ITEM A93/2014 [6]
ANNEXURE 1

LEPHALALE MUNICIPALITY

FINANICAL REPORT

3rd QUARTER REPORT

MARCH 2014

ITEM A93/2014[6]

3rd QUARTER FINANCIAL REPORT FOR THE FINANCIAL YEAR 2013/2014

5/18/1

COUNCIL: 25 JUNE 2014

RESOLVED

That the Third Quarter report be noted.

CFO

ITEM A93/2014[6]

3rd QUARTER FINANCIAL REPORT FOR THE FINANCIAL YEAR 2013/2014

5/18/1

EXCO: 25 JUNE 2014

REPORT OF THE CHIEF FINANCIAL OFFICER

1. PURPOSE

This report served in the MPAC meeting on 10 June 2014 under item MPAC07/2014[6] and the committee resolved as follows:

- That the personal information lacking under Section C Political Leadership, referring to the Mayor and the Speaker be completed before being submitted to the Council.
- That the Third Quarter report be noted and referred to the Council.

The purpose of this report is for MPAC to scrutinize the report and make recommendations to Council in order to enable the Mayor to report to Council the performance of the Municipality for the first nine months as per Section 66 report, Section 52 report and Section 71 reports as required by the MFMA.

2. LEGAL REQUIREMENTS

In terms of Section 52 (d) of the Municipal Finance Management Act 56 of 2003 (MFMA), " The Mayor must, within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the Financial State of Affairs of the Municipality…"

In terms of Section 71 (1 – 3) of the Municipal Finance Management Act 56 of 2003 (MFMA), ' the Accounting Officer must no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury Statement in prescribed format on the State of the Municipality's budget reflecting Actual Revenue per Revenue Source, Actual Borrowings, Actual Expenditure per Vote, and Actual Capital Expenditure per Vote for that month and for the financial year up to the end of that month..

In terms of Section 66 of the Municipal Finance Management Act 56 of 2003 (MFMA), "The Accounting Officer of a Municipality must, in a format and for periods as may prescribed, report to the Council on all expenditure incurred by the Municipality on Staff salaries, Wages, Allowances and Benefits and in a manner that discloses such expenditure per type of expenditure.

3. BACKGROUND

This report is based on Financial Information available at the time of preparation. The financial result for the period ended 31 March 2014(i.e. the first nine months of the 2013/2014 financial year or 75% of the financial year) are summarised as follows:

OPERATING REVENUE

The monthly budget statement summary shown in table C1 is prepared on a similar basis to the prescribed budget format, detailing Operating Revenue, Expenditure and Capital Expenditure. Service charges revenue is 10% higher than annual budget and 12% higher than year to date budget. The main reason being that the Municipality has embarked on data cleansing measures at the beginning of the financial year and some the consumers who were not billed have been brought to book.

Revenue from Rates and taxes is 6% and 3% higher than the annual budget and the year to date budget respectively. The higher than budget revenue is the fact that during the budgeting process the Municipality forecasted more farmers claiming the discount as per the policy which was not as expected.

Interest earned on investment of surplus cash is 2% and 6% lower than the annual budget and the year to date budget respectively. The lower than budget is mainly due to a timing factor as the funds were realised as anticipated. Interest charged on overdue accounts is much less than annual budget and year to date budget due to the fact that the Municipality waived charging interest in order to catch up with the backlog billing experienced in the prior financial year.
On the operational grants all the funds that was supposed to be received as per allocation on DORA was received.
The total revue earned for the first nine months is 9% and 3% higher than the Annual Budget and the year to date budget respectively.

OPERATING EXPENSES

Employee costs are 2% and 1% below Annual Budget and the year to date budget respectively. The lower than Annual Budget is due to the fact that there are positions budgeted for which are not being filled as anticipated. As it reported in the second quarter that overtime need to be managed, expenditure on overtime is 14% and 19% higher than annual budget and year to date budget respectively.

Other general expenses are 19% lower than the Annual Budget and 1% higher than the year date to budget. The main contributor for under expenditure on Annual Budget being Repairs and Maintenance, which is 15% below the Annual Budget.

The total expenditure for the first nine months is 5% below Annual Budget and 1% higher than the year to date budget. The municipality need to put measures in place to accelerate expenditure on repairs and maintenance as this will have an impact on service delivery.

CAPITAL EXPENSES

The Capital Expenditure is 34% and 18% lower than the Annual Budget and year to budget respectively. The capital expenditure on MIG projects is 54% which is 21% lower than the year to date budget.
The municipality has been under-spending on the Capital Project for the past two financial years. It is important that planning is done in advance and projects are identified and registered with MIG in time. The biggest challenge is that under-spending may result in the money being withdrawn by National Treasury or reducing the municipality's allocations for future years.

FINANCIAL POSITION

The Municipality's financial position is currently positive, by end of March the Municipality has a positive cash balance of R172 million against the budgeted cash of R128 million. The lower higher budgeted cash is due to the under-spending on capital expenditure. The Municipality is still financial sound with a current ratio of 2:1

Included in the current liabilities are the retentions and the unspent conditional grants received.

3.1 CHALLENGES

The Capital Project currently is at 54% spent which is a great concern. The fact that most of Capital expenditure is from MIG, the challenge is for the Municipality to motivate for rollover of this funds at year end as the Municipality has been under-performing for the last 2 financial years.

The Municipality is over spending on overtime but under-spending on repairs and maintenance.

3.2 WAY FORWARD

The Municipality must ensure that maintenance is done as planned in order to sustain the conditions of the assets responsible for service delivery. The Municipality must ensure that proper planning is done for Capital Projects to ensure that the money allocated for the Municipality is not withdrawn by the National Treasury.

The Municipality must ensure that overtime is controlled and if possible time be given for excessive overtime.

4. STAFF IMPLICATIONS

None

5. FINANCIAL IMPLICATIONS

None

6. OTHER PARTIES CONSULTED

All Executive Managers

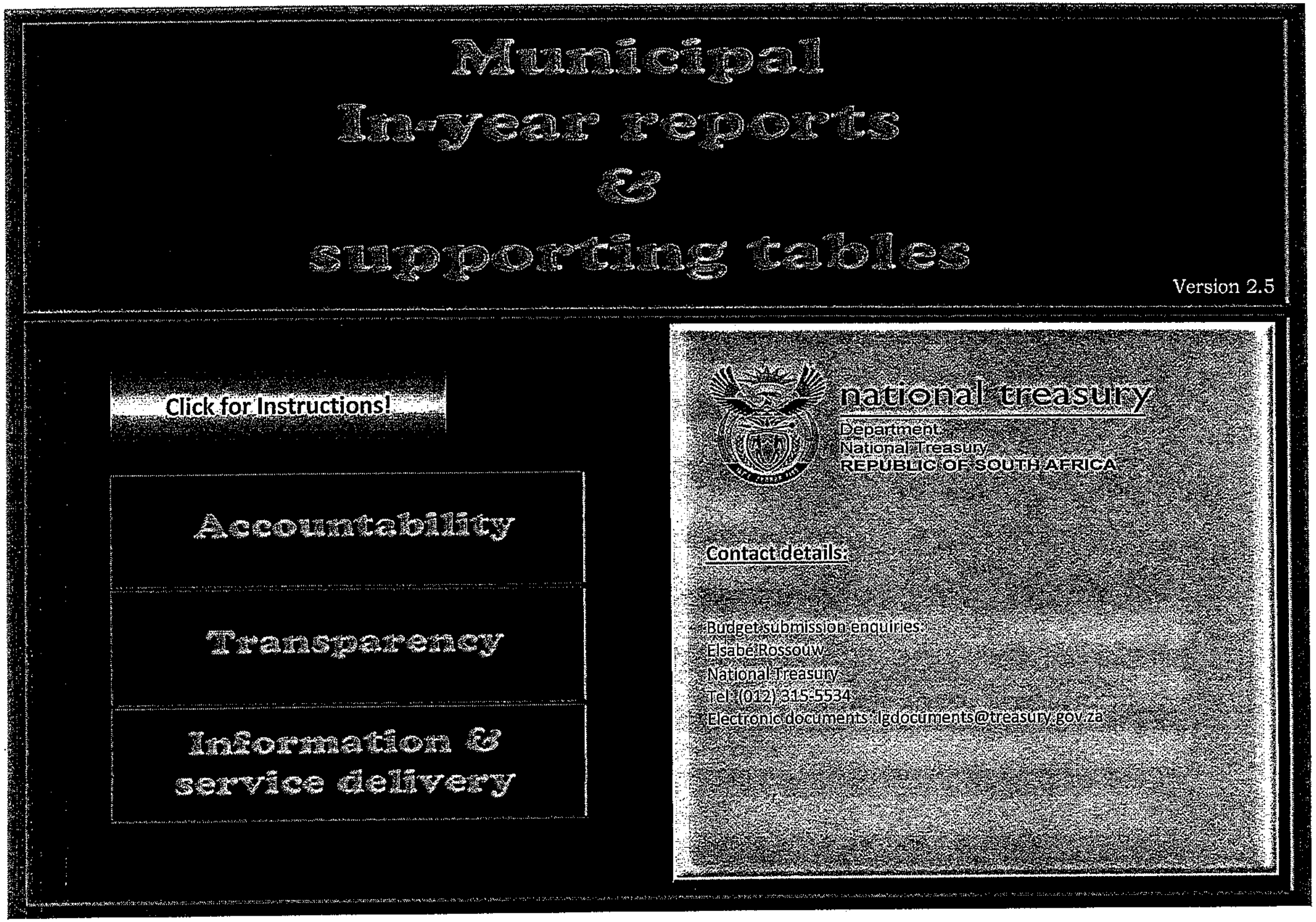
7. ATTACHMENTS

- 3RD Quarter Report is attached as **ANNEXURE 1.**
- Detailed Capital Project report is attached as **ANNEXURE 2.**

RECOMMENDED

That the Third Quarter report be noted.

ANNEXURE 1


Municipal
In-year reports
&
supporting tables
Version 2.5
Click for Instructions!
Accountability
Transparency
Information &
service delivery
national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA
Contact details:
Budget submission enquiries:
Elsabé Rossouw
National Treasury
Tel. (012) 315-5534
Electronic documents: lgdocuments@treasury.gov.za

ANNEXURE 1

Preparation Instructions

:Municipality Name: LIM362 Lephalale

CFO Name: Charles Lekaka

Tel: 014 763 2193 Fax: 014 763 5662

E-Mail: charles.lekaka@lephalale.gov.za

Reporting period: M09 March

MTREF: 2013 Budget Year: 2013/14

?Does this municipality have Entities: No

:If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular 2011/12 Click to view

ANNEXURE 1

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Municipal Manager	Vote 1	Municipal Manager	
Vote 2 - Budget & Treasury	1.1	Municipal Manager	1.1 - Municipal Manager
Vote 3 - Corporate Services	1.2	Strategic Manager	1.2 - Strategic Manager
Vote 4 - Social services	1.3	Internal Auditor	1.3 - Internal Auditor
Vote 5 - Infrastructure	1.4	IDP	1.4 - IDP
Vote 6 - Planning Development	1.5	Admin General	1.5 - Admin General
Vote 7 - [NAME OF VOTE 7]	1.6	PMS	1.6 - PMS
Vote 8 - [NAME OF VOTE 8]	1.7	Council General	1.7 - Council General
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2	Budget and Treasury	
Vote 13 - [NAME OF VOTE 13]	2.1	Chief Financial Officer	2.1 - Chief Financial Officer
Vote 14 - [NAME OF VOTE 14]	2.2	Budget and Reporting	2.2 - Budget and Reporting
Vote 15 - [NAME OF VOTE 15]	2.3	Expenditure	2.3 - Expenditure
	2.4	Revenue	2.4 - Revenue
	2.5	SCM	2.5 - SCM
	2.6	Interns	2.6 - Interns
	2.7	Assessment Rates	2.7 - Assement Rates
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	Corporate Services	
	3.1	Manager: Corporate Services	3.1 - Manager: Corporate Services
	3.2	Admin and Secretariat	3.2 - Admin and Secretariat
	3.3	Human Resources	3.3 - Human Resources
	3.4	Legal Services	3.4 - Legal Services
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	Social Services	
	4.1	Manager: Social Services	4.1 - Manager: Social Services
	4.2	Social Services Admin	4.2 - Social Services Admin
	4.3	Library	4.3 - Library
	4.4	Parks and Cemetry	4.4 - Parks and Cemetry
	4.5	Registry Authority	4.5 - Registry Authority
	4.6	Protection and Safety	4.6 - Protection and Safety
	4.7	Traffic	4.7 - Traffic
	4.8	Fire fighting	4.8 - Fire fighting
	4.9	Housing and Health	4.9 - Housing and Health
	4.10	Waste Management	4.10 - Waste Management
	Vote 5	Infrastructural services	
	5.1	Manager: Infrastructure	5.1 - Manager: Infrastructure
	5.2	Admin Infrastructure	5.2 - Admin Infrastructure
	5.3	PMU	5.3 - PMU
	5.4	Public Works	5.4 - Public Works
	5.5	Electricity	5.5 - Electricity
	5.6	Water	5.6 - Water
	5.7	Sanitation	5.7 - Sanitation
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	Planning Development	
	6.1	Manager: Planning	6.1 - Manager: Planning
	6.2	Admin Planning	6.2 - Admin Planning
	6.3	Land Use	6.3 - Land Use
	6.4	Building control	6.4 - Building control
	6.5	Divisional Head: planning	6.5 - Divisional Head: planning
	6.6	Economic Development	6.6 - Economic Development
	6.7	LED	6.7 - LED
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	

ANNEXURE 1

13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	[NAME OF VOTE 14]	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
14.5	[Name of sub-vote]	
14.6	[Name of sub-vote]	
14.7	[Name of sub-vote]	
14.8	[Name of sub-vote]	
14.9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	[NAME OF VOTE 15]	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	
15.3	[Name of sub-vote]	
15.4	[Name of sub-vote]	
15.5	[Name of sub-vote]	
15.6	[Name of sub-vote]	
15.7	[Name of sub-vote]	
15.8	[Name of sub-vote]	
15.9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

LIM362 Lephalale - Contact Information

A. GENERAL INFORMATION

Municipality	**LIM362 Lephalale**	Set name on 'Instructions' sheet
Grade	1	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**LIM LIMPOPO**	
Web Address	www.lephalale.com	
e-mail Address	munic@lephalale.com	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P/Bag x 136
City / Town	LEPHALALE
Postal Code	0555
Street address	
Building	Civic Centre Building
Street No. & Name	Cnr joe Slovo and Douwater Road
City / Town	Lephalale
Postal Code	0555
General Contacts	
Telephone number	014 763 2193
Fax number	014 763 5662

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	Rosina Boloka	Name	Irene Ngoepe
Telephone number	014 763 2193	Telephone number	014 763 2193
Cell number	078 264 0994	Cell number	076 192 7428
Fax number	014 763 5662	Fax number	014 763 5662

E-mail address	rosina.boloka@lephalale.gov.za	E-mail address	irene.ngoepe@lephalale.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	Jack Maeko	Name	Patrick Mojela
Telephone number	014 763 2193	Telephone number	014 763 2193
Cell number	071 271 7326	Cell number	076 107 0739
Fax number	014 763 5662	Fax number	014 763 5662
E-mail address	jack.maeko@lephalale.gov.za	E-mail address	patrick.mojela@lephalale.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	Mokgadi Makgato	Name	francina Sethole
Telephone number	014 763 2193	Telephone number	014 763 2193
Cell number	082 8081563	Cell number	071 3211 599
Fax number	014 763 5662	Fax number	014 763 5662
E-mail address	mokgadi.makgato@lephalale.gov.za	E-mail address	francina.sethole@lephalale.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	Charles Lekaka	Name	
Telephone number	014 763 2193	Telephone number	
Cell number	082 879 2887	Cell number	
Fax number	014 763 5662	Fax number	
E-mail address	charles.lekaka@lephalale.gov.za	E-mail address	

Official responsible for submitting financial information		
Name	Maggie Ntwampe	
Telephone number	014 763 2193	
Cell number	072 325 3481	
Fax number	014 763 5662	
E-mail address	maggie.ntwampe@lephalale.gov.za	
Official responsible for submitting financial information		
Name	Tshepo Motlogelwa	
Telephone number	014 763 2193	
Cell number	"0763028585	
Fax number	014 763 5662	
E-mail address	tshepo.motlogelwa@lephalale.gov.za	
Official responsible for submitting financial information		
Name		
Telephone number		
Cell number		
Fax number		
E-mail address		

ANNEXURE 1

LIM362 Lephalale - Table C1 Monthly Budget Statement Summary - M09 March

Description	2012/13	Budget Year 2013/14							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	30,620	36,160	38,693	3,607	31,224	32,110	(886)	-3%	–
Service charges	153,003	163,841	163,541	10,568	139,742	124,561	15,181	12%	–
Investment revenue	6,597	5,327	6,040	448	4,395	4,157	237	6%	–
Transfers recognised - operational	127,551	84,628	85,743	20,769	85,676	85,676	–		–
Other own revenue	21,300	28,994	30,086	1,711	11,469	19,230	(7,762)	-40%	–
Total Revenue (excluding capital transfers and contributions)	339,071	318,949	324,103	37,103	272,505	265,734	6,771	3%	–
Employee costs	100,756	112,950	111,481	9,505	82,131	82,742	(611)	-1%	–
Remuneration of Councillors	6,149	7,422	7,422	563	4,829	5,264	(435)	-8%	–
Depreciation & asset impairment	55,521	14,617	59,648	5,012	44,385	43,925	460	1%	–
Finance charges	12,252	12,511	12,514	2,489	10,827	9,333	1,494	16%	–
Materials and bulk purchases	86,738	96,099	100,698	8,755	74,375	74,091	284	0%	–
Transfers and grants	1,055	1,113	1,113	318	851	974	(123)		–
Other expenditure	75,922	145,144	75,926	8,264	42,492	42,232	260	1%	–
Total Expenditure	338,393	389,855	368,802	34,906	259,890	258,561	1,329	1%	–
Surplus/(Deficit)	678	(70,906)	(44,699)	2,197	12,615	7,173	5,442	76%	–
Transfers recognised - capital	–	70,997	85,701	2,716	37,136	58,590	(21,455)	-37%	–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	678	91	41,002	4,913	49,751	65,763	(16,013)	-24%	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	678	91	41,002	4,913	49,751	65,763	(16,013)	-24%	–
Capital expenditure & funds sources									
Capital expenditure	–	70,998	131,158	4,837	45,782	98,368	(52,586)	-53%	–
Capital transfers recognised	–	46,361	85,702	2,716	37,136	58,590	(21,455)	-37%	–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	24,637	45,456	618	8,647	39,778	(31,131)	-78%	–
Total sources of capital funds	–	70,998	131,158	3,334	45,782	98,368	(52,586)	-53%	–
Financial position									
Total current assets	235,157	131,114	740,691		297,614				–
Total non current assets	1,076,361	983,655	1,147,861		1,084,884				–
Total current liabilities	100,998	47,119	52,519		148,879				–

ANNEXURE 1

LIM362 Lephalale - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Standard										
Governance and administration		47,271	64,886	69,727	7,354	57,008	52,295	4,713	9%	–
Executive and council		43,372	61,157	65,438	7,098	54,637	49,685	4,952	10%	–
Budget and treasury office		1,500	1,550	2,358	97	1,293	1,163	131	11%	–
Corporate services		2,399	2,178	1,931	158	1,078	1,448	(370)	-26%	–
Community and public safety		6,753	2,574	2,607	10	2,043	1,955	88	5%	–
Community and social services		161	177	210	10	158	157	1	1%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		6,592	2,397	2,397	0	1,885	1,798	87	5%	–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		14,989	8,132	8,872	2,956	46,169	6,654	39,514	594%	–
Planning and development		788	527	540	71	363	405	(42)	-10%	–
Road transport		14,201	7,605	8,332	2,885	45,805	6,249	39,556	633%	–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		257,013	243,363	242,903	29,499	204,421	243,669	(39,247)	-16%	–
Electricity		125,668	138,382	139,370	14,777	120,287	163,118	(42,832)	-26%	–
Water		58,327	58,079	57,020	6,525	42,620	42,765	(145)	0%	–
Waste water management		57,386	27,675	26,806	4,439	23,263	23,004	258	1%	–
Waste management		15,632	19,227	19,707	3,759	18,252	14,780	3,472	23%	–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	326,027	318,954	324,109	39,819	309,641	304,573	5,068	2%	–
Expenditure - Standard										
Governance and administration		79,719	80,976	86,763	6,465	53,282	60,561	(7,279)	-12%	–
Executive and council		36,584	34,825	38,617	2,647	21,572	24,452	(2,880)	-12%	–
Budget and treasury office		16,922	18,604	22,085	1,293	14,271	16,563	(2,291)	-14%	–
Corporate services		26,212	27,547	26,061	2,526	17,438	19,546	(2,108)	-11%	–
Community and public safety		21,489	23,523	26,795	2,055	17,552	20,097	(2,545)	-13%	–
Community and social services		16,241	18,481	21,702	1,638	13,887	16,277	(2,390)	-15%	–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		1,982	2,753	2,887	266	2,218	2,165	53	2%	–
Housing		3,265	2,289	2,206	152	1,447	1,654	(208)	-13%	–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		46,971	52,270	50,762	4,255	36,275	33,561	2,714	8%	–
Planning and development		5,128	6,636	6,583	735	4,697	4,937	(240)	-5%	–
Road transport		41,843	45,634	44,179	3,520	31,578	28,624	2,954	10%	–
Environmental protection		–	–	–	–	–	–	–		–
Trading services		190,214	202,552	204,483	22,131	152,781	144,342	8,440	6%	–
Electricity		102,456	114,092	116,301	8,117	85,838	82,715	3,123	4%	–
Water		57,125	59,800	60,188	11,520	45,174	40,630	4,544	11%	–
Waste water management		16,533	17,074	16,045	1,412	11,935	12,034	(99)	-1%	–
Waste management		14,100	11,586	11,949	1,082	9,834	8,962	872	10%	–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	338,393	359,321	368,803	34,906	259,890	258,561	1,329	1%	–
Surplus/ (Deficit) for the year		(12,366)	(40,367)	(44,694)	4,913	49,751	46,012	3,739	8%	–

ANNEXURE 1

Clinics							–		
Ambulance							–		
Other							–		
Economic and environmental services	14,989	8,132	8,872	2,956	46,169	6,654	39,514	594%	–
Planning and development	788	527	540	71	363	405	(42)	-10%	–
Economic Development/Planning							–		
Town Planning/Building enforcement	788	527	540	71	363	405	(42)	-10%	
Licensing & Regulation							–		
Road transport	14,201	7,605	8,332	2,885	45,805	6,249	39,556	633%	–
Roads	185	191	918	1,919	39,156	688	38,467	5588%	
Public Buses			–			–	–		
Parking Garages			–			–	–		
Vehicle Licensing and Testing	13,871	7,261	7,261	955	6,625	5,446	1,179	22%	
Other	145	153	153	12	24	115	(90)	-79%	
Environmental protection	–	–	–	–	–	–	–		–
Pollution Control							–		
Biodiversity & Landscape							–		
Other							–		
Trading services	257,013	243,363	242,903	29,499	204,421	243,669	(39,247)	-16%	–
Electricity	125,668	138,382	139,370	14,777	120,287	163,118	(42,832)	-26%	–
Electricity Distribution	125,668	138,382	139,370	14,777	120,287	163,118	(42,832)	-26%	
Electricity Generation							–		
Water	58,327	58,079	57,020	6,525	42,620	42,765	(145)	0%	–
Water Distribution	58,327	58,079	57,020	6,525	42,620	42,765	(145)	0%	
Water Storage							–		
Waste water management	57,386	27,675	26,806	4,439	23,263	23,004	258	1%	–
Sewerage	57,386	27,675	26,806	4,439	23,263	23,004	258	1%	
Storm Water Management							–		
Public Toilets							–		
Waste management	15,632	19,227	19,707	3,759	18,252	14,780	3,472	23%	–
Solid Waste	15,632	19,227	19,707	3,759	18,252	14,780	3,472	23%	
Other	–	–	–	–	–	–	–		–
Air Transport							–		
Abattoirs							–		
Tourism							–		

Ambulance							–		
Other							–		
Economic and environmental services	46,971	52,270	50,762	4,255	36,275	33,561	2,714	8.09%	–
Planning and development	5,128	6,636	6,583	735	4,697	4,937	(240)	-4.86%	–
Economic Development/Planning	1,580	1,836	1,709	290	1,115	1,282	(167)	-12.99%	
Town Planning/Building enforcement	3,548	4,800	4,874	446	3,582	3,656	(74)	-2.01%	
Licensing & Regulation							–		
Road transport	41,843	45,634	44,179	3,520	31,578	28,624	2,954	10.32%	–
Roads	31,238	33,536	32,585	2,515	22,791	19,928	2,863	14.36%	
Public Buses			–				–		
Parking Garages			–				–		
Vehicle Licensing and Testing	5,623	6,390	4,682	430	3,479	3,512	(32)	-0.92%	
Other	4,982	5,708	6,912	575	5,308	5,184	124	2.39%	
Environmental protection	–	–	–	–	–	–	–		–
Pollution Control							–		
Biodiversity & Landscape							–		
Other							–		
Trading services	190,214	202,552	204,483	22,131	152,781	144,342	8,440	5.85%	–
Electricity	102,456	114,092	116,301	8,117	85,838	82,715	3,123	3.78%	–
Electricity Distribution	102,456	114,092	116,301	8,117	85,838	82,715	3,123	3.78%	
Electricity Generation							–		
Water	57,125	59,800	60,188	11,520	45,174	40,630	4,544	11.18%	–
Water Distribution	57,125	59,800	60,188	11,520	45,174	40,630	4,544	11.18%	
Water Storage							–		
Waste water management	16,533	17,074	16,045	1,412	11,935	12,034	(99)	-0.82%	–
Sewerage	16,533	17,074	16,045	1,412	11,935	12,034	(99)	-0.82%	
Storm Water Management							–		
Public Toilets							–		
Waste management	14,100	11,586	11,949	1,082	9,834	8,962	872	9.73%	–
Solid Waste	14,100	11,586	11,949	1,082	9,834	8,962	872	9.73%	
Other	–	–	–	–	–	–	–		–
Air Transport							–		
Abattoirs							–		
Tourism							–		
Forestry							–		

ANNEXURE 1

LIM362 Lephalale - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		38,350	45,171	49,452	4,396	36,983	37,089	(106)	-0.3%	–
Vote 2 - Budget & Treasury		19,565	17,536	18,344	2,799	18,947	13,758	5,189	37.7%	–
Vote 3 - Corporate Services		299	–	–	30	30	–	30	#DIV/0!	–
Vote 4 - Social services		36,402	29,215	29,729	4,735	26,945	22,296	4,649	20.8%	–
Vote 5 - Infrastructure		243,666	226,505	226,046	27,787	226,372	231,024	(4,652)	-2.0%	–
Vote 6 - Planning Development		788	527	540	71	363	405	(42)	-10.3%	–
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	339,070	318,954	324,110	39,819	309,641	304,573	5,068	1.7%	–
Expenditure by Vote	1									
Vote 1 - Municipal Manager		37,830	33,243	38,648	2,277	20,865	24,476	(3,611)	-14.8%	–
Vote 2 - Budget & Treasury		20,468	22,549	26,129	1,959	18,075	19,596	(1,521)	-7.8%	–
Vote 3 - Corporate Services		16,628	19,177	17,282	1,920	11,559	12,962	(1,403)	-10.8%	–
Vote 4 - Social services		47,151	48,438	51,606	4,230	37,027	38,705	(1,677)	-4.3%	–
Vote 5 - Infrastructure		210,625	228,076	228,109	23,784	167,628	157,551	10,077	6.4%	–
Vote 6 - Planning Development		5,691	7,839	7,029	735	4,736	5,272	(536)	-10.2%	–
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	338,393	359,321	368,803	34,906	259,890	258,561	1,329	0.5%	–
Surplus/ (Deficit) for the year	2	677	(40,367)	(44,693)	4,913	49,751	46,012	3,739	8.1%	–

4.1 - Manager: Social Services								–		
4.2 - Social Services Admin								–		
4.3 - Library		66	71	105	3	72	78	(7)	-9%	
4.4 - Parks and Cemetry		95	106	105	7	87	79	8	10%	
4.5 - Registry Authority		13,871	7,261	7,261	955	6,625	5,446	1,179	22%	
4.6 - Protection and Safety		–		–			–	–		
4.7 - Traffic		145	153	153	12	24	115	(90)	-79%	
4.8 - Fire fighting		6,592	2,397	2,397	0	1,885	1,798	87	5%	
4.9 - Housing and Health		–		–	–	–	–	–		
4.10 - Waste Management		15,632	19,227	19,707	3,759	18,252	14,780	3,472	23%	
Vote 5 - Infrastructural services		243,666	226,505	226,046	27,787	226,372	231,024	(4,652)	-2%	–
5.1 - Manager: Infrastructure				–				–		
5.2 - Admin Infrastructure				–				–		
5.3 - PMU		2,100	2,178	1,930	128	1,047	1,448	(400)	-28%	
5.4 - Public Works		185	191	918	1,919	39,156	688	38,467	5588%	
5.5 - Electricity		125,668	138,382	139,370	14,777	120,287	163,118	(42,832)	-26%	
5.6 - Water		58,327	58,079	57,021	6,525	42,620	42,765	(145)	0%	
5.7 - Sanitation		57,386	27,675	26,806	4,439	23,263	23,004	258	1%	
						–	–	–		
								–		
								–		
Vote 6 - Planning Development		788	527	540	71	363	405	(42)	-10%	–
6.1 - Manager: Planning								–		
6.2 - Admin Planning								–		
6.3 - Land Use								–		
6.4 - Building control		788	527	540	71	363	405	(42)	-10%	
6.5 - Divisional Head: planning								–		
6.6 - Economic Development								–		
6.7 - LED								–		
								–		
								–		
								–		
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
7.1 - [Name of sub-vote]								–		
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ANNEXURE 1

Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		–	–	–	–	–	–			–
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		–	–	–	–	–	–			–
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		–	–	–	–	–	–			–
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		–	–	–	–	–	–			–

ANNEXURE 1

4.2 - Social Services Admin	756	650	618	69	446	464	(18)	-4%		
4.3 - Library	4,359	4,481	4,537	390	3,764	3,403	362	11%		
4.4 - Parks and Cemetry	8,563	9,438	11,079	791	6,751	8,309	(1,559)	-19%		
4.5 - Registry Authority	5,623	6,390	4,682	430	3,479	3,512	(32)	-1%		
4.6 - Protection and Safety	2,563	3,912	5,468	388	2,926	4,101	(1,175)	-29%		
4.7 - Traffic	4,982	5,708	6,912	575	5,308	5,184	124	2%		
4.8 - Fire fighting	1,982	2,753	2,887	266	2,218	2,165	53	2%		
4.9 - Housing and Health	3,265	2,289	2,206	152	1,447	1,654	(208)	-13%		
4.10 - Waste Management	14,100	11,586	11,950	1,082	9,834	8,962	872	10%		
Vote 5 - Infrastructural services	**210,625**	**228,076**	**228,109**	**23,784**	**167,628**	**157,551**	10,077	6%		–
5.1 - Manager: Infrastructure	959	1,072	1,060	73	761	795	(34)	-4%		
5.2 - Admin Infrastructure	302	312	178	18	76	134	(58)	-43%		
5.3 - PMU	2,013	2,190	1,752	128	1,053	1,314	(261)	-20%		
5.4 - Public Works	31,238	33,536	32,585	2,515	22,791	19,928	2,863	14%		
5.5 - Electricity	102,456	114,092	116,301	8,117	85,838	82,715	3,123	4%		
5.6 - Water	57,125	59,800	60,187	11,520	45,174	40,630	4,544	11%		
5.7 - Sanitation	16,533	17,074	16,046	1,412	11,935	12,034	(99)	-1%		
Vote 6 - Planning Development	**5,691**	**7,839**	**7,029**	**735**	**4,736**	**5,272**	(536)	-10%		–
6.1 - Manager: Planning	563	1,203	446	0	38	334	(296)	-88%		
6.2 - Admin Planning	856	1,756	1,764	163	1,318	1,323	(5)	0%		
6.3 - Land Use	459	571	599	80	613	449	164	37%		
6.4 - Building control	1,776	1,908	1,931	159	1,232	1,448	(217)	-15%		
6.5 - Divisional Head: planning	456	565	580	43	419	435	(16)	-4%		
6.6 - Economic Development	1,124	1,229	1,136	244	677	852	(175)	-21%		
6.7 - LED	456	607	573	45	439	430	9	2%		
Vote 7 - [NAME OF VOTE 7]	–	–	–	–	–	–	–			–
7.1 - [Name of sub-vote]							–			
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ANNEXURE 1

Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14] 14.1 -]Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-

ANNEXURE 1

LIM362 Lephalale - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		30,620	36,160	38,693	3,607	31,224	32,110	(886)	-3%	
Property rates - penalties & collection charges		–	–	–		–	–	–		
Service charges - electricity revenue		101,817	109,108	110,095	7,210	101,819	85,776	16,042	19%	
Service charges - water revenue		28,708	33,063	32,319	1,551	22,503	23,571	(1,068)	-5%	
Service charges - sanitation revenue		15,598	14,367	13,343	1,120	9,582	9,450	133	1%	
Service charges - refuse revenue		6,880	7,303	7,783	688	5,838	5,763	75	1%	
Service charges - other		–	–	–	–	–	–	–		
Rental of facilities and equipment		134	1,412	1,506	18	172	172	0	0%	
Interest earned - external investments		6,597	5,327	6,040	448	4,395	4,157	237	6%	
Interest earned - outstanding debtors		4,647	6,554	7,555	35	136	2,020	(1,885)	-93%	
Dividends received		–	–	–	–	–	–	–		
Fines		999	201	199	12	84	78	5	7%	
Licences and permits		7,327	7,261	7,261	955	6,625	5,670	955	17%	
Agency services		–	–	–	–	–	–	–		
Transfers recognised - operational		127,551	84,628	85,743	20,769	85,676	85,676	–		
Other revenue		7,242	13,565	13,564	691	4,452	11,290	(6,837)	-61%	
Gains on disposal of PPE		951						–		
Total Revenue (excluding capital transfers and contributions)		339,071	318,949	324,103	37,103	272,505	265,734	6,771	3%	–
Expenditure By Type										
Employee related costs		100,756	112,950	111,481	9,505	82,131	82,742	(611)	-1%	
Remuneration of councillors		6,149	7,422	7,422	563	4,829	5,264	(435)	-8%	
Debt impairment		8,233	2,500	7,000	–	1,014		1,014	#DIV/0!	
Depreciation & asset impairment		55,521	14,617	59,648	5,012	44,385	43,925	460	1%	
Finance charges		12,252	12,511	12,514	2,489	10,827	9,333	1,494	16%	
Bulk purchases		86,738	96,099	100,698	8,755	74,375	74,091	284	0%	
Other materials								–		
Contracted services		13,231	9,460	8,843	3,238	8,274	6,067	2,207	36%	
Transfers and grants		1,055	1,113	1,113	318	851	974	(123)	-13%	
Other expenditure		54,458	133,184	60,083	5,026	33,204	36,165	(2,962)	-8%	
Loss on disposal of PPE								–		
Total Expenditure		338,393	389,855	368,802	34,906	259,890	258,561	1,329	1%	–
Surplus/(Deficit)		678	(70,906)	(44,699)	2,197	12,615	7,173	5,442	0	–
Transfers recognised - capital			70,997	85,701	2,716	37,136	58,590	(21,455)	(0)	
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		678	91	41,002	4,913	49,751	65,763			–
Taxation								–		
Surplus/(Deficit) after taxation		678	91	41,002	4,913	49,751	65,763			–
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		678	91	41,002	4,913	49,751	65,763			–
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		678	91	41,002	4,913	49,751	65,763			–

ANNEXURE 1

LIM362 Lephalale - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - M09 March

Vote Description	Ref	2012/13	Budget Year 2013/14							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Municipal Manager		–	–	–	–	–	–	–		–
1.1 - Municipal Manager								–		
1.2 - Strategic Manager								–		
1.3 - Internal Auditor								–		
1.4 - IDP								–		
1.5 - Admin General								–		
1.6 - PMS								–		
1.7 - Council General								–		
								–		
								–		
								–		
Vote 2 - Budget & Treasury		–	–	–	–	–	–	–		–
2.1 - Chief Financial Officer								–		
2.2 - Budget and Reporting								–		
2.3 - Expenditure								–		
2.4 - Revenue								–		
2.5 - SCM								–		
2.6 - Interns								–		
2.7 - Assement Rates								–		
								–		
								–		
								–		
Vote 3 - Corporate Services		–	–	–	–	–	–	–		–
3.1 - Manager: Corporate Services								–		
3.2 - Admin and Secretariat								–		
3.3 - Human Resources								–		
3.4 - Legal Services								–		
								–		
								–		
								–		
								–		
								–		
								–		

Vote 8 - [NAME OF VOTE 8] 8.1 - [Name of sub-vote]		-	-	-	-	-	-			-
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-			-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-			-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-			-

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									–		
Total multi-year capital expenditure		–	–	–	–	–	–	–		–
<u>**Capital expenditure - Municipal Vote**</u>										
<u>**Expenditue of single-year capital appropriation**</u>	1							–		
Vote 1 - Municipal Manager		–	1,490	1,490	–	119	1,118	(998)	-89%	–
1.1 - Municipal Manager								–		
1.2 - Strategic Manager								–		
1.3 - Internal Auditor								–		
1.4 - IDP								–		
1.5 - Admin General								–		
1.6 - PMS								–		
1.7 - Council General			1,490	1,490	–	119	1,118	(998)	-89%	
								–		
								–		
								–		
Vote 2 - Budget & Treasury		–	380	3,325	469	1,078	2,494	(1,416)	-57%	–
2.1 - Chief Financial Officer			380	3,325	469	1,078	2,494	(1,416)	-57%	
2.2 - Budget and Reporting								–		
2.3 - Expenditure								–		
2.4 - Revenue								–		
2.5 - SCM								–		
2.6 - Interns								–		
2.7 - Assement Rates								–		
								–		
								–		
								–		
Vote 3 - Corporate Services		–	535	3,067	149	394	2,300	(1,907)	-83%	–
3.1 - Manager: Corporate Services			535	3,067	149	394	2,300	(1,907)	-83%	
3.2 - Admin and Secretariat								–		
3.3 - Human Resources								–		
3.4 - Legal Services								–		
								–		
								–		
								–		
								–		
								–		
								–		

Vote 8 - [NAME OF VOTE 8] 8.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-		-

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								–		
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								–		
								–		
Total single-year capital expenditure		–	70,998	131,158	4,837	45,782	98,368	(52,586)	(0)	–
Total Capital Expenditure		–	70,998	131,158	4,837	45,782	98,368	(52,586)	(0)	–

References

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

LIM362 Lephalale - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		178 680	212 881	228 867	18 301	173 518	171 650	1 868	1%	
Government - operating		90 259	83 078	83 078	20 769	83 078	89 928	(6 850)	-8%	
Government - capital		45 344	50 088	18 735	31 329	48 611	14 052	34 559	246%	
Interest		6 597	5 327	6 040	448	4 395	4 530	(135)	-3%	
Dividends						–		–		
Payments										
Suppliers and employees		(252 210)	(287 769)	(292 289)	(27 088)	(203 830)	(182 131)	21 700	-12%	
Finance charges		(12 252)	(12 511)	(12 514)	(2 489)	(10 827)	(8 369)	2 457	-29%	
Transfers and Grants		(1 055)	(1 554)		(318)	(851)	(764)	87	-11%	
NET CASH FROM/(USED) OPERATING ACTIVITIES		55 363	49 540	31 917	40 953	94 093	88 895	5 198	6%	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(141 910)			–	–	–	–		
Decrease (Increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets			(70 998)	(131 158)	(3 334)	(45 782)	(98 368)	(52 586)	53%	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(141 910)	(70 998)	(131 158)	(3 334)	(45 782)	(98 368)	(52 586)	53%	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		89 982						–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(4 677)	(4 944)	(4 944)	–	(4 677)	(4 677)	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		85 305	(4 944)	(4 944)	–	(4 677)	(4 677)	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		(1 242)	(26 402)	(104 185)	37 618	43 635	(14 149)			–
Cash/cash equivalents at beginning:		117 797	142 504	116 554		129 330	142 504			129 330
Cash/cash equivalents at month/year end:		116 555	116 103	12 369		172 965	128 355			129 330

References

1. Material variances to be explained in Table SC1

ANNEXURE 1

LIM362 Lephalale - Supporting Table Monthly Budget Statement - performance indicators - M09

Description of financial indicator	Basis of calculation	Ref	2012/13 Audited Outcome	Budget Year 2013/14 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	7.0%	19.6%	4.2%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.1%	14.4%	7.8%	17.4%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	232.8%	278.3%	1410.3%	199.9%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		115.4%	200.3%	82.6%	116.2%	0.0%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		34.5%	11.1%	214.8%	45.2%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29.7%	35.4%	34.4%	30.1%	0.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.2%	4.9%	4.2%	3.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		20.0%	8.5%	22.3%	4.0%	0.0%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

ANNEXURE 1

LIM362 Lephalale - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2013/14								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									–
Bulk Water	0200									–
PAYE deductions	0300									–
VAT (output less input)	0400									–
Pensions / Retirement deductions	0500									–
Loan repayments	0600									–
Trade Creditors	0700									–
Auditor General	0800									–
Other	0900									–
Total By Customer Type	1000	–	–	–	–	–	–	–	–	–

ANNEXURE 1

LIM362 Lephalale - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		86,497	91,933	91,883	20,769	91,883	91,883	–		–
Local Government Equitable Share		80,991	83,078	83,078	20,769	83,078	83,078	–		
Finance Management		1,500	1,550	1,550	–	1,550	1,550			
Municipal Systems Improvement		800	890	890	–	890	890			
Water Services Operating Subsidy		1,855	5,300	5,250	–	5,250	5,250			
EPWP Incentive		1,351	1,115	1,115	–	1,115	1,115			
	3							–		
Other transfers/grants [insert description]								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
Housing								–		
								–		
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
Waterberg District Municipality								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Local Government SETA								–		
								–		
Total Operating Transfers and Grants	5	86,497	91,933	91,883	20,769	91,883	91,883	–		–
Capital Transfers and Grants										
National Government:		43,557	41,353	41,353	31,329	47,235	62,411	(15,176)	-24.3%	–
Municipal Infrastructure Grant (MIG)		43,557	41,353	41,353	31,329	47,235	62,411	(15,176)	-24.3%	
Rural Households Infrastructure										
								–		
								–		
								–		
								–		
EXXARO & DME								–		
Provincial Government:		–	–	–	–	–	–	–		–
DPLG PROJECT FUNDING								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
Waterberg District Municipality								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Local Government SETA								–		
SANITATION DWA										
								–		
Total Capital Transfers and Grants	5	43,557	41,353	41,353	31,329	47,235	62,411	(15,176)	-24.3%	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	130,054	133,286	133,236	52,098	139,118	154,294	(15,176)	-9.8%	–

ANNEXURE 1

LIM362 Lephalale - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2013/14				
R thousands		Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share					–	
Finance Management					–	
Municipal Systems Improvement					–	
Water Services Operating Subsidy					–	
EPWP Incentive					–	
					–	
Other transfers and grants [insert description]					–	
Provincial Government:		–	–	–	–	
Housing					–	
					–	
					–	
					–	
Other transfers and grants [insert description]					–	
District Municipality:		–	–	–	–	
					–	
Waterberg District Municipality					–	
Other grant providers:		–	–	–	–	
					–	
Local Government SETA					–	
Total operating expenditure of Approved Roll-overs		–	–	–	–	
Capital expenditure of Approved Roll-overs						
National Government:		36,911	3,543	–	36,911	100.0%
Municipal Infrastructure Grant (MIG)		36,911	3,543		36,911	100.0%
					–	
					–	
					–	
					–	
EXXARO & DME					–	
'ncial Government:		–	–	–	–	
					–	
					–	
District Municipality:		–	–	–	–	
					–	
					–	
Other grant providers:		–	–	–	–	
					–	
					–	
Total capital expenditure of Approved Roll-overs		36,911	3,543	–	36,911	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		36,911	3,543	–	36,911	100.0%

LIM362 Lephalale - Supporting Table SC9 Monthly Budget Statem(ctuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source																
Property rates		3,788	2,523	1,987	3,472	3,183	2,599	2,558	1,890	3,325	–	–	5,411	30,736	34,461	37,532
Property rates - penalties & collection charges													–			
Service charges - electricity revenue		18,060	9,412	8,523	13,998	13,404	9,300	7,538	9,896	11,095	–	–	(9,329)	91,897	104,568	112,725
Service charges - water revenue		6,853	2,003	3,072	1,976	3,918	2,761	1,729	3,422	2,468	–	–	(2,391)	25,814	28,719	30,270
Service charges - sanitation revenue		2,151	2,721	687	1,407	1,131	874	1,030	6,545	1,023	–	–	(4,638)	12,930	14,385	15,162
Service charges - refuse		760	262	386	648	615	490	557	367	389	–	–	2,099	6,573	7,313	7,708
Service charges - other													–			
Rental of facilities and equipment		18	18	18	19	18	21	19	14	14	14	14	1,155	1,342	1,414	1,491
Interest earned - external investments		362	496	586	118	18	936	419	391	593	555	488	364	5,327	5,614	5,918
Interest earned - outstanding debtors						16	24						(41)	–		
Dividends received													–			
Fines		1	16	15	5	0	0						163	201	211	223
Licences and permits		1,309	(1,086)	1,460	1,773	1,796	849	551	530	670	780	530	(1,901)	7,261	7,653	8,067
Agency services													–			
Transfer receipts - operating		34,421	–			313	27,938		–	20,879			6,377	89,928	86,772	91,274
Other revenue		5,072	1,430	1,430	668	2,293	2,114	2,679	3,844	3,426	2,844	2,321	8,006	36,127	41,745	44,324
Cash Receipts by Source		72,795	17,796	18,164	24,086	26,705	47,907	17,079	26,899	43,883	4,193	3,353	5,276	308,135	332,857	354,693
Other Cash Flows by Source													–			
Transfer receipts - capital		315	–			16,304	14,870	5,242	4,613	3,124			(44,468)			
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits													–			
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments													–			
Total Cash Receipts by Source		73,110	17,796	18,164	24,086	43,009	62,776	22,321	31,512	47,007	4,193	3,353	(39,191)	308,135	332,857	354,693
Cash Payments by Type													–			
Employee related costs		9,184	9,303	10,376	9,075	8,878	9,152	9,388	9,357	9,194	9,357	9,388	10,111	112,762	118,493	124,465
Remuneration of councillors		544	545	545	630	579	583	743	511	555	577	743	369	6,923	7,297	7,691
Interest paid			1,939		–	2,490	411	5,573	1,115	1,122	1,106	1,107	(2,351)	12,511	13,149	13,793
Bulk purchases - Electricity		8,513	9,786	7,601	7,265	6,699	7,233	7,803	7,220	8,948	6,104	6,104	3,713	86,990	91,426	95,906
Bulk purchases - Water & Sewer		625	602	703	907	684	764	680	699	680	699	1,450	617	9,109	9,574	10,043
Other materials													–			
Contracted services		460	250	77	410	1,279	802	1,277	247	335	1,656	566	2,101	9,460	9,966	10,496
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other						78	78	235	[illegible]10	235	13	235	229	1,113	1,173	1,236
General expenses		2,390	4,238	2,515	3,186	2,968	6,404	5,291	5,632	5,432	5,107	6,507	11,794	61,464	64,135	67,465
Cash Payments by Type		21,716	26,663	21,817	21,474	23,655	25,427	30,988	24,789	26,500	24,620	26,100	26,583	300,332	315,213	331,095
Other Cash Flows/Payments by Type																
Capital assets													–			
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		21,716	26,663	21,817	21,474	23,655	25,427	30,988	24,789	26,500	24,620	26,100	26,583	300,332	315,213	331,095
NET INCREASE/(DECREASE) IN CASH HELD		51,394	(8,867)	(3,653)	2,613	19,354	37,350	(8,668)	6,723	20,508	(20,427)	(22,747)	(65,775)	7,803	17,644	23,597
Cash/cash equivalents at the month/year beginning:		118,00[illegible]	[illegible]69,394	160,526	156,874	159,486	178,840	216,189	207,[illegible]	214,245	234,752	214,325	191,578	118,000	125,803	143,448
Cash/cash equivalents at the month/year end:		169,394	160,526	156,874	159,486	178,840	216,189	207,522	214,[illegible]	234,752	214,325	191,578	125,803	125,803	143,448	167,045

ANNEXURE 1

ANNEXURE 1

LIM362 Lephalale - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
								–		
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

ANNEXURE 1

LIM362 Lephalale - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	53,177	107,520	4,219	42,878	87,724	44,846	51.1%	–
Infrastructure - Road transport		–	20,803	65,430	3,124	35,617	56,156	20,540	36.6%	–
Roads, Pavements & Bridges			20,803	65,430	3,124	35,617	56,156	20,540	36.6%	
Storm water								–		
Infrastructure - Electricity		–	2,130	11,191	1,095	2,536	8,393	5,857	69.8%	–
Generation								–		
Transmission & Reticulation			2,130	11,191	1,095	2,536	8,393	5,857	69.8%	
Street Lighting								–		
Infrastructure - Water		–	23,144	21,698	–	4,248	16,274	12,026	73.9%	–
Dams & Reservoirs								–		
Water purification								–		
Reticulation			23,144	21,698	–	4,248	16,274	12,026	73.9%	
Infrastructure - Sanitation		–	1,850	1,850	–	–	1,388	1,388	100.0%	–
Reticulation			1,850	1,850	–	–	1,388	1,388	100.0%	
Sewerage purification								–		
Infrastructure - Other		–	5,250	7,351	–	477	5,513	5,036	91.3%	–
Waste Management			5,250	7,351	–	477	5,513	5,036	91.3%	
Transportation								–		
Gas								–		
Other								–		
Community		–	1,160	4,337	–	1,328	3,253	1,925	59.2%	–
Parks & gardens			1,000	1,200		360	900	540	60.0%	
Sportsfields & stadia				–				–		
Swimming pools				–				–		
Community halls				–				–		
Libraries			160	3,137	–	969	2,353	1,384	58.8%	
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	3,514	11,221	618	1,576	1,331	(245)	-18.4%	–
General vehicles			600	900				–		
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			1,109	3,721	–	–		–		
Computers - hardware/equipment			890	890	–	105	668	563	84.3%	
Furniture and other office equipment			535	885	618	1,472	664	(808)	-121.8%	
Abattoirs				–				–		
Markets				–				–		
Civic Land and Buildings				–				–		
Other Buildings				–				–		
Other Land				–				–		
Surplus Assets - (Investment or Inventory)				–				–		
Other			380	4,825	–			–		
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	–	57,851	123,078	4,837	45,782	92,308	46,526	50.4%	–

Buses							–		
Clinics							–		
Museums & Art Galleries							–		
Cemeteries							–		
Social rental housing							–		
Other							–		
Heritage assets	–	–	–	–	–	–	–		–
Buildings							–		
Other							–		
Investment properties	–	–	–	–	–	–	–		–
Housing development							–		
Other							–		
Other assets	–	–	–	–	–	–	–		–
General vehicles							–		
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment							–		
Computers - hardware/equipment							–		
Furniture and other office equipment							–		
Abattoirs							–		
Markets							–		
Civic Land and Buildings							–		
Other Buildings							–		
Other Land							–		
Surplus Assets - (Investment or Inventory)							–		
Other							–		
Agricultural assets	–	–	–	–	–	–	–		–
List sub-class							–		
							–		
Biological assets	–	–	–	–	–	–	–		–
List sub-class							–		
							–		
Intangibles	–	–	–	–	–	–	–		–
Computers - software & programming							–		
Other							–		

ANNEXURE 1

LIM362 Lephalale - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	12,393	12,465	1,683	7,068	10,388	3,320	32.0%	–
Infrastructure - Road transport		–	3,201	3,174	197	1,204	2,645	1,440	54.5%	–
Roads, Pavements & Bridges			3,201	3,174	197	1,204	2,645	1,440	54.5%	
Storm water								–		
Infrastructure - Electricity		–	2,212	2,490	957	1,933	2,075	142	6.8%	–
Generation						–		–		
Transmission & Reticulation			2,212	2,490	957	1,933	2,075	142	6.8%	
Street Lighting								–		
Infrastructure - Water		–	2,455	2,194	110	1,120	1,828	709	38.8%	–
Dams & Reservoirs					–			–		
Water purification			2,455	2,194	110	1,120	1,828	709	38.8%	
Reticulation								–		
Infrastructure - Sanitation		–	4,425	3,918	302	2,370	3,265	895	27.4%	–
Reticulation			4,425	3,918	302	2,370	3,265	895	27.4%	
Sewerage purification								–		
Infrastructure - Other		–	100	690	118	440	575	135	23.4%	–
Waste Management			100	690	118	440	575	135	23.4%	
Transportation								–		
Gas								–		
Other								–		
Community		–	390	585	43	171	487	317	65.0%	–
Parks & gardens			319	463	41	135	386	251	65.1%	
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries			16	69	2	11	58	46	80.5%	
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		

ANNEXURE 1

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

ANNEXURE 1

Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		–	937	1,326	120	1,510	1,105	(405)	-36.6%	–
General vehicles								–		
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment								–		
Computers - hardware/equipment								–		
Furniture and other office equipment			937	1,326	120	1,510	1,105	(405)	-36.6%	
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								–		
Total Depreciation		–	55,080	58,328	5,012	44,385	48,607	4,222	8.7%	–

ANNEXURE 1

Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target				
Month	2012/13	Original Budget	Adjusted Budge	Monthly actual
Jul	–	–	–	232
Aug	–	–	–	9,297
Sep	–	–	–	8,571
Oct	–	–	–	7,331
Nov	–	–	–	7,389
Dec	–	–	–	2,390
Jan	–	–	–	2,835
Feb	–	–	–	4,613
Mar	–	–	–	3,124
Apr	–	–	–	–
May	–	–	–	–
Jun	–	–	–	–

Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target		
Month	YearTD actual	YearTD budget
Jul	232	–
Aug	9,529	–
Sep	18,100	–
Oct	25,431	–
Nov	32,820	–
Dec	35,210	–
Jan	38,045	–
Feb	42,659	–
Mar	45,782	–
Apr		–
May		–
Jun		–

#VALUE!								
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2013/	10,748	8,299	5,432	5,516	4,840	3,876	21,648	80,602

Chart C1 2013/14 Capital Expenditure Monthly Trend: actual v target

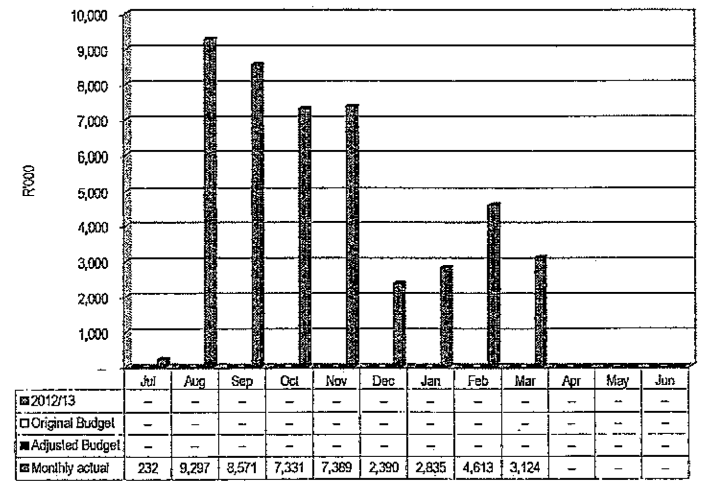
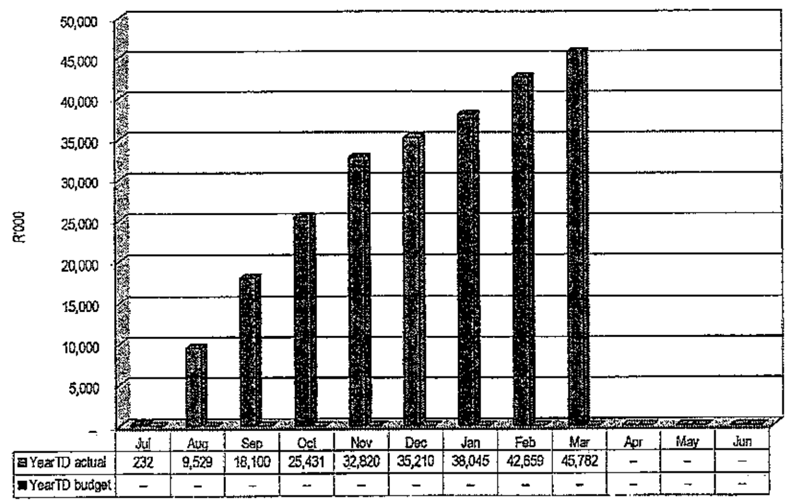


Chart C2 2013/14 Capital Expenditure: YTD actual v YTD target



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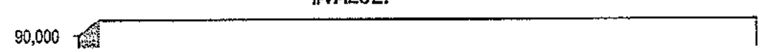
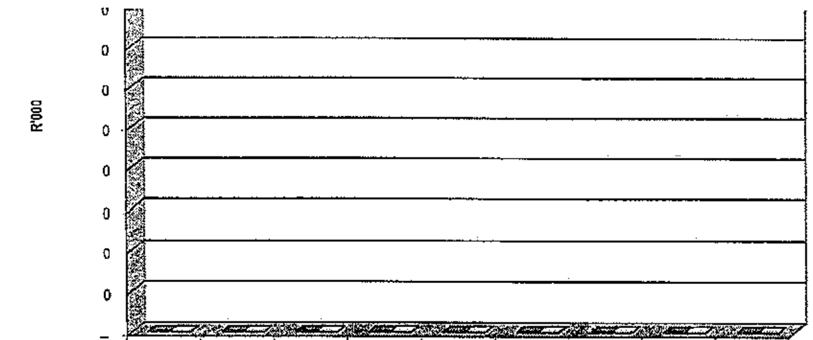


ANNEXURE 2

ANNEXURE 2



	Bulk Electricity	Bulk Wate	PAYE deductio	ST (output less input)	Pensions / Retirement deductions	Loan repaymen	ade Creditor	uditor General	Other
■ 2012/13	–	–	–	–	–	–	–	–	–
□ Budget Year 2013/14	–	–	–	–	–	–	–	–	–