**251,774**	**328,969**	**279,869**	**288,403**	**288,403**	**318,954**	**337,522**	**356,953**
Expenditure - Standard										
Governance and administration		**61,343**	**67,745**	**86,568**	**71,807**	**75,420**	**75,420**	**80,976**	**84,292**	**86,821**
Executive and council		41,155	38,339	54,812	33,351	34,767	34,767	34,825	36,649	36,611
Budget and treasury office		10,972	13,391	13,016	16,869	18,099	18,099	18,604	19,282	20,323
Corporate services		9,216	16,015	18,740	21,587	22,554	22,554	27,547	28,361	29,887
Community and public safety		**17,945**	**17,009**	**20,274**	**23,592**	**22,207**	**22,207**	**23,523**	**24,735**	**25,996**
Community and social services		9,837	12,622	15,194	18,891	17,886	17,886	18,481	19,432	20,425
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1,782	2,683	3,041	2,471	2,325	2,325	2,753	2,896	3,044
Housing		6,326	1,704	2,039	2,230	1,996	1,996	2,289	2,407	2,527
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**37,640**	**42,979**	**43,388**	**52,402**	**51,245**	**51,245**	**52,270**	**54,939**	**57,638**
Planning and development		3,218	4,620	4,036	6,545	6,114	6,114	6,636	6,974	7,316
Road transport		34,422	38,359	39,352	45,857	45,131	45,131	45,634	47,965	50,322
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**111,086**	**130,256**	**157,188**	**175,319**	**188,897**	**188,897**	**202,552**	**212,939**	**225,338**
Electricity		56,856	63,081	84,537	95,782	105,022	105,022	114,092	119,910	127,786
Water		34,625	44,100	47,181	35,710	56,729	56,729	59,800	62,850	65,929
Waste water management		12,322	13,410	14,098	31,656	14,999	14,999	17,074	17,945	18,824
Waste management		7,283	9,665	11,372	12,171	12,147	12,147	11,586	12,234	12,799
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	**228,014**	**257,989**	**307,418**	**323,120**	**337,769**	**337,769**	**359,321**	**376,905**	**395,793**
Surplus/(Deficit) for the year		**15,759**	**(6,215)**	**21,552**	**(43,251)**	**(49,366)**	**(49,366)**	**(40,367)**	**(39,383)**	**(38,840)**

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 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - Municipal Manager		28,129	27,672	36,042	41,627	37,819	37,819	45,171	50,595	55,663
Vote 2 - Budget and Treasury		14,532	19,066	22,499	16,602	18,601	18,601	17,536	18,384	19,325
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Social Services		22,978	23,820	35,387	27,555	28,943	28,943	29,215	30,823	32,409
Vote 5 - Infrastructural services		177,369	180,731	234,383	193,669	202,444	202,444	226,505	237,166	248,978
Vote 6 - Planning Development		765	485	658	417	596	596	527	553	580
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	**243,773**	**251,774**	**328,968**	**279,870**	**288,403**	**288,403**	**318,954**	**337,521**	**356,956**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Municipal Manager		34,867	33,662	55,325	31,526	32,771	32,771	33,243	35,038	34,930
Vote 2 - Budget and Treasury		8,287	18,377	17,080	20,497	21,700	21,700	22,549	23,441	24,706
Vote 3 - Corporate Services		5,904	11,308	10,641	14,436	16,100	16,100	19,177	20,045	21,127
Vote 4 - Social Services		34,995	36,045	41,889	48,579	46,812	46,812	48,437	50,933	53,500
Vote 5 - Infrastructural services		139,687	152,972	177,298	200,452	213,447	213,447	228,076	239,211	252,938
Vote 6 - Planning Development		4,274	5,626	5,185	7,632	6,939	6,939	7,839	8,239	8,643
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	**228,014**	**257,990**	**307,418**	**323,121**	**337,769**	**337,769**	**359,321**	**376,905**	**395,844**
Surplus/(Deficit) for the year	2	**15,759**	**(6,216)**	**21,550**	**(43,251)**	**(49,366)**	**(49,366)**	**(40,366)**	**(39,384)**	**(38,887)**

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 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	21,158	25,401	27,124	34,157	30,157	30,157	–	36,160	38,290	40,357
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	56,816	63,786	101,668	93,115	93,171	93,171	–	109,108	114,672	120,291
Service charges - water revenue	2	22,290	19,117	23,189	20,423	27,002	27,002	–	33,063	34,749	36,452
Service charges - sanitation revenue	2	8,759	10,312	14,876	12,059	13,605	13,605	–	14,367	15,099	15,839
Service charges - refuse revenue	2	3,823	6,020	6,500	6,851	6,916	6,916	–	7,303	7,698	8,113
Service charges - other											
Rental of facilities and equipment		131	271	913	1,339	1,339	1,339		1,412	1,488	1,568
Interest earned - external investments		8,516	8,417	8,982	4,320	6,620	6,620		5,327	5,614	5,918
Interest earned - outstanding debtors		858	927	5,711	4,557	6,657	6,657		6,554	6,849	7,200
Dividends received											
Fines		671	166	90	164	190	190		201	211	221
Licences and permits		4,920	4,109	6,944	6,479	7,077	7,077		7,261	7,632	8,006
Agency services											
Transfers recognised - operational		79,193	92,951	127,656	86,384	86,383	86,383		84,628	88,672	93,224
Other revenue	2	15,284	7,299	5,315	86,897	126,849	126,849	–	84,562	51,694	56,729
Gains on disposal of PPE		462									
Total Revenue (excluding capital transfers and contributions)		**222,871**	**238,776**	**328,968**	**356,745**	**405,966**	**405,966**	**–**	**389,946**	**372,668**	**393,919**
Expenditure By Type											
Employee related costs	2	60,067	80,901	90,958	103,787	101,502	101,502	–	112,950	118,638	124,620
Remuneration of councillors		5,923	5,888	5,855	6,279	6,245	6,245		7,422	7,823	8,245
Debt impairment	3	12,540	5,417	12,898	2,500	4,500	4,500		2,500	2,635	2,777
Depreciation & asset impairment	2	51,450	47,253	53,574	8,609	14,271	14,271	–	14,617	17,434	20,284
Finance charges		3,381	3,514	4,547	7,553	14,396	14,396		12,511	13,149	13,793
Bulk purchases	2	36,985	54,081	77,003	82,747	89,172	89,172	–	96,099	101,000	105,949
Other materials	8										
Contracted services		–	–	10,759	9,436	10,277	10,277	–	9,460	9,966	10,496
Transfers and grants		277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
Other expenditure	4, 5	57,391	60,006	50,806	60,691	55,889	55,889	–	62,187	64,625	67,979
Loss on disposal of PPE											
Total Expenditure		**228,014**	**257,990**	**307,418**	**282,656**	**297,306**	**297,306**	**–**	**318,858**	**336,442**	**355,380**
Surplus/(Deficit)		**(5,143)**	**(19,214)**	**21,550**	**74,089**	**108,660**	**108,660**	**–**	**71,088**	**36,226**	**38,538**
Transfers recognised - capital		20,902	12,998		(76,875)	(117,563)	(117,563)		(70,997)	(35,147)	(36,963)
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**15,759**	**(6,216)**	**21,550**	**(2,786)**	**(8,903)**	**(8,903)**	**–**	**91**	**1,079**	**1,575**
Taxation											
Surplus/(Deficit) after taxation		**15,759**	**(6,216)**	**21,550**	**(2,786)**	**(8,903)**	**(8,903)**	**–**	**91**	**1,079**	**1,575**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**15,759**	**(6,216)**	**21,550**	**(2,786)**	**(8,903)**	**(8,903)**	**–**	**91**	**1,079**	**1,575**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**15,759**	**(6,216)**	**21,550**	**(2,786)**	**(8,903)**	**(8,903)**	**–**	**91**	**1,079**	**1,575**

References

1. 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 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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 - Infrastructural services		–	–	–	–	–	–	–	–	–	–
Vote 6 - Planning Development		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		31	94	796	2,300	2,300	2,300	–	1,490	934	967
Vote 2 - Budget and Treasury		726	726	373	200	200	200	–	380	–	–
Vote 3 - Corporate Services		100	645	75	2,000	2,550	2,550	–	535	–	–
Vote 4 - Social Services		4,392	11,498	10,134	3,145	14,546	14,546	–	7,519	–	–
Vote 5 - Infrastructural services		19,851	27,918	59,049	69,229	96,467	96,467	–	61,074	34,213	35,996
Vote 6 - Planning Development		–	69	4	–	1,500	1,500	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
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		25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963
Total Capital Expenditure - Vote		25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963
Capital Expenditure - Standard											
Governance and administration		857	568	1,244	4,500	5,050	5,050	–	2,405	934	967
Executive and council		81	95	796	2,300	2,300	2,300		1,490	934	967
Budget and treasury office		726	77	373	200	200	200		380		
Corporate services		50	396	75	2,000	2,550	2,550		535		
Community and public safety		4,392	4,315	7,511	2,845	10,492	10,492	–	2,269	–	–
Community and social services		4,392	4,308	7,511	2,845	10,492	10,492		2,260		
Sport and recreation											
Public safety											
Housing			7						9		
Health											
Economic and environmental services		6,339	12,401	19,259	29,995	44,893	44,893	–	20,803	13,399	14,162
Planning and development			69	4		1,500	1,500				
Road transport		6,339	12,332	19,255	29,995	43,393	43,393		20,803	13,399	14,162
Environmental protection											
Trading services		13,512	23,662	42,416	39,534	57,128	57,128	–	45,521	20,814	21,834
Electricity		3,960	3,657	4,786	15,615	18,749	18,749		2,130		
Water		8,551	4,383	23,466	10,804	15,727	15,727		28,444	20,814	21,834
Waste water management		1,001	8,985	11,540	12,815	18,598	18,598		9,697		
Waste management			6,637	2,624	300	4,054	4,054		5,250		
Other											
Total Capital Expenditure - Standard	3	25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963
Funded by:											
National Government		20,904	12,998	36,781	62,729	82,686	82,686		46,361	35,147	36,963
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	20,904	12,998	36,781	62,729	82,686	82,686	–	46,361	35,147	36,963
Public contributions & donations	5					2,923	2,923		–		
Borrowing	6										
Internally generated funds		4,196	27,948	33,648	14,145	31,954	31,954		24,637		
Total Capital Funding	7	25,100	40,946	70,430	76,874	117,563	117,563	–	70,998	35,147	36,963

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

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

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

LIM362 Lephalale - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Current assets											
Cash		130,988	136,582	117,797	20,228	119,204	119,204		94,356	110,112	131,670
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	21,414	30,231	56,694	23,354	23,354	23,354	–	26,584	29,393	35,056
Other debtors		12,771	22,985	30,099	11,329	9,914	9,914		8,974	5,678	6,325
Current portion of long-term receivables											
Inventory	2	1,905	2,100	1,648	1,756	1,756	1,756		1,200	1,200	1,200
Total current assets		**167,078**	**191,898**	**206,238**	**56,667**	**154,228**	**154,228**	**–**	**131,114**	**146,383**	**174,151**
Non current assets											
Long-term receivables											
Investments		8	10	12	10	10	10		10	10	
Investment property											
Investment in Associate											
Property, plant and equipment	3	886,265	878,554	938,319	910,391	1,002,423	1,002,423	–	983,645	954,860	895,170
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		**886,273**	**878,564**	**938,332**	**910,401**	**1,002,433**	**1,002,433**	**–**	**983,655**	**954,870**	**895,170**
TOTAL ASSETS		**1,053,351**	**1,070,462**	**1,144,570**	**967,068**	**1,156,661**	**1,156,661**	**–**	**1,114,769**	**1,101,253**	**1,069,321**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	2,227	2,435	2,616	2,435	2,435	2,435	–	4,944	5,290	5,684
Consumer deposits		6,680	7,326	7,378	6,144	6,144	6,144		6,587	6,833	6,965
Trade and other payables	4	38,818	60,025	65,778	5,354	40,535	40,535	–	33,388	39,551	37,227
Provisions		1,356	1,587	2,024	1,790	1,790	1,790		2,201	2,356	2,478
Total current liabilities		**49,081**	**71,373**	**77,795**	**15,723**	**50,904**	**50,904**	**–**	**47,119**	**54,030**	**52,354**
Non current liabilities											
Borrowing		13,453	11,010	8,386	9,829	101,861	101,861	–	96,974	91,715	86,066
Provisions		19,029	22,504	27,803	24,091	24,091	24,091	–	31,272	33,272	34,280
Total non current liabilities		**32,482**	**33,514**	**36,188**	**33,920**	**125,952**	**125,952**	**–**	**128,246**	**124,987**	**120,346**
TOTAL LIABILITIES		**81,563**	**104,887**	**113,983**	**49,643**	**176,856**	**176,856**	**–**	**175,365**	**179,017**	**172,700**
NET ASSETS	5	**971,788**	**965,575**	**1,030,586**	**917,425**	**979,805**	**979,805**	**–**	**939,404**	**922,236**	**896,622**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		971,788	965,575	1,030,586	917,425	979,805	979,805		939,404	922,236	896,622
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**971,788**	**965,575**	**1,030,586**	**917,425**	**979,805**	**979,805**	**–**	**939,404**	**922,236**	**896,622**

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

LIM362 Lephalale - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		182,301	136,766	167,592	191,909	241,134	241,134		212,881	240,471	257,501
Government - operating	1		74,400	73,300	80,984	84,639	84,639		83,078	86,772	91,274
Government - capital	1		39,857	45,327	64,064	65,006	65,006		50,088	38,548	40,507
Interest		9,374	8,417	8,044	4,320	6,620	6,620		5,327	5,614	5,918
Dividends						–					
Payments											
Suppliers and employees		(141,904)	(210,130)	(235,390)	(260,452)	(261,588)	(261,588)		(287,769)	(302,063)	(317,302)
Finance charges		(3,380)	(1,594)	(4,547)	(8,549)	(14,396)	(14,396)		(12,511)	(13,149)	(13,793)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,391	47,716	54,326	72,276	121,415	121,415	–	51,094	56,193	64,104
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		604	62								
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(25,099)	(39,956)	(70,676)	(76,874)	(117,573)	(117,573)		(70,998)	(35,147)	(36,963)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(24,495)	(39,894)	(70,676)	(76,874)	(117,573)	(117,573)	–	(70,998)	(35,147)	(36,963)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		1,149									
Payments											
Repayment of borrowing			(2,229)	(2,435)	(2,435)	(2,435)	(2,435)		(4,944)	(5,290)	(5,684)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,149	(2,229)	(2,435)	(2,435)	(2,435)	(2,435)	–	(4,944)	(5,290)	(5,684)
NET INCREASE/ (DECREASE) IN CASH HELD		23,045	5,593	(18,785)	(7,033)	1,407	1,407	–	(24,848)	15,756	21,457
Cash/cash equivalents at the year begin:	2	107,943	130,988	136,581	27,262	117,797	117,797	117,797	119,204	94,356	110,112
Cash/cash equivalents at the year end:	2	130,988	136,581	117,796	20,229	119,204	119,204	117,797	94,356	110,112	131,570

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 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	130,988	136,581	117,796	20,229	119,204	119,204	117,797	94,356	110,112	131,570
Other current investments > 90 days		–	1	1	(1)	–	–	(117,797)	–	–	–
Non current assets - Investments	1	8	10	12	10	10	10	–	10	10	–
Cash and investments available:		130,996	136,592	117,809	20,238	119,214	119,214	–	94,366	110,122	131,570
Application of cash and investments											
Unspent conditional transfers		–	–	28,827	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(7,444)	7,058	(39,449)	(19,665)	14,902	14,902	–	8,155	9,256	1,079
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(7,444)	7,058	(10,622)	(19,665)	14,902	14,902	–	8,155	9,256	1,079
Surplus(shortfall)		138,440	129,534	128,431	39,903	104,312	104,312	–	86,211	100,866	130,491

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 Consolidated Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE										
Total New Assets	1	25,100	40,946	70,430	64,874	117,563	117,563	57,851	35,147	36,963
Infrastructure - Road transport		6,339	12,321	18,627	29,995	43,393	43,393	20,803	13,399	14,162
Infrastructure - Electricity		3,959	3,657	4,995	6,115	18,749	18,749	2,130	–	–
Infrastructure - Water		8,551	4,383	23,940	9,804	15,727	15,727	23,144	20,814	21,834
Infrastructure - Sanitation		1,002	8,985	10,417	11,815	18,598	18,598	1,850	–	–
Infrastructure - Other		–	6,637	5,263	–	4,054	4,054	5,250	–	–
Infrastructure		*19,851*	*35,983*	*63,242*	*57,729*	*100,521*	*100,521*	*53,177*	*34,213*	*35,996*
Community		4,392	3,728	7,188	1,215	10,857	10,857	1,160	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	857	1,234	–	5,930	6,185	6,185	3,514	934	967
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	12,000	–	–	13,147	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	9,500	–	–	–	–	–
Infrastructure - Water		–	–	–	1,000	–	–	5,300	–	–
Infrastructure - Sanitation		–	–	–	1,000	–	–	7,847	–	–
Infrastructure - Other		–	–	–	300	–	–	–	–	–
Infrastructure		–	–	–	*11,800*	–	–	*13,147*	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	200	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		6,339	12,321	18,627	29,995	43,393	43,393	20,803	13,399	14,162
Infrastructure - Electricity		3,959	3,657	4,995	15,615	18,749	18,749	2,130	–	–
Infrastructure - Water		8,551	4,383	23,940	10,804	15,727	15,727	28,444	20,814	21,834
Infrastructure - Sanitation		1,002	8,985	10,417	12,815	18,598	18,598	9,697	–	–
Infrastructure - Other		–	6,637	5,263	300	4,054	4,054	5,250	–	–
Infrastructure		*19,851*	*35,983*	*63,242*	*69,529*	*100,521*	*100,521*	*66,324*	*34,213*	*35,996*
Community		4,392	3,728	7,188	1,215	10,857	10,857	1,160	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		857	1,234	–	6,130	6,185	6,185	3,514	934	967
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	25,100	40,946	70,430	76,874	117,563	117,563	70,998	35,147	36,963
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		341,540	331,317	331,019	364,692	364,692	364,692	385,495	398,894	360,877
Infrastructure - Electricity		98,993	96,994	134,562	92,343	92,343	92,343	94,473	94,473	94,473
Infrastructure - Water		276,901	287,951	276,497	262,174	351,566	351,566	374,670	386,812	365,139
Infrastructure - Sanitation		62,898	65,959	72,584	72,831	72,831	72,831	74,681	74,681	74,681
Infrastructure - Other				–						
Infrastructure		*780,332*	*762,221*	*814,662*	*792,040*	*881,432*	*881,432*	*929,319*	*954,860*	*895,170*
Community		18,525	19,335	25,881	18,208	17,208	17,208	16,339		
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		87,468	96,998	97,776	100,143	103,783	103,783	37,987		
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	886,325	878,554	938,319	910,391	1,002,423	1,002,423	983,645	954,860	895,170
EXPENDITURE OTHER ITEMS										
Depreciation & asset Impairment		51,460	47,253	53,574	8,609	14,271	14,271	14,617	17,434	20,284
Repairs and Maintenance by Asset Class	3	13,727	16,988	14,496	16,974	12,989	12,989	15,536	16,335	17,147
Infrastructure - Road transport		1,958	2,534	3,083	5,113	3,376	3,376	3,201	3,364	3,529
Infrastructure - Electricity		2,691	1,568	2,292	3,074	1,582	1,582	2,212	2,325	2,669
Infrastructure - Water		4,438	7,939	3,862	2,055	2,046	2,046	2,455	2,580	2,707
Infrastructure - Sanitation		2,823	2,709	2,100	3,109	3,109	3,109	4,425	4,651	4,879
Infrastructure - Other		711	954	36	2,059	81	81	100	106	111
Infrastructure		*12,619*	*15,704*	*11,374*	*15,411*	*10,193*	*10,193*	*12,393*	*13,026*	*13,914*
Community		343	700	192	968	268	268	372	392	413
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	765	584	2,931	595	2,527	2,527	2,771	2,918	2,820
TOTAL EXPENDITURE OTHER ITEMS		65,177	64,241	68,070	25,583	27,260	27,260	30,153	33,769	37,431
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*15.6%*	*0.0%*	*0.0%*	*18.5%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*139.4%*	*0.0%*	*0.0%*	*89.9%*	*0.0%*	*0.0%*
R&M as a % of PPE		*1.5%*	*1.9%*	*1.5%*	*1.9%*	*1.3%*	*1.3%*	*1.6%*	*1.7%*	*1.9%*
Renewal and R&M as a % of PPE		*2.0%*	*2.0%*	*2.0%*	*3.0%*	*1.0%*	*1.0%*	*3.0%*	*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 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling		8,387	8,387	8,387	10,387	10,387	10,387	12,494	12,494	12,494
Piped water inside yard (but not in dwelling)								–	–	–
Using public tap (at least min.service level)	2	6,893	6,893	6,893	9,893	9,893	9,893	10,586	10,586	10,586
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		15,280	15,280	15,280	20,280	20,280	20,280	23,080	23,080	23,080
Using public tap (< min.service level)	3	6,253	6,253	6,253	3,253	3,253	3,253	6,800	6,800	6,800
Other water supply (< min.service level)	4	4,606	4,606	4,606	4,600	4,600	4,600			
No water supply										
Below Minimum Service Level sub-total		10,859	10,859	10,859	7,853	7,853	7,853	6,800	6,800	6,800
Total number of households	5	26,139	26,139	26,139	28,133	28,133	28,133	29,880	29,880	29,880
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		13,000	13,000	13,000	13,650	13,650	13,650	15,000	15,000	16,000
Flush toilet (with septic tank)								20	20	20
Chemical toilet										
Pit toilet (ventilated)		1,000	1,000	1,000	2,107	2,107	2,107	1,000	1,000	1,200
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		14,000	14,000	14,000	15,757	15,757	15,757	16,020	16,020	17,220
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	14,000	15,757	15,757	15,757	16,020	16,020	17,220
Energy:										
Electricity (at least min.service level)		3,000	3,000	3,000				3,000		
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		3,000	3,000	3,000	–	–	–	3,000	–	–
Electricity (< min.service level)		3,000	3,000	3,000				3,000		
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		3,000	3,000	3,000	–	–	–	3,000	–	–
Total number of households	5	6,000	6,000	6,000	–	–	–	6,000	–	–
Refuse:										
Removed at least once a week			13,652	13,904	14,404	14,404	14,404	14,404	14,404	14,404
Minimum Service Level and Above sub-total		–	13,652	13,904	14,404	14,404	14,404	14,404	14,404	14,404
Removed less frequently than once a week										
Using communal refuse dump		1	1	1	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	1	1	1
Total number of households	5	1	13,653	13,905	14,405	14,405	14,405	14,405	14,405	14,405
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		19,550	19,550	19,550	25,559	25,559	25,559	3,500	3,500	3,500
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		3,000	3,000	3,000	3,500	3,500	3,500	3,500	3,500	3,500
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	170	249	249	249	249	249	249
Sanitation (free sanitation service)		106	105	106	146	146	146	146	146	146
Electricity/other energy (50kwh per household per month)		650	650	650	921	921	921	921	921	921
Refuse (removed once a week)		100	100	100	146	146	146	146	146	146
Total cost of FBS provided (minimum social package)		1,026	1,026	1,026	1,462	1,462	1,462	1,462	1,462	1,462
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	249	249
Sanitation				106	146	146	146	146	146	146
Electricity/other energy				552	921	921	921	740	790	850
Refuse				100	146	146	146	146	146	146
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	–	2,237	1,462	1,462	1,462	1,281	1,331	1,391

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

LIM352 Lephalale - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		21,158	25,401	27,124	34,157	30,157	30,157		36,160	38,290	40,357
less Revenue Foregone											
Net Property Rates		21,158	25,401	27,124	34,157	30,157	30,157	–	36,160	38,290	40,357
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		56,816	63,786	101,668	93,115	93,171	93,171		109,108	114,672	120,291
less Revenue Foregone											
Net Service charges - electricity revenue		56,816	63,786	101,668	93,115	93,171	93,171	–	109,108	114,672	120,291
Service charges - water revenue	6										
Total Service charges - water revenue		22,290	19,117	23,169	20,423	27,002	27,002		33,053	34,749	36,452
less Revenue Foregone											
Net Service charges - water revenue		22,290	19,117	23,169	20,423	27,002	27,002	–	33,053	34,749	36,452
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		8,759	10,312	14,876	12,059	13,605	13,605		14,367	15,099	15,839
less Revenue Foregone											
Net Service charges - sanitation revenue		8,759	10,312	14,876	12,059	13,605	13,605	–	14,367	15,099	15,839
Service charges - refuse revenue	6										
Total refuse removal revenue		3,823	6,020	6,500	6,851	6,916	6,916		7,303	7,698	8,113
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		3,823	6,020	6,500	6,851	6,916	6,916	–	7,303	7,698	8,113
Other Revenue by source											
List other revenue by source		15,284	7,299	5,315	10,023	9,286	9,286		13,564	17,547	19,766
Capital Grants					76,874	117,563	117,563		70,998	34,147	36,963
	3										
Total 'Other' Revenue	1	15,284	7,299	5,315	86,897	126,849	126,849	–	84,562	51,694	56,729
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	60,067	80,901	90,958	103,787	101,502	101,502		112,950	118,638	124,620
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	60,067	80,901	90,958	103,787	101,502	101,502	–	112,950	118,638	124,620
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	60,067	80,901	90,958	103,787	101,502	101,502	–	112,950	118,638	124,620
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		51,450	47,253	53,574	8,609	14,271	14,271		14,617	17,434	20,284
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	51,450	47,253	53,574	8,609	14,271	14,271	–	14,617	17,434	20,284
Bulk purchases											
Electricity Bulk Purchases		33,560	47,469	66,597	74,121	80,546	80,546		86,990	91,426	95,905
Water Bulk Purchases		3,425	6,612	10,406	8,626	8,626	8,626		9,109	9,574	10,043
Total bulk purchases	1	36,985	54,081	77,003	82,747	89,172	89,172	–	96,099	101,000	105,949
Transfers and grants											
Cash transfers and grants		277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
Contracted services											
Contracted Services				10,759	9,436	10,277	10,277		9,480	9,966	10,496

sub-total	1	–	–	10,759	9,436	10,277	10,277	–	9,460	9,966	10,496
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	–	10,759	9,436	10,277	10,277	–	9,460	9,966	10,496
Other Expenditure By Type											
Collection costs		144	23	38	65	25	25		58	61	65
Contributions to 'other' provisions											
Consultant fees											
Audit fees		1,564	2,073	2,143	1,900	1,900	1,900		2,000	2,108	2,222
General expenses	3	55,683	57,910	48,625	58,736	53,964	53,964		60,129	62,456	65,693
List Other Expenditure by Type											
Total 'Other' Expenditure	1	57,391	60,005	50,806	60,691	55,889	55,889	–	62,187	64,625	67,979

by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		13,727	16,988	14,496	16,973	12,989	12,989		15,536	16,335	17,147
Total Repairs and Maintenance Expenditure	9	13,727	16,988	14,496	16,973	12,989	12,989	–	15,536	16,335	17,147

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

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

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

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Social Services	Vote 5 - Infrastructural services	Vote 6 - Planning Development	Vote 7 - [NAME OF VOTE 7]	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
R thousand	1																
Revenue By Source																	
Property rates		36,160	–														36,160
Property rates - penalties & collection charges		2,453	–		612	3,490											6,554
Service charges - electricity revenue						109,108											109,108
Service charges - water revenue						33,063											33,063
Service charges - sanitation revenue						14,367											14,367
Service charges - refuse revenue					7,303												7,303
Service charges - other						–											–
Rental of facilities and equipment		1,290			5	117											1,412
Interest earned - external investments			5,327														5,327
Interest earned - outstanding debtors		2,453															2,453
Dividends received																	–
Fines		32			169												201
Licences and permits					7,261												7,261
Agency services																	–
Other revenue		4,326	4,206	535	9,232	63,285	527										82,110
Transfers recognised - operational		3,278	8,363		11,312	61,657											84,626
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributio		49,988	17,916	535	35,894	285,086	527	–	–	–	–	–	–	–	–	–	389,946
Expenditure By Type																	
Employee related costs		8,086	13,555	10,445	34,762	39,701	5,400										112,950
Remuneration of councillors		7,422															7,422
Debt impairment		2,500															2,500
Depreciation & asset impairment		412	156	72	1,871	52,520	48										55,080
Finance charges		13	5		32	12,461											12,511
Bulk purchases						95,616											95,616
Other materials																	–
Contracted services		1,094	3,949	2,215	649	1,816	218										9,943
Transfers and grants		1,113	–	–	–	–	–										1,113
Other expenditure		13,591	4,884	8,445	11,123	24,972	1,173										62,187
Loss on disposal of PPE																	–
Total Expenditure		34,231	22,549	19,177	48,437	227,088	7,839	–	–	–	–	–	–	–	–	–	359,321
Surplus/(Deficit)		15,758	(4,633)	(18,642)	(12,543)	57,998	(7,313)	–	–	–	–	–	–	–	–	–	30,625
Transfers recognised - capital		(1,490)	(380)	(535)	(7,519)	(61,074)											(70,998)
Contributions recognised - capital																	–
Contributed assets																	–
Surplus/(Deficit) after capital transfers & contributions		14,268	(5,013)	(19,177)	(20,062)	(3,076)	(7,313)	–	–	–	–	–	–	–	–	–	(40,372)

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days											
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		21,414	30,231	56,694	23,354	23,354	23,354		26,584	29,393	35,056
Less: Provision for debt impairment											
Total Consumer debtors	2	21,414	30,231	56,694	23,354	23,354	23,354	–	26,584	29,393	35,056
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)		886,265	878,554	938,319	910,391	1,002,423	1,002,423		983,645	954,860	895,170
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	886,265	878,554	938,319	910,391	1,002,423	1,002,423	–	983,645	954,860	895,170
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		2,227	2,435	2,616	2,435	2,435	2,435		4,944	5,290	5,684
Total Current liabilities - Borrowing		2,227	2,435	2,616	2,435	2,435	2,435	–	4,944	5,290	5,684
Trade and other payables											
Trade and other creditors		38,818	60,025	36,181	5,354	40,535	40,535		33,388	39,551	37,227
Unspent conditional transfers				28,827							
VAT				770							
Total Trade and other payables	2	38,818	60,025	65,778	5,354	40,535	40,535	–	33,388	39,551	37,227
Non current liabilities - Borrowing											
Borrowing	4	13,453	11,010	8,386	9,829	101,861	101,861		96,974	91,715	86,066
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		13,453	11,010	8,386	9,829	101,861	101,861	–	96,974	91,715	86,066
Provisions - non-current											
Retirement benefits		19,029	22,504	27,803	24,091	24,091	24,091		31,272	33,272	34,280
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		19,029	22,504	27,803	24,091	24,091	24,091	–	31,272	33,272	34,280
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		167,587	971,790	1,009,037	960,676	988,708	988,708		979,805	934,784	905,911
GRAP adjustments		37,819									
Restated balance		205,406	971,790	1,009,037	960,676	988,708	988,708	–	979,805	934,784	905,911
Surplus/(Deficit)		15,759	(6,216)	21,550	(2,786)	(8,903)	(8,903)	–	91	1,079	1,575
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets					(40,465)				(40,492)	(13,626)	(10,865)
Other adjustments		750,623									
Accumulated Surplus/(Deficit)	1	971,788	965,574	1,030,586	917,425	979,805	979,805	–	939,404	922,236	896,622
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	971,788	965,574	1,030,586	917,425	979,805	979,805	–	939,404	922,236	896,622

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Water & Sanitaion				79,324	77,080	91,434	67,584	75,380	75,380	85,754	89,896	94,407
Housing				4,851		91	–					
Roads & Storm Water				6,655	8,211	13,784	361	181	181	191	201	210
Electricity				87,286	94,182	128,280	123,979	125,138	125,138	138,382	145,268	152,465
Local Economic Development												
				11								
Education & Training												
Solid Waste				11,193	16,053	18,457	17,644	19,246	19,246	19,227	20,158	21,221
Institutional				54,454	56,250	76,922	70,302	68,458	68,458	75,395	81,998	88,653
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	243,774	251,776	328,968	279,870	288,403	288,403	318,949	337,521	356,956

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Water & Sanitaion						61,279		71,728	71,728	76,874	80,795	84,753
				36,947	57,510		67,366					
Housing						2,039		1,996	1,996	2,289	2,407	2,527
				6,326	1,704		2,230					
Roads & Storm Water						30,210		33,844	33,844	33,536	35,246	36,973
				8,264	30,573		34,311					
Electricity						84,537		105,022	105,022	114,092	119,910	125,786
				58,840	63,081		95,782					
Local Economic Development						1,066		1,757	1,757	1,836	1,929	2,024
				416	614		1,010					
Education & Training												
Solid Waste						11,372		12,147	12,147	11,586	12,186	12,799
				7,283	9,665		12,171					
Institutional				109,939	94,841	116,915	69,786	70,812	70,812	78,645	83,969	90,518
Allocations to other priorities												
Total Expenditure			1	228,015	257,988	307,418	282,656	297,306	297,306	318,858	336,442	355,380

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Water & Sanitaion		A		9,553	13,263	35,006	25,264	34,325	34,325	38,141	20,814	21,834
Housing		B			7							
Roads & Storm Water		C		6,339	10,955	19,255	27,430	43,393	43,393	20,803	13,399	14,162
Electricity		D		3,959	3,698	4,786	16,900	18,749	18,749	2,130		
Local Economic Development		E										
Education & Training		F										
Solid Waste		G			6,637	2,624	300	4,054	4,054	5,250		
Institutional		H		5,249	6,386	8,759	6,980	17,042	17,042	4,674	934	967
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	25,100	40,946	70,430	76,874	117,563	117,563	70,998	35,147	36,963

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 1 - Municipal Mangerr										
Function 1 - Internal Audit										
Sub-function 1 - (name)										
AG audit results	%	Qualified	Qualified	Qualified	100.0% Unqualified	100.0% Unqualifeid	100.0% Unqualified	100.0% Unqualifed /	100.0% Unqualifed /	100.0% Unqualifed /
Sub-function 2 - Customer Care										
Municipality	%	N.A	N.A	N.A	90.0%	90.0%	90.0%	90.0%	100.0%	100.0%
Vote 2 - BUDGET AND TREASURY										
Function 1 - (Expenditure)										
Sub-function 1 - (Expenditure)										
projects identified for financial year to IDP.	%	90.0%	90.0%	60.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
MIG expenditure as percentage of annual allocation.	%	N.A	N.A	65.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - (Asset management)										
percentageliquidity ratio	%	N.A	N.A	N.A	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Function 2 - (Revenue)										
Sub-function 1 - (Revenue)										
to free basic water	%	95.0%	95.0%	20.0%	98.0%	98.0%	98.0%	100.0%	100.0%	100.0%
access to free basic water										
to free basic water	%	N.A	N.A	20.0%	98.0%	98.0%	98.0%	100.0%	100.0%	100.0%
acces to free electricity										
Percentage of Debt Coverage	%	N.A	N.A	N.A	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
percentage cost coverage	%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%	200.0%
Percentage outstanding service debtors to revenue	%	46.0%	46.0%	40.0%	40%(not more than 40%)	40%(not more than 40%)	40%(not more than 40%)	40%(not more than 40%)	40%(not more than 40%)	40%(not more than 40%)
revenue										
Vote 3 - CORPORATE SERVICES										
Function 1 - (Human resource)										
Percentage staff turn-over rate	%	NA	NA	NA	3.0%	3.0%	3.0%	2.0%	2.0%	2.0%
Sub-function 2 - (Training and Development)										
Percentage municipality's operating budget	%	0.6%	0.6%	0.5%	2.0%	2.0%		2.0%	2.0%	2.0%
Vote 3 - SOCIAL SERVICES										
Function 1 - (ENVIRONMENT)										
Sub-function 2 - (Waste management)										
solid		13223.0%	13223.0%	13652.0%	13652.0%	13652.0%	13652.0%	13652.0%	13652.0%	13652.0%
level of solid waste removal										
Sub-function 1 - (Parks)										
Number existing sport and recreation		NA	NA	NA	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Vote 2 - INFRASTRUCTURE										
Function 1 - (Electricity)										
Sub-function 1 - (Electricity)										
Number of urban households provided with electricity		NA	NA	NA	13652(plus new new developments)	13652(plus new new developments)	13652(plus new new developments)	13652(plus new new developments)	13652(plus new new developments)	13652(plus new new developments)
electricity										
Sub-function 2 - (Training and Development)										
Number High mast lights provided		NA	NA	NA	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Number High mast lights upgraded		NA	NA	NA	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Number new street lights provided		NA	NA	NA	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Number streetlights upgraded with energy saving		NA	NA	NA	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - (water)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Entity 1 - (name of entity)										
Insert measure/s description										

Entity 2 : (name of entity) *Municipality*										
Entity 3 : (name of entity) *Municipality*										
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 years

LIM362 Lephalale - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.5%	2.2%	2.3%	3.5%	5.7%	5.7%	0.0%	5.5%	5.5%	5.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.4%	3.9%	3.5%	3.7%	5.3%	5.3%	0.0%	5.7%	6.5%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	3.4	2.7	2.7	3.6	3.0	3.0	–	2.8	2.7	3.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.4	2.7	2.7	3.6	3.0	3.0	–	2.8	2.7	3.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.7	1.9	1.5	1.3	2.3	2.3	–	2.0	2.0	2.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		135.3%	99.5%	87.1%	72.1%	77.0%	77.0%	0.0%	71.0%	86.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			135.3%	99.5%	87.1%	72.1%	77.0%	77.0%	0.0%	71.0%	86.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.3%	22.3%	26.4%	9.7%	8.2%	8.2%	0.0%	9.1%	9.4%	10.5%
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		29.6%	43.9%	30.7%	26.5%	34.0%	34.0%	0.0%	35.4%	35.9%	28.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.0%	33.8%	27.6%	29.1%	25.0%	25.0%	0.0%	29.0%	31.8%	31.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.9%	35.3%	0.0%	31.1%	26.5%	26.5%		30.9%	33.9%	33.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.2%	7.1%	4.4%	4.8%	3.2%	3.2%		4.0%	4.4%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	24.8%	21.3%	17.7%	4.5%	7.1%	7.1%	0.0%	7.0%	8.2%	8.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	13.5	13.9	29.8	29.9	29.9	29.9	–	28.0	24.5	25.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	30.3%	42.6%	49.8%	20.7%	19.3%	19.3%	0.0%	17.7%	16.5%	16.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	11.1	9.5	6.4	1.0	5.8	5.8	–	4.3	4.8	5.5

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	1996 Census	2001 Census	2007 Survey	2009/10 Outcome	2010/11 Outcome	2011/12 Outcome	Current Year 2012/13 Original Budget	2013/14 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population				96	103	117	123	129	116	116		
Females aged 5 - 14						11	12	12	15	15		
Males aged 5 - 14						12	12	13	15	15		
Females aged 15 - 34						23	24	25	21	21		
Males aged 15 - 34						25	27	28	29	29		
Unemployment				5								
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
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	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)						6.7%	3.8%	5.7%	5.9%			
Interest rate - borrowing						13.0%	0.0%					
Interest rate - investment						7.0%	0.0%					
Remuneration increases						8.0%	0.0%					
Consumption growth (electricity)						8.0%	0.0%					
Consumption growth (water)						9.0%	0.0%					
Collection rates	7											
Property tax/service charges						95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment						100.0%	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%	100.0%
Interest - debtors						95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

LIM362 Lephalale Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	130,986	136,581	117,796	20,229	119,204	119,204	117,797	84,356	110,112	131,570
Cash + investments at the yr end less applications - R'000	18(1)b	2	138,440	129,534	128,431	39,903	104,312	104,312	–	86,211	100,866	130,491
Cash year end/monthly employee/supplier payments	18(1)b	3	11.1	9.5	6.4	1.0	5.8	5.8	–	4.3	4.8	5.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	15,759	(6,216)	21,550	(43,251)	(8,903)	(8,903)	–	(40,401)	(12,548)	(9,289)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.4%	33.1%	(9.9%)	(3.5%)	(6.0%)	(100.0%)	11.1%	(0.7%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	135.3%	99.5%	87.1%	72.1%	77.0%	77.0%	0.0%	71.0%	86.4%	87.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.1%	4.3%	7.4%	1.5%	2.6%	2.6%	0.0%	1.2%	1.2%	1.2%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	97.6%	100.3%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	55.7%	63.1%	(60.0%)	(4.1%)	0.0%	(100.0%)	6.9%	(1.4%)	18.0%
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	1.5%	1.9%	1.5%	1.9%	1.3%	1.3%	0.0%	1.6%	1.7%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	15.6%	0.0%	0.0%	0.0%	18.5%	0.0%	0.0%

References

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

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

LIM362 Lephalale - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:										
Financial year valuation used										
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. of assistant valuers (FTE)	3	35								
No. of data collectors (FTE)	3	154	154	154	154	154	154	154	154	154
No. of internal valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of external valuers (FTE)	3	34	34	34	34	34	34	34	34	34
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		No	No	No	No					
Implementation time of new valuation roll (mths)		12	12	12	12					
No. of properties	5	434,450	467,987	12,580,733	12,580,733	12,580,733	12,580,733	12,580,733	12,580,733	12,580,733
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
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)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

2. To give effect to rates policy

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

4. Required to implement new system (FTE)

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

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

7. Included in rate revenue budget

8. In favour of the rate-payer

LIM362 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 Monumts	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties		5,410	26	147	2,469	5	195										
No. of sectional title property values		875															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		48															
Supplementary valuation (Rm)		278,677		810,490													
No. of valuation roll amendments																	
No. of objections by rate-payers																	
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																	
Years since last valuation (select)		4															
Frequency of valuation (select)		>10	>10	>10													
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)		5,410															
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																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)		–	–														
Expected cash collection rate (%)	4	90.0%	90.0%	90.0%	95.0%	95.0%	95.0%										
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

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 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 2013/14																	
Valuation:																	
No. of properties		5,410	26	147	2,469	5	195										
No. of sectional title property values		875															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		48															
Supplementary valuation (Rm)		278,677		810,490													
No. of valuation roll amendments																	
No. of objections by rate-payers																	
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																	
Years since last valuation **(select)**		4															
Frequency of valuation **(select)**		>10	>10	>10													
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)		5,410															
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																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

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	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates *(rate in the Rand)*	1								
Residential properties			14,212,552	15,048,584	15,884,617	16,720,649	16,720,649		
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(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)	3	3	3	3			
Water usage - Block 1 (c/kl)		(fill in thresholds)	4	3	3	4			
Water usage - Block 2 (c/kl)		(fill in thresholds)	4	4	4	4			
Water usage - Block 3 (c/kl)		(fill in thresholds)	4	4	4	5			
Water usage - Block 4 (c/kl)		(fill in thresholds)	5	5	5	5			
Other	2		6	7	7	7			
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			42	55	58	58			
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)	42	55	58	58			
Volumetric charge - Block 2 (c/kl)		(fill in structure)	277	287	304	304			
Volumetric charge - Block 3 (c/kl)		(fill in structure)	10	10	11	11			

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)*			50	50	57				
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			53	75	80	80			
80l bin - once a week			53	75	80	80			
250l bin - once a week			134	134	140	140			

References

LIM362 Lephalale - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % Incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates			346.00	365.75	389.10	389.10	389.10				
Electricity: Basic levy			50.00	63.00	70.00	70.00	70.00				
Electricity: Consumption			655.00	740.00	821.62	821.62	821.62				
Water: Basic levy			47.70	32.67	35.28	35.28	35.28				
Water: Consumption			110.62	119.62	129.19	129.19	129.19				
Sanitation			143.06	164.91	346.34	346.34	346.34				
Refuse removal			75.00	80.00	85.00	85.00	85.00				
Other											
sub-total		–	1,427.38	1,565.95	1,876.53	1,876.53	1,876.53	(100.0%)	–	–	–
VAT on Services											
Total large household bill:		–	1,427.38	1,565.95	1,876.53	1,876.53	1,876.53	(100.0%)	–	–	–
% increase/-decrease			–	9.7%	19.8%	–	–		(100.0%)	–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates			54.00	57.00	60.64	60.64	60.64				
Electricity: Basic levy			50.00	56.50	65.00	65.00	65.00				
Electricity: Consumption			318.72	358.56	398.11	398.11	398.11				
Water: Basic levy			26.89	29.04	31.36	31.36	31.36				
Water: Consumption			90.47	97.82	105.65	105.65	105.65				
Sanitation			66.65	91.55	134.24	134.24	134.24				
Refuse removal			75.00	80.00	85.00	85.00	85.00				
Other											
sub-total		–	681.73	770.47	880.00	880.00	880.00	(100.0%)	–	–	–
VAT on Services											
Total small household bill:		–	681.73	770.47	880.00	880.00	880.00	(100.0%)	–	–	–
% increase/-decrease			–	13.0%	14.2%	–	–		(100.0%)	–	–
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				
Electricity: Basic levy			50.00	56.50	65.00	65.00	65.00				
Electricity: Consumption			43.78	43.20	44.50	44.50	44.50				
Water: Basic levy			26.89	29.00	15.69	15.69	15.69				
Water: Consumption			21.75	20.58	22.23	22.23	22.23				
Sanitation			66.64	74.94	134.24	134.24	134.24				
Refuse removal			75.00	80.00	85.00	85.00	85.00				
Other											
sub-total		–	304.31	325.60	389.32	389.32	389.32	(100.0%)	–	–	–
VAT on Services											
Total small household bill:		–	304.31	325.60	389.32	389.32	389.32	(100.0%)	–	–	–
% increase/-decrease			–	7.0%	19.6%	–	–		(100.0%)	–	–

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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)		8	10	12	10	10	10	10	10	
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	8	10	12	10	10	10	10	10	–
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:		8	10	12	10	10	10	10	10	–

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 Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Monetary value Rand thousand	Interest to be realised Rand thousand
Parent municipality											
Guaranteed Endowment Policies (sinking)				No	Variable					10	
Municipality sub-total										10	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									10	-

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality										
Long-Term Loans (annuity/reducing balance)		13,453	11,010	8,386	9,829	101,861	101,861	96,974	91,715	86,066
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	13,453	11,010	8,386	9,829	101,861	101,861	96,974	91,715	86,066
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	13,453	11,010	8,386	9,829	101,861	101,861	96,974	91,715	86,066

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		72,946	88,163	83,539	86,491	86,973	86,973	91,933	89,606	94,191
Local Government Equitable Share		57,858	72,053	73,300	80,984	80,984	80,984	83,078	86,772	91,274
Finance Management		750	950	1,250	1,500	1,500	1,500	1,550	1,600	1,650
Municipal Systems Improvement		735	759	790	800	800	800	890	934	967
Water Services Operating Subsidy		13,603	13,435	7,022	2,155	2,155	2,155	5,300	300	300
EPWP Incentive			966	1,177	1,052	1,534	1,534	1,115		
Other transfers/grants [insert description]										
Provincial Government:		4,849	–	–	–	–	–	–	–	–
Housing		4,849								
Other transfers/grants [insert description]										
District Municipality:		672	–	–	–	–	–	–	–	–
Waterberg District Municipality		672		–						
Other grant providers:		33	–	–	–	–	–	–	–	–
Local Government SETA		33		–						
Total Operating Transfers and Grants	5	78,500	88,163	83,539	86,491	86,973	86,973	91,933	89,606	94,191
Capital Transfers and Grants										
National Government:		23,165	15,381	37,639	58,557	58,557	58,557	41,353	36,013	37,889
Municipal Infrastructure Grant (MIG)		23,165	12,000	35,907	43,557	43,557	43,557	41,353	36,013	37,889
Rural Households Infrastructure					7,000	7,000	7,000			
EXXARO & DME			3,381	1,732	8,000	8,000	8,000			
Provincial Government:		1,098	–	–	–	–	–	–	–	–
DPLG PROJECT FUNDING		1,098								
District Municipality:		–	1,172	–	–	–	–	–	–	–
Waterberg District Municipality			1,172							
Other grant providers:		–	1,233	–	4,065	4,065	4,065	–	–	–
Local Government SETA			1,233							
SANITATION DWA					4,065	4,065	4,065			
Total Capital Transfers and Grants	5	24,263	17,786	37,639	62,622	62,622	62,622	41,353	36,013	37,889
TOTAL RECEIPTS OF TRANSFERS & GRANTS		102,763	105,949	121,178	149,113	149,595	149,595	133,286	125,619	132,080

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		72,946	88,163	80,039	86,491	86,973	86,973	91,933	89,606	94,191
Local Government Equitable Share		57,858	72,053	73,300	80,984	80,984	80,984	83,078	86,772	91,274
Finance Management		750	950	1,300	1,500	1,500	1,500	1,550	1,600	1,650
Municipal Systems Improvement		735	759	790	800	800	800	890	934	967
Water Services Operating Subsidy		13,603	13,435	3,872	2,155	2,155	2,155	5,300	300	300
EPWP Incentive			966	777	1,052	1,534	1,534	1,115		
Other transfers/grants [insert description]										
Provincial Government:		4,849	–	–	–	–	–	–	–	–
Housing		4,849								
Other transfers/grants [insert description]										
District Municipality:		672	–	–	–	–	–	–	–	–
Waterberg District Municipality		672								
Other grant providers:		33	–	–	–	–	–	–	–	–
Local Government SETA		33								
Total operating expenditure of Transfers and Grants:		78,500	88,163	80,039	86,491	86,973	86,973	91,933	89,606	94,191
Capital expenditure of Transfers and Grants										
National Government:		23,165	15,381	45,574	58,557	58,557	58,557	41,353	36,013	37,889
Municipal Infrastructure Grant (MIG)		23,165	12,000	44,469	43,557	43,557	43,557	41,353	36,013	37,889
Rural Households Infrastructure					7,000	7,000	7,000			
EXXARO & DME			3,381	1,104	8,000	8,000	8,000			
Provincial Government:		1,098	–	239	–	–	–	–	–	–
DPLG PROJECT FUNDING		1,098		239						
District Municipality:		–	1,172	206	–	–	–	–	–	–
Waterberg District Municipality			1,172	206						
Other grant providers:		–	1,233	–	4,065	–	–	–	–	–
Local Government SETA			1,233							
SANITATION DWA					4,065					
Total capital expenditure of Transfers and Grants		24,263	17,786	46,018	62,622	58,557	58,557	41,353	36,013	37,889
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		102,763	105,949	126,058	149,113	145,530	145,530	133,286	125,619	132,080

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		6,735	8,938	(1,953)						
Current year receipts		81,396	80,913	83,539	86,384	86,383	86,383	84,628	88,672	93,224
Conditions met - transferred to revenue		79,193	92,951	80,498	86,384	86,383	86,383	84,628	88,672	93,224
Conditions still to be met - transferred to liabilities		8,938	(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	1,300						
Current year receipts				–						
Conditions met - transferred to revenue		–	–	206	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1,300	1,300	1,094						
Other grant providers:										
Balance unspent at beginning of the year		28	28	28						
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		28	28	28						
Total operating transfers and grants revenue		79,193	92,951	80,704	86,384	86,383	86,383	84,628	88,672	93,224
Total operating transfers and grants - CTBM	2	10,266	(1,772)	2,210	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		6,952	12,114	27,987						
Current year receipts		24,743	30,018	27,335	62,729	82,686	82,686	46,361	35,147	36,963
Conditions met - transferred to revenue		19,581	12,999	35,897	62,729	82,686	82,686	46,361	35,147	36,963
Conditions still to be met - transferred to liabilities		12,114	29,133	19,425						
Provincial Government:										
Balance unspent at beginning of the year		1,638	1,098	1,098						
Current year receipts				–						
Conditions met - transferred to revenue		540	–	238	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		1,098	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		1,200	4,480	1,733						
Conditions met - transferred to revenue		782	–	645	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		418	4,898	5,985						
Total capital transfers and grants revenue		20,903	12,999	36,781	62,729	82,686	82,686	46,361	35,147	36,963
Total capital transfers and grants - CTBM	2	13,630	35,129	26,269	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		100,096	105,950	117,485	149,113	169,069	169,069	130,989	123,819	130,187
TOTAL TRANSFERS AND GRANTS - CTBM		23,896	33,357	28,479	–	–	–	–	–	–

References

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

2. CTBM = conditions to be met

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

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

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 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 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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											
Insert description	4	277	930	1,019	1,054	1,054	1,054		1,113	1,173	1,236
Total Cash Transfers To Organisations		277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236
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:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert 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	277	930	1,019	1,054	1,054	1,054	–	1,113	1,173	1,236

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	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	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	4,972	5,240	5,523
Pension and UIF Contributions								–	–	–
Medical Aid Contributions					13	13	13	–	–	–
Motor Vehicle Allowance		1,330	1,396		1,453	1,453	1,453	2,095	2,209	2,327
Cellphone Allowance		280	292		306	306	306	306	322	340
Housing Allowances								–	–	–
Other benefits and allowances		–	6		45	45	45	50	52	55
Sub Total - Councillors		5,611	5,888	–	6,279	6,280	6,280	7,422	7,823	8,245
% increase	4		4.9%	(100.0%)	–	0.0%	–	18.2%	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2,840	2,340		4,634	4,370	4,370	4,828	5,087	5,362
Pension and UIF Contributions		293	660		1,068	679	679	949	1,001	1,055
Medical Aid Contributions		389	161		147	215	215	188	198	206
Overtime			1			–	–		–	–
Performance Bonus						–	–		–	–
Motor Vehicle Allowance	3	544			787	627	627	767	808	852
Cellphone Allowance	3		25		66	60	60	84	89	93
Housing Allowances	3								–	–
Other benefits and allowances	3		891		692	647	647	638	672	709
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	7,450	7,852	8,276
% increase	4		0.3%	(100.0%)	–	(10.5%)	–	12.9%	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		33,015	42,270		59,843	57,350	57,350	65,584	69,126	72,859
Pension and UIF Contributions		7,983	9,163		13,710	11,725	11,725	16,213	17,088	18,011
Medical Aid Contributions		1,996	2,392		3,215	3,241	3,241	3,325	3,504	3,693
Overtime		4,558	6,584		3,216	5,619	5,619	3,846	4,054	4,273
Performance Bonus									–	–
Motor Vehicle Allowance	3	8,587	5,246		7,233	7,331	7,331	7,450	7,852	8,276
Cellphone Allowance	3	452	432		596	514	514	956	1,008	1,062
Housing Allowances	3	313	242		239	273	273	246	259	273
Other benefits and allowances	3		10,491		9,271	8,617	8,617	7,880	7,885	7,778
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		56,904	76,822	–	97,323	94,670	94,670	105,500	110,766	116,225
% increase	4		35.0%	(100.0%)	–	(2.5%)	–	11.2%	5.0%	4.9%
Total Parent Municipality		66,580	86,789	–	110,974	107,748	107,748	120,372	126,461	132,746
			30.4%	(100.0%)	–	(2.9%)	–	11.7%	5.1%	5.0%
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	120,372	126,461	132,746
% increase	4		30.4%	(100.0%)	–	(2.9%)	–	11.7%	5.1%	5.0%
TOTAL MANAGERS AND STAFF	5,7	60,970	80,901	–	104,694	101,468	101,468	112,950	118,638	124,501

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		413,861	4,138	133,650			551,649
Chief Whip			387,995	3,879	126,366			518,240
Executive Mayor			517,326	5,173	163,509			686,008
Deputy Executive Mayor								–
Executive Committee			814,789	8,145	278,628			1,101,562
Total for all other councillors			3,465,508	42,232	1,056,801			4,564,541
Total Councillors	8	–	**5,599,479**	**63,567**	**1,758,954**			**7,422,000**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			899,410	229,351	200,719			1,329,480
Chief Finance Officer			834,263	226,729	73,893			1,134,885
								–
								–
								–
								–
List of each offical with packages >= senior manager								
STRATEGIC MANAGER			868,294	20,939	70,238			959,471
MANAGER:CORPORATE SERVICE			668,688	168,395	167,305			1,004,388
MANAGER:SOCIAL SERVICES			664,084	192,616	159,600			1,016,300
MANAGER:INFRASTRUCTURE			629,656	164,285	138,320			932,261
MANAGER:PLANNING			664,083	180,811	228,131			1,073,025
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**5,228,478**	**1,183,126**	**1,038,206**	–		**7,449,810**
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	–	**10,827,957**	**1,246,693**	**2,797,160**	–		**14,871,810**

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	2011/12			Current Year 2012/13			Budget Year 2013/14		
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		7	7		7
Other Managers	7	22	21	1	24	23	1	24	23	1
Professionals		*83*	*83*	–	*86*	*86*	–	*90*	*90*	–
Finance		8	8		11	11		13	13	
Spatial/town planning		4	4		4	4		4	4	
Information Technology		1	1		1	1		1	1	
Roads		4	4		4	4		4	4	
Electricity		16	16		16	16		16	16	
Water		13	13		13	13		13	13	
Sanitation		7	7		7	7		7	7	
Refuse		1	1		1	1		1	1	
Other		29	29		29	29		31	31	
Technicians		*24*	*23*	*1*	*24*	*23*	*1*	25	*24*	*1*
Finance										
Spatial/town planning										
Information Technology										
Roads		5	5		5	5		5	5	
Electricity		3	3		3	3		3	3	
Water		2	2		2	2		2	2	
Sanitation		5	5		5	5		5	5	
Refuse										
Other		9	8	1	9	8	1	10	9	1
Clerks (Clerical and administrative)		45	37	8	45	37	8	45	37	8
Service and sales workers		27	27		27	27		27	27	
Skilled agricultural and fishery workers										
Craft and related trades		8	8		8	8		8	8	
Plant and Machine Operators		45	45		45	45		45	45	
Elementary Occupations		180	176	4	184	180	4	184	180	4
TOTAL PERSONNEL NUMBERS	9	465	420	45	474	429	45	479	434	45
% increase					1.9%	2.1%	–	1.1%	1.2%	–
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 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates		3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,013	3,017	36,160	38,290	40,357
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		8,839	8,538	8,152	8,736	8,821	8,770	8,988	8,529	8,659	8,821	8,670	13,585	109,108	114,672	120,291
Service charges - water revenue		2,229	2,697	2,542	2,686	2,634	2,454	2,229	2,697	2,542	2,686	2,634	5,033	33,063	34,749	36,452
Service charges - sanitation revenue		1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,200	14,367	15,099	15,839
Service charges - refuse revenue		605	605	605	605	605	605	605	605	605	605	605	648	7,303	7,698	8,113
Service charges - other													–	–	–	–
Rental of facilities and equipment		124	108	141	115	145	135	119	114	114	114	84	99	1,412	1,488	1,568
Interest earned - external investments		455	467	461	442	391	493	419	491	493	455	488	271	5,327	5,614	5,918
Interest earned - outstanding debtors		1,012	1,062	1,130	1,049	1,157	–	1,012	1,062	1,130	1,049	1,157	(4,267)	6,554	6,849	7,200
Dividends received													–	–	–	–
Fines		6	1	1	3	19	0						170	201	211	221
Licences and permits		1,266	780	670	–	530	846	551	530	670	780	530	108	7,261	7,632	8,006
Agency services													–	–	–	–
Transfers recognised - operational		35,562	–	3,618	–	2,000	–		27,044	21,704			(5,300)	84,628	88,672	93,224
Other revenue		13,642	2,244	1,426	721	25,253	461	2,679	1,844	23,377	1,844	2,321	8,749	84,562	51,694	56,729
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contribution		**67,950**	**20,713**	**22,958**	**18,568**	**45,766**	**17,974**	**20,810**	**47,127**	**63,505**	**20,564**	**20,698**	**23,314**	**389,946**	**372,668**	**393,919**
Expenditure By Type																
Employee related costs		7,591	7,679	9,058	8,357	8,194	7,933	8,388	8,357	8,194	8,357	8,388	22,456	112,950	118,638	124,620
Remuneration of councillors		517	542	542	511	555	577	743	511	555	577	743	1,049	7,422	7,823	8,245
Debt impairment										2,000			500	2,500	2,635	2,777
Depreciation & asset impairment		–					–					–	14,617	14,617	17,434	20,284
Finance charges		–	–	229	–	332	–	5,573	1,115	1,122	1,106	1,107	1,928	12,511	13,149	13,793
Bulk purchases		127	8,336	9,647	6,104	13,208	–	12,483	8,919	9,628	6,773	7,554	13,319	96,099	101,000	105,949
Other materials		–	–	–		–	–	–	–	–	–	–	–	–	–	–
Contracted services		247	335	1,656	566	1,663	259	1,277	247	335	1,656	566	654	9,460	9,966	10,496
Transfers and grants		–				221	63	235	10	235	13	235	102	1,113	1,173	1,236
Other expenditure		3,413	3,632	1,432	1,107	6,507	1,848	5,291	3,632	1,432	1,107	6,507	26,280	62,187	64,625	67,979
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**11,894**	**20,524**	**22,564**	**16,645**	**30,680**	**10,679**	**33,989**	**22,790**	**23,500**	**19,590**	**25,100**	**80,904**	**318,858**	**336,442**	**355,380**
Surplus/(Deficit)		**56,056**	**189**	**393**	**1,923**	**15,086**	**7,295**	**(13,179)**	**24,337**	**40,005**	**974**	**(4,401)**	**(57,591)**	**71,088**	**36,226**	**38,538**
Transfers recognised - capital													(70,997)	(70,997)	(35,147)	(36,963)
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**56,056**	**189**	**393**	**1,923**	**15,086**	**7,295**	**(13,179)**	**24,337**	**40,005**	**974**	**(4,401)**	**(128,588)**	**91**	**1,079**	**1,575**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**56,056**	**189**	**393**	**1,923**	**15,086**	**7,295**	**(13,179)**	**24,337**	**40,005**	**974**	**(4,401)**	**(128,588)**	**91**	**1,079**	**1,575**

References

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

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Municipal Manager		4,198	3,291	2,910	3,530	2,786	2,914	4,198	3,291	2,910	3,530	2,786	8,828	45,171	50,595	55,663
Vote 2 - Budget and Treasury		2,971	738	1,330	1,679	1,344	12	2,971	738	1,330	1,679	1,344	1,401	17,536	18,384	19,325
Vote 3 - Corporate Services						–						–	–	–	–	–
Vote 4 - Social Services		9,444	2,583	166	3,864	3,211	1,546	1,444	1,583	166	2,864	1,211	1,133	29,215	30,823	32,409
Vote 5 - Infrastructural services		37,442	14,060	13,315	21,604	17,284	13,012	17,442	14,060	13,315	21,604	13,284	30,083	226,505	237,166	248,978
Vote 6 - Planning Development		50		60	68	54	–	50		60	68	54	62	527	553	580
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
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		**54,105**	**20,672**	**17,781**	**30,745**	**24,679**	**17,484**	**26,105**	**19,672**	**17,781**	**29,745**	**18,679**	**41,505**	**318,954**	**337,521**	**356,956**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		3,685	1,602	2,579	2,621	2,097	6,742	2,685	1,602	2,579	2,621	1,897	2,532	33,243	35,038	34,930
Vote 2 - Budget and Treasury		1,127	1,614	2,061	2,100	1,880	2,308	1,127	1,614	2,061	1,600	1,280	3,776	22,549	23,441	24,706
Vote 3 - Corporate Services		1,158	743	2,099	1,334	1,067	1,027	1,158	743	2,099	1,334	1,067	5,348	19,177	20,045	21,127
Vote 4 - Social Services		3,232	2,536	3,972	3,247	2,597	2,908	3,232	2,536	3,972	3,247	2,597	14,361	48,437	50,933	53,500
Vote 5 - Infrastructural services		17,687	19,148	18,637	15,158	19,126	15,414	17,687	19,148	18,637	15,158	19,126	33,150	228,076	239,211	252,938
Vote 6 - Planning Development		395	490	608	499	398	274	395	490	608	499	398	2,784	7,839	8,239	8,643
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
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		**27,284**	**26,133**	**29,956**	**24,959**	**27,166**	**28,673**	**26,284**	**26,133**	**29,956**	**24,459**	**26,366**	**61,951**	**359,321**	**376,905**	**395,844**
Surplus/(Deficit) before assoc.		**26,821**	**(5,461)**	**(12,175)**	**5,786**	**(2,487)**	**(11,189)**	**(179)**	**(6,461)**	**(12,175)**	**5,286**	**(7,687)**	**(20,445)**	**(40,366)**	**(39,384)**	**(38,887)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**26,821**	**(5,461)**	**(12,175)**	**5,786**	**(2,487)**	**(11,189)**	**(179)**	**(6,461)**	**(12,175)**	**5,286**	**(7,687)**	**(20,445)**	**(40,366)**	**(39,384)**	**(38,887)**

References

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

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
Governance and administration		7,169	4,114	4,366	5,279	3,023	2,926	7,169	4,414	4,566	5,479	3,121	13,259	64,885	70,780	76,882
Executive and council		7,169	3,975	4,197	5,177	2,848	2,926	7,169	3,975	4,197	5,177	2,848	11,499	61,157	67,379	73,338
Budget and treasury office		–	54	43	32	54	–	–	354	243	232	152	386	1,550	1,600	1,650
Corporate services			85	126	70	121			85	126	70	121	1,374	2,178	1,801	1,894
Community and public safety		1,785	8	319	18	–	6	19	8	29	18	–	364	2,574	2,873	3,013
Community and social services		19	8	29	18	–	6	19	8	29	18	–	23	177	353	370
Sport and recreation													–	–	–	–
Public safety		1,766		290	–			–		–	–		341	2,397	2,520	2,643
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		2,158	2,010	750	940	30	847	722	94	60	68	30	423	8,132	8,547	8,965
Planning and development		50	94	60	68	30	(10)	50	94	60	68	30	(67)	527	553	580
Road transport		2,108	1,916	690	872	–	857	672					490	7,605	7,994	8,385
Environmental protection			–						–				–	–	–	–
Trading services		38,993	14,635	13,845	21,823	17,915	13,695	37,993	11,635	10,845	20,623	13,915	27,446	243,363	255,322	268,093
Electricity		20,305	9,273	8,005	12,527	7,531	8,685	20,305	9,273	8,005	12,527	7,531	14,415	138,382	145,268	152,465
Water		6,414	3,638	4,129	4,060	8,604	3,316	7,414	638	1,129	3,060	4,604	11,073	58,079	60,890	63,943
Waste water management		6,711	1,051	1,035	2,932	935	1,011	6,711	1,051	1,035	2,932	935	1,336	27,675	29,006	30,464
Waste management		5,563	673	676	2,304	845	683	3,563	673	676	2,104	845	622	19,227	20,158	21,221
Other													–	–	–	–
Total Revenue - Standard		50,105	20,767	19,280	28,060	20,968	17,474	45,903	16,151	15,500	26,188	17,066	41,492	318,954	337,522	356,953
Expenditure - Standard																
Governance and administration		6,249	4,254	7,100	5,867	4,409	9,968	6,249	4,254	7,100	5,867	4,409	15,250	80,976	84,292	86,821
Executive and council		3,725	1,558	3,018	2,767	2,455	7,316	3,725	1,558	3,018	2,767	2,455	463	34,825	36,649	36,611
Budget and treasury office		1,055	1,492	1,441	1,329	981	934	1,055	1,492	1,441	1,329	981	5,074	18,604	19,282	20,323
Corporate services		1,469	1,204	2,641	1,771	973	1,718	1,469	1,204	2,641	1,771	973	9,713	27,547	28,361	29,887
Community and public safety		1,570	1,064	1,761	1,971	2,723	1,326	1,570	1,064	1,761	1,971	2,723	4,019	23,523	24,735	25,996
Community and social services		1,071	726	1,263	1,526	2,531	902	1,071	726	1,263	1,526	2,531	3,345	18,481	19,432	20,425
Sport and recreation													–	–	–	–
Public safety		336	192	299	276		267	336	192	299	276		280	2,753	2,896	3,044
Housing		163	146	199	169	192	157	163	146	199	169	192	394	2,289	2,407	2,527
Health													–	–	–	–
Economic and environmental services		1,662	2,079	2,398	2,046	5,908	2,008	1,662	2,079	2,398	2,046	5,908	22,076	52,270	54,939	57,638
Planning and development		309	405	510	408	421	273	309	405	510	408	421	2,257	6,636	6,974	7,316
Road transport		1,353	1,674	1,888	1,638	5,487	1,735	1,353	1,674	1,888	1,638	5,487	19,819	45,634	47,965	50,322
Environmental protection													–	–	–	–
Trading services		15,805	14,737	16,699	13,081	17,530	12,873	14,305	13,237	15,199	13,581	18,530	36,975	202,552	212,939	225,338
Electricity		9,061	8,734	8,960	6,252	8,908	7,090	9,061	8,734	8,960	8,252	9,908	20,172	114,092	119,910	127,786
Water		5,146	4,657	5,395	5,066	5,022	4,321	3,646	3,157	3,895	3,566	5,022	10,907	59,800	62,850	65,929
Waste water management		764	684	1,185	878	2,717	689	764	684	1,185	878	2,717	3,929	17,074	17,945	18,824
Waste management		834	662	1,159	885	883	773	834	662	1,159	885	883	1,967	11,586	12,234	12,799
Other													–	–	–	–
Total Expenditure - Standard		25,286	22,134	27,958	22,965	30,570	26,175	23,786	20,634	26,458	23,465	31,570	78,320	359,321	376,905	395,793
Surplus/(Deficit) before assoc.		24,819	(1,367)	(8,678)	5,095	(9,602)	(8,701)	22,117	(4,483)	(10,958)	2,723	(14,504)	(36,828)	(40,367)	(39,383)	(38,840)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	24,819	(1,367)	(8,678)	5,095	(9,602)	(8,701)	22,117	(4,483)	(10,958)	2,723	(14,504)	(36,828)	(40,367)	(39,383)	(38,840)

References

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

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

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
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 - Infrastructural services													–	–	–	–
Vote 6 - Planning Development													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - Municipal Manager					300		200			390			600	1,490	934	967
Vote 2 - Budget and Treasury						300		80					–	380	–	–
Vote 3 - Corporate Services						535							–	535	–	–
Vote 4 - Social Services				1,000	1,519	5,000							–	7,519	–	–
Vote 5 - Infrastructural services		3,042	4,329	3,738	8,814	4,719	3,910	2,202	4,168	4,971	3,861	4,024	13,297	61,074	34,213	35,996
Vote 6 - Planning Development													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
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	3,042	4,329	4,738	10,633	10,554	4,110	2,282	4,168	5,361	3,861	4,024	13,897	70,998	35,147	36,963
Total Capital Expenditure	2	3,042	4,329	4,738	10,633	10,554	4,110	2,282	4,168	5,361	3,861	4,024	13,897	70,998	35,147	36,963

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 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		–	–	–	300	835	200	80	–	390	–	–	600	2,405	934	967
Executive and council					300		200			390			600	1,490	934	967
Budget and treasury office						300		80					–	380	–	–
Corporate services						535							–	535	–	–
Community and public safety		–	–	1,009	1,260	–	–	–	–	–	–	–	–	2,269	–	–
Community and social services				1,000	1,260								–	2,260	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing				9									–	9	–	–
Health													–	–	–	–
Economic and environmental services		1,000	1,150	1,245	1,179	7,000	1,406	470	1,500	1,400	11	1,000	3,442	20,803	13,399	14,162
Planning and development													–	–	–	–
Road transport		1,000	1,150	1,245	1,179	7,000	1,406	470	1,500	1,400	11	1,000	3,442	20,803	13,399	14,162
Environmental protection													–	–	–	–
Trading services		1,850	2,402	2,301	3,443	9,371	3,498	1,540	2,476	3,379	2,569	2,832	9,860	45,521	20,814	21,834
Electricity					1,000		1,130						–	2,130	–	–
Water		1,200	2,337	1,381	1,573	2,220	1,808	1,090	1,771	2,499	1,999	2,326	8,240	28,444	20,814	21,834
Waste water management		650	65	920	870	1,901	560	450	705	880	570	506	1,620	9,697	–	–
Waste management						5,250							–	5,250	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	2,850	3,552	4,555	6,182	17,206	5,104	2,090	3,976	5,169	2,580	3,833	13,902	70,998	35,147	36,963

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 SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source															
Property rates	2,690	2,557	2,533	2,536	2,554	2,558	2,558	2,558	2,558	2,558	2,558	2,519	30,736	34,461	37,532
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	7,839	7,038	7,152	8,036	7,321	7,170	7,538	7,529	8,159	8,321	8,170	7,624	91,897	104,568	112,725
Service charges - water revenue	1,729	2,797	2,042	1,686	1,634	2,454	1,729	2,297	2,542	2,186	2,134	2,583	25,814	28,719	30,270
Service charges - sanitation revenue	1,030	1,030	1,030	1,030	1,035	1,035	1,030	1,030	1,030	1,030	1,035	1,584	12,930	14,385	15,162
Service charges - refuse revenue	557	557	557	557	557	557	557	557	557	557	557	443	6,573	7,313	7,708
Service charges - other												–			
Rental of facilities and equipment	124	108	141	115	145	(123)	19	14	14	14	14	756	1,342	1,414	1,491
Interest earned - external investments	–	617	561	442	391	493	419	391	593	555	488	376	5,327	5,614	5,918
Interest earned - outstanding debtors												–	–		
Dividends received												–			
Fines	6	1	1	3	19	0						170	201	211	223
Licences and permits	1,266	780	670	(1,055)	530	846	551	530	670	780	530	1,163	7,261	7,653	8,067
Agency services												–			
Transfer receipts - operational	37,760	–	1,766	–	27,755	1,766		–	20,879			2	89,928	86,772	91,274
Other revenue	2,571	3,844	2,426	2,070	3,321	3,461	2,679	3,844	3,426	2,844	2,321	3,319	36,127	41,745	44,324
Cash Receipts by Source	55,573	19,330	18,881	15,420	45,263	20,218	17,079	18,751	40,429	18,845	17,807	20,539	308,135	332,857	354,693
Other Cash Flows by Source															
Transfer receipts - capital	20,890					21,115			1,233			0	43,238	38,548	40,507
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	76,463	19,330	18,881	15,420	45,263	41,333	17,079	18,751	41,662	18,845	17,807	20,540	351,374	371,405	395,200
Cash Payments by Type															
Employee related costs	8,591	8,679	10,058	9,357	9,194	8,933	9,388	9,357	9,194	9,357	9,388	11,268	112,762	118,493	124,465
Remuneration of councillors	517	542	542	511	555	577	743	511	555	577	743	550	6,923	7,297	7,691
Finance charges	–	–	229	–	332	–	5,573	1,115	1,122	1,106	1,107	1,928	12,511	13,149	13,793
Bulk purchases - Electricity	7,017	7,220	8,948	6,104	7,758	5,999	7,803	7,220	8,948	6,104	6,104	7,764	86,990	91,426	95,906
Bulk purchases - Water & Sewer	510	666	699	599	1,450	559	680	699	680	699	1,450	419	9,109	9,574	10,043
Other materials												–			
Contracted services	247	335	1,656	566	1,663	259	1,277	247	335	1,656	566	654	9,460	9,966	10,496
Transfers and grants - other municipalities												–			
Transfers and grants - other					221	63	235	10	235	13	235	102	1,113	1,173	1,236
Other expenditure	3,413	3,632	4,432	4,107	6,507	4,048	5,291	5,632	5,432	5,107	6,507	7,357	61,464	64,135	67,465
Cash Payments by Type	20,294	21,074	26,564	21,244	27,680	20,437	30,988	24,789	26,500	24,620	26,100	30,042	300,332	315,213	331,095
Other Cash Flows/Payments by Type															
Capital assets	138	2,576	8,788	3,776	4,380	7,038	3,246	4,709	5,879	4,987	4,539	14,949	65,005	39,835	41,880
Repayment of borrowing						2,472						2,472	4,944	5,290	5,684
Other Cash Flows/Payments												–			
Total Cash Payments by Type	20,432	23,650	35,352	25,020	32,060	29,947	34,234	29,498	32,379	29,607	30,639	47,464	370,281	360,337	378,659
NET INCREASE/(DECREASE) IN CASH HELD	56,031	(4,320)	(16,471)	(9,599)	13,203	11,386	(17,155)	(10,747)	9,283	(10,762)	(12,832)	(26,924)	(18,907)	11,068	16,541
Cash/cash equivalents at the month/year begin:	119,204	175,235	170,915	154,444	144,844	158,048	169,434	152,279	141,531	150,814	140,052	127,221	119,204	100,297	111,365
Cash/cash equivalents at the month/year end:	175,235	170,915	154,444	144,844	158,048	169,434	152,279	141,531	150,814	140,052	127,221	100,297	100,297	111,365	127,905

LIM362 Lephalale - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

LIM362 Lephalale - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	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 Consolidated capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		19,851	35,993	63,242	57,729	100,521	100,521	53,177	34,213	35,996
Infrastructure - Road transport		6,339	12,321	18,627	29,995	43,393	43,393	20,803	13,399	14,162
Roads, Pavements & Bridges		6,339	12,321	18,627	29,995	43,393	43,393	20,803	13,399	14,162
Storm water										
Infrastructure - Electricity		3,959	3,657	4,995	6,115	18,749	18,749	2,130	–	–
Generation										
Transmission & Reticulation		3,959	3,657	4,995	6,115	18,749	18,749	2,130		
Street Lighting										
Infrastructure - Water		8,551	4,383	23,940	9,804	15,727	15,727	23,144	20,814	21,834
Dams & Reservoirs										
Water purification										
Reticulation		8,551	4,383	23,940	9,804	15,727	15,727	23,144	20,814	21,834
Infrastructure - Sanitation		1,002	8,985	10,417	11,815	18,598	18,598	1,850	–	–
Reticulation		1,002	8,985	10,417	11,815	18,598	18,598	1,850		
Sewerage purification										
Infrastructure - Other		–	6,637	5,263	–	4,054	4,054	5,250	–	–
Waste Management			6,637	–		4,054	4,054	5,250		
Transportation	2									
Gas										
Other	3			5,263						
Community		4,392	3,728	7,188	1,215	10,857	10,857	1,160	–	–
Parks & gardens			550		365	365	365	1,000		
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		4,392	3,095	7,188	850	10,492	10,492	160		
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries			83							
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		857	1,234	–	5,930	6,185	6,185	3,514	934	967
General vehicles			395		1,720	1,720	1,720	600		
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–			660	660	660	1,109		
Computers - hardware/equipment			8		1,000	1,000	1,000	890	934	967
Furniture and other office equipment			164		2,550	2,550	2,550	535		
Abattoirs		725								
Markets		132								
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			668			255	255	380		
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	25,100	40,948	70,430	64,874	117,563	117,563	57,851	35,147	36,963

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

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

LIM362 Lephalale - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	11,600	–	–	13,147	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	9,500	–	–	–	–	–
Generation										
Transmission & Reticulation					9,500					
Street Lighting										
Infrastructure - Water		–	–	–	1,000	–	–	5,300	–	–
Dams & Reservoirs										
Water purification										
Reticulation					1,000			5,300		
Infrastructure - Sanitation		–	–	–	1,000	–	–	7,847	–	–
Reticulation					1,000			7,847		
Sewerage purification										
Infrastructure - Other		–	–	–	300	–	–	–	–	–
Waste Management					300					
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
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		–	–	–	200	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment					100					
Computers - hardware/equipment										
Furniture and other office equipment					100					
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	–	–	–	12,000	–	–	13,147	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	15.6%	0.0%	0.0%	18.5%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	139.4%	0.0%	0.0%	89.9%	0.0%	0.0%

LIM362 Lephalale - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12,619	15,704	11,374	15,411	10,193	10,193	12,393	13,026	13,914
Infrastructure - Road transport		1,956	2,534	3,083	5,113	3,376	3,376	3,201	3,364	3,529
Roads, Pavements & Bridges		1,956	2,534	3,083	5,113	3,376	3,376	3,201	3,364	3,529
Storm water										
Infrastructure - Electricity		2,691	1,568	2,292	3,074	1,582	1,582	2,212	2,325	2,689
Generation										
Transmission & Reticulation		2,691	1,568	2,292	3,074	1,582	1,582	2,212	2,325	2,689
Street Lighting										
Infrastructure - Water		4,438	7,939	3,862	2,055	2,046	2,046	2,455	2,580	2,707
Dams & Reservoirs										
Water purification		4,438	7,939	3,862	2,055	2,046	2,046	2,455	2,580	2,707
Reticulation										
Infrastructure - Sanitation		2,823	2,709	2,100	3,109	3,109	3,109	4,425	4,651	4,879
Reticulation		2,823	2,709	2,100	3,109	3,109	3,109	4,425	4,651	4,879
Sewerage purification										
Infrastructure - Other		711	954	36	2,059	81	81	100	106	111
Waste Management		711	954	36	2,059	81	81	100	106	111
Transportation	2									
Gas										
Other	3									
Community		343	700	192	968	268	268	372	392	413
Parks & gardens		250	538	152	550	218	218	319	336	354
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		51	27	24	69	15	15	16	17	18
Recreational facilities			81		297					
Fire, safety & emergency			–		–					
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		42	54	15	52	35	35	37	39	41
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		765	584	2,931	595	2,527	2,527	2,771	2,918	2,820
General vehicles		251	192	1,702	262	1,728	1,728	1,768	1,861	1,956
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment					187					
Computers - hardware/equipment										
Furniture and other office equipment			55	284	81	146	146	169	178	187
Abattoirs										
Markets										
Civic Land and Buildings				–						
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		514	337	944	65	653	653	834	879	677

Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	13,727	16,988	14,496	16,974	12,989	12,989	15,536	16,335	17,147

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		*1.5%*	*1.9%*	*1.5%*	*1.9%*	*1.3%*	*1.3%*	*1.6%*	*1.7%*	*1.9%*
R&M as % Operating Expenditure		*6.0%*	*6.6%*	*4.7%*	*6.0%*	*4.4%*	*4.4%*	*4.9%*	*4.9%*	*4.8%*

LIM362 Lephalale - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Depreciation by Asset Class/Sub-class										
Infrastructure		43,031	43,023	48,331	45,999	51,618	51,618	52,679	55,577	58,302
Infrastructure - Road transport		18,927	18,919	18,925	19,333	20,127	20,127	20,449	21,492	22,545
Roads, Pavements & Bridges		18,927	18,919	18,925	19,333	20,127	20,127	20,449	21,492	22,545
Storm water										
Infrastructure - Electricity		5,277	5,277	10,189	5,838	10,754	10,754	11,356	11,935	12,520
Generation										
Transmission & Reticulation		5,277	5,277	10,189	5,838	10,754	10,754	11,356	11,935	12,520
Street Lighting										
Infrastructure - Water		15,383	15,383	15,393	16,874	15,802	15,802	16,687	17,538	18,397
Dams & Reservoirs										
Water purification		15,383	15,383	15,393	16,874	15,802	15,802	16,687	17,538	18,397
Reticulation										
Infrastructure - Sanitation		3,439	3,439	3,793	3,934	3,965	3,965	4,028	4,234	4,441
Reticulation		3,439	3,439	3,793	3,934	3,965	3,965	4,028	4,234	4,441
Sewerage purification										
Infrastructure - Other		5	5	31	20	971	971	359	378	398
Waste Management		5	5	31	20	971	971	359	378	398
Transportation	2									
Gas										
Other	3									
Community		54	77	80	283	1,423	1,423	1,264	1,333	1,405
Parks & gardens		7	7	9	17	1,134	1,134	970	1,023	1,078
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries		47	32	32	228	289	289	294	310	327
Recreational facilities			38	39	39					
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		8,366	4,158	5,162	2,789	1,693	1,693	937	988	1,041
General vehicles		4,937	1,876	2,673	865					
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		775	7	322	196					
Computers - hardware/equipment		728	481	608	631					
Furniture and other office equipment		669	656	379	506					
Abattoirs										
Markets										
Civic Land and Buildings		1,133	1,138	1,151	590					
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		123		29		1,693	1,693	937	988	1,041
Agricultural assets		–	–	–	–	–	–	–	–	–

List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming				–						
Other *(list sub-class)*										
Total Depreciation	1	51,450	47,258	53,573	49,072	54,734	54,734	55,080	57,897	60,747

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

References

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

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		1,490	934	967				
Vote 2 - Budget and Treasury		380	–	–				
Vote 3 - Corporate Services		535	–	–				
Vote 4 - Social Services		7,519	–	–				
Vote 5 - Infrastructural services		61,074	34,213	35,996				
Vote 6 - Planning Development		–	–	–				
Vote 7 - [NAME OF VOTE 7]		–	–	–				
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		**70,998**	**35,147**	**36,963**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Municipal Manager		178						
Vote 2 - Budget and Treasury		22						
Vote 3 - Corporate Services		77						
Vote 4 - Social Services		489						
Vote 5 - Infrastructural services		6,207						
Vote 6 - Planning Development								
Vote 7 - [NAME OF VOTE 7]								
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		6,973	–	–	–	–	–	–
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		**77,970**	**35,147**	**36,963**	–	–	–	–

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 Consolidated 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		2013/14 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Water		**Bulk pipeline from zealand to town**			Yes	*Infrastructure - Water*	*Reticulation*		3,300			3,300				New
Water		Mokuruanyane & Witpoort RWS & Refurbishment			Yes	*Infrastructure - Water*	*Reticulation*		19,804	23,466		25,144	20,814	21,834		
Public Works		EPWP			Yes	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*		1,115			1,115				New
Public Works		Storm Water Open Channel, TLB, LDV			Yes	*Infrastructure - Road transport*	*Storm water*		8,283			8,283				
Public Works		Motlhasedi Access Roads, Sports Facilities parks in villages			Yes	*Infrastructure - Road transport*	*Roads, Pavements & Bridges*		11,405	19,255		11,405	13,399	14,162		
Electricity		Mini subs and palasade fencing			Yes	*Infrastructure - Electricity*	*Transmission & Reticulation*		2,130	4,786		2,130				
Sanitation		Upgrade of sewer networks,Effluent discharge & lab & furniture			Yes	*Infrastructure - Sanitation*	*Reticulation*		9,697	11,540		9,697				
Libraries		Furniture			Yes	*Community*	*Libraries*		160	7,511		160				
Parks & gardens & Housing		Playground equipment and LDV & table, chairs, gazebo			Yes	*Community*	*Parks & gardens*		1,209			1,209				
Waste Management		Roll on Trucks and bins			Yes	*Community*	*Waste Management*		5,250	2,624		5,250				
Registry		Mobile offices, furniture and structural change			Yes	*Community*	*Other*		480			480				
Traffic		Measuring machine, 40 cones, blue lights & Road blocktreailer			Yes	*Other Assets*	*Furniture and other office equipment*		420			420				
Legal Services		Office Chair for legal officer			Yes	*Other*	*Furniture and other office equipment*		5			5				
Admin Corporate		Recording System & hand devices & furniture			Yes	*Other*	*Furniture and other office equipment*		530	78		530				
BTO		Office space Partitioning & Furniture			Yes	*Other*	*Furniture and other office equipment*		380	373		380				
office of the MM		MSIG - Computers & vehicle			Yes	*Other Assets*	*Computers - hardware/equipment*		890	796		1,490	934	967		
Parent Capital expenditure	1											**70,998**	**35,147**	**36,963**		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										**70,429**	–	**70,998**	**35,147**	**36,963**		

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 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
	1,2							Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand							Year					
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Matladi Access road		**Public Works**		*Infrastructure - Road transport*	*Roads, Pavements & Bridges*		2013	7,000	7,000			
Maletswai Access Ropad		Public Works		*Infrastructure - Road transport*	*Roads, Pavements & Bridges*		2013	7,000	7,000			
Development of three parks		Public Works		*Infrastructure - Road transport*	*Parks & gardens*		2013	6,000	6,000			
Ga Seleka Access Road		Public Works		*Infrastructure - Road transport*	*Roads, Pavements & Bridges*		2013	7,500	7,500			
Stormwater open Channel Phase 2		Public Works		*Infrastructure - Road transport*	*Storm water*		2013	2,280	2,280			
Slekeka Sperts Complex & Renovation of Thabo Mbek		Public Works		*Infrastructure - Road transport*	*Sportsfields & stadia*		2013	8,132	8,132			
13 High mast in Various villages		Electricity		*Infrastructure - Electricity*	*Transmission & Reticulation*		2013	3,900	3,900			
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