

# Municipal annual budgets and MTREF & supporting tables

Version 2.6

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**Transparency**

**Information &  
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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Ilze Baron  
National Treasury  
Tel: (012) 395-6742  
Electronic submissions: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

### Preparation Instructions

Municipality Name: FS161 Letsemeng ▼

CFO Name: Zolile Manjiya

Tel: 532059206 Fax: 532050144

E-Mail: manjiyaz@letsemeng.gov.za

Budget for MTREF starting: 2014 ▼ Budget Year: 2014/15

Does this municipality have Entities? No ▼

If YES: Identify type of report: Consolidated Information ▼

### Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

Hide Pre-audit columns on all sheets

Hide Reference columns on all sheets

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Budget and Treasury Office	Vote 1	Budget and Treasury Office	
Vote 2 - Corporate Service Management	1,1	Information Technology	1.1 - Information Technology
Vote 3 - Technical Department	1,2	Finance	1.2 - Finance
Vote 4 - Council	1,3	[Name of sub-vote]	
Vote 5 - Municipal Manager	1,4	[Name of sub-vote]	
Vote 6 - Technical Department	1,5	[Name of sub-vote]	
Vote 7 - Community Services	1,6	[Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1,7	[Name of sub-vote]	
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	Corporate Service Management	
Vote 13 - [NAME OF VOTE 13]	2,1	Administration	2.1 - Administration
Vote 14 - [NAME OF VOTE 14]	2,2	Housing	2.2 - Housing
Vote 15 - [NAME OF VOTE 15]	2,3	Properties	2.3 - Properties
	2,4	Library	2.4 - Library
	2,5	Halls	2.5 - Halls
	2,6	Traffic	2.6 - Traffic
	2,7	[Name of sub-vote]	
	2,8	[Name of sub-vote]	
	2,9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	Technical Department	
	3,1	Roads	3.1 - Roads
	3,2	Sports and Recreation	3.2 - Sports and Recreation
	3,3	Water	3.3 - Water
	3,4	Electricity	3.4 - Electricity
	3,5	Waste Water Management	3.5 - Waste Water Management
	3,6	Waste Management	3.6 - Waste Management
	3,7	Cemetery	3.7 - Cemetery
	3,8	Planning and Development	3.8 - Planning and Development
	3,9	Fire	3.9 - Fire
	3.10	Environment	3.10 - Environment
	Vote 4	Council	
	4,1	Council	4.1 - Council
	4,2	Mayor's Support Services	4.2 - Mayor's Support Services
	4,3	[Name of sub-vote]	
	4,4	[Name of sub-vote]	
	4,5	[Name of sub-vote]	
	4,6	[Name of sub-vote]	
	4,7	[Name of sub-vote]	
	4,8	[Name of sub-vote]	
	4,9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	Municipal Manager	
	5,1	Municipal Manager	5.1 - Municipal Manager
	5,2	[Name of sub-vote]	
	5,3	[Name of sub-vote]	
	5,4	[Name of sub-vote]	
	5,5	[Name of sub-vote]	
	5,6	[Name of sub-vote]	
	5,7	[Name of sub-vote]	
	5,8	[Name of sub-vote]	
	5,9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	Technical Department	
	6,1	Other	6.1 - Other
	6,2	[Name of sub-vote]	
	6,3	[Name of sub-vote]	
	6,4	[Name of sub-vote]	
	6,5	[Name of sub-vote]	
	6,6	[Name of sub-vote]	
	6,7	[Name of sub-vote]	
	6,8	[Name of sub-vote]	
	6,9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	Community Services	
	7,1	Community Services	7.1 - Community Services
	7,2	[Name of sub-vote]	
	7,3	[Name of sub-vote]	
	7,4	[Name of sub-vote]	
	7,5	[Name of sub-vote]	
	7,6	[Name of sub-vote]	
	7,7	[Name of sub-vote]	
	7,8	[Name of sub-vote]	
	7,9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	[NAME OF VOTE 8]	
	8,1	[Name of sub-vote]	8.1 - [Name of sub-vote]
	8,2	[Name of sub-vote]	
	8,3	[Name of sub-vote]	
	8,4	[Name of sub-vote]	
	8,5	[Name of sub-vote]	
	8,6	[Name of sub-vote]	
	8,7	[Name of sub-vote]	
	8,8	[Name of sub-vote]	
	8,9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	[NAME OF VOTE 9]	
	9,1	[Name of sub-vote]	9.1 - [Name of sub-vote]
	9,2	[Name of sub-vote]	
	9,3	[Name of sub-vote]	
	9,4	[Name of sub-vote]	
	9,5	[Name of sub-vote]	
	9,6	[Name of sub-vote]	

	9,7	[Name of sub-vote]	
	9,8	[Name of sub-vote]	
	9,9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
Vote 10	[NAME OF VOTE 10]		
	10,1	[Name of sub-vote]	10.1 - [Name of sub-vote]
	10,2	[Name of sub-vote]	
	10,3	[Name of sub-vote]	
	10,4	[Name of sub-vote]	
	10,5	[Name of sub-vote]	
	10,6	[Name of sub-vote]	
	10,7	[Name of sub-vote]	
	10,8	[Name of sub-vote]	
	10,9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	
Vote 11	[NAME OF VOTE 11]		
	11,1	[Name of sub-vote]	11.1 - [Name of sub-vote]
	11,2	[Name of sub-vote]	
	11,3	[Name of sub-vote]	
	11,4	[Name of sub-vote]	
	11,5	[Name of sub-vote]	
	11,6	[Name of sub-vote]	
	11,7	[Name of sub-vote]	
	11,8	[Name of sub-vote]	
	11,9	[Name of sub-vote]	
	11.10	[Name of sub-vote]	
Vote 12	[NAME OF VOTE 12]		
	12,1	[Name of sub-vote]	12.1 - [Name of sub-vote]
	12,2	[Name of sub-vote]	
	12,3	[Name of sub-vote]	
	12,4	[Name of sub-vote]	
	12,5	[Name of sub-vote]	
	12,6	[Name of sub-vote]	
	12,7	[Name of sub-vote]	
	12,8	[Name of sub-vote]	
	12,9	[Name of sub-vote]	
	12.10	[Name of sub-vote]	
Vote 13	[NAME OF VOTE 13]		
	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]	

FS161 Letsemeng - Contact Information

A. GENERAL INFORMATION

Municipality	FS161 Letsemeng
Grade	2
Province	FS FREE STATE
Web Address	<a href="http://www.letsemeng.gov.za">www.letsemeng.gov.za</a>
e-mail Address	<a href="mailto:letse@mweb.co.za">letse@mweb.co.za</a>

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	X3
City / Town	Koffiefontein
Postal Code	9986
Street address	
Building	
Street No. & Name	7 Groottrek Street
City / Town	Koffiefontein
Postal Code	9986
General Contacts	
Telephone number	053 - 205 9200
Fax number	053 - 205 0144

C. POLITICAL LEADERSHIP

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
Name	Thandiwe Reacheable	Name	
Telephone number	053 205 9219	Telephone number	
Cell number		Cell number	
Fax number	053 205 0144	Fax number	
E-mail address	<a href="mailto:treachable@vodamail.co.za">treachable@vodamail.co.za</a>	E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	Thandiwe Reacheable	Name	Dineo Mokgwetsi
Telephone number	053 205 9219	Telephone number	053 205 9219
Cell number		Cell number	
Fax number	053 205 0144	Fax number	053 205 0144
E-mail address	<a href="mailto:treachable@vodamail.co.za">treachable@vodamail.co.za</a>	E-mail address	<a href="mailto:mayorsecr@letsemeng.gov.za">mayorsecr@letsemeng.gov.za</a>
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name	Zolile Manjiya	Name	Mieta Nkonki
Telephone number	532 059 206	Telephone number	053 205 9210
Cell number		Cell number	
Fax number	532 050 144	Fax number	053 205 0144
E-mail address	<a href="mailto:manjiyaz@letsemeng.gov.za">manjiyaz@letsemeng.gov.za</a>	E-mail address	<a href="mailto:letse@mweb.co.za">letse@mweb.co.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name	Zolile Manjiya	Name	
Telephone number	532 059 206	Telephone number	
Cell number		Cell number	
Fax number	532 050 144	Fax number	
E-mail address	<a href="mailto:manjiyaz@letsemeng.gov.za">manjiyaz@letsemeng.gov.za</a>	E-mail address	

<b>Official responsible for submitting financial information</b>	
Name	Lerato Singonzo
Telephone number	053 205 9207
Cell number	
Fax number	053 205 0144
E-mail address	<a href="mailto:leratom@letsemeng.go.za">leratom@letsemeng.go.za</a>

FS161 Letsemeng - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
<b>Financial Performance</b>										
Property rates	4 247	5 350	7 295	6 739	6 739	6 739	–	7 157	7 579	7 996
Service charges	23 053	24 542	46 571	44 222	44 222	44 222	–	46 421	50 289	53 477
Investment revenue	1 967	3 001	3 429	1 352	1 352	1 352	–	3 500	3 707	3 910
Transfers recognised - operational	45 845	48 782	54 673	53 974	53 974	53 974	–	53 929	53 772	51 159
Other own revenue	542	1 110	1 341	2 324	2 324	2 324	–	1 519	1 556	1 642
<b>Total Revenue (excluding capital transfers and contributions)</b>	75 655	82 786	113 308	108 611	108 611	108 611	–	112 525	116 903	118 184
Employee costs	21 767	25 382	25 459	35 970	31 527	31 527	–	37 975	44 154	46 991
Remuneration of councillors	2 096	2 425	2 798	3 575	3 575	3 575	–	3 700	3 937	4 189
Depreciation & asset impairment	21 835	21 930	19 977	6 438	6 438	6 438	–	11 700	12 391	13 072
Finance charges	1 351	4 383	3 703	68	118	118	–	125	133	140
Materials and bulk purchases	14 711	17 097	19 953	20 701	22 701	22 701	–	24 109	25 531	26 936
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	29 644	33 905	46 728	45 447	46 511	46 511	–	43 089	45 605	48 154
<b>Total Expenditure</b>	91 404	105 121	118 619	112 199	110 870	110 870	–	120 699	131 751	139 482
<b>Surplus/(Deficit)</b>	(15 749)	(22 336)	(5 310)	(3 589)	(2 260)	(2 260)	–	(8 174)	(14 848)	(21 298)
Transfers recognised - capital	21 920	22 733	23 167	42 306	42 306	42 306	–	35 889	79 381	87 993
Contributions recognised - capital & contributed assets	2 348	283	–	2 506	2 506	2 506	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	24 271	24 508	649	44 812	44 812	44 812	–	43 034	86 945	95 972
Transfers recognised - capital	21 920	24 216	23 167	42 306	42 306	42 306	–	35 889	79 381	87 993
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	2 506	2 506	2 506	–	7 145	7 564	7 979
<b>Total sources of capital funds</b>	21 920	24 216	23 167	44 812	44 812	44 812	–	43 034	86 945	95 972
<b>Financial position</b>										
Total current assets	25 741	43 347	37 575	43 347	43 347	43 347	–	44 665	46 145	47 660
Total non current assets	160 851	626 406	624 769	647 630	647 630	647 630	–	435 565	418 170	447 387
Total current liabilities	4 021	21 483	12 657	18 579	18 579	18 579	–	18 105	18 244	19 039
Total non current liabilities	5 357	41 336	13 671	–	–	–	–	13 776	14 588	15 391
Community wealth/Equity	241 637	614 237	614 523	608 701	608 701	608 701	–	610	611	612
<b>Cash flows</b>										
Net cash from (used) operating	34 592	2 048	(12 213)	(15 343)	23 541	23 591	–	(13 950)	23 262	23 217
Net cash from (used) investing	(29 952)	(22 250)	–	42 524	42 524	42 524	–	45 160	47 825	50 455
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the year end</b>	4 673	(15 529)	(27 742)	69 181	108 065	108 115	42 000	75 814	146 901	220 574
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	7 695	22 477	19 479	22 477	22 477	22 477	–	22 825	23 433	24 139
Application of cash and investments	(19 398)	886	11 692	14 096	2 860	2 860	–	13 596	14 399	15 190
<b>Balance - surplus (shortfall)</b>	27 093	21 591	7 787	8 381	19 617	19 617	–	9 229	9 035	8 949
<b>Asset management</b>										
Asset register summary (WDV)	24 706	24 746	135	37 048	37 048	37 048	64 873	64 873	25 654	33 229
Depreciation & asset impairment	21 835	21 930	19 977	6 438	6 438	6 438	11 700	11 700	12 391	13 072
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	14 686	4 763	2 998	14 513	14 794	14 794	15 711	15 711	16 638	16 140
<b>Free services</b>										
Cost of Free Basic Services provided	8 967	8 967	9 416	3 404	3 404	3 404	10 084	10 084	10 443	10 744
Revenue cost of free services provided	10 956	10 957	11 420	36 432	36 432	36 432	13 280	13 280	37 880	37 880
<b>Households below minimum service level</b>										
Water:	–	–	–	1	1	1	0	0	0	0
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	8	9	9	9	9	9	9	9

FS161 Letsemeng - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
Governance and administration		6 499	19 574	20 317	20 374	20 374	20 374	19 424	20 332	21 085
Executive and council		1 021	1 198	2 847	1 823	1 823	1 823	1 812	1 806	1 671
Budget and treasury office		4 364	17 419	15 855	17 546	17 546	17 546	16 601	17 500	18 403
Corporate services		1 115	957	1 614	1 005	1 005	1 005	1 011	1 027	1 010
Community and public safety		2 360	2 050	2 327	3 056	3 056	3 056	3 076	3 063	2 918
Community and social services		1 094	667	734	1 331	1 331	1 331	1 339	1 330	1 269
Sport and recreation		550	550	842	789	789	789	793	790	749
Public safety		649	764	684	757	757	757	759	754	711
Housing		68	68	67	180	180	180	185	189	188
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		209	97	59	1 379	1 379	1 379	1 389	1 392	1 363
Planning and development		115	–	–	953	953	953	954	952	932
Road transport		93	97	59	325	325	325	334	340	336
Environmental protection		–	–	–	101	101	101	101	100	95
Trading services		70 105	66 347	67 636	87 391	87 391	87 391	89 153	91 926	92 669
Electricity		25 729	27 242	30 082	37 653	37 653	37 653	39 689	41 356	42 366
Water		16 959	16 935	14 772	18 704	18 704	18 704	17 516	17 869	17 707
Waste water management		13 836	11 178	12 010	16 017	16 017	16 017	16 475	16 848	16 767
Waste management		13 580	10 992	10 772	15 017	15 017	15 017	15 472	15 853	15 829
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	79 173	88 068	90 339	112 201	112 201	112 201	113 042	116 713	118 034
Expenditure - Standard										
Governance and administration		39 456	48 555	52 950	40 584	41 607	41 607	46 905	47 850	50 714
Executive and council		3 775	4 878	8 980	14 803	15 978	15 978	16 837	17 678	18 733
Budget and treasury office		28 764	36 641	36 391	20 452	20 452	20 452	23 852	23 575	24 990
Corporate services		6 918	7 036	7 578	5 330	5 177	5 177	6 216	6 598	6 991
Community and public safety		1 995	2 373	3 376	7 398	5 879	5 879	7 235	7 687	8 157
Community and social services		1 909	2 292	2 763	5 851	4 858	4 858	6 080	6 462	6 861
Sport and recreation		81	81	79	485	446	446	474	502	530
Public safety		–	0	529	964	476	476	667	709	752
Housing		5	–	4	–	–	–	13	14	15
Health		–	–	–	98	98	98	–	–	–
Economic and environmental services		9 705	9 561	9 552	11 457	12 995	12 995	14 882	15 774	16 701
Planning and development		3 321	1 794	2 093	1 756	4 494	4 494	4 825	5 096	5 382
Road transport		6 161	7 738	7 401	9 702	8 501	8 501	9 952	10 567	11 202
Environmental protection		223	28	58	–	–	–	105	111	117
Trading services		35 806	31 510	36 486	52 748	54 989	54 989	55 150	58 458	235 091
Electricity		25 821	17 447	19 170	25 220	26 531	26 531	27 052	28 661	30 262
Water		6 873	9 715	10 852	14 272	16 822	16 822	17 177	18 213	192 571
Waste water management		948	1 794	3 976	7 183	6 393	6 393	5 849	6 199	6 549
Waste management		2 163	2 555	2 488	6 072	5 242	5 242	5 072	5 386	5 709
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	86 962	91 998	102 364	112 187	115 469	115 469	124 172	129 769	310 664
Surplus/(Deficit) for the year		(7 790)	(3 930)	(12 025)	14	(3 268)	(3 268)	(11 130)	(13 056)	(192 630)

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

**FS161 Letsemeng - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)**

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Municipal governance and administration		6 499	19 574	20 317	20 374	20 374	20 374	19 424	20 332	21 085
Executive and council		1 021	1 198	2 847	1 823	1 823	1 823	1 812	1 806	1 671
Mayor and Council		1 021	787	1 932	865	865	865	868	862	814
Municipal Manager		-	411	916	958	958	958	945	943	857
Budget and treasury office		4 364	17 419	15 855	17 546	17 546	17 546	16 601	17 500	18 403
Corporate services		1 115	957	1 614	1 005	1 005	1 005	1 011	1 027	1 010
Human Resources		866	795	1 426	553	553	553	561	564	544
Information Technology		-	-	148	101	101	101	101	100	95
Property Services		249	162	41	351	351	351	349	363	372
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		2 360	2 050	2 327	3 056	3 056	3 056	3 076	3 063	2 918
Community and social services		1 094	667	734	1 331	1 331	1 331	1 339	1 330	1 269
Libraries and Archives		1 034	615	684	757	757	757	759	754	711
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		33	18	21	136	136	136	138	140	136
Cemeteries & Crematoriums		27	34	29	133	133	133	136	137	133
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	305	305	305	306	300	288
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		550	550	842	789	789	789	793	790	749
Public safety		649	764	684	757	757	757	759	754	711
Police		-	-	-	-	-	-	-	-	-
Fire		649	764	684	757	757	757	759	754	711
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		68	68	67	180	180	180	185	189	188
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		209	97	59	1 379	1 379	1 379	1 389	1 392	1 363
Planning and development		115	-	-	953	953	953	954	952	932
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		115	-	-	953	953	953	954	952	932
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		93	97	59	325	325	325	334	340	336
Roads		11	15	2	129	129	129	131	132	128
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		82	83	57	196	196	196	202	208	208
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	101	101	101	101	100	95
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	101	101	101	101	100	95
Trading services		70 105	66 347	67 636	87 391	87 391	87 391	89 153	91 926	92 669
Electricity		25 729	27 242	30 082	37 653	37 653	37 653	39 689	41 356	42 366
Electricity Distribution		25 729	27 242	30 082	37 653	37 653	37 653	39 689	41 356	42 366
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		16 959	16 935	14 772	18 704	18 704	18 704	17 516	17 869	17 707
Water Distribution		16 959	16 935	14 772	18 704	18 704	18 704	17 516	17 869	17 707
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		13 836	11 178	12 010	16 017	16 017	16 017	16 475	16 848	16 767
Sewerage		13 836	11 178	12 010	16 017	16 017	16 017	16 475	16 848	16 767
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		13 580	10 992	10 772	15 017	15 017	15 017	15 472	15 853	15 829
Solid Waste		13 580	10 992	10 772	15 017	15 017	15 017	15 472	15 853	15 829
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	79 173	88 068	90 339	112 201	112 201	112 201	113 042	116 713	118 034
Expenditure - Standard										
Municipal governance and administration		39 456	48 555	52 950	40 584	41 607	41 607	46 905	47 850	50 714
Executive and council		3 775	4 878	8 980	14 803	15 978	15 978	16 837	17 678	18 733
Mayor and Council		3 775	4 878	5 676	7 325	7 185	7 185	7 634	8 106	8 599
Municipal Manager		-	-	3 304	7 477	8 792	8 792	9 204	9 571	10 134
Budget and treasury office		28 764	36 641	36 391	20 452	20 452	20 452	23 852	23 575	24 990
Corporate services		6 918	7 036	7 578	5 330	5 177	5 177	6 216	6 598	6 991
Human Resources		6 911	7 036	7 577	4 910	4 757	4 757	5 783	6 139	6 506
Information Technology		-	-	1	325	325	325	336	356	377
Property Services		6	-	-	95	95	95	97	102	108
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		1 995	2 373	3 376	7 398	5 879	5 879	7 235	7 687	8 157
Community and social services		1 909	2 292	2 763	5 851	4 858	4 858	6 080	6 462	6 861
Libraries and Archives		1 369	1 024	1 180	2 264	1 664	1 664	2 309	2 455	2 608
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		413	1 175	1 571	1 574	2 774	2 774	1 620	1 718	1 816
Cemeteries & Crematoriums		128	93	12	120	120	120	128	136	145
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	1 893	300	300	2 023	2 153	2 293
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		81	81	79	485	446	446	474	502	530
Public safety		-	0	529	964	476	476	667	709	752
Police		-	-	-	-	-	-	-	-	-

Fire		-	0	529	964	476	476	667	709	752
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		5	-	4	-	-	-	13	14	15
Health		-	-	-	98	98	98	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	98	98	98	-	-	-
Economic and environmental services		9 705	9 561	9 552	11 457	12 995	12 995	14 882	15 774	16 701
Planning and development		3 321	1 794	2 093	1 756	4 494	4 494	4 825	5 096	5 382
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		3 321	1 794	2 093	1 756	4 494	4 494	4 825	5 096	5 382
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		6 161	7 738	7 401	9 702	8 501	8 501	9 952	10 567	11 202
Roads		6 161	7 738	7 401	9 702	8 501	8 501	9 952	10 567	11 202
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		223	28	58	-	-	-	105	111	117
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		223	28	58	-	-	-	105	111	117
Trading services		35 806	31 510	36 486	52 748	54 989	54 989	55 150	58 458	235 091
Electricity		25 821	17 447	19 170	25 220	26 531	26 531	27 052	28 661	30 262
Electricity Distribution		25 821	17 447	19 170	25 220	26 531	26 531	27 052	28 661	30 262
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		6 873	9 715	10 852	14 272	16 822	16 822	17 177	18 213	192 571
Water Distribution		6 873	9 715	10 852	14 272	16 822	16 822	17 177	18 213	192 571
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		948	1 794	3 976	7 183	6 393	6 393	5 849	6 199	6 549
Sewerage		948	1 794	3 976	7 183	6 393	6 393	5 849	6 199	6 549
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		2 163	2 555	2 488	6 072	5 242	5 242	5 072	5 386	5 709
Solid Waste		2 163	2 555	2 488	6 072	5 242	5 242	5 072	5 386	5 709
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	86 962	91 998	102 364	112 187	115 469	115 469	124 172	129 769	310 664
Surplus/(Deficit) for the year		(7 790)	(3 930)	(12 025)	14	(3 268)	(3 268)	(11 130)	(13 056)	(192 630)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

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

4. All amounts must be classified under a Standard (modified GFS) classification. 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

check oprev balance	-20 749 962	-17 732 649	-46 136 580	-41 221 756	-41 221 755	-41 221 755	-35 372 638	-79 570 977	-88 142 374
check opexp balance	-4 441 672	-13 123 250	-16 254 673	-11 918	4 598 630	4 598 630	3 473 136	-1 981 823	171 182 251

FS161 Letsemeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue by Vote	1									
Vote 1 - Budget and Treasury Office		4 364	17 419	16 003	17 647	17 647	17 647	16 702	17 600	18 498
Vote 2 - Corporate Service Management		2 331	1 741	2 295	2 173	2 173	2 173	2 194	2 217	2 159
Vote 3 - Technical Department		71 457	67 711	69 194	90 253	90 253	90 253	92 026	94 791	95 417
Vote 4 - Council		1 021	1 997	3 032	866	866	866	868	862	814
Vote 5 - Municipal Manager		–	411	916	958	958	958	945	943	857
Vote 6 - Technical Department		–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		–	–	–	305	305	305	306	300	288
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	79 173	89 279	91 439	112 201	112 201	112 201	113 042	116 713	118 034
Expenditure by Vote to be appropriated	1									
Vote 1 - Budget and Treasury Office		28 764	36 641	36 392	20 776	17 996	17 996	24 188	23 931	25 368
Vote 2 - Corporate Service Management		8 704	9 235	10 332	8 856	9 303	9 303	9 823	10 428	11 052
Vote 3 - Technical Department		45 720	41 245	46 659	65 872	69 124	69 124	71 302	75 579	253 218
Vote 4 - Council		3 775	4 878	5 676	7 325	7 185	7 185	7 634	8 106	8 599
Vote 5 - Municipal Manager		–	–	3 304	7 477	8 792	8 792	9 204	9 571	10 134
Vote 6 - Technical Department		–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		–	–	–	1 893	300	300	2 023	2 153	2 293
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	86 962	91 998	102 364	112 200	112 701	112 701	124 172	129 769	310 664
Surplus/(Deficit) for the year	2	(7 790)	(2 719)	(10 925)	1	(500)	(500)	(11 130)	(13 056)	(192 629)

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

**FS161 Letsemeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**[illegible]

FS161 Letsemeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
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]										
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]										
Total Revenue by Vote	2	79 173	89 279	91 439	112 201	112 201	112 201	113 042	116 713	118 034



**FS161 Letsemeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
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]			-	-	-	-	-	-	-	-	-	
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]			-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote			2	86 962	91 998	102 364	112 200	112 701	112 701	124 172	129 769	310 664
Surplus/(Deficit) for the year			2	(7 790)	(2 719)	(10 925)	1	(500)	(500)	(11 130)	(13 056)	(192 629)

## References

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

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

### 3. Assign share in 'associate' to relevant Vote

FS161 Letsemeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	4 247	5 350	7 295	6 739	6 739	6 739	–	7 157	7 579	7 996
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	13 349	14 516	14 038	22 642	22 642	22 642	–	23 503	26 019	27 871
Service charges - water revenue	2	5 051	5 302	4 467	7 695	7 695	7 695	–	8 173	8 655	9 131
Service charges - sanitation revenue	2	2 418	2 466	25 730	6 939	6 939	6 939	–	7 369	7 804	8 233
Service charges - refuse revenue	2	2 235	2 258	2 336	6 946	6 946	6 946	–	7 376	7 812	8 241
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		383	276	289	424	424	424	–	427	452	477
Interest earned - external investments		1 967	3 001	3 429	1 352	1 352	1 352	–	3 500	3 707	3 910
Interest earned - outstanding debtors		0	–	6	–	–	–	–	–	–	–
Dividends received		2	5	11	25	25	25	–	27	28	30
Fines		77	80	56	88	88	88		95	101	106
Licences and permits		5	3	1	6	6	6	–	6	6	7
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		45 845	48 782	54 673	53 974	53 974	53 974	–	53 929	53 772	51 159
Other revenue	2	75	746	979	1 781	1 781	1 781	–	964	969	1 023
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		75 655	82 786	113 308	108 611	108 611	108 611	–	112 525	116 903	118 184
Expenditure By Type											
Employee related costs	2	21 767	25 382	25 459	35 970	31 527	31 527	–	37 975	44 154	46 991
Remuneration of councillors		2 096	2 425	2 798	3 575	3 575	3 575	–	3 700	3 937	4 189
Debt impairment	3	9 926	–	–	5 296	5 296	5 296	–	2 915	3 087	3 257
Depreciation & asset impairment	2	21 835	21 930	19 977	6 438	6 438	6 438	–	11 700	12 391	13 072
Finance charges		1 351	4 383	3 703	68	118	118	–	125	133	140
Bulk purchases	2	14 711	17 097	19 953	20 701	22 701	22 701	–	24 109	25 531	26 936
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		–	979	2 758	3 622	2 522	2 522	–	4 949	5 241	5 529
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	19 718	32 926	43 971	36 529	38 693	38 693	–	35 225	37 278	39 368
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		91 404	105 121	118 619	112 199	110 870	110 870	–	120 699	131 751	139 482
Surplus/(Deficit)		(15 749)	(22 336)	(5 310)	(3 589)	(2 260)	(2 260)	–	(8 174)	(14 848)	(21 298)
Transfers recognised - capital		21 920	22 733	23 167	42 306	42 306	42 306		35 889	79 381	87 993
Contributions recognised - capital	6	–	–	–	2 506	2 506	2 506	–	–	–	–
Contributed assets		2 348	283								
Surplus/(Deficit) after capital transfers & contributions		8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
Taxation											
Surplus/(Deficit) after taxation		8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695

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

FS161 Letsemeng - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
Vote 1 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Service Management		-	-	-	-	-	-	-	-	-	-
Vote 3 - Technical Department		-	-	-	-	-	-	-	-	-	-
Vote 4 - Council		-	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Department		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Budget and Treasury Office		-	28	5	343	343	343	-	359	380	401
Vote 2 - Corporate Service Management		-	22	11	44	44	44	-	46	49	51
Vote 3 - Technical Department		0	326	625	43 277	43 277	43 277	-	24 948	68 913	77 254
Vote 4 - Council		-	40	8	53	53	53	-	271	285	300
Vote 5 - Municipal Manager		-	-	-	37	37	37	-	145	154	162
Vote 6 - Technical Department		-	-	-	1 049	1 049	1 049	-	-	-	-
Vote 7 - Community Services		-	-	-	10	10	10	-	11	11	12
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		0	417	649	44 812	44 812	44 812	-	25 780	69 792	78 180
Total Capital Expenditure - Vote		0	417	649	44 812	44 812	44 812	-	25 780	69 792	78 180
Capital Expenditure - Standard											
Governance and administration		6 979	7 817	24	474	474	474	-	819	865	912
Executive and council		279	40	8	89	89	89	-	416	439	462
Budget and treasury office		573	7 706	5	343	343	343	-	253	268	282
Corporate services		6 127	71	11	42	42	42	-	150	159	167
Community and public safety		-	-	-	5 506	5 506	5 506	-	2 558	37	39
Community and social services		-	-	-	1 790	1 790	1 790	-	1 103	14	14
Sport and recreation		-	-	-	3 495	3 495	3 495	-	1 433	-	-
Public safety		-	-	-	221	221	221	-	22	23	25
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	16	29	263	263	263	-	5 984	136	143
Planning and development		-	-	9	16	16	16	-	17	17	18
Road transport		-	16	20	248	248	248	-	5 967	118	125
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		17 292	10 320	596	37 520	37 520	37 520	-	32 934	68 704	77 086
Electricity		4 323	2 580	97	159	159	159	-	3 231	3 422	3 610
Water		4 323	2 580	134	17 261	17 261	17 261	-	20 117	63 748	71 857
Waste water management		4 323	2 580	365	14 482	14 482	14 482	-	8 748	648	684
Waste management		4 323	2 580	-	5 618	5 618	5 618	-	837	887	935
Other		-	6 355	-	1 049	1 049	1 049	-	739	17 203	17 792
Total Capital Expenditure - Standard	3	24 271	24 508	649	44 812	44 812	44 812	-	43 034	86 945	95 972
Funded by:											
National Government		21 415	24 216	22 090	34 306	34 306	34 306		35 889	79 381	87 993
Provincial Government		505	-	1 077	8 000	8 000	8 000		-	-	-
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	21 920	24 216	23 167	42 306	42 306	42 306	-	35 889	79 381	87 993
Public contributions & donations	5										
Borrowing	6										
Internally generated funds					2 506	2 506	2 506		7 145	7 564	7 979
Total Capital Funding	7	21 920	24 216	23 167	44 812	44 812	44 812	-	43 034	86 945	95 972

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

**FS161 Letsemeng - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**[illegible]

[illegible]

FS161 Letsemeng - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		1 933	20 652	17 627	20 652	20 652	20 652	–	21 000	21 500	22 100
Call investment deposits	1	5 762	1 825	1 851	1 825	1 825	1 825	–	1 825	1 933	2 039
Consumer debtors	1	14 190	2 764	3 147	4 270	4 270	4 270	–	4 270	4 522	4 770
Other debtors		1 902	16 923	14 576	13 853	13 853	13 853	–	14 000	14 500	15 000
Current portion of long-term receivables					1 563	1 563	1 563	–	1 570	1 590	1 600
Inventory	2	1 954	1 184	373	1 184	1 184	1 184	–	2 000	2 100	2 150
Total current assets		25 741	43 347	37 575	43 347	43 347	43 347	–	44 665	46 145	47 660
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	21 225	21 225	21 225	–	57 480	17 791	25 000
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	160 793	626 159	624 634	626 159	626 159	626 159	–	377 837	400 130	422 137
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		58	246	135	246	246	246	–	248	249	250
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		160 851	626 406	624 769	647 630	647 630	647 630	–	435 565	418 170	447 387
TOTAL ASSETS		186 592	669 753	662 345	690 977	690 977	690 977	–	480 231	464 315	495 047
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	–	–	–	–	–	33	35	37
Consumer deposits		643	669	769	669	669	669	–	670		
Trade and other payables	4	1 995	20 618	11 692	14 096	14 096	14 096	–	13 596	14 399	15 190
Provisions		1 383	196	196	3 814	3 814	3 814	–	3 806	3 810	3 812
Total current liabilities		4 021	21 483	12 657	18 579	18 579	18 579	–	18 105	18 244	19 039
Non current liabilities											
Borrowing		–	262	–	–	–	–	–	105	111	117
Provisions		5 357	41 073	13 671	–	–	–	–	13 671	14 478	15 274
Total non current liabilities		5 357	41 336	13 671	–	–	–	–	13 776	14 588	15 391
TOTAL LIABILITIES		9 378	62 818	26 328	18 579	18 579	18 579	–	31 881	32 832	34 430
NET ASSETS	5	177 213	606 934	636 017	672 398	672 398	672 398	–	448 349	431 483	460 617
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		168 068	614 112	614 523	608 701	608 701	608 701	–	610	611	612
Reserves	4	73 569	125	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	241 637	614 237	614 523	608 701	608 701	608 701	–	610	611	612

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

FS161 Letsemeng - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		37 014	31 069			33 021	33 021				
Government - operating	1	48 002	48 782	54 673	53 974	53 974	53 974		53 929	53 772	51 159
Government - capital	1	12 718	24 216	23 167	34 306	34 306	34 306		35 889	79 381	87 993
Interest		1 947	3 001	3 427	1 352	1 352	1 352		1 436	1 521	1 604
Dividends		2	5	11	25	25	25		27	28	30
Payments											
Suppliers and employees		(64 015)	(100 643)	(89 731)	(104 932)	(99 019)	(99 019)		(105 158)	(111 363)	(117 488)
Finance charges		(1 076)	(4 383)	(3 760)	(68)	(118)	(68)		(72)	(77)	(81)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 592	2 048	(12 213)	(15 343)	23 541	23 591	-	(13 950)	23 262	23 217
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		133	-	-	142	142	142		151	160	168
Decrease (Increase) in non-current debtors			-	-	(150)	(150)	(150)		(159)	(169)	(178)
Decrease (increase) other non-current receivables			-	-	(80)	(80)	(80)		(85)	(90)	(95)
Decrease (increase) in non-current investments		(30 085)	(22 250)		5 800	5 800	5 800		6 160	6 523	6 882
Payments											
Capital assets					36 812	36 812	36 812		39 094	41 401	43 678
NET CASH FROM/(USED) INVESTING ACTIVITIES		(29 952)	(22 250)	-	42 524	42 524	42 524	-	45 160	47 825	50 455
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 640	(20 202)	(12 213)	27 181	66 065	66 115	-	31 210	71 087	73 673
Cash/cash equivalents at the year begin:	2	34	4 673	(15 529)	42 000	42 000	42 000	42 000	44 604	75 814	146 901
Cash/cash equivalents at the year end:	2	4 673	(15 529)	(27 742)	69 181	108 065	108 115	42 000	75 814	146 901	220 574

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

FS161 Letsemeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	4 673	(15 529)	(27 742)	69 181	108 065	108 115	42 000	75 814	146 901	220 574
Other current investments > 90 days		3 022	38 006	47 220	(46 704)	(85 587)	(85 637)	(42 000)	(52 989)	(123 468)	(196 435)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		7 695	22 477	19 479	22 477	22 477	22 477	-	22 825	23 433	24 139
Application of cash and investments											
Unspent conditional transfers		1 995	2 572	1 879	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(21 393)	(1 686)	9 813	14 096	2 860	2 860	-	13 596	14 399	15 190
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(19 398)	886	11 692	14 096	2 860	2 860	-	13 596	14 399	15 190
Surplus(shortfall)		27 093	21 591	7 787	8 381	19 617	19 617	-	9 229	9 035	8 949

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

FS161 Letsemeng - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
<b>Total New Assets</b>	1	20 024	19 392	–	44 812	44 812	44 812	6 829	7 283	7 630
Infrastructure - Road transport		5 984	–	–	248	248	248	112	118	125
Infrastructure - Electricity		3 180	–	–	159	159	159	3 231	3 422	3 610
Infrastructure - Water		30	–	–	17 261	17 261	17 261	1 482	1 570	1 656
Infrastructure - Sanitation		775	–	–	14 482	14 482	14 482	612	698	684
Infrastructure - Other		978	6 072	–	6 667	6 667	6 667	837	887	935
Infrastructure		10 947	6 072	–	38 817	38 817	38 817	6 274	6 694	7 010
Community		4 409	4 409	–	5 506	5 506	5 506	34	37	39
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	4 668	8 911	–	190	190	190	202	214	226
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	300	300	300	319	337	356
<b>Total Renewal of Existing Assets</b>	2	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road transport		5 984	–	–	248	248	248	112	118	125
Infrastructure - Electricity		3 180	–	–	159	159	159	3 231	3 422	3 610
Infrastructure - Water		30	–	–	17 261	17 261	17 261	1 482	1 570	1 656
Infrastructure - Sanitation		775	–	–	14 482	14 482	14 482	612	698	684
Infrastructure - Other		978	6 072	–	6 667	6 667	6 667	837	887	935
Infrastructure		10 947	6 072	–	38 817	38 817	38 817	6 274	6 694	7 010
Community		4 409	4 409	–	5 506	5 506	5 506	34	37	39
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		4 668	8 911	–	190	190	190	202	214	226
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	300	300	300	319	337	356
TOTAL CAPITAL EXPENDITURE - Asset class	2	20 024	19 392	–	44 812	44 812	44 812	6 829	7 283	7 630
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		5 984	5 000		105	105	105	112	118	125
Infrastructure - Electricity		3 180	1 449		159	159	159	3 231	3 422	3 610
Infrastructure - Water		30	2 130		13 788	13 788	13 788	1 482	1 570	1 656
Infrastructure - Sanitation		775	955		276	276	276	612	698	684
Infrastructure - Other		598	785		1 025	1 025	1 025	837	887	935
Infrastructure		10 568	10 319	–	15 354	15 354	15 354	6 274	6 694	7 010
Community		10 481	467		223	223	223	51	54	57
Heritage assets		–	–		–					
Investment properties		–	–	–	21 225	21 225	21 225	57 480	17 791	25 000
Other assets		3 599	13 713		–	–	–	819	865	912
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–		–			–	–	
Intangibles		58	246	135	246	246	246	248	249	250
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	24 706	24 746	135	37 048	37 048	37 048	64 873	25 654	33 229
EXPENDITURE OTHER ITEMS										
<b>Depreciation &amp; asset impairment</b>	3	21 835	21 930	19 977	6 438	6 438	6 438	11 700	12 391	13 072
<b>Repairs and Maintenance by Asset Class</b>		14 686	4 763	2 998	14 513	14 794	14 794	15 711	16 638	16 140
Infrastructure - Road transport		1 620	2 623	–	2 297	1 256	1 256	1 334	1 413	78
Infrastructure - Electricity		838	861	–	1 253	1 253	1 253	1 330	1 409	1 486
Infrastructure - Water		431	509	–	1 353	1 353	1 353	1 436	1 521	1 605
Infrastructure - Sanitation		132	73	–	1 589	1 589	1 589	1 688	1 787	1 885
Infrastructure - Other		138	126	–	197	197	197	210	222	234
Infrastructure		3 158	4 194	–	6 689	5 648	5 648	5 998	6 352	5 289
Community		255	498	–	597	597	597	633	671	708
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	11 272	72	2 998	7 228	8 549	8 549	9 079	9 615	10 143
TOTAL EXPENDITURE OTHER ITEMS		36 522	26 693	22 975	20 951	21 231	21 231	27 411	29 028	29 212
Renewal of Existing Assets as % of total capex		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M as a % of PPE		9,1%	0,8%	0,5%	2,3%	2,4%	2,4%	4,2%	4,2%	3,8%
Renewal and R&M as a % of PPE		59,0%	19,0%	2219,0%	39,0%	40,0%	40,0%	24,0%	65,0%	49,0%

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

FS161 Letsemeng - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling		10	10	10	10	10	10	10	10	10
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		10	10	10	10	10	10	10	10	10
Using public tap (< min.service level)	3				500	500	500	450	350	250
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	500	500	500	450	350	250
<b>Total number of households</b>	5	10	10	10	510	510	510	460	360	260
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)		8	10	10	10	10	10	10	10	10
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		8	10	10	10	10	10	10	10	10
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	8	10	10	10	10	10	10	10	10
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)		–	–	704	800	800	800	900	1 000	1 100
Minimum Service Level and Above sub-total		–	–	704	800	800	800	900	1 000	1 100
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	–	–	704	800	800	800	900	1 000	1 100
<b><u>Refuse:</u></b>										
Removed at least once a week		8	10	10	10	10	10	10	10	10
Minimum Service Level and Above sub-total		8	10	10	10	10	10	10	10	10
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump				8 291	9 000	9 000	9 000	9 100	9 200	9 300
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		–	–	8 291	9 000	9 000	9 000	9 100	9 200	9 300
<b>Total number of households</b>	5	8	10	8 301	9 010	9 010	9 010	9 110	9 210	9 310
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		10	10	10	10	10	10	10	10	10
Sanitation (free minimum level service)		6	6	6	6	6	6	6	6	6
Electricity/other energy (50kwh per household per month)		10	10	10	10	10	10	10	10	10
Refuse (removed at least once a week)		10	10	10	10	10	10	10	10	10
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)		2 754	2 754	2 892	2 446	2 446	2 446	2 892	2 892	3 000
Sanitation (free sanitation service)		3 105	3 105	3 260	389	389	389	3 594	3 774	3 845
Electricity/other energy (50kwh per household per month)		2 754	2 892	3 036	180	180	180	3	3	4
Refuse (removed once a week)		3 105	3 105	3 260	389	389	389	3 594	3 774	3 895
<b>Total cost of FBS provided (minimum social package)</b>		8 967	8 967	9 416	3 404	3 404	3 404	10 084	10 443	10 744
<b>Highest level of free service provided</b>										
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)										
Sanitation (Rand per household per month)		55	55	60	80	80	80	80	80	80
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		30	30	30	30	30	30	30	30	30
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)		556	557	570	600	600	600	600	620	620
Property rates (other exemptions, reductions and rebates)										
Water		5 000	5 000	5 500	25 751	25 751	25 751	6 000	26 000	26 000
Sanitation		2 900	2 900	3 000	4 093	4 093	4 093	4 000	5 000	5 000
Electricity/other energy		1 500	1 500	1 550	1 895	1 895	1 895	1 750	2 050	2 050
Refuse		1 000	1 000	800	4 093	4 093	4 093	930	4 210	4 210
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	10 956	10 957	11 420	36 432	36 432	36 432	13 280	37 880	37 880

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

**FS161 Letsemeng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand												
REVENUE ITEMS:												
<u>Property rates</u>												
Total Property Rates	6	4 247	5 350	7 295	6 739	6 739	6 739		7 157	7 579	7 996	
less Revenue Foregone												
Net Property Rates		4 247	5 350	7 295	6 739	6 739	6 739	–	7 157	7 579	7 996	
<u>Service charges - electricity revenue</u>												
Total Service charges - electricity revenue	6	13 349	14 516	14 038	22 642	22 642	22 642		23 503	26 019	27 871	
less Revenue Foregone												
Net Service charges - electricity revenue		13 349	14 516	14 038	22 642	22 642	22 642	–	23 503	26 019	27 871	
<u>Service charges - water revenue</u>												
Total Service charges - water revenue	6	5 051	5 302	4 467	7 695	7 695	7 695		8 173	8 655	9 131	
less Revenue Foregone												
Net Service charges - water revenue		5 051	5 302	4 467	7 695	7 695	7 695	–	8 173	8 655	9 131	
<u>Service charges - sanitation revenue</u>												
Total Service charges - sanitation revenue	6	2 418	2 466	25 730	6 939	6 939	6 939		7 369	7 804	8 233	
less Revenue Foregone												
Net Service charges - sanitation revenue		2 418	2 466	25 730	6 939	6 939	6 939	–	7 369	7 804	8 233	
<u>Service charges - refuse revenue</u>												
Total refuse removal revenue	6	2 235	2 258	2 336	6 946	6 946	6 946		7 376	7 812	8 241	
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue		2 235	2 258	2 336	6 946	6 946	6 946	–	7 376	7 812	8 241	
<u>Other Revenue by source</u>												
Other revenue	3	15	579	810	1 562	1 562	1 562		727	718	758	
Scrap material sold		0	9	–	3	3	3		3	4	4	
Building plan fee		2	4	4	6	6	6		6	7	7	
Tax certificate		–	15	15	22	22	22		24	26	27	
Photostats		–	–	3	4	4	4		5	5	5	
Grave		27	34	29	32	32	32		34	37	39	
Agreements		–	–	3	8	8	8		9	9	10	
Reconnection fees		23	105	115	140	140	140		149	158	166	
Pound fee		8	–	–	0	0	0		6	6	7	
Refuse bags		–	0	–	1	1	1		1	1	1	
Pre-paid bad debt collection		–	–	–	2	2	2		–	–	–	
									–	–	–	
Total 'Other' Revenue		1	75	746	979	1 781	1 781	1 781	–	964	969	1 023
EXPENDITURE ITEMS:												
<u>Employee related costs</u>												
Basic Salaries and Wages	2	12 743	15 994	15 311	25 355	22 295	22 295		25 432	30 866	32 849	
Pension and UIF Contributions		1 787	163	155	2 750	2 500	2 500		2 712	2 878	3 062	
Medical Aid Contributions		576	773	559	2 177	1 617	1 617		2 005	2 112	2 249	
Overtime		1 398	1 725	1 770	1 716	1 646	1 646		1 808	1 924	2 047	
Performance Bonus		1 160			–	–	–		–	–	–	
Motor Vehicle Allowance		834	1 515	1 235	2 645	2 275	2 275		2 825	2 983	3 176	
Cellphone Allowance		9			269	219	219		234	249	265	
Housing Allowances		14	19	35	497	467	467		510	542	576	
Other benefits and allowances		873	1 404	2 835	271	251	251		2 176	2 311	2 459	
Payments in lieu of leave		744	1 248	1 660		–	–		–	–	–	
Long service awards		1 543	154	0	289	256	256		273	290	309	
Post-retirement benefit obligations		87	2 386	1 899	–	–	–		–	–	–	
sub-total		5	21 767	25 382	25 459	35 970	31 527	31 527	–	37 975	44 154	46 991
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	21 767	25 382	25 459	35 970	31 527	31 527	–	37 975	44 154	46 991	
<u>Contributions recognised - capital</u>												
List contributions by contract					2 506	2 506	2 506					
Total Contributions recognised - capital		–	–	–	2 506	2 506	2 506	–	–	–	–	
<u>Depreciation &amp; asset impairment</u>												
Depreciation of Property, Plant & Equipment	10	10 523	21 930	19 977	6 438	6 438	6 438		11 700	12 391	13 072	
Lease amortisation		1 847	–	–	–	–	–		–	–	–	
Capital asset impairment		9 465	–	–	–	–	–		–	–	–	
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1	21 835	21 930	19 977	6 438	6 438	6 438	–	11 700	12 391	13 072	
<u>Bulk purchases</u>												
Electricity Bulk Purchases	1	12 595	13 956	15 934	18 000	18 000	18 000		19 116	20 244	21 357	
Water Bulk Purchases		2 117	3 141	4 020	2 701	4 701	4 701		4 993	5 288	5 578	
Total bulk purchases		14 711	17 097	19 953	20 701	22 701	22 701	–	24 109	25 531	26 936	
<u>Transfers and grants</u>												
Cash transfers and grants	1	–	–	–	–	–	–	–	–	–	–	
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–	
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	
<u>Contracted services</u>												
Compilation of financial statements												
GRAP/GAMAP Compliance				–	2 500	1 800	1 800		1 912	2 024	2 136	
Supplementary valuation roll			979	2 305	150	150	150		159	169	178	
SMME Projects				453	972	572	572		2 878	3 048	3 215	

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)

FS161 Letsemeng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Budget and Treasury Office	Vote 2 - Corporate Service Management	Vote 3 - Technical Department	Vote 4 - Council	Vote 5 - Municipal Manager	Vote 6 - Technical Department	Vote 7 - Community Services	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		7 157	–	–	–	–	–	–									7 157
Property rates - penalties & collection charges		–	–	–	–	–	–	–									–
Service charges - electricity revenue		–	–	23 503	–	–	–	–									23 503
Service charges - water revenue		–	–	8 173	–	–	–	–									8 173
Service charges - sanitation revenue		–	–	7 369	–	–	–	–									7 369
Service charges - refuse revenue		–	–	7 376	–	–	–	–									7 376
Service charges - other		–	–	–	–	–	–	–									–
Rental of facilities and equipment		–	247	27	–	–	–	152									427
Interest earned - external investments		3 500	–	–	–	–	–	–									3 500
Interest earned - outstanding debtors		–	–	–	–	–	–	–									–
Dividends received		–	27	–	–	–	–	–									27
Fines		–	–	95	–	–	–	–									95
Licences and permits		–	–	6	–	–	–	–									6
Agency services		–	–	–	–	–	–	–									–
Other revenue		635	84	179	8	–	–	59									964
Transfers recognised - operational		4 402	559	43 524	860	945	–	3 640									53 929
Gains on disposal of PPE		–	–	–	–	–	–	–									–
Total Revenue (excluding capital transfers and contribution)		15 693	917	90 251	868	945	–	3 851	–	–	–	–	–	–	–	–	112 525
Expenditure By Type																	
Employee related costs		8 207	3 540	10 786	1 381	2 796	–	11 266									37 975
Remuneration of councillors		–	–	–	3 700	–	–	–									3 700
Debt impairment		446	–	2 469	–	–	–	–									2 915
Depreciation & asset impairment		10 520	–	606	39	–	–	536									11 700
Finance charges		125	–	–	–	–	–	–									125
Bulk purchases		–	–	24 109	–	–	–	–									24 109
Other materials		–	–	–	–	–	–	–									–
Contracted services		4 949	–	–	–	–	–	–									4 949
Transfers and grants		–	–	–	–	–	–	–									–
Other expenditure		5 329	3 704	15 983	2 300	3 800	–	4 109									35 225
Loss on disposal of PPE		–	–	–	–	–	–	–									–
Total Expenditure		29 576	7 244	53 954	7 420	6 596	–	15 911	–	–	–	–	–	–	–	–	120 700
Surplus/(Deficit)		(13 883)	(6 327)	36 298	(6 552)	(5 651)	–	(12 059)	–	–	–	–	–	–	–	–	(8 174)
Transfers recognised - capital		–	–	35 889	–	–	–	–									35 889
Contributions recognised - capital		–	–	–	–	–	–	–									–
Contributed assets		–	–	–	–	–	–	–									–
Surplus/(Deficit) after capital transfers & contributions		(13 883)	(6 327)	72 187	(6 552)	(5 651)	–	(12 059)	–	–	–	–	–	–	–	–	27 715

References  
1. Departmental columns to be based on municipal organisation structure

**FS161 Letsemeng - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits	2										
Call deposits < 90 days											
Other current investments > 90 days		5 762	1 825	1 851	1 825	1 825	1 825		1 825	1 933	2 039
Total Call investment deposits		5 762	1 825	1 851	1 825	1 825	1 825	-	1 825	1 933	2 039
Consumer debtors											
Consumer debtors	2	14 190	2 764	3 147	4 270	4 270	4 270		4 270	4 522	4 770
Less: Provision for debt impairment											
Total Consumer debtors		14 190	2 764	3 147	4 270	4 270	4 270	-	4 270	4 522	4 770
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)	3	227 132	844 720	862 899	626 159	626 159	626 159		377 837	400 130	422 137
Leases recognised as PPE											
Less: Accumulated depreciation		66 340	218 560	238 264	-	-	-		-	-	-
Total Property, plant and equipment (PPE)	2	160 793	626 159	624 634	626 159	626 159	626 159	-	377 837	400 130	422 137
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities					-	-	-		33	35	37
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	33	35	37
Trade and other payables											
Trade and other creditors	2	-	18 046	9 813	14 096	14 096	14 096		13 596	14 399	15 190
Unspent conditional transfers		1 995	2 572	1 879	-	-	-		-	-	-
VAT											
Total Trade and other payables		1 995	20 618	11 692	14 096	14 096	14 096	-	13 596	14 399	15 190
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	-	-		105	111	117
Finance leases (including PPP asset element)		-	262	-	-	-	-				
Total Non current liabilities - Borrowing		-	262	-	-	-	-	-	105	111	117
Provisions - non-current											
Retirement benefits			12 670	13 671	-	-	-		13 671	14 478	15 274
List other major provision items											
Refuse landfill site rehabilitation			27 037	-	-	-	-		-	-	-
Other		5 357	1 366	-	-	-	-		-	-	-
Total Provisions - non-current		5 357	41 073	13 671	-	-	-	-	13 671	14 478	15 274
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance	1		603 944	614 523	-	-	608 576		608 576	644 482	679 929
GRAP adjustments											
Restated balance		-	603 944	614 523	-	-	608 576	-	608 576	644 482	679 929
Surplus/(Deficit)		8 519	680	17 857	41 223	42 552	42 552	-	27 715	64 533	66 695
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments						125	125		125	132	139
Accumulated Surplus/(Deficit)		8 519	604 623	632 380	41 223	42 677	651 253	-	636 416	709 147	746 763
Reserves											
Housing Development Fund	2										
Capital replacement											
Self-insurance		73 569	125								
Other reserves											
Revaluation											
Total Reserves		73 569	125	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	82 087	604 748	632 380	41 223	42 677	651 253	-	636 416	709 147	746 763

**Total capital expenditure includes expenditure on nationally significant priorities:**

[illegible]

FS161 Letsemeng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
To shift towards a more strategic approach to the development of our local economy and to overcome challenges and failures	Ensure that social and economic development are prioritised within the municipal Integrated Development Plans (IDPs);			99 922	105 801	136 475	150 917	150 917	150 917	148 414	196 284	206 177
To support the local economy in realising its optimal potentials and making local communities' active participants in the economy of the country.	Conduct local economic regeneration studies that form a core component of the IDPs;											
To wage the local fight against poverty more effectively through local level debates, strategies and actions.	Identify and market new economic opportunities; Improve the quality of life, and facilitate economic opportunities, of people living within the municipality by addressing infrastructure and service delivery backlogs; Create an 'enabling environment' for local businesses through efficient and effective service and infrastructure delivery;											
To improve community access to economic initiatives, support programmes and information.	Motivate and support individuals, community groups and local authorities to initiate and sustain economic initiatives;  Mobilise civil society to participate in LED and encourage public participation;											
To improve the coordination of economic development planning and implementation	Network with key sectors and role players to create partnerships and projects;  Promote inter-departmental collaboration across line departments											
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	99 922	105 801	136 475	150 917	150 917	150 917	148 414	196 284	206 177

References

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

FS161 Letsemeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
To shift towards a more strategic approach to the development of our local economy and to overcome challenges and failures	Ensure that social and economic development are prioritised within the municipal Integrated Development Plans (IDPs);			91 404	105 121	118 619	112 199	105 714	105 714	120 633	131 751	139 482	
To support the local economy in realising its optimal potentials and making local communities' active participants in the economy of the	Conduct local economic regeneration studies that form a core component of the IDPs;  Identify and market new economic opportunities;												
To wage the local fight against poverty more effectively through local level debates, strategies and actions.	Improve the quality of life, and facilitate economic opportunities, of people living within the municipality by addressing backlogs;  Create an 'enabling environment' for local businesses through efficient and effective service and infrastructure delivery;												
To improve community access to economic initiatives, support programmes and information.	Motivate and support individuals, community groups and local authorities to initiate and sustain economic initiatives; Mobilise civil society to participate in LED and encourage public participation;												
To improve the coordination of economic development planning and implementation	Network with key sectors and role players to create partnerships and projects;  Promote inter-departmental collaboration across line departments												
Allocations to other priorities													
Total Expenditure				1	91 404	105 121	118 619	112 199	105 714	105 714	120 633	131 751	139 482

References

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

FS161 Letsemeng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Budget and Treasury		A		573	7 706		343	343	343	360	378	385
Corporate Service Management		B		6 127	71	5	44	44	44	46	49	51
Technical Department		C		17 290	10 319	11 596	43 277	43 277	43 277	35 277	40 158	68 892
Council		D		279	40	8	53	53	53	477	58	62
Municipal Manager		E		–	8	–	37	37	37	39	41	43
Technical Department: Other		F		–	6 355	29	1 049	1 049	1 049	14 500	17 512	17 512
Community Services		G		–	–	–	10	10	10	10	11	12
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	24 269	24 499	649	44 813	44 813	44 813	50 710	58 207	86 957

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

FS161 Letsemeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (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

FS161 Letsemeng - Entities measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

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

FS161 Letsemeng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b><u>Borrowing Management</u></b>											
Credit Rating		0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,5%	4,2%	3,1%	0,1%	0,1%	0,1%	0,0%	0,1%	0,1%	0,1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4,5%	12,9%	6,3%	0,1%	0,2%	0,2%	0,0%	0,2%	0,2%	0,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	210,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	6,4	2,0	3,0	2,3	2,3	2,3	–	2,5	2,5	2,5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	6,4	2,0	3,0	2,3	2,3	2,3	–	2,5	2,5	2,5
Liquidity Ratio	Monetary Assets/Current Liabilities	1,9	1,0	1,5	1,2	1,2	1,2	–	1,3	1,3	1,3
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		132,9%	100,2%	0,0%	-0,4%	61,6%	61,6%	0,0%	-0,4%	-0,4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		132,9%	100,2%	0,0%	0,0%	62,0%	62,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21,3%	23,8%	15,6%	18,1%	18,1%	18,1%	0,0%	17,6%	17,6%	18,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	90,0%	90,0%	90,0%	95,0%	95,0%	95,0%	95,0%	98,0%	98,0%	98,0%
Creditors to Cash and Investments		0,0%	-116,2%	-35,4%	20,4%	13,0%	13,0%	0,0%	17,9%	9,8%	6,9%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	28,8%	30,7%	22,5%	33,1%	29,0%	29,0%	0,0%	33,7%	37,8%	39,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31,4%	33,6%	2,5%	36,4%	36,3%	36,3%		37,4%	38,3%	40,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19,4%	5,8%	2,6%	13,4%	13,6%	13,6%		14,0%	14,2%	13,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	30,6%	31,8%	20,9%	6,0%	6,0%	6,0%	0,0%	10,5%	10,7%	11,2%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9,9	9,9	43,4	40,4	40,4	40,4	–	38,5	39,4	41,8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	58,1%	65,3%	32,7%	38,3%	38,3%	38,3%	0,0%	36,7%	35,3%	34,5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1,0	(2,9)	(4,6)	9,9	16,0	16,0	–	10,4	18,2	25,8

References

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

2. Only include if services provided by the municipality

FS161 Letsemeng - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue Framework	
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome
<b>Demographics</b> Population Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34 Unemployment											
<b>Monthly household income (no. of households)</b> 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	1, 12										
<b>Poverty profiles (no. of households)</b> < R2 060 per household per month	13										
Insert description	2										
<b>Household/demographics (000)</b> Number of people in municipal area Number of poor people in municipal area Number of households in municipal area Number of poor households in municipal area Definition of poor household (R per month)											
<b>Housing statistics</b> Formal Informal	3										
<b>Total number of households</b>			-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4										
Dwellings provided by province/s											
Dwellings provided by private sector	5										
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-
<b>Economic</b> Inflation/inflation outlook (CPIX) Interest rate - borrowing Interest rate - investment Remuneration increases Consumption growth (electricity) Consumption growth (water)	6										
<b>Collection rates</b> Property tax/service charges Rental of facilities & equipment Interest - external investments Interest - debtors Revenue from agency services	7										

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue Framework	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16
		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								

FS161 Letsemeng Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 673	(15 529)	(27 742)	69 181	108 065	108 115	42 000	75 814	146 901	220 574
Cash + investments at the yr end less applications - R'000	18(1)b	2	27 093	21 591	7 787	8 381	19 617	19 617	–	9 229	9 035	8 949
Cash year end/monthly employee/supplier payments	18(1)b	3	1,0	(2,9)	(4,6)	9,9	16,0	16,0	–	10,4	18,2	25,8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	8 519	680	17 857	41 223	42 552	42 552	–	27 715	64 533	66 695
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3,5%	74,2%	(11,4%)	(6,0%)	(6,0%)	(106,0%)	(0,9%)	2,0%	0,2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	132,9%	100,2%	0,0%	0,0%	62,0%	62,0%	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	35,9%	0,0%	0,0%	10,3%	10,3%	10,3%	0,0%	5,4%	5,3%	5,3%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	(82,1%)	(82,1%)	(82,1%)	0,0%	(151,6%)	(59,3%)	(55,9%)
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.	22,3%	(10,0%)	11,1%	0,0%	0,0%	(100,0%)	0,8%	3,9%	3,7%
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	9,1%	0,8%	0,5%	2,3%	2,4%	2,4%	0,0%	4,2%	4,2%	3,8%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	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

FS161 Letsemeng - Supporting Table SA11 Property rates summary

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Valuation:</b>	1	01/07/2009	01/07/2009	01/07/2009	01/07/2013					
Date of valuation:		Yes	yes	yes	yes			yes		
Financial year valuation used		No	Yes	Yes	Yes			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No					
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	1	1	1	1	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		-	-	-	-					
Implementation time of new valuation roll (mths)		-	-	-	-					
No. of properties	5	-	-	-	-	-	-	-	-	-
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		No	No	No	No			No		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)		0	0	0	1			0		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		-	-	-	0			-		
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	100,0%			0,0%		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	3 154	4 247	5 106	6 739	6 739	6 739	7 157	7 579	7 996
Rate revenue expected to collect (R'000)	6	3 154	4 247	5 106	6 739	6 739	6 739	7 157	7 579	7 996
Expected cash collection rate (%)		0,0%	0,0%	0,0%	0,0%	100,0%	200,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)	7	-	-	-	-	0	0	-	-	-
Rebates, exemptions - indigent (R'000)		45	45	45	45	45	45	45	45	45
Rebates, exemptions - pensioners (R'000)		45	45	45	45	45	45	45	45	45
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		15	15	15	15	15	15	15	15	15
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>105</b>

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

FS161 Letsemeng - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2013/14																		
Valuation:																		
No. of properties	5 5	8 917	2	191	1 833	166	1 120	3	–	–	16	–	–	–	–	–	2	
No. of sectional title property values					–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of unreasonably difficult properties s7(2)					–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of supplementary valuations					–	–	–	–	–	–	–	–	–	–	–	–	–	
Supplementary valuation (Rm)					–	–	–	–	–	–	–	–	–	–	–	–	–	
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					–	–	–	–	–	–	–	–	–	–	–	–	–	
No. of successful objections > 10%					–	–	–	–	–	–	–	–	–	–	–	–	–	
Estimated no. of properties not valued					–	–	–	–	–	–	–	–	–	–	–	–	–	
Years since last valuation (select)			<1	<1	<1	<1	<1	<1	<1	–	–	<1	–	–	–	–	–	3
Frequency of valuation (select)			4	4	4	4	4	4	4	–	–	4	–	–	–	–	–	4
Method of valuation used (select)			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.
Phasing-in properties s21 (number)										–	–		–	–	–	–	–	
Combination of rating types used? (Y/N)			Yes	Yes	Yes	Yes	Yes	Yes	Yes	–	–	Yes	–	–	–	–	–	Yes
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	–	–	Yes	–	–	–	–	–	Yes	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	–	–	Uniform	–	–	–	–	–	Uniform	
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
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)	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)	4																	
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)																		
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,reductns,discs (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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.



FS161 Letsemeng - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Budget Year 2014/15																		
Valuation:																		
No. of properties	5	8 917	2	191	1 833	166	1 120	3	-	-	16	-	-	-	-	-	2	
No. of sectional title property values					-	-	-	-	-	-	-	-	-	-	-	-	-	
No. of unreasonably difficult properties s7(2)					-	-	-	-	-	-	-	-	-	-	-	-	-	
No. of supplementary valuations					-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplementary valuation (Rm)					-	-	-	-	-	-	-	-	-	-	-	-	-	
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					-	-	-	-	-	-	-	-	-	-	-	-	-	
No. of successful objections > 10%		5				-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued						-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)			1	1	1	1	1	1	1	-	-	1	-	-	-	-	-	1
Frequency of valuation (select)			5	5	5	5	5	5	5	-	-	5	-	-	-	-	-	5
Method of valuation used (select)		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.	
Phasing-in properties s21 (number)									-	-		-	-	-	-	-		
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	-	Yes	-	-	-	-	-	Yes	
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	-	Yes	-	-	-	-	-	Yes	
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	-	-	Uniform	-	-	-	-	-	Uniform	
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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)	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)	4																	
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)																		
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,reductns,discs (R'000)																		

References

1. Land & Assistance Act, Restitution of Land Rights, Communal 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.



FS161 Letsemeng - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Property rates</b> <i>(rate in the Rand)</i>	1								
Residential properties			0	0	0	0	0	-	-
Residential properties - vacant land			0	0	-	0	0	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			0	0	0	-	0	-	-
Farm properties - used			0	0	0	0	0	-	-
Farm properties - not used			0	0	-	-	-	-	-
Industrial properties			0	0	0	0	-	-	-
Business and commercial properties			0	0	-	-	0	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	0	0	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0	0	0	0	0	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0	0	-	0	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i>									
<b>Residential properties</b>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			45 000	45 000	45 000	45 000	45 000	45 000	45 000
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
<b>Other rebates or exemptions</b>			-	-	-	-	-	-	-
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			-	38		46	-	-	-
Service point - vacant land <i>(Rands/month)</i>			31	-		-	-	-	-
Water usage - flat rate tariff <i>(c/kl)</i>			-	38		46	-	-	-
Water usage - life line tariff		(describe structure)	34	-		-	-	-	-
Water usage - Block 1 (c/kl)		0-6kl	5	-		-	-	-	-
Water usage - Block 2 (c/kl)		7-30kl	7	-		6	-	-	-
Water usage - Block 3 (c/kl)		31-50kl	8	-		8	-	-	-
Water usage - Block 4 (c/kl)		>50kl	-	-		9	-	-	-
<b>Other</b>							-	-	-
<b>Waste water tariffs</b>	2								
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>			59	63	70	77	-	-	-
Service point - vacant land <i>(Rands/month)</i>			34	37	-	-	-	-	-
Waste water - flat rate tariff <i>(c/kl)</i>			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-

Volumetric charge - Block 4 (c/kl)								
Other	2	(fill in structure)	-	-	-	-	-	-
			-	-	-	-	-	-
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)			103	124	137	147	-	-
Service point - vacant land (Rands/month)			34	-	-	-	-	-
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)		0-50kWh	-	-	1	1	-	-
Meter - IBT Block 2 (c/kwh)		51-350kWh	-	-	1	1	-	-
Meter - IBT Block 3 (c/kwh)		351-600kWh	-	-	1	1	-	-
Meter - IBT Block 4 (c/kwh)		>600kWh	-	-	1	1	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-			-	-
Prepaid - IBT Block 1 (c/kwh)		0-50kWh	-	-	1	1	-	-
Prepaid - IBT Block 2 (c/kwh)		51-350kWh	-	-	1	1	-	-
Prepaid - IBT Block 3 (c/kwh)		351-600kWh	-	-	1	1	-	-
Prepaid - IBT Block 4 (c/kwh)		>600kWh	-	-	1	1	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)					-	-
Other	2						-	-
Waste management tariffs								
Domestic								
Street cleaning charge			59	63	70	77	-	-
Basic charge/fixed fee			34	37	-	-	-	-
80l bin - once a week			-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

**FS161 Letsemeng - Supporting Table SA13b Service Tariffs by category - explanatory**

[illegible]



FS161 Letsemeng - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		354,75	219,10	448,98	450,00	450,00	450,00	99,6%	452,00	453,00	454,00
Electricity: Basic levy		87,33	94,10	107,65	146,91	148,28	148,28	98,9%	150,00	151,00	152,00
Electricity: Consumption		710,00	770,00	875,26	880,00	880,00	880,00	98,9%	890,00	890,00	891,00
Water: Basic levy		31,19	32,20	41,51	45,66	45,66	45,66	97,1%	47,00	48,00	49,00
Water: Consumption		101,04	110,15	122,25	137,05	137,05	137,05	99,3%	138,00	139,00	140,00
Sanitation		54,09	58,20	70,18	77,20	77,20	77,20	99,0%	78,00	79,00	80,00
Refuse removal		54,09	58,20	70,18	77,20	77,20	77,20	99,0%	78,00	79,00	80,00
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 392,49	1 341,95	1 736,01	1 814,02	1 815,39	1 815,39	1,0%	1 833,00	1 839,00	1 846,00
VAT on Services											
Total large household bill:		1 392,49	1 341,95	1 736,01	1 814,02	1 815,39	1 815,39	1,0%	1 833,00	1 839,00	1 846,00
% increase/-decrease			(3,6%)	29,4%	4,5%	0,1%	-		1,0%	0,3%	0,4%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		300,00	300,00	448,98	450,00	450,00	450,00	99,6%	452,00	453,00	454,00
Electricity: Basic levy		120,30	124,10	137,30	148,28	148,28	148,28	98,9%	150,00	151,00	152,00
Electricity: Consumption		35,50	36,20	31,50	880,00	880,00	880,00	98,9%	890,00	890,00	891,00
Water: Basic levy		31,19	36,00	41,51	45,66	45,66	45,66	97,1%	47,00	48,00	49,00
Water: Consumption		101,04	110,50	249,06	137,05	137,05	137,05	99,3%	138,00	139,00	140,00
Sanitation		54,09	60,00	70,18	77,20	77,20	77,20	99,0%	78,00	79,00	80,00
Refuse removal		54,09	60,00	70,18	77,20	77,20	77,20	99,0%	78,00	79,00	80,00
Other		-	-	-	-	-	-				
sub-total		696,21	726,80	1 048,71	1 815,39	1 815,39	1 815,39	1,0%	1 833,00	1 839,00	1 846,00
VAT on Services											
Total small household bill:		696,21	726,80	1 048,71	1 815,39	1 815,39	1 815,39	1,0%	1 833,00	1 839,00	1 846,00
% increase/-decrease			4,4%	44,3%	73,1%	-	-		1,0%	0,3%	0,4%

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)

FS161 Letsemeng - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		5 762	1 825	1 851	7 000	7 000	7 000	1 860	1 862	1 864
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	5 762	1 825	1 851	7 000	7 000	7 000	1 860	1 862	1 864
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:		5 762	1 825	1 851	7 000	7 000	7 000	1 860	1 862	1 864

References

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

FS161 Letsemeng - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Name of institution & investment ID	1	Yrs/Months							
Parent municipality									
32 Day Notice Account									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

FS161 Letsemeng - Supporting Table SA17 Borrowing

Borrowing - Categorised by type  R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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 Borrowing	1	-	-	-	-	-	-	-	-	-

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)

FS161 Letsemeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43 731	48 782	52 833	52 974	52 974	52 974	52 919	52 762	50 149
Local Government Equitable Share		41 781	46 542	50 533	50 434	50 434	50 434	50 185	49 845	47 031
Finance Management		1 200	1 450	1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement		750	790	800	890	890	890	934	967	1 018
Other transfers/grants [insert description]										
Provincial Government:		–	389	1 038	1 000	1 000	1 000	1 010	1 010	1 010
Public Works		–	389	1 038	1 000	1 000	1 000	1 010	1 010	1 010
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	43 731	49 171	53 871	53 974	53 974	53 974	53 929	53 772	51 159
Capital Transfers and Grants										
National Government:		12 718	22 733	23 167	34 306	34 306	34 306	35 889	79 381	87 993
Municipal Infrastructure Grant (MIG)		12 718	18 210	22 090	20 972	20 972	20 972	17 254	17 203	17 792
Municipal Water Infrastructure Grant (MWIG)		–	4 523	1 077	13 334	13 334	13 334	18 635	62 178	70 201
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	12 718	22 733	23 167	34 306	34 306	34 306	35 889	79 381	87 993
TOTAL RECEIPTS OF TRANSFERS & GRANTS		56 449	71 904	77 038	88 280	88 280	88 280	89 818	133 153	139 152

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)

FS161 Letsemeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		43 731	48 782	52 833	52 974	52 974	52 974	52 919	52 762	50 149
Local Government Equitable Share		41 781	46 542	50 533	50 434	50 434	50 434	50 185	49 845	47 031
Finance Management		1 200	1 450	1 500	1 650	1 650	1 650	1 800	1 950	2 100
Municipal Systems Improvement		750	790	800	890	890	890	934	967	1 018
Provincial Government:		–	389	1 038	1 000	1 000	1 000	1 010	1 010	1 010
Public Works			389	1 038	1 000	1 000	1 000	1 010	1 010	1 010
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		43 731	49 171	53 871	53 974	53 974	53 974	53 929	53 772	51 159
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		12 718	18 210	23 167	34 306	34 306	34 306	35 889	79 381	87 993
Municipal Infrastructure Grant (MIG)		12 718	18 210	22 090	20 972	20 972	20 972	17 254	17 203	17 792
Municipal Water Infrastructure Grant (MWIG)				1 077	13 334	13 334	13 334	18 635	62 178	70 201
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		12 718	18 210	23 167	34 306	34 306	34 306	35 889	79 381	87 993
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		56 449	67 381	77 038	88 280	88 280	88 280	89 818	133 153	139 152

References

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

FS161 Letsemeng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
Current year receipts				-		0		0		0
Conditions met - transferred to revenue		-	-	-	-	0	-	0	-	0
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	0	-	0	-	0
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				-	-	-	-	-	-	-
Current year receipts				-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
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				-	-	-	-	-	-	-
Current year receipts				-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities				-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	0	-	0	-	0
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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

FS161 Letsemeng - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash Transfers to other municipalities	1										
Insert description											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms	2										
Insert description											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State	3										
Insert description											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations	4										
Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals	5										
Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities	1										
Insert description											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms	2										
Insert description											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State	3										
Insert description											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations	4										
Insert description											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals	5										
Insert description											
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

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'

**FS161 Letsemeng - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		1 584	1 716	2 221	2 888	2 888	2 888	3 084	3 281	3 491
Pension and UIF Contributions		14	8	–	–	–	–	–	–	–
Medical Aid Contributions		–	30	14	–	–	–	–	–	–
Motor Vehicle Allowance		480	549	401	462	412	412	440	468	498
Cellphone Allowance		18	99	104	155	115	115	123	131	139
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	23	56	70	50	50	53	57	60
<b>Sub Total - Councillors</b>		<b>2 096</b>	<b>2 425</b>	<b>2 798</b>	<b>3 575</b>	<b>3 465</b>	<b>3 465</b>	<b>3 700</b>	<b>3 937</b>	<b>4 189</b>
<b>% increase</b>	4		<b>15,7%</b>	<b>15,4%</b>	<b>27,8%</b>	<b>(3,1%)</b>	<b>–</b>	<b>6,8%</b>	<b>6,4%</b>	<b>6,4%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		1 519	1 997		3 000	3 000	3 000	3 204	3 409	3 627
Pension and UIF Contributions		–	6		–	–	–	–	–	–
Medical Aid Contributions		–	7		–	–	–	–	–	–
Overtime		–	–		–	–	–	–	–	–
Performance Bonus		–	–		–	–	–	–	–	–
Motor Vehicle Allowance	3	183	373		230	230	230	246	261	278
Cellphone Allowance	3	–	30		33	33	33	35	37	40
Housing Allowances	3	–	–		–	–	–	–	–	–
Other benefits and allowances	3	388	238		30	30	30	32	34	36
Payments in lieu of leave		–	–		–	–	–	–	–	–
Long service awards		–	–		–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–		–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 089</b>	<b>2 651</b>	<b>–</b>	<b>3 293</b>	<b>3 293</b>	<b>3 293</b>	<b>3 517</b>	<b>3 742</b>	<b>3 981</b>
<b>% increase</b>	4		<b>26,9%</b>	<b>(100,0%)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,8%</b>	<b>6,4%</b>	<b>6,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		11 459	14 908		22 493	22 493	22 493	24 023	25 561	27 196
Pension and UIF Contributions		2 500	2 012		2 750	2 750	2 750	2 937	3 125	3 325
Medical Aid Contributions		632	773		2 177	2 177	2 177	2 325	2 474	2 632
Overtime		2 000	1 725		1 696	1 696	1 696	1 811	1 927	2 050
Performance Bonus		–	–		–	–	–	–	–	–
Motor Vehicle Allowance	3	769	1 141		2 215	2 215	2 215	2 366	2 518	2 679
Cellphone Allowance	3	310			221	221	221	236	251	267
Housing Allowances	3	40	19		497	497	497	531	565	601
Other benefits and allowances	3	1 881	1 473		353	353	353	377	401	427
Payments in lieu of leave		–			–	–	–	–	–	–
Long service awards		–	154		274	274	274	293	312	332
Post-retirement benefit obligations	6	–	525					–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>19 590</b>	<b>22 731</b>	<b>–</b>	<b>32 678</b>	<b>32 678</b>	<b>32 678</b>	<b>34 900</b>	<b>37 133</b>	<b>39 510</b>
<b>% increase</b>	4		<b>16,0%</b>	<b>(100,0%)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,8%</b>	<b>6,4%</b>	<b>6,4%</b>
<b>Total Parent Municipality</b>		<b>23 776</b>	<b>27 807</b>	<b>2 798</b>	<b>39 546</b>	<b>39 436</b>	<b>39 436</b>	<b>42 117</b>	<b>44 812</b>	<b>47 680</b>
			<b>17,0%</b>	<b>(89,9%)</b>	<b>1 313,5%</b>	<b>(0,3%)</b>	<b>–</b>	<b>6,8%</b>	<b>6,4%</b>	<b>6,4%</b>
<b>Board Members of Entities</b>										
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									
<b>Sub Total - Board Members of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>% increase</b>	4		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Senior Managers of Entities</b>										
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									
<b>Sub Total - Senior Managers of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>% increase</b>	4		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other Staff of Entities</b>										
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									
<b>Sub Total - Other Staff of Entities</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>% increase</b>	4		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		23 776	27 807	2 798	39 546	39 436	39 436	42 117	44 812	47 680
% increase	4		17,0%	(89,9%)	1 313,5%	(0,3%)	-	6,8%	6,4%	6,4%
TOTAL MANAGERS AND STAFF	5,7	21 680	25 382	-	35 971	35 971	35 971	38 417	40 875	43 491

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

**FS161 Letsemeng - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4							-
Chief Whip			232 717	-	12 396			245 113
Executive Mayor			604 460	-	19 872			624 332
Deputy Executive Mayor				-	-			-
Executive Committee				-	-			-
Total for all other councillors			1 649 833	-	369 072			2 018 905
<b>Total Councillors</b>	8	-	<b>2 487 010</b>	<b>-</b>	<b>401 340</b>			<b>2 888 350</b>
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			793 764	-	111 841			905 605
Chief Finance Officer			819 999	-	180 902			1 000 901
Technical Manager			508 039	-	150 000			658 039
Corporate Service Mager			521 900	-	102 000			623 900
								-
								-
List of each offical with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	<b>2 643 702</b>	<b>-</b>	<b>544 743</b>	<b>-</b>		<b>3 188 445</b>
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	<b>5 130 712</b>	<b>-</b>	<b>946 083</b>	<b>-</b>		<b>6 076 795</b>

## 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

FS161 Letsemeng - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			11	1	10	11	1	10	11	1	10
Board Members of municipal entities	4										
<b>Municipal employees</b>											
Municipal Manager and Senior Managers	5										
Other Managers	3		4		4	4		4	4		4
Professionals	7										
<i>Finance</i>			3	2	1	6	5	1	7	7	–
<i>Spatial/town planning</i>			2	1	1	3	2	1	4	4	–
<i>Information Technology</i>			–	–	–	–	–	–	–	–	–
<i>Roads</i>			–	–	–	2	2	–	–	–	–
<i>Electricity</i>			1	1	–	–	–	–	3	3	–
<i>Water</i>			–	–	–	1	1	–	–	–	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			–	–	–	–	–	–	–	–	–
<i>Other</i>			–	–	–	–	–	–	–	–	–
Technicians			–	–	–	3	3	–	3	3	–
<i>Finance</i>			–	–	–	–	–	–	–	–	–
<i>Spatial/town planning</i>			–	–	–	–	–	–	–	–	–
<i>Information Technology</i>			–	–	–	–	–	–	–	–	–
<i>Roads</i>			–	–	–	1	1	–	1	1	–
<i>Electricity</i>			–	–	–	–	–	–	–	–	–
<i>Water</i>			–	–	–	1	1	–	1	1	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			–	–	–	–	–	–	–	–	–
<i>Other</i>			–	–	–	1	1	–	1	1	–
Clerks (Clerical and administrative)			52	47	5	52	46	4	52	50	–
Service and sales workers			4	4	–	4	4	–	4	4	–
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			–	–	–	–	–	–	–	–	–
Plant and Machine Operators			10	10	–	10	10	–	10	10	–
Elementary Occupations			54	54	–	54	54	–	54	54	–
<b>TOTAL PERSONNEL NUMBERS</b>	9		<b>138</b>	<b>118</b>	<b>20</b>	<b>144</b>	<b>123</b>	<b>19</b>	<b>145</b>	<b>129</b>	<b>14</b>
<b>% increase</b>						4,3%	4,2%	(5,0%)	0,7%	4,9%	(26,3%)
<b>Total municipal employees headcount</b>	6, 10										
Finance personnel headcount	8, 10		40	12	8	<b>40</b>	<b>11</b>	<b>8</b>	<b>40</b>	<b>18</b>	<b>8</b>
Human Resources personnel headcount	8, 10		108	108	–	<b>108</b>	<b>108</b>	–	<b>108</b>	<b>108</b>	–

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

FS161 Letsemeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue By Source																
Property rates		562	562	562	562	562	562	562	562	562	562	562	979	7 157	7 579	7 996
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 958	1 960	23 503	26 019	27 871
Service charges - water revenue		598	598	598	598	598	598	598	598	598	598	598	1 598	8 173	8 655	9 131
Service charges - sanitation revenue		614	614	614	614	614	614	614	614	614	614	614	614	7 369	7 804	8 233
Service charges - refuse revenue		615	615	615	615	615	615	615	615	615	615	615	615	7 376	7 812	8 241
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		36	36	36	36	36	36	36	36	36	36	36	36	427	452	477
Interest earned - external investments		403	403	403	403	403	403	403	403	403	403	403	(931)	3 500	3 707	3 910
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		2	2	2	2	2	2	2	2	2	2	2	2	27	28	30
Fines		8	8	8	8	8	8	8	8	8	8	8	8	95	101	106
Licences and permits		0	0	0	0	0	0	0	0	0	0	0	0	6	6	7
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		4 494	4 494	4 494	4 494	4 494	4 494	4 494	4 494	4 494	4 494	4 494	4 494	53 929	53 772	51 159
Other revenue		68	68	68	68	68	68	68	68	68	68	68	222	964	969	1 023
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution)		9 357	9 357	9 357	9 357	9 357	9 357	9 357	9 357	9 357	9 357	9 357	9 596	112 525	116 903	118 184
Expenditure By Type																
Employee related costs		2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	7 120	37 975	44 154	46 991
Remuneration of councillors		308	308	308	308	308	308	308	308	308	308	308	308	3 700	3 937	4 189
Debt impairment		243	243	243	243	243	243	243	243	243	243	243	243	2 915	3 087	3 257
Depreciation & asset impairment		563	563	563	563	563	563	563	563	563	563	563	5 510	11 700	12 391	13 072
Finance charges		10	10	10	10	10	10	10	10	10	10	10	10	125	133	140
Bulk purchases		201	201	201	201	201	201	201	201	201	201	201	21 899	24 109	25 531	26 936
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	–	–	–	–	–	–	–	–	4 949	4 949	5 241	5 529
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–	–	–	35 225	35 225	37 278	39 368
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		4 130	4 130	4 130	4 130	4 130	4 130	4 130	4 130	4 130	4 130	4 130	75 264	120 699	131 751	139 482
Surplus/(Deficit)		5 227	5 227	5 227	5 227	5 227	5 227	5 227	5 227	5 227	5 227	5 227	(65 668)	(8 174)	(14 848)	(21 298)
Transfers recognised - capital		2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	35 889	79 381	87 993
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	(62 677)	27 715	64 533	66 695
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	8 218	(62 677)	27 715	64 533	66 695

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

FS161 Letsemeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
<b>Revenue by Vote</b>																
Vote 1 - Budget and Treasury Office		1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 485	16 702	17 600	18 498
Vote 2 - Corporate Service Management		1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	(8 924)	2 194	2 217	2 159
Vote 3 - Technical Department		7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	10 303	92 026	94 791	95 417
Vote 4 - Council		72	72	72	72	72	72	72	72	72	72	72	72	868	862	814
Vote 5 - Municipal Manager		79	79	79	79	79	79	79	79	79	79	79	79	945	943	857
Vote 6 - Technical Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		322	322	322	322	322	322	322	322	322	322	322	(3 240)	306	300	288
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		10 297	10 297	10 297	10 297	10 297	10 297	10 297	10 297	10 297	10 297	10 297	(226)	113 042	116 713	118 034
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Budget and Treasury Office		1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	2 323	24 188	23 931	25 368
Vote 2 - Corporate Service Management		518	518	518	518	518	518	518	518	518	518	518	4 125	9 823	10 428	11 052
Vote 3 - Technical Department		21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	(166 798)	71 302	75 579	253 218
Vote 4 - Council		636	636	636	636	636	636	636	636	636	636	636	636	7 634	8 106	8 599
Vote 5 - Municipal Manager		767	767	767	767	767	767	767	767	767	767	767	767	9 204	9 571	10 134
Vote 6 - Technical Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Community Services		602	602	602	602	602	602	602	602	602	602	602	(4 597)	2 023	2 153	2 293
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		26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	(163 543)	124 172	129 769	310 664
Surplus/(Deficit) before assoc.		(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	163 317	(11 130)	(13 056)	(192 629)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	(15 859)	163 317	(11 130)	(13 056)	(192 629)

References

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

FS161 Letsemeng - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue - Standard																
Governance and administration		2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	(8 573)	19 424	20 332	21 085
Executive and council		151	151	151	151	151	151	151	151	151	151	151	151	1 812	1 806	1 671
Budget and treasury office		1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	1 383	16 601	17 500	18 403
Corporate services		1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	1 011	(10 108)	1 011	1 027	1 010
Community and public safety		322	322	322	322	322	322	322	322	322	322	322	(471)	3 076	3 063	2 918
Community and social services		178	178	178	178	178	178	178	178	178	178	178	(615)	1 339	1 330	1 269
Sport and recreation		66	66	66	66	66	66	66	66	66	66	66	66	793	790	749
Public safety		63	63	63	63	63	63	63	63	63	63	63	63	759	754	711
Housing		15	15	15	15	15	15	15	15	15	15	15	15	185	189	188
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		99	99	99	99	99	99	99	99	99	99	99	301	1 389	1 392	1 363
Planning and development		80	80	80	80	80	80	80	80	80	80	80	80	954	952	932
Road transport		11	11	11	11	11	11	11	11	11	11	11	213	334	340	336
Environmental protection		8	8	8	8	8	8	8	8	8	8	8	8	101	100	95
Trading services		7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	7 429	89 153	91 926	92 669
Electricity		3 307	3 307	3 307	3 307	3 307	3 307	3 307	3 307	3 307	3 307	3 307	3 307	39 689	41 356	42 366
Water		1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	17 516	17 869	17 707
Waste water management		1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	16 475	16 848	16 767
Waste management		1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	15 472	15 853	15 829
Other													–	–	–	–
Total Revenue - Standard		10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	(1 313)	113 042	116 713	118 034
Expenditure - Standard																
Governance and administration		3 909	3 909	3 909	3 909	3 909	3 909	3 909	3 909	3 909	3 909	3 909	3 909	46 905	47 850	50 714
Executive and council		1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	16 837	17 678	18 733
Budget and treasury office		1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	23 852	23 575	24 990
Corporate services		518	518	518	518	518	518	518	518	518	518	518	518	6 216	6 598	6 991
Community and public safety		602	602	602	602	602	602	602	602	602	602	602	615	7 235	7 687	8 157
Community and social services		507	507	507	507	507	507	507	507	507	507	507	507	6 080	6 462	6 861
Sport and recreation		39	39	39	39	39	39	39	39	39	39	39	39	474	502	530
Public safety		56	56	56	56	56	56	56	56	56	56	56	56	667	709	752
Housing		–	–	–	–	–	–	–	–	–	–	–	13	13	14	15
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	14 882	15 774	16 701
Planning and development		402	402	402	402	402	402	402	402	402	402	402	402	4 825	5 096	5 382
Road transport		829	829	829	829	829	829	829	829	829	829	829	829	9 952	10 567	11 202
Environmental protection		9	9	9	9	9	9	9	9	9	9	9	9	105	111	117
Trading services		21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	21 645	(182 949)	55 150	58 458	235 091
Electricity		2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	2 254	27 052	28 661	30 262
Water		14 314	14 314	14 314	14 314	14 314	14 314	14 314	14 314	14 314	14 314	14 314	(140 280)	17 177	18 213	192 571
Waste water management		4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	(45 346)	5 849	6 199	6 549
Waste management		423	423	423	423	423	423	423	423	423	423	423	423	5 072	5 386	5 709
Other													–	–	–	–
Total Expenditure - Standard		27 396	27 396	27 396	27 396	27 396	27 396	27 396	27 396	27 396	27 396	27 396	(177 185)	124 172	129 769	310 664
Surplus/(Deficit) before assoc.		(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	175 872	(11 130)	(13 056)	(192 630)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	(17 000)	175 872	(11 130)	(13 056)	(192 630)

References

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

FS161 Letsemeng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Budget and Treasury Office													-	-	-	-
Vote 2 - Corporate Service Management													-	-	-	-
Vote 3 - Technical Department													-	-	-	-
Vote 4 - Council													-	-	-	-
Vote 5 - Municipal Manager													-	-	-	-
Vote 6 - Technical Department													-	-	-	-
Vote 7 - Community Services													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Budget and Treasury Office		21	21	21	21	21	21	21	21	21	21	21	127	359	380	401
Vote 2 - Corporate Service Management		4	4	4	4	4	4	4	4	4	4	4	6	46	49	51
Vote 3 - Technical Department		634	634	634	634	634	634	634	634	634	634	634	17 979	24 948	68 913	77 254
Vote 4 - Council		34	34	34	34	34	34	34	34	34	34	34	(98)	271	285	300
Vote 5 - Municipal Manager		12	12	12	12	12	12	12	12	12	12	12	12	145	154	162
Vote 6 - Technical Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
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	705	705	705	705	705	705	705	705	705	705	705	18 027	25 780	69 792	78 180
Total Capital Expenditure	2	705	705	705	705	705	705	705	705	705	705	705	18 027	25 780	69 792	78 180

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

FS161 Letsemeng - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
<b>Capital Expenditure - Standard</b>	1															
<i>Governance and administration</i>		58	58	58	58	58	58	58	58	58	58	58	178	819	865	912
Executive and council		34	34	34	34	34	34	34	34	34	34	34	47	416	439	462
Budget and treasury office		21	21	21	21	21	21	21	21	21	21	21	21	253	268	282
Corporate services		4	4	4	4	4	4	4	4	4	4	4	110	150	159	167
<i>Community and public safety</i>		186	186	186	186	186	186	186	186	186	186	186	513	2 558	37	39
Community and social services		1	1	1	1	1	1	1	1	1	1	1	1 094	1 103	14	14
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	1 433	1 433	–	–
Public safety		185	185	185	185	185	185	185	185	185	185	185	(2 013)	22	23	25
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		11	11	11	11	11	11	11	11	11	11	11	5 866	5 984	136	143
Planning and development		1	1	1	1	1	1	1	1	1	1	1	1	17	17	18
Road transport		9	9	9	9	9	9	9	9	9	9	9	5 865	5 967	118	125
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		264	264	264	264	264	264	264	264	264	264	264	30 035	32 934	68 704	77 086
Electricity		103	103	103	103	103	103	103	103	103	103	103	2 103	3 231	3 422	3 610
Water		40	40	40	40	40	40	40	40	40	40	40	19 675	20 117	63 748	71 857
Waste water management		51	51	51	51	51	51	51	51	51	51	51	8 187	8 748	648	684
Waste management		70	70	70	70	70	70	70	70	70	70	70	70	837	887	935
<i>Other</i>													739	739	17 203	17 792
<b>Total Capital Expenditure - Standard</b>	2	518	518	518	518	518	518	518	518	518	518	518	37 331	43 034	86 945	95 972
<b>Funded by:</b>																
National Government		2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	2 991	35 889	79 381	87 993
Provincial Government													–	–	–	–

FS161 Letsemeng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1		
Property rates												7 157	7 157	7 579	7 996
Property rates - penalties & collection charges												–	–	–	–
Service charges - electricity revenue												23 503	23 503	26 019	27 871
Service charges - water revenue												8 173	8 173	8 655	9 131
Service charges - sanitation revenue												7 369	7 369	7 804	8 233
Service charges - refuse revenue												7 376	7 376	7 812	8 241
Service charges - other												–	–	–	–
Rental of facilities and equipment												427	427	452	477
Interest earned - external investments												3 500	3 500	3 707	3 910
Interest earned - outstanding debtors												–	–	–	–
Dividends received												27	27	28	30
Fines												95	95	101	106
Licences and permits												6	6	6	7
Agency services												–	–	–	–
Transfer receipts - operational												53 929	53 929	53 772	51 159
Other revenue												964	964	969	1 023
Cash Receipts by Source	–	–	–	–	–	–	–	–	–	–	–	112 525	112 525	116 903	118 184
Other Cash Flows by Source															
Transfer receipts - capital												35 889	35 889	79 381	87 993
Contributions recognised - capital & Contributed assets												–	–	–	–
Proceeds on disposal of PPE												151	151	160	168
Short term loans												–	–	–	–
Borrowing long term/refinancing												–	–	–	–
Increase (decrease) in consumer deposits												–	–	–	–
Decrease (Increase) in non-current debtors												(159)	(159)	(169)	(178)
Decrease (increase) other non-current receivables												(85)	(85)	(90)	(95)
Decrease (increase) in non-current investments												6 160	6 160	6 523	6 882
Total Cash Receipts by Source	–	–	–	–	–	–	–	–	–	–	–	154 480	154 480	202 708	212 955
Cash Payments by Type															
Employee related costs												37 975	37 975	44 154	46 991
Remuneration of councillors												3 700	3 700	3 937	4 189
Finance charges												125	125	133	140
Bulk purchases - Electricity												19 116	19 116	20 244	21 357
Bulk purchases - Water & Sewer												4 993	4 993	5 288	5 578
Other materials												–	–	–	–
Contracted services												4 949	4 949	5 241	5 529
Transfers and grants - other municipalities												–	–	–	–
Transfers and grants - other												–	–	–	–
Other expenditure												35 225	35 225	37 278	39 368
Cash Payments by Type	–	–	–	–	–	–	–	–	–	–	–	106 084	106 084	116 274	123 153
Other Cash Flows/Payments by Type															
Capital assets												39 094	39 094	41 401	43 678
Repayment of borrowing												–	–	–	–
Other Cash Flows/Payments												–	–	–	–
Total Cash Payments by Type	–	–	–	–	–	–	–	–	–	–	–	145 178	145 178	157 675	166 831
NET INCREASE/(DECREASE) IN CASH HELD	–	–	–	–	–	–	–	–	–	–	–	9 302	9 302	45 033	46 124
Cash/cash equivalents at the month/year begin:		–	–	–	–	–	–	–	–	–	–	–	–	9 302	54 335
Cash/cash equivalents at the month/year end:	–	–	–	–	–	–	–	–	–	–	–	9 302	9 302	54 335	100 459

**FS161 Letsemeng - NOT REQUIRED - municipality does not have entities**

[illegible]

FS161 Letsemeng - Supporting Table SA32 List of external mechanisms

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

References  
1. Total agreement period from commencement until end  
2. Annual value

FS161 Letsemeng - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
		Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
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)

FS161 Letsemeng - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		10 947	6 072	–	38 817	38 817	38 817	6 274	6 694	7 010
Infrastructure - Road transport		5 984	–	–	248	248	248	112	118	125
Roads, Pavements & Bridges		5 984	–		248	248	248	112	118	125
Storm water		–	–							
Infrastructure - Electricity		3 180	–	–	159	159	159	3 231	3 422	3 610
Generation		3 180	–		159	159	159	3 231	3 422	3 610
Transmission & Reticulation		–	–							
Street Lighting		–	–							
Infrastructure - Water		30	–	–	17 261	17 261	17 261	1 482	1 570	1 656
Dams & Reservoirs		–	–							
Water purification		30	–		17 261	17 261	17 261	1 482	1 570	1 656
Reticulation		–	–							
Infrastructure - Sanitation		775	–	–	14 482	14 482	14 482	612	698	684
Reticulation										
Sewerage purification		775	–		14 482	14 482	14 482	612	698	684
Infrastructure - Other		978	6 072	–	6 667	6 667	6 667	837	887	935
Waste Management		598	–		5 618	5 618	5 618	837	887	935
Transportation	2	–	–					–	–	–
Gas		–	–					–	–	–
Other	3	380	6 072		1 049	1 049	1 049	–	–	–
Community		4 409	4 409	–	5 506	5 506	5 506	34	37	39
Parks & gardens		–	–		–	–	–			
Sportsfields & stadia		–	–		3 495	3 495	3 495	–	–	–
Swimming pools		–	–		–	–	–	–	–	–
Community halls		–	–		2	2	2	2	2	2
Libraries		–	–		–	–	–	–	–	–
Recreational facilities					1 777	1 777	1 777	–	–	–
Fire, safety & emergency		4 409	4 409		221	221	221	22	23	25
Security and policing		–	–		–	–	–	–	–	–
Buses	7	–	–		–	–	–	–	–	–
Clinics		–	–		–	–	–	–	–	–
Museums & Art Galleries		–	–		–	–	–	–	–	–
Cemeteries								–	–	–
Social rental housing	8							–	–	–
Other					10	10	10	10	11	12
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		4 668	8 911	–	190	190	190	202	214	226
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		4 668	8 911		190	190	190	202	214	226
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	300	300	300	319	337	356
Computers - software & programming										
Other (list sub-class)		–			300	300	300	319	337	356
Total Capital Expenditure on new assets	1	20 024	19 392	–	44 812	44 812	44 812	6 829	7 283	7 630
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

FS161 Letsemeng - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
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		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

Renewal of Existing Assets as % of total capex		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) 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

- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	20 024 368	18 975 345	-648 893	-	-2	-2	-18 950 666	-62 509 435	-70 549 426
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FS161 Letsemeng - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure	2	3 158	4 194	–	6 689	5 648	5 648	5 998	6 352	5 289
Infrastructure - Road transport		1 620	2 623	–	2 297	1 256	1 256	1 334	1 413	78
Roads, Pavements & Bridges		1 620	2 623		2 297	1 256	1 256	1 334	1 413	78
Storm water		–	–		–	–	–	–	–	–
Infrastructure - Electricity		838	861	–	1 253	1 253	1 253	1 330	1 409	1 486
Generation		838	861		1 253	1 253	1 253	1 330	1 409	1 486
Transmission & Reticulation		–	–		–	–	–	–	–	–
Street Lighting		–	–		–	–	–	–	–	–
Infrastructure - Water		431	509	–	1 353	1 353	1 353	1 436	1 521	1 605
Dams & Reservoirs		–	–		–	–	–	–	–	–
Water purification		431	509		1 353	1 353	1 353	1 436	1 521	1 605
Reticulation		–	–		–	–	–	–	–	–
Infrastructure - Sanitation		132	73	–	1 589	1 589	1 589	1 688	1 787	1 885
Reticulation		–	–		–	–	–	–	–	–
Sewerage purification		132	73		1 589	1 589	1 589	1 688	1 787	1 885
Infrastructure - Other		138	126	–	197	197	197	210	222	234
Waste Management		138	126		197	197	197	210	222	234
Transportation		–	–		–	–	–	–	–	–
Gas		–	–		–	–	–	–	–	–
Other		–	–		–	–	–	–	–	–
Community	3	255	498	–	597	597	597	633	671	708
Parks & gardens	7	–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–		–	–	–	–	–	–
Community halls		85	154		171	171	171	181	192	203
Libraries		44	61		63	63	63	67	71	75
Recreational facilities		16	78		82	82	82	87	92	97
Fire, safety & emergency		–	49		27	27	27	28	30	32
Security and policing		–	–		–	–	–	–	–	–
Buses		–	–		–	–	–	–	–	–
Clinics		–	–		–	–	–	–	–	–
Museums & Art Galleries	8	–	–		–	–	–	–	–	–
Cemeteries		–	4		4	4	4	5	5	5
Social rental housing		–	–		–	–	–	–	–	–
Other	8	111	152		250	250	250	266	281	297
Heritage assets	9	–	–	–	–	–	–	–	–	–
Buildings										
Other										
Investment properties	10	–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets	10	11 272	72	2 998	7 228	8 549	8 549	9 079	9 615	10 143
General vehicles		–	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–								
Computers - hardware/equipment		–	29		65	65	65	69	73	77
Furniture and other office equipment								–	–	–
Abattoirs								–	–	–
Markets								–	–	–
Civic Land and Buildings								–	–	–
Other Buildings					6 720	6 720	6 720	7 137	7 558	7 973
Other Land								–	–	–
Surplus Assets - (Investment or Inventory)								–	–	–
Other		11 272	42	2 998	443	1 764	1 764	1 873	1 984	2 093
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	14 686	4 763	2 998	14 513	14 794	14 794	15 711	16 638	16 140

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		9,1%	0,8%	0,5%	2,3%	2,4%	2,4%	4,2%	4,2%	3,8%
R&M as % Operating Expenditure		16,1%	4,5%	2,5%	12,9%	13,3%	13,3%	13,0%	12,6%	11,6%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

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

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

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

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

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

- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	0	0	–	(0)	(0)	(0)	1 424	1 508	1 591
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FS161 Letsemeng - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	17 394	768	768	768	816	864	912
Infrastructure - Road transport		-	-	10 119	244	244	244	259	275	290
Roads, Pavements & Bridges				10 119	244	244	244	259	275	290
Storm water				-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	616	142	142	142	151	160	168
Generation				616	142	142	142	151	160	168
Transmission & Reticulation				-	-	-	-	-	-	-
Street Lighting				-	-	-	-	-	-	-
Infrastructure - Water		-	-	4 047	211	211	211	224	237	251
Dams & Reservoirs				4 047	211	211	211	224	237	251
Water purification				-	-	-	-	-	-	-
Reticulation				-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	1 856	84	84	84	89	94	100
Reticulation				1 856	84	84	84	89	94	100
Sewerage purification				-	-	-	-	-	-	-
Infrastructure - Other		-	-	756	87	87	87	92	98	103
Waste Management				756	87	87	87	92	98	103
Transportation	2			-	-	-	-	-	-	-
Gas				-	-	-	-	-	-	-
Other	3			-	-	-	-	-	-	-
Community		-	-	6	196	196	196	208	220	232
Parks & gardens				-	-	-	-	-	-	-
Sportsfields & stadia				-	-	-	-	-	-	-
Swimming pools				-	-	-	-	-	-	-
Community halls				-	61	61	61	65	69	72
Libraries				-	61	61	61	65	69	72
Recreational facilities				-	74	74	74	78	83	87
Fire, safety & emergency				6	-	-	-	-	-	-
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		-	-	1 430	300	300	300	319	337	356
General vehicles				152						
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment				168				-	-	-
Computers - hardware/equipment					200	200	200	212	225	237
Furniture and other office equipment				319	100	100	100	106	112	119
Abattoirs					-	-	-	-	-	-
Markets					-	-	-	-	-	-
Civic Land and Buildings					-	-	-	-	-	-
Other Buildings					-	-	-	-	-	-
Other Land					-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)					-	-	-	-	-	-
Other				791	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	50	50	50	53	56	59
Computers - software & programming										
Other (list sub-class)					50	50	50	53	56	59
Total Depreciation	1	-	-	18 830	1 314	1 314	1 314	1 395	1 478	1 559
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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

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

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

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

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

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	Check	(21 835)	(21 930)	(1 147)	(5 124)	(5 124)	(5 124)	(10 305)	(10 913)	(11 513)
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FS161 Letsemeng - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Budget and Treasury Office		359	380	401				
Vote 2 - Corporate Service Management		46	49	51				
Vote 3 - Technical Department		24 948	68 913	77 254				
Vote 4 - Council		271	285	300				
Vote 5 - Municipal Manager		145	154	162				
Vote 6 - Technical Department		-	-	-				
Vote 7 - Community Services		11	11	12				
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		25 780	69 792	78 180	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Budget and Treasury Office								
Vote 2 - Corporate Service Management								
Vote 3 - Technical Department								
Vote 4 - Council								
Vote 5 - Municipal Manager								
Vote 6 - Technical Department								
Vote 7 - Community Services								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		25 780	69 792	78 180	-	-	-	-

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)

FS161 Letsemeng - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project  R thousand	Ref  4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)  6	Asset Class  3	Asset Sub-Class  3	GPS co-ordinates  5	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Parent Capital expenditure	1											-	-	-		
Entities: <i>List all capital projects grouped by Entity</i>																
Entity A Water project A																
Entity B Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	-	-	-		
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

**FS161 Letsemeng - Supporting Table SA37 Projects delayed from previous financial year/s**[illegible]

## 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