

# MUTALE MUNICIPALITY



***DRAFT 2012/2013- 2014/2015  
MEDIUM TERM REVENUE  
&  
EXPENDITURE FRAMEWORK***

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## **2. MAYOR'S REPORT**

## **2. Budget Resolutions**

*On 31 March 2013 the Council of Mutale municipality met in the Council Chamber of Mutale municipality to consider the annual budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:*

- 1 That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the Mutale Municipality for the financial year 2013/14; and indicative allocations for the two projected outer years 2014/15 and 2015/16; and the multi-year and single year capital appropriations are tabled as set-out in the following tables:**
  - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification);
  - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote);
  - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type); and
  - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source
  
- 2 That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:**
  - 2.1 Budgeted Financial Position;
  - 2.2 Budgeted Cash Flows;
  - 2.3 Cash backed reserves and accumulated surplus reconciliation;
  - 2.4 Asset management; and
  - 2.5 Basic service delivery measurement.
  
- 3 That the consolidated budget that includes the financial impact of all municipal entities is noted.**
  
- 4 That in terms of section 24(2)(c)(i) and (ii) of the Municipal Finance Management Act, 56 of 2003 and sections 74 and 75A of the Local Government: Municipal Systems Act, Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation**

services and property rates as set out in Budget Chapter 21 and annexure A respectively that were used to prepare the estimates of revenue by source, are tabled with effect from 1 July 2012.

- 5 That in terms of section 5 of the Municipal Property Rates Act, 6 of 2004, the rates policy (or the amendments to the rates policy) as set out in Budget Chapter 19 and Annexure A is tabled.
- 6 That in terms of section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are tabled.
- 7 That in terms of section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are tabled.
- 8 That in terms of section 24(2)(c)(v) of the Municipal Finance Management Act, 56 of 2003, the budget-related policies, including any amendments as set out in Budget Chapter 19 are tabled for the budget year 2012/13.
- 9 That the Basic Services Package as set out in Budget Chapter 19 is tabled for the budget year 2012/13.

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NETSHIPISE LIVHUWANI HILDA  
SPEAKER

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DATE

## 2. Executive Summary

The budget has been compiled and funded in terms section 18 (1) of Municipal Finance Management Act. The results from consultative forums were considered and positively and taken.

The budget process plan was prepared and tabled to council and approved on 28 August 2012. On the 31 March 2013, the draft Integrated Development Plan, draft Budget, draft Organizational structure and draft tariff structure were tabled to council. Public Participation will be conducted during April 2013 in all thirteen wards.

The revenue sources to fund both operating and capital expenditure for 2012/2013 financial year are as follows

|                                      |                           |
|--------------------------------------|---------------------------|
| Grants and Subsidies                 | R 75 593 000 million      |
| Accumulated Funds [own/other income] | R13 945 107million        |
| External Borrowings                  | <u>R = nil</u>            |
| <b>Total Income Budget</b>           | <b>R89 538 107million</b> |

The Capital budget for 2013/2014 financial year is R25 423 000 million

The operating budget for 2013/2014 is subdivided as follows:

|                                    |                            |
|------------------------------------|----------------------------|
| Employee related costs             | R 33 009 351 million       |
| Councilors remuneration            | R 6,886 108million         |
| Repairs & Maintenance              | R 6 364 150 million        |
| General Expenditure                | <u>R17 859 933million</u>  |
| <b>Total operating expenditure</b> | <b>R64 115 107 million</b> |

Municipal Tariffs have been generally increased by 5.5%.

Past financial performances for the past two years are indicated below:

| <b>REVENUE</b>             | <b>2010/2011</b> | <b>2011/2012</b>  |
|----------------------------|------------------|-------------------|
| Property rates             | 3 110 860        | 3 315 697         |
| Service charges            | 193 131          | 224 660           |
| Rental of facilities       | 70 183           | 63 705            |
| Interest- income           | 350 277          | 1 538 243         |
| License and permits        | 2 225 830        | 2 290 354         |
| Fines                      | 194 355          | 195 980           |
| Grants                     | 41 125 734       | 60 648 102        |
| Other revenue              | 646 285          | 2 323 672         |
| <b>EXPENDITURE</b>         |                  |                   |
| Employee related costs     | 22 248 564       | 25 157 386        |
| Councilors allowance       | 5 231 388        | 6 417 235         |
| Repairs and maintenance    | 2 811 998        | 2 168 159         |
| General expenditure        | 6 267 362        | 9 734 470         |
| <b>NET SUPLUS/ DEFICIT</b> | <b>7 204 690</b> | <b>27 123 163</b> |

The priorities as outlined in the Integrated Development Plan are in line with the National, Provincial and District priorities covers (amongst others)

1. job creation
2. local economic development
3. basic service delivery (access to water, sanitation, electricity, refuse removal and municipal roads)
4. financial management (clean audit, revenue enhancement, asset management etc)
5. public participation

The Budgetary constraint that the municipality is facing is the extent of operational budget which exceeds the capital budget. The contributing factor is the salary budget which consumes bigger percentage of the whole budget. This is due to high staff component that is a result of transfer of staff from sector departments to local municipality. Furthermore National Treasury gives a minimal allocation in respect MIG which is solely utilized to implement capital projects. Whilst the municipality is having a bigger percentage of the budget being salaries (69%), annually there are salary increments which should be affected with low revenue base which the municipality have

This situation will continue until such time that the municipality has improved its revenue base and utilizes that improvement to implement capital projects.

In the year 2013/2014 A multi year project to tar Tshilamba streets will continue. A grader will be purchased. See supporting table SA36 for a (Summary of detailed Capital budget) for the years.

#### **Tariff Policies**

Municipality tariff policy provide a board framework within which the council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies approved on various dates and a consolidated tariff policy is envisaged to be complied for ease of administration and implementation for the next three years.

### **3.1 Annual budget tables**

The budget tables are detailed in **annexure A**. It includes the following:

| Number    | Description                                                                |
|-----------|----------------------------------------------------------------------------|
| Table A1  | Budget Summary                                                             |
| Table A2  | Budgeted Financial Performance (revenue and expenditure by classification) |
| Table A3  | Budgeted Financial Performance (revenue and expenditure by municipal vote) |
| Table A4  | Budgeted Financial Table Performance(revenue and expenditure)              |
| Table A5  | Budgeted Capital Expenditure by vote, standard classification and funding  |
| Table A6  | Budgeted Financial Position                                                |
| Table A7  | Budgeted Cash Flows                                                        |
| Table A8  | Cash backed reserves/accumulated surplus reconciliation                    |
| Table A9  | Asset management                                                           |
| Table A10 | Basic service delivery measurement                                         |



## **4. SUPPORTING DOCUMENTATION**

The budget is accompanied by supporting documents in terms of section 17 (3) of the MFMA.

*See supporting tables SA1 –SA 37 in **annexture B***

### **4.1 Overview of annual budget process**

The budget process plan was prepared and tabled to council on the 31 August 2012. The budget instructions were issued to head of departments in September 2012 for submission of the budget proposals to the Chief Financial Officer for consolidation. The IDP and budget public participation will held during April 2013 in all thirteen wards.

## **1. Political oversight of the budget process**

The key to strengthening the link between priorities and Spending plans lies in enhancing political oversight of the budget process. Section 53(1) (a) of the MFMA states that the mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget.

The Mayoral Budget and Policy Monitoring Committee has a significant role to play in the financial planning process. Strengthening the link between Government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all the people within the Municipality.

Political oversight of the budget process is essential to ensure that:

- o The political executive is responsible for policy and prioritization

- o Policy priorities are linked to departmental spending Plans and the delivery of quality services.

Budgeting is primarily about the priorities and choices that the Municipality has to make in deciding how to meet the agreed set of policy objectives through better service delivery. Political oversight of the budget process allows Government and in particular the Municipality to Manage the tension between competing policy priorities and fiscal realities. The key to strengthening the linkage between priorities and departmental plans lies in enhancing political oversight of the IDP and Budget process. The Mayor, Mayoral Committee, Lekgotlas, and an extensive community consultation process play a leading role in guiding the alignment of resource allocations with national, provincial and local priorities.

## **2. Schedule of Key Deadlines relating to budget process (MFMA s 21[1][b])**

The budget time schedule for the compilation of the draft 2012/13 MTREF was approved by Council on 31 August 2011

## **3. Process of tabling and approval of the draft budget in council for consultation**

- o Tabling to council of draft 2013/2014 MTREF for community consultation purposes-31 March 2013

#### **4. Consultation with stakeholders and outcomes**

The draft 2013/2014 MTREF had been tabled before council on 31 March 2013 for community consultation was made available on municipality's website and hard copies was made available at various Tribal Council offices.

All documents in the appropriate format (Electronic & Printed) were provided to Provincial Treasury in accordance with the MFMA, to give opportunity for their inputs.

Community consultation process will take place during April 2013

After consideration of all budget submission the Mayor will be given opportunity to respond, if necessary revise the budget and table amendments for consideration.

#### **5. Stakeholders involved in consultations**

The stakeholders involved are organized businesses, churches, non-governmental institutions, community-based organizations and individual members of the public.

The budget is submitted to Provincial treasury, National treasury and COGSTA today on 01 April 2013 for their consideration, in line with section 23 of the MFMA.

## **5.1 Overview of alignment of budget with Integrated Development Plan**

The programs and Projects that have been reflected in the Integrated Development Plan have been budgeted for. The positions reflected in the Organizational structure will all be filled in the budget year 2013/2014.

### **1. Vision**

A developmental Municipality that ensures sustainable economic growth and equitable service delivery

### **2. Mission**

“We strive to provide quality service & building local economy through information and knowledge building, strong partnerships in harmony with the natural environment.”

### **3. Core Values and Operating Principles**

- Deliver on the mandate of the people of Mutale
  - Achieve state-led development through an effective Intergovernmental Relations System (IGR);
  - Drive integrated development
- Ensure transparency and accountability;
- Provide quality service delivery and implement Batho Pele;
- Build institutional capacity and achieve transformation;
- Develop strategic partnerships;
- Achieve people-centered development
- Use e-governance as a means to make government accessible to the people.

#### **4. Integrated Development Plan**

The Constitution of the Republic of South Africa (1996) commits Government to undertake the measures that will ensure that all South Africans have access to adequate housing, health care, education, food, water and social security.

Local Government has as duty to ensure that the abovementioned is achieved through the implementation of development policies and legislation that supports the developmental goals of South Africa

Integrated developmental planning in the South African context is amongst other an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development.

Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

In 2000 the Municipal Systems Act 32 of 2000 (MSA) came into operation. According to Section 25(1) of the Act each municipal council must, after the start of its elected term, adopt a single, inclusive, and strategic plan for the development of the municipality which

- Links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality;
- Aligns the resources and capacity of the municipality with the implementation of the plan
- Is compatible with national and provincial development plans and planning requirements binding on the municipality in terms of legislation

#### **5. The five- Year strategic objective Integrated Development Plan**

This document comprises the five-year strategic plan and programme of action for the Mutale Municipality embarked on strategic and developmental processes to ensure that it fulfills its mandate and obligations as per the Constitution of South Africa, to

- Provide services in a sustainable manner
- Promote social and economic development
- Promote a safe and healthy environment
- Give priority to the basic needs of communities; and
- Encourage the involvement of communities in the matters of local government

## 6. Aligning budget priorities

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

### NATIONAL PRIORITIES

- Efficient and effective public services
- Job creation
- Procurement reforms and fighting corruption

**LIM342 Mutale - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

| EMM42 Mature Supporting Table G44 Reconciliation of B1 Strategic Objectives and Budget (Revenue) |                              |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
|--------------------------------------------------------------------------------------------------|------------------------------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
| Strategic Objective                                                                              | Goal                         | Goal Code | Ref | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|                                                                                                  |                              |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand                                                                                       |                              |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Financial viability                                                                              | Good Financial Management    |           | 2   | 945             | 4,647           |                 | 47,926               | 48,473          |                    | 59,353                                              | 73,110                 | 97,179                 |
| Basic Service delivery                                                                           | Infrastructure & development |           |     | 6,488           | 4,170           |                 | 28,975               | 21,188          |                    | 24,706                                              | 26,281                 | 28,046                 |
| Safety and security                                                                              | Community services           |           |     | 2,820           | 2,469           |                 | 5,100                | 3,076           |                    | 4,111                                               | 4,320                  | 4,532                  |
| Operation and support services                                                                   | Good governance              |           |     | 56,272          | 56,419          |                 | 185                  | 536             |                    | 1,369                                               | 881                    | 920                    |
| Allocations to other priorities                                                                  |                              |           |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Revenue (excluding capital transfers and contributions)                                    |                              |           | 1   | 66,526          | 67,705          | –               | 82,185               | 73,274          | –                  | 89,538                                              | 104,593                | 130,677                |

**LIM342 Mutale - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

| Strategic Objective             | Goal                                                                                                              | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                 |                                                                                                                   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>               |                                                                                                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Financial viability             | Good financial management                                                                                         | 9,654           | 14,312          |                 | 16,289               | 15,409          |                    | 15,427                                              | 18,513                 | 19,348                 |
| Basic service delivery          | Provision of electricity,water,sanitation,waste removal,roads and maintainance                                    | 16,794          | 27,772          |                 | 14,449               | 12,378          |                    | 13,467                                              | 15,111                 | 15,867                 |
| Plaqqning and development       | Site demacation,sale of sites and business approvals                                                              | –               | 922             |                 | 1,704                | 2,034           |                    | 2,368                                               | 3,642                  | 3,798                  |
| Saftey and security             | To reduce accident, to ensure the issuing of authentic and legal complaint driving licence,to ensure roads saftey | 3,866           | 4,433           |                 | 5,264                | 4,934           |                    | 6,012                                               | 6,387                  | 6,785                  |
| Intergrated and Local economic  | Promotion of Local economicfdevelopment                                                                           | 3,524           | 3,355           |                 | 6,331                | 6,007           |                    | 6,620                                               | 7,023                  | 7,446                  |
| Good governance                 | community envolvemment infomulation of by-laws,training ward committee and Councillors,respond to AG report.      | 13,906          | 12,982          |                 | 19,605               | 18,750          |                    | 20,221                                              | 21,412                 | 22,649                 |
| Allocations to other priorities |                                                                                                                   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Expenditure</b>        |                                                                                                                   | <b>47,744</b>   | <b>63,775</b>   | <b>–</b>        | <b>63,642</b>        | <b>59,511</b>   | <b>–</b>           | <b>64,115</b>                                       | <b>72,088</b>          | <b>75,892</b>          |

**LIM342 Mutale - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

| Strategic Objective                                           | Goal                                                                              | Goal Code | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                               |                                                                                   |           | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                                             |                                                                                   |           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Provision of electricity                                      | Infrastructure & Development                                                      | A         | 9,350           | 5,000           |                 | –                    |                 |                    |                                                     |                        |                        |
| Provie accesible roads                                        | Provision of roads and storm warter, and proper maintenance of the infrastructure | B         | 13,579          | 10,475          |                 | 16,848               | 16,048          |                    | 15,883                                              | 24,575                 | 26,281                 |
| Compliance to roads safety, safe health and secure enviroment | Community services                                                                | C         | 1,450           | 150             |                 | 400                  | 195             |                    | 5,155                                               | 2,555                  | 545                    |
| Operations and support services                               | Good governance and Administration                                                | D         | –               | 160             |                 | 1,295                |                 |                    | 4,385                                               | 5,270                  | 16,170                 |
|                                                               |                                                                                   | E         |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Allocations to other priorities</b>                        |                                                                                   |           |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Total Capital Expenditure</b>                              |                                                                                   |           | <b>24,379</b>   | <b>15,785</b>   | <b>–</b>        | <b>18,543</b>        | <b>16,243</b>   | <b>–</b>           | <b>25,423</b>                                       | <b>32,400</b>          | <b>42,996</b>          |

## 5.2 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system is constantly refined as the integrated planning



process unfolds. The Municipality targets, monitors, assess, and reviews organizational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple year is being considered; plans and budget for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during *the last stage*, the performance information process begins when policies are being developed, and continues through each of the planning, budget, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

### **Planning, budgeting and reporting cycle**

The performance of Mutale municipality relates directly to the extent to which it has achieved success in realizing its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators and success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

#### **2.3.1. Performance indicators and benchmarks**

##### **2.3.1.1. Borrowing Management**

Capital expenditure in local government can be funded by capital grants, own- source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its credit worthiness and financial position. The following financial performance indicators have formed part of the compilation of the 2012/2013 MTREF:

- Borrowing to asset ratio is a measure of long-term borrowing as a percentage of total asset base of municipal.

- Borrowing funding of own expenditure measure the degree to which own capital expenditure (excluding grants and contribution) has been founded by way of borrowing.

#### **2.3.1.2 Safety of Capital**

- The debt-to-equity ratio is a financial ratio indicating the relative proportion of equity and debt used in financing the municipal's assets.
- The gearing ratio is a measure of total long term borrowing over funds and reserves.

#### **2.3.1.3 Liquidity**

- Current ratio is a measure of the current assets divided by the current liabilities
- The liquidity ratio is a measure of ability of municipal to utilized cash and cash equivalent to extinguish or retire its current liabilities immediately.

#### **2.3.1.4 Revenue Management**

As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash flow.

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

- The social package assists households that have difficulty paying for service and registered as indigent household in terms of the Indigent Policy of Mutale municipality.

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### LIM342 Mutale - Supporting Table SA8 Performance indicators and benchmarks

[illegible]

|                                                      |                                                                                                |          |         |           |        |        |        |        |        |       |
|------------------------------------------------------|------------------------------------------------------------------------------------------------|----------|---------|-----------|--------|--------|--------|--------|--------|-------|
| Creditors System Efficiency                          | % of Creditors Paid Within Terms (within 'MFMA' s 65(e))                                       |          |         |           |        |        |        |        |        |       |
| Creditors to Cash and Investments                    |                                                                                                | 20279.9% | 2504.1% | -30104.0% | -11.0% | 150.8% | 150.8% | 110.1% | 40.2%  | 14.0% |
| <b>Other Indicators</b>                              |                                                                                                |          |         |           |        |        |        |        |        |       |
| Electricity Distribution Losses (2)                  | % Volume (units purchased and generated less units sold)/units purchased and generated         |          |         |           |        |        |        | 0.0%   | 0.0%   | 0.0%  |
| Water Distribution Losses (2)                        | % Volume (units purchased and own source less units sold)/Total units purchased and own source |          |         |           |        |        |        | 0.0%   | 0.0%   | 0.0%  |
| Employee costs                                       | Employee costs/(Total Revenue - capital revenue)                                               | 49.2%    | 44.3%   | 44.4%     | 45.9%  | 47.5%  | 47.5%  | 48.0%  | 43.7%  | 35.7% |
| Remuneration                                         | Total remuneration/(Total Revenue - capital revenue)                                           | 91.2%    | 105.4%  | 45.0%     | 56.3%  | 67.3%  | 67.3%  | 58.0%  | 52.7%  | 43.0% |
| Repairs & Maintenance                                | R&M/(Total Revenue excluding capital revenue)                                                  | 23.7%    | 35.4%   | 0.0%      | 10.6%  | 11.8%  | 11.8%  | 9.2%   | 9.0%   | 7.2%  |
| Finance charges & Depreciation                       | FC&D/(Total Revenue - capital revenue)                                                         | 5.0%     | 4.6%    | 6.2%      | 5.4%   | 6.8%   | 6.8%   | 2.0%   | 2.2%   | 1.8%  |
| <b>IDP regulation financial viability indicators</b> |                                                                                                |          |         |           |        |        |        |        |        |       |
| i. Debt coverage                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  | 7.8      | 12.1    | 8.4       | 8.3    | 8.3    | 8.3    | 12.9   | 11.9   | 12.2  |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue received for services                         | 754.1%   | 425.6%  | 118.1%    | 183.4% | 259.8% | 259.8% | 140.0% | 119.0% | 98.9% |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                           | 0.0      | 0.2     | (0.0)     | (5.8)  | 0.5    | 0.6    | 1.5    | 3.2    | 7.2   |

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

### **Review of supply chain management policy**

The Supply Chain Management Policy has been reviewed and approved on 31 May 2013.

**There are no changes on other budget related policies:**

- Supply Chain Management Policy
- Cash Management Policy
- Fixed Asset Policy
- Revenue management Policy
- Property Rates Policy
- Risk management policy
- Tariff policy
- Indigent policy
- Virement policy
- Budget policy
- Borrowing policy
- Funding and Reserve policy
- Capital Infrastructure Investment policy

## 5.4 Overview of budget assumptions

The growth rate used for the medium term budget and tariff increase is 5.5%

### 1. National priority- Expanding public sector investment in infrastructure

Domestically, after five years of strong growth, during which about five hundred jobs were created, we still intend to create five hundred more jobs.

### 2. Image of local government

There are 5 keys factors that have been taken into consideration in the compilation of the 2013/14 MTREF

### 3. Procurement reforms and fighting corruption

Our Supply Chain Management policy have been reviewed and approved by Council on 31 January 2013.

### 4. Taking the 2011 Local Government Budgets and Expenditure Review forward

The review highlights the following:

- Revenue management
- Collecting outstanding debts
- Pricing services correctly
- Under spending on repairs and maintenance
- Spending on non-priorities base assumption is that tariff and rating increases will increase at a rate slightly higher that CPI over long term

### 5. Local government equitable share formula review and 2011 Census

### 6. Impact of the new formula on our municipal budget

Our equitable share and Municipal Infrastructure Grant have increased.

### 7. Local government conditional grants and additional allocations to local government

### 8. Council oversight over the budget process

### 9. Regulation of SCOA for local government

### 10. Financial applications (systems) and the impact of SCOA

### 11. Management accounting and tariff setting

### 12. Municipal budget and benchmark engagements and timeframes for tabling MTREF'S

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## 5.5 Overview of budget funding

The budget is funded by the following sources:

- Rates, tariffs and other charges
- Grant allocations

The table below illustrates the breakdown of operating revenue over the medium-term:

|                                                                 | 2013/14 Medium Term Revenue & Expenditure Framework |             |                   |             |                    |             |
|-----------------------------------------------------------------|-----------------------------------------------------|-------------|-------------------|-------------|--------------------|-------------|
|                                                                 | Budget Year                                         |             | Budget Year +1    |             | Budget Year +2     |             |
|                                                                 | 2013/2014                                           | %           | 2014/2015         | %           | 2015/2016          | %           |
| -                                                               |                                                     |             |                   |             |                    |             |
| Property rates                                                  | 4,000,000                                           | 6%          | 4,000,000         | 5%          | 4,000,000          | 4%          |
| Service charges                                                 | 1,026,000                                           | 1%          | 1,078,326         | 1%          | 1,131,164          | 1%          |
| Investment revenue                                              | 1,546,609                                           | 2%          | 1,320,000         | 2%          | 1,320,000          | 1%          |
| Transfers recognized-operational                                | 54,810,000                                          | 80%         | 67,693,000        | 84%         | 91,757,000         | 87%         |
| Other own revenue                                               | 7,372,498                                           | 11%         | 6,426,493         | 8%          | 6,687,491          | 6%          |
| <b>Total operating revenue</b><br>(excluding capital transfers) | <b>68,755,107</b>                                   | <b>100%</b> | <b>80,517,819</b> | <b>100%</b> | <b>104,895,655</b> | <b>100%</b> |
| <b>Total operating expenditure</b>                              | <b>64,115,107</b>                                   |             | <b>72,088,324</b> |             | <b>75,892,024</b>  |             |
| Surplus/Deficit                                                 | 4,640,000                                           |             | 8,429,495         |             | 29,003,630         |             |

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue solid waste removal, rental of properties, Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

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

- Growth in the municipality and economic development;
- Revenue management and enhancement;

- Achievement of a 70 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts. The proposed tariff increases for the 2013/14 MTREF on the different revenue categories is 5.5%,

**LIM342 Mutale - Supporting Table SA18 Transfers and grant receipts**

| Description                                  | Ref  | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                              |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                            |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>RECEIPTS:</b>                             | 1, 2 |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>-</b>                                     |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Operating Transfers and Grants</u></b> |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                  |      | 31,459          | 31,725          | 39,276          | 47,041               | 46,192          | 46,192             | 54,714                                              | 67,693                 | 91,757                 |
| Local Government Equitable Share             |      | 24,577          | 29,975          | 37,232          | 42,892               | 42,892          | 42,892             | 51,174                                              | 64,959                 | 88,990                 |
| Finance Management                           |      | 1,000           | 1,000           | 1,254           | 1,500                | 1,500           | 1,500              | 1,650                                               | 1,800                  | 1,800                  |
| Municipal Systems Improvement                |      | 735             | 750             | 790             | 800                  | 800             | 800                | 890                                                 | 934                    | 967                    |
| EPWP Incentive                               |      | -               | -               | -               | 1,000                | 1,000           | 1,000              | 1,000                                               | -                      | -                      |
| Other transfers/grants [MIG Operational ]    |      | 5,148           | -               | -               | 849                  | -               | -                  | -                                                   | -                      | -                      |
| <b>Provincial Government:</b>                |      | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
|                                              |      |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>District Municipality:</b>                |      | 23,180          | 19,389          | 6,698           | 8,952                | -               | -                  | -                                                   | -                      | -                      |
| <i>[operation and maintaince]</i>            |      | 23,180          | 19,389          | 6,698           | 8,952                | -               | -                  | -                                                   | -                      | -                      |



|                                                       |   |               |               |               |               |               |               |               |               |                |
|-------------------------------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Other grant providers:<br><i>LED</i><br><i>LGSETA</i> |   | 310           | –             | 444           | 38            | –             | –             | 96            | –             | –              |
|                                                       |   | 310           | –             | 444           | –<br>38       | –             | –             | 96            | –             | –              |
| <b>Total Operating Transfers and Grants</b>           | 5 | <b>54,949</b> | <b>51,114</b> | <b>46,418</b> | <b>56,031</b> | <b>46,192</b> | <b>46,192</b> | <b>54,810</b> | <b>67,693</b> | <b>91,757</b>  |
| <b><u>Capital Transfers and Grants</u></b>            |   |               |               |               |               |               |               |               |               |                |
| <b>National Government:</b>                           |   | <b>10,046</b> | <b>11,056</b> | <b>13,910</b> | <b>16,128</b> | <b>16,977</b> | <b>16,977</b> | <b>20,783</b> | <b>24,075</b> | <b>25,781</b>  |
| Municipal Infrastructure Grant (MIG)                  |   | 10,046        | 11,056        | 13,910        | 16,128        | 16,977        | 16,977        | 20,783        | 24,075        | 25,781         |
| Other capital transfers/grants [insert desc]          |   |               |               |               |               |               |               |               |               |                |
| <b>Provincial Government:</b>                         |   | –             | –             | –             | –             | 1,800         | –             | –             | –             | –              |
| Other capital transfers/grants [DME]                  |   |               |               |               | –             | 1,800         |               |               |               |                |
| <b>District Municipality:</b>                         |   | –             | 2,000         | –             | –             | –             | –             | –             | –             | –              |
| <i>[operation and maintaince]</i>                     |   | –             | 2,000         |               | –             |               |               |               |               |                |
| <b>Other grant providers:</b>                         |   | –             | –             | –             | –             | –             | –             | –             | –             | –              |
| <i>LED</i>                                            |   |               |               |               |               |               |               |               |               |                |
| <b>Total Capital Transfers and Grants</b>             | 5 | <b>10,046</b> | <b>13,056</b> | <b>13,910</b> | <b>16,128</b> | <b>18,777</b> | <b>16,977</b> | <b>20,783</b> | <b>24,075</b> | <b>25,781</b>  |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>       |   | <b>64,995</b> | <b>64,170</b> | <b>60,328</b> | <b>72,159</b> | <b>64,969</b> | <b>63,169</b> | <b>75,593</b> | <b>91,768</b> | <b>117,538</b> |

## 5.6 Expenditure on grant allocations and grant programmes

LIM342 Mutale - Supporting Table SA19 Expenditure on transfers and grant programme

| Description                                                 | Ref | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                             |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>EXPENDITURE:</b>                                         | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Operating expenditure of Transfers and Grants</u></b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>National Government:</b>                                 |     | <b>25,981</b>   | <b>31,725</b>   | <b>39,276</b>   | <b>47,041</b>        | <b>46,192</b>   | <b>–</b>           | <b>54,714</b>                                       | <b>67,693</b>          | <b>91,757</b>          |
| Local Government Equitable Share                            |     | 24,577          | 29,975          | 37,232          | 42,892               | 42,892          |                    | 51,174                                              | 64,959                 | 88,990                 |
| Finance Management                                          |     | 1,000           | 1,000           | 1,254           | 1,500                | 1,500           |                    | 1,650                                               | 1,800                  | 1,800                  |
| Municipal Systems Improvement                               |     | 405             | 750             | 790             | 800                  | 800             |                    | 890                                                 | 934                    | 967                    |
| EPWP Incentive                                              |     | –               | –               | –               | 1,000                | 1,000           |                    | 1,000                                               | –                      | –                      |
| Other transfers/grants [MIG Operational ]                   |     | –               | –               |                 | 849                  | –               |                    | –                                                   | –                      | –                      |
| <b>Provincial Government:</b>                               |     | <b>–</b>        | <b>–</b>        | <b>–</b>        | <b>–</b>             | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
|                                                             |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>District Municipality:</b>                               |     | <b>23,180</b>   | <b>19,389</b>   | <b>4,726</b>    | <b>8,952</b>         | <b>–</b>        | <b>–</b>           | <b>–</b>                                            | <b>–</b>               | <b>–</b>               |
| <i>[operation and maintainece]</i>                          |     | 23,180          | 19,389          | 4,726           | 8,952                | –               |                    | –                                                   | –                      | –                      |
| <b>Other grant providers:</b>                               |     | <b>–</b>        | <b>410</b>      | <b>444</b>      | <b>38</b>            | <b>–</b>        | <b>–</b>           | <b>96</b>                                           | <b>–</b>               | <b>–</b>               |
| <i>LED</i>                                                  |     |                 | 410             | 444             |                      |                 |                    |                                                     |                        |                        |

|                                                             |  |               |               |               |               |               |          |               |               |                |
|-------------------------------------------------------------|--|---------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|----------------|
| <i>LGSETA</i>                                               |  |               |               |               | 38            | -             | -        | 96            | -             | -              |
| <b>Total operating expenditure of Transfers and Grants:</b> |  | <b>49,161</b> | <b>51,524</b> | <b>44,446</b> | <b>56,031</b> | <b>46,192</b> | <b>-</b> | <b>54,810</b> | <b>67,693</b> | <b>91,757</b>  |
| <b><u>Capital expenditure of Transfers and Grants</u></b>   |  |               |               |               |               |               |          |               |               |                |
| <b>National Government:</b>                                 |  | <b>10,046</b> | <b>11,056</b> | <b>13,910</b> | <b>16,128</b> | <b>16,977</b> | <b>-</b> | <b>20,783</b> | <b>24,075</b> | <b>25,781</b>  |
| Municipal Infrastructure Grant (MIG)                        |  | 10,046        | 11,056        | 13,910        | 16,128        | 16,977        |          | 20,783        | 24,075        | 25,781         |
| Other capital transfers/grants [insert desc]                |  |               |               |               |               |               |          |               |               |                |
| <b>Provincial Government:</b>                               |  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>1,800</b>  | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b>       |
| Other capital transfers/grants [DME]                        |  |               |               |               | -             | 1,800         |          |               |               |                |
| <b>District Municipality:</b>                               |  | <b>-</b>      | <b>2,000</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b>       |
| <i>[operation and maintaince]</i>                           |  |               | 2,000         |               |               |               |          |               |               |                |
| <b>Other grant providers:</b>                               |  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b>       |
| <i>LED</i>                                                  |  |               |               |               |               |               |          |               |               |                |
| <b>Total capital expenditure of Transfers and Grants</b>    |  | <b>10,046</b> | <b>13,056</b> | <b>13,910</b> | <b>16,128</b> | <b>18,777</b> | <b>-</b> | <b>20,783</b> | <b>24,075</b> | <b>25,781</b>  |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |  | <b>59,207</b> | <b>64,580</b> | <b>58,356</b> | <b>72,159</b> | <b>64,969</b> | <b>-</b> | <b>75,593</b> | <b>91,768</b> | <b>117,538</b> |



[illegible]

## 5.7 Councilor and board member allowances and employee benefits

LIM342 Mutale - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration<br><br>R thousand    | Ref | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                      |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| -<br><b><u>Councillors (Political Office Bearers plus Other)</u></b> | 1   | A               | B               | C               | D                    | E               | F                  | G                                                   | H                      | I                      |
| Basic Salaries and Wages                                             |     | 5,198           | 3,189           |                 | 4,149                | 4,012           | 4,012              | 4,246                                               | 4,488                  | 4,735                  |
| Pension and UIF Contributions                                        |     | 479             | 563             |                 | 697                  | 694             | 694                | 694                                                 | 734                    | 774                    |
| Medical Aid Contributions                                            |     |                 | -               |                 | -                    | -               | -                  |                                                     |                        |                        |
| Motor Vehicle Allowance                                              |     | 1,365           | 11,897          |                 | 1,549                | 1,543           | 1,543              | 1,543                                               | 1,631                  | 1,721                  |
| Cellphone Allowance                                                  |     | -               | 267             |                 | 334                  | 352             | 352                | 352                                                 | 372                    | 393                    |
| Housing Allowances                                                   |     | -               | -               |                 | -                    | -               | -                  |                                                     |                        |                        |
| Other benefits and allowances                                        |     | 38              | 56              |                 | 152                  | 134             | 134                | 50                                                  | 53                     | 56                     |
| <b>Sub Total - Councillors</b>                                       |     | <b>7,080</b>    | <b>15,972</b>   | <b>-</b>        | <b>6,881</b>         | <b>6,735</b>    | <b>6,735</b>       | <b>6,886</b>                                        | <b>7,279</b>           | <b>7,679</b>           |
| <b>% increase</b>                                                    | 4   |                 | <b>125.6%</b>   | <b>(100.0%)</b> | <b>-</b>             | <b>(2.1%)</b>   | <b>-</b>           | <b>2.2%</b>                                         | <b>5.7%</b>            | <b>5.5%</b>            |
| <b><u>Senior Managers of the Municipality</u></b>                    | 2   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Basic Salaries and Wages                                             |     | 133             | 1,473           | 1,767           | 1,759                | 1,065           | 1,065              | 1,758                                               | 1,872                  | 1,994                  |
| Pension and UIF Contributions                                        |     | 298             | 324             | 419             | 393                  | 238             | 238                | 393                                                 | 419                    | 446                    |
| Medical Aid Contributions                                            |     | 70              | -               | -               | -                    | 37              | 37                 | 74                                                  | 79                     | 84                     |
| Overtime                                                             |     |                 |                 |                 |                      | -               | -                  | -                                                   |                        |                        |
| Performance Bonus                                                    |     | -               | -               |                 | 145                  | 145             | 145                | -                                                   |                        |                        |
| Motor Vehicle Allowance                                              | 3   | -               | 589             | 817             | 728                  | 467             | 467                | 653                                                 | 696                    | 741                    |
| Cellphone Allowance                                                  | 3   | -               | 58              | 57              | 58                   | 53              | 53                 | 58                                                  | 58                     | 58                     |
| Housing Allowances                                                   | 3   | -               | -               |                 | -                    | -               | -                  | -                                                   |                        |                        |
| Other benefits and allowances                                        | 3   | -               | 181             |                 | 35                   | 21              | 21                 | 35                                                  | 38                     | 40                     |
| Payments in lieu of leave                                            |     |                 |                 |                 |                      | 49              | 49                 | -                                                   | -                      | -                      |
| Long service awards                                                  |     |                 |                 |                 |                      | -               | -                  | -                                                   | -                      | -                      |

|                                                    |   |               |               |                |               |                |               |               |               |               |
|----------------------------------------------------|---|---------------|---------------|----------------|---------------|----------------|---------------|---------------|---------------|---------------|
| Post-retirement benefit obligations                | 6 |               |               |                |               | -              | -             | -             | -             | -             |
| <b>Sub Total - Senior Managers of Municipality</b> |   | <b>501</b>    | <b>2,625</b>  | <b>3,060</b>   | <b>3,118</b>  | <b>2,075</b>   | <b>2,075</b>  | <b>2,972</b>  | <b>3,161</b>  | <b>3,363</b>  |
| <b>% increase</b>                                  | 4 |               | <b>424.3%</b> | <b>16.6%</b>   | <b>1.9%</b>   | <b>(33.4%)</b> | <b>-</b>      | <b>43.2%</b>  | <b>6.4%</b>   | <b>6.4%</b>   |
| <b><u>Other Municipal Staff</u></b>                |   |               |               |                |               |                |               |               |               |               |
| Basic Salaries and Wages                           |   | 24,039        | 25,827        | 15,558         | 18,807        | 18,807         | 18,807        | 21,102        | 22,474        | 23,934        |
| Pension and UIF Contributions                      |   | 5,367         | 3,932         | 3,594          | 3,596         | 3,695          | 3,695         | 4,257         | 4,533         | 4,828         |
| Medical Aid Contributions                          |   | 1,975         | 290           | 228            | 289           | 466            | 466           | 476           | 507           | 540           |
| Overtime                                           |   | 439           | 701           | 452            | 382           | 382            | 382           | 382           | 407           | 434           |
| Performance Bonus                                  |   | 258           | -             |                | 855           | 800            | 800           | 500           | 533           | 567           |
| Motor Vehicle Allowance                            | 3 | -             | 958           | 2,238          | 1,810         | 1,912          | 1,912         | 2,435         | 2,594         | 2,762         |
| Cellphone Allowance                                | 3 | -             | 83            | 145            | 108           | 132            | 132           | 160           | 170           | 181           |
| Housing Allowances                                 | 3 | 811           | 1,227         | 34             | 45            | 45             | 45            | 45            | 48            | 51            |
| Other benefits and allowances                      | 3 | 606           | 1,308         |                | 793           | 821            | 821           | 406           | 432           | 460           |
| Payments in lieu of leave                          |   |               |               |                | 200           | 26             | 26            | 75            | 80            | 85            |
| Long service awards                                |   |               |               | 227            | 300           | 300            | 300           | 200           | 213           | 227           |
| Post-retirement benefit obligations                | 6 |               |               |                |               | -              | -             |               |               |               |
| <b>Sub Total - Other Municipal Staff</b>           |   | <b>33,495</b> | <b>34,326</b> | <b>22,476</b>  | <b>27,186</b> | <b>27,387</b>  | <b>27,387</b> | <b>30,038</b> | <b>31,990</b> | <b>34,070</b> |
| <b>% increase</b>                                  | 4 |               | <b>2.5%</b>   | <b>(34.5%)</b> | <b>21.0%</b>  | <b>0.7%</b>    | <b>-</b>      | <b>9.7%</b>   | <b>6.5%</b>   | <b>6.5%</b>   |
| <b>Total Parent Municipality</b>                   |   | <b>41,075</b> | <b>52,923</b> | <b>25,536</b>  | <b>37,184</b> | <b>36,198</b>  | <b>36,198</b> | <b>39,895</b> | <b>42,430</b> | <b>45,111</b> |
|                                                    |   |               | <b>28.8%</b>  | <b>(51.7%)</b> | <b>45.6%</b>  | <b>(2.7%)</b>  | <b>-</b>      | <b>10.2%</b>  | <b>6.4%</b>   | <b>6.3%</b>   |

**LIM342 Mutale - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

| Disclosure of Salaries, Allowances & Benefits 1.                | Ref | No. | Salary           | Contributions<br>1. | Allowances       | Performance<br>Bonuses | In-kind<br>benefits | Total<br>Package<br>2. |
|-----------------------------------------------------------------|-----|-----|------------------|---------------------|------------------|------------------------|---------------------|------------------------|
| <b>Rand per annum</b>                                           |     |     |                  |                     |                  |                        |                     |                        |
| <b><u>Councillors</u></b>                                       | 3   |     |                  |                     |                  |                        |                     |                        |
| Speaker                                                         | 4   |     | 326,771          | 54,401              | 152,032          |                        |                     | 533,204                |
| Chief Whip                                                      |     |     | 306,348          | 51,001              | 136,272          |                        |                     | 493,621                |
| Executive Mayor                                                 |     |     | 480,546          | 68,002              | 175,792          |                        |                     | 724,340                |
| Deputy Executive Mayor                                          |     |     |                  |                     |                  |                        |                     | -                      |
| Executive Committee                                             |     |     | 647,099          | 107,103             | 289,141          |                        |                     | 1,043,343              |
| Total for all other councillors                                 |     |     | 2,485,502        | 413,790             | 1,192,309        |                        |                     | 4,091,601              |
| <b>Total Councillors</b>                                        | 8   | -   | <b>4,246,266</b> | <b>694,297</b>      | <b>1,945,545</b> |                        |                     | <b>6,886,108</b>       |
| <b><u>Senior Managers of the Municipality</u></b>               | 5   |     |                  |                     |                  |                        |                     |                        |
| Municipal Manager (MM)                                          |     |     | 471,253          | 105,264             | 226,323          |                        |                     | 802,840                |
| Chief Finance Officer                                           |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
| Manager: Technical & community                                  |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
| Corporate Manager                                               |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
| <i>List of each official with packages &gt;= senior manager</i> |     |     |                  |                     |                  |                        |                     |                        |
|                                                                 |     |     | 471,253          | 105,264             | 226,323          |                        |                     | 802,840                |
|                                                                 |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
|                                                                 |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
|                                                                 |     |     | 428,840          | 96,008              | 198,086          |                        |                     | 722,935                |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
|                                                                 |     |     |                  |                     |                  |                        |                     | -                      |
| <b>Total Senior Managers of the Municipality</b>                | 8   | -   | <b>3,515,549</b> | <b>786,575</b>      | <b>1,641,163</b> | -                      |                     | <b>5,943,288</b>       |





|                                            |    |     |     |    |        |        |       |      |      |         |
|--------------------------------------------|----|-----|-----|----|--------|--------|-------|------|------|---------|
| Refuse                                     |    |     |     |    |        |        |       |      |      |         |
| Other                                      |    |     |     |    |        |        |       |      |      |         |
| Clerks (Clerical and administrative)       |    |     |     |    |        |        |       |      |      |         |
| Service and sales workers                  |    |     |     |    |        |        |       |      |      |         |
| Skilled agricultural and fishery workers   |    |     |     |    |        |        |       |      |      |         |
| Craft and related trades                   |    |     |     |    |        |        |       |      |      |         |
| Plant and Machine Operators                |    |     |     |    |        |        |       |      |      |         |
| Elementary Occupations                     |    |     |     |    |        |        |       |      |      |         |
| <b>TOTAL PERSONNEL NUMBERS</b>             | 9  | 155 | 125 | 30 | 153    | 123    | 39    | 162  | 132  | 4       |
| <b>% increase</b>                          |    |     |     |    | (1.3%) | (1.6%) | 30.0% | 5.9% | 7.3% | (89.7%) |
| <b>Total municipal employees headcount</b> | 6, |     |     |    |        |        |       |      |      |         |
| Finance personnel headcount                | 10 |     |     |    |        |        |       |      |      |         |
| Human Resources personnel headcount        | 8, |     |     |    |        |        |       |      |      |         |
|                                            | 10 |     |     |    |        |        |       |      |      |         |

## 5.8 Monthly targets for revenue, expenditure and cash flow

LIM342 Mutale - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description                        | Ref | Budget Year 2013/14 |        |       |     |     |     |     |     |       |       |     |      | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------------------------------|-----|---------------------|--------|-------|-----|-----|-----|-----|-----|-------|-------|-----|------|-----------------------------------------------|------------------------|------------------------|
|                                    |     | July                | August | Sept. | Oct | Nov | Dec | Jan | Feb | March | April | May | June | Budget Year 2013/14                           | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousand                         |     |                     |        |       |     |     |     |     |     |       |       |     |      |                                               |                        |                        |
| <b>Revenue By Source</b>           | -   |                     |        |       |     |     |     |     |     |       |       |     |      |                                               |                        |                        |
| Property rates                     |     | 333                 | 333    | 333   | 333 | 333 | 333 | 333 | 333 | 333   | 333   | 333 | 333  | 4,000                                         | 4,000                  | 4,000                  |
| Service charges - refuse revenue   |     | 86                  | 86     | 86    | 86  | 86  | 86  | 86  | 86  | 86    | 86    | 86  | 86   | 1,026                                         | 1,078                  | 1,131                  |
| Service charges - other            |     |                     |        |       |     |     |     |     |     |       |       |     | -    | -                                             | -                      | -                      |
| Rental of facilities and equipment |     | 10                  | 10     | 10    | 10  | 10  | 10  | 10  | 10  | 10    | 10    | 10  | 10   | 119                                           | 125                    | 131                    |

|                                                                      |               |              |              |              |               |              |              |              |               |              |              |              |               |               |                |
|----------------------------------------------------------------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|---------------|----------------|
| Interest earned - external investments                               | 28            | 28           | 28           | 28           | 28            | 28           | 28           | 28           | 28            | 28           | 28           | 28           | 330           | 320           | 320            |
| Interest earned - outstanding debtors                                | 101           | 101          | 101          | 101          | 101           | 101          | 101          | 101          | 101           | 101          | 101          | 101          | 1,217         | 1,000         | 1,000          |
| Dividends received                                                   |               |              |              |              |               |              |              |              |               |              |              |              | –             | –             | –              |
| Fines                                                                | 24            | 24           | 24           | 24           | 24            | 24           | 24           | 24           | 24            | 24           | 24           | 24           | 290           | 305           | 320            |
| Licences and permits                                                 | 297           | 297          | 297          | 297          | 297           | 297          | 297          | 297          | 297           | 297          | 297          | 297          | 3,565         | 3,747         | 3,930          |
| Agency services                                                      |               |              |              |              |               |              |              |              |               |              |              |              | –             | –             | –              |
| Transfers recognised - operational                                   | 19,598        | 496          | –            | 200          | 17,058        | –            | 200          | 200          | 17,058        | –            | –            | –            | 54,810        | 67,693        | 91,757         |
| Other revenue                                                        | 283           | 283          | 283          | 283          | 283           | 283          | 283          | 283          | 283           | 283          | 283          | 283          | 3,398         | 2,250         | 2,306          |
| Gains on disposal of PPE                                             |               |              |              |              |               |              |              |              |               |              |              |              | –             | –             | –              |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>20,760</b> | <b>1,658</b> | <b>1,162</b> | <b>1,362</b> | <b>18,220</b> | <b>1,162</b> | <b>1,362</b> | <b>1,362</b> | <b>18,220</b> | <b>1,162</b> | <b>1,162</b> | <b>1,162</b> | <b>68,755</b> | <b>80,518</b> | <b>104,896</b> |
|                                                                      |               |              |              |              |               |              |              |              |               |              |              |              |               |               |                |
| <b>Expenditure By Type</b>                                           |               |              |              |              |               |              |              |              |               |              |              |              |               |               |                |
| Employee related costs                                               | 3,175         | 2,751        | 2,751        | 2,751        | 2,751         | 2,751        | 2,751        | 2,751        | 2,751         | 2,751        | 2,751        | 2,326        | 33,009        | 35,155        | 37,440         |
| Remuneration of councillors                                          | 545           | 545          | 545          | 545          | 545           | 545          | 545          | 774          | 573           | 573          | 573          | 579          | 6,886         | 7,279         | 7,679          |
| Debt impairment                                                      | 167           | 167          | 167          | 167          | 167           | 167          | 167          | 167          | 167           | 167          | 167          | 167          | 2,000         | 4,000         | 4,000          |
| Depreciation & asset impairment                                      | 81            | 81           | 81           | 81           | 81            | 81           | 81           | 81           | 81            | 81           | 81           | 81           | 975           | 1,325         | 1,390          |
| Finance charges                                                      | 35            | 35           | 35           | 35           | 35            | 35           | 35           | 35           | 35            | 35           | 35           | 35           | 422           | 444           | 465            |
| Bulk purchases                                                       |               |              |              |              |               |              |              |              |               |              |              |              | –             | –             | –              |
| Other materials                                                      |               |              |              |              |               |              |              |              |               |              |              |              | –             | –             | –              |
| Contracted services                                                  | 117           | 117          | 117          | 117          | 117           | 117          | 117          | 117          | 117           | 117          | 117          | 117          | 1,400         | 1,471         | 1,543          |
| Transfers and grants                                                 |               |              |              |              |               |              |              |              |               |              |              | –            | –             | –             | –              |
| Other expenditure                                                    | 1,619         | 1,619        | 2,070        | 1,619        | 1,619         | 2,070        | 1,619        | 1,619        | 1,619         | 1,619        | 1,619        | 715          | 19,423        | 22,415        | 23,375         |
| Loss on disposal of PPE                                              |               |              |              |              |               |              |              |              |               |              |              | –            | –             | –             | –              |
| <b>Total Expenditure</b>                                             | <b>5,738</b>  | <b>5,314</b> | <b>5,765</b> | <b>5,314</b> | <b>5,314</b>  | <b>5,765</b> | <b>5,314</b> | <b>5,543</b> | <b>5,342</b>  | <b>5,342</b> | <b>5,342</b> | <b>4,020</b> | <b>64,115</b> | <b>72,088</b> | <b>75,892</b>  |

|                                                                      |   |        |         |         |         |        |         |         |         |        |         |         |         |        |        |        |
|----------------------------------------------------------------------|---|--------|---------|---------|---------|--------|---------|---------|---------|--------|---------|---------|---------|--------|--------|--------|
| <b>Surplus/(Deficit)</b>                                             |   | 15,022 | (3,656) | (4,603) | (3,952) | 12,906 | (4,603) | (3,952) | (4,181) | 12,878 | (4,180) | (4,180) | (2,858) | 4,640  | 8,429  | 29,004 |
| Transfers recognised - capital                                       |   | 3,346  |         |         | 4,346   |        | 4,399   | 5,346   |         | 3,346  | –       |         | –       | 20,783 | 24,075 | 25,781 |
| Contributions recognised - capital                                   |   |        |         |         |         |        |         |         |         |        |         |         | –       | –      | –      | –      |
| Contributed assets                                                   |   |        |         |         |         |        |         |         |         |        |         |         | –       | –      | –      | –      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |   | 18,368 | (3,656) | (4,603) | 394     | 12,906 | (205)   | 1,394   | (4,181) | 16,224 | (4,180) | (4,180) | (2,858) | 25,423 | 32,504 | 54,785 |
| Taxation                                                             |   |        |         |         |         |        |         |         |         |        |         |         | –       | –      | –      | –      |
| Attributable to minorities                                           |   |        |         |         |         |        |         |         |         |        |         |         | –       | –      | –      | –      |
| Share of surplus/ (deficit) of associate                             |   |        |         |         |         |        |         |         |         |        |         |         | –       | –      | –      | –      |
| <b>Surplus/(Deficit)</b>                                             | 1 | 18,368 | (3,656) | (4,603) | 394     | 12,906 | (205)   | 1,394   | (4,181) | 16,224 | (4,180) | (4,180) | (2,858) | 25,423 | 32,504 | 54,785 |

**LIM342 Mutale - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

| Description                         | R thousand | Re f | Budget Year 2013/14 |        |       |       |        |       |         |     |        |       |     |       | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------|------------|------|---------------------|--------|-------|-------|--------|-------|---------|-----|--------|-------|-----|-------|-----------------------------------------------|------------------------|------------------------|
|                                     |            |      | July                | August | Sept. | Oct   | Nov    | DeC   | January | Feb | March  | April | May | June  | Budget Year 2013/14                           | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>Revenue by Vote</b>              |            | -    |                     |        |       |       |        |       |         |     |        |       |     |       |                                               |                        |                        |
| Vote 1 - Executive and council      |            |      | –                   | –      | –     | –     | –      | –     | –       | –   | –      | –     | –   | –     | –                                             | –                      | –                      |
| Vote 2 - Municipal manager's office |            |      | 11                  | 11     | 11    | 11    | 11     | 11    | 11      | 11  | 11     | 11    | 11  | 11    | 130                                           | 136                    | 143                    |
| Vote 3 - Budget and treasury office |            |      | 20,068              | 470    | 470   | 470   | 17,528 | 470   | 470     | 470 | 17,528 | 470   | 470 | 470   | 59,353                                        | 73,110                 | 97,179                 |
| Vote 4 - Infrastructure Development |            |      | 3,453               | 327    | 327   | 4,453 | 327    | 4,505 | 5,453   | 327 | 3,673  | 327   | 327 | 1,209 | 24,706                                        | 26,281                 | 28,046                 |

|                                                      |          |               |                |                |              |               |              |              |                |               |                |                |                |               |                |                |
|------------------------------------------------------|----------|---------------|----------------|----------------|--------------|---------------|--------------|--------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|
| Vote 5 - Corporate Services                          |          | 446           | 446            | 446            | 446          | 446           | 446          | 446          | 446            | 446           | 446            | 446            | 446            | 5,350         | 5,065          | 5,309          |
| <b>Total Revenue by Vote</b>                         |          | <b>23,977</b> | <b>1,253</b>   | <b>1,253</b>   | <b>5,379</b> | <b>18,311</b> | <b>5,432</b> | <b>6,379</b> | <b>1,253</b>   | <b>21,658</b> | <b>1,253</b>   | <b>1,253</b>   | <b>2,135</b>   | <b>89,538</b> | <b>104,593</b> | <b>130,677</b> |
| <b><u>Expenditure by Vote to be appropriated</u></b> |          |               |                |                |              |               |              |              |                |               |                |                |                |               |                |                |
| Vote 1 - Executive and council                       |          | 651           | 795            | 795            | 795          | 795           | 795          | 795          | 1,024          | 823           | 573            | 573            | 893            | 9,305         | 9,821          | 10,346         |
| Vote 2 - Municipal manager's office                  |          | 552           | 552            | 552            | 552          | 552           | 552          | 552          | 552            | 552           | 552            | 552            | 552            | 6,620         | 7,023          | 7,446          |
| Vote 3 - Budget and treasury office                  |          | 1,286         | 1,286          | 1,286          | 1,286        | 1,286         | 1,286        | 1,286        | 1,286          | 1,286         | 1,286          | 1,286          | 1,286          | 15,427        | 18,513         | 19,348         |
| Vote 4 - Infrastructure Development                  |          | 1,220         | 1,320          | 1,420          | 1,320        | 1,321         | 1,320        | 1,312        | 1,320          | 1,320         | 1,320          | 1,420          | 1,226          | 15,835        | 18,752         | 19,664         |
| Vote 5 - Corporate Services                          |          | 1,411         | 1,500          | 1,311          | 1,411        | 1,320         | 1,411        | 1,420        | 1,412          | 1,511         | 1,411          | 1,411          | 1,401          | 16,927        | 17,979         | 19,088         |
| <b>Total Expenditure by Vote</b>                     |          | <b>5,119</b>  | <b>5,451</b>   | <b>5,362</b>   | <b>5,363</b> | <b>5,272</b>  | <b>5,362</b> | <b>5,364</b> | <b>5,593</b>   | <b>5,491</b>  | <b>5,141</b>   | <b>5,241</b>   | <b>5,357</b>   | <b>64,115</b> | <b>72,088</b>  | <b>75,892</b>  |
| <b>Surplus/(Deficit) before assoc.</b>               |          | <b>18,858</b> | <b>(4,198)</b> | <b>(4,109)</b> | <b>17</b>    | <b>13,039</b> | <b>69</b>    | <b>1,015</b> | <b>(4,339)</b> | <b>16,167</b> | <b>(3,888)</b> | <b>(3,987)</b> | <b>(3,222)</b> | <b>25,423</b> | <b>32,504</b>  | <b>54,785</b>  |
| Taxation                                             |          |               |                |                |              |               |              |              |                |               |                |                | -              | -             | -              | -              |
| Attributable to minorities                           |          |               |                |                |              |               |              |              |                |               |                |                | -              | -             | -              | -              |
| Share of surplus/ (deficit) of associate             |          |               |                |                |              |               |              |              |                |               |                |                | -              | -             | -              | -              |
| <b>Surplus/(Deficit)</b>                             | <b>1</b> | <b>18,858</b> | <b>(4,198)</b> | <b>(4,109)</b> | <b>17</b>    | <b>13,039</b> | <b>69</b>    | <b>1,015</b> | <b>(4,339)</b> | <b>16,167</b> | <b>(3,888)</b> | <b>(3,987)</b> | <b>(3,222)</b> | <b>25,423</b> | <b>32,504</b>  | <b>54,785</b>  |

**LIM342 Mutale - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)**

| Description                                | Ref | Budget Year 2013/14 |        |       |         |        |       |         |          |        |       |     |      | Budget Year 2013/14 |                        |                        |
|--------------------------------------------|-----|---------------------|--------|-------|---------|--------|-------|---------|----------|--------|-------|-----|------|---------------------|------------------------|------------------------|
|                                            |     | July                | August | Sept. | October | Nov    | Dec   | January | February | March  | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                          |     |                     |        |       |         |        |       |         |          |        |       |     |      |                     |                        |                        |
| <b>Revenue - Standard</b>                  | -   |                     |        |       |         |        |       |         |          |        |       |     |      |                     |                        |                        |
| <b>Governance and administration</b>       |     | 20,171              | 573    | 572   | 573     | 17,632 | 575   | 573     | 574      | 17,633 | 573   | 574 | 567  | 60,592              | 73,855                 | 97,955                 |
| Executive and council                      |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| Budget and treasury office                 |     | 20,068              | 470    | 470   | 470     | 17,528 | 470   | 470     | 470      | 17,528 | 470   | 470 | 470  | 59,353              | 73,110                 | 97,179                 |
| Corporate services                         |     | 104                 | 103    | 102   | 103     | 104    | 105   | 103     | 104      | 105    | 103   | 104 | 97   | 1,239               | 745                    | 777                    |
| <b>Community and public safety</b>         |     | 45                  | 45     | 47    | 45      | 45     | 47    | 46      | 46       | 45     | 45    | 47  | 43   | 546                 | 573                    | 601                    |
| Community and social services              |     | 21                  | 21     | 22    | 20      | 21     | 22    | 21      | 22       | 21     | 21    | 22  | 18   | 255                 | 268                    | 282                    |
| Sport and recreation                       |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| Public safety                              |     | 24                  | 24     | 24    | 24      | 24     | 24    | 24      | 24       | 24     | 24    | 24  | 24   | 290                 | 305                    | 320                    |
| Housing                                    |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| Health                                     |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| <b>Economic and environmental services</b> |     | 3,715               | 590    | 590   | 4,715   | 590    | 4,768 | 5,715   | 590      | 4,040  | 590   | 590 | 753  | 27,245              | 28,950                 | 30,846                 |
| Planning and development                   |     | 158                 | 158    | 158   | 158     | 158    | 158   | 158     | 158      | 158    | 158   | 158 | 158  | 1,897               | 1,128                  | 1,134                  |
| Road transport                             |     | 3,557               | 432    | 432   | 4,557   | 432    | 4,610 | 5,557   | 432      | 3,882  | 432   | 432 | 595  | 25,348              | 27,822                 | 29,711                 |
| Environmental protection                   |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| <b>Trading services</b>                    |     | 86                  | 86     | 86    | 86      | 86     | 86    | 86      | 86       | 86     | 86    | 86  | 86   | 1,026               | 1,078                  | 1,131                  |
| Electricity                                |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| Water                                      |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |
| Waste water management                     |     |                     |        |       |         |        |       |         |          |        |       |     | -    | -                   | -                      | -                      |

|                                            |               |              |              |              |               |              |              |              |               |              |              |              |               |                |                |            |
|--------------------------------------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|----------------|----------------|------------|
| Waste management                           | 86            | 86           | 86           | 86           | 86            | 86           | 86           | 86           | 86            | 86           | 86           | 86           | 86            | 1,026          | 1,078          | 1,131      |
| <b>Other</b>                               | <b>11</b>     | <b>11</b>    | <b>11</b>    | <b>11</b>    | <b>11</b>     | <b>11</b>    | <b>11</b>    | <b>11</b>    | <b>11</b>     | <b>11</b>    | <b>11</b>    | <b>11</b>    | <b>11</b>     | <b>130</b>     | <b>136</b>     | <b>143</b> |
| <b>Total Revenue - Standard</b>            | <b>24,028</b> | <b>1,304</b> | <b>1,305</b> | <b>5,429</b> | <b>18,364</b> | <b>5,485</b> | <b>6,430</b> | <b>1,307</b> | <b>21,815</b> | <b>1,305</b> | <b>1,307</b> | <b>1,459</b> | <b>89,538</b> | <b>104,593</b> | <b>130,677</b> |            |
|                                            |               | 1,483        | 1,485        | 5,608        | 18,543        | 5,666        | 6,610        | 1,487        | 21,995        | 1,484        | 1,487        |              |               |                |                |            |
| <b>Expenditure - Standard</b>              |               |              |              |              |               |              |              |              |               |              |              |              |               |                |                |            |
| <b>Governance and administration</b>       | <b>3,373</b>  | <b>3,505</b> | <b>3,507</b> | <b>3,492</b> | <b>3,506</b>  | <b>3,505</b> | <b>3,504</b> | <b>3,731</b> | <b>3,540</b>  | <b>3,284</b> | <b>3,282</b> | <b>3,602</b> | <b>41,830</b> | <b>46,481</b>  | <b>48,946</b>  |            |
| Executive and council                      | 1,203         | 1,346        | 1,346        | 1,346        | 1,346         | 1,346        | 1,346        | 1,576        | 1,375         | 1,125        | 1,125        | 1,444        | 15,925        | 16,844         | 17,792         |            |
| Budget and treasury office                 | 1,286         | 1,286        | 1,286        | 1,286        | 1,286         | 1,286        | 1,286        | 1,286        | 1,286         | 1,286        | 1,286        | 1,286        | 15,427        | 18,513         | 19,348         |            |
| Corporate services                         | 884           | 873          | 875          | 860          | 874           | 873          | 872          | 870          | 879           | 873          | 871          | 872          | 10,477        | 11,124         | 11,807         |            |
| <b>Community and public safety</b>         | <b>125</b>    | <b>125</b>   | <b>125</b>   | <b>125</b>   | <b>125</b>    | <b>125</b>   | <b>125</b>   | <b>125</b>   | <b>125</b>    | <b>125</b>   | <b>125</b>   | <b>125</b>   | <b>1,500</b>  | <b>1,582</b>   | <b>1,667</b>   |            |
| Community and social services              |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |
| Sport and recreation                       | 37            | 37           | 37           | 37           | 37            | 37           | 37           | 37           | 37            | 37           | 37           | 37           | 439           | 467            | 497            |            |
| Public safety                              | 88            | 88           | 88           | 88           | 88            | 88           | 88           | 88           | 88            | 88           | 88           | 89           | 1,061         | 1,115          | 1,170          |            |
| Housing                                    |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |
| Health                                     |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |
| <b>Economic and environmental services</b> | <b>1,376</b>  | <b>1,376</b> | <b>1,376</b> | <b>1,376</b> | <b>1,376</b>  | <b>1,376</b> | <b>1,376</b> | <b>1,376</b> | <b>1,376</b>  | <b>1,376</b> | <b>1,376</b> | <b>1,376</b> | <b>16,510</b> | <b>19,587</b>  | <b>20,672</b>  |            |
| Planning and development                   | 197           | 197          | 197          | 197          | 197           | 197          | 197          | 197          | 197           | 197          | 197          | 197          | 2,368         | 3,642          | 3,798          |            |
| Road transport                             | 1,179         | 1,179        | 1,179        | 1,179        | 1,179         | 1,179        | 1,179        | 1,179        | 1,179         | 1,179        | 1,179        | 1,179        | 14,142        | 15,945         | 16,874         |            |
| Environmental protection                   |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |
| <b>Trading services</b>                    | <b>356</b>    | <b>356</b>   | <b>356</b>   | <b>356</b>   | <b>356</b>    | <b>356</b>   | <b>356</b>   | <b>356</b>   | <b>356</b>    | <b>356</b>   | <b>356</b>   | <b>356</b>   | <b>4,275</b>  | <b>4,438</b>   | <b>4,607</b>   |            |
| Electricity                                | 162           | 162          | 162          | 162          | 162           | 162          | 162          | 162          | 162           | 162          | 162          | 162          | 1,939         | 1,715          | 1,793          |            |
| Water                                      |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |
| Waste water management                     |               |              |              |              |               |              |              |              |               |              |              | -            | -             | -              | -              |            |

|                                          |          |               |                |                |              |               |              |              |                |               |                |                |                |               |               |               |
|------------------------------------------|----------|---------------|----------------|----------------|--------------|---------------|--------------|--------------|----------------|---------------|----------------|----------------|----------------|---------------|---------------|---------------|
| Waste management                         |          | 195           | 195            | 195            | 195          | 195           | 195          | 195          | 195            | 195           | 195            | 195            | 195            | 2,335         | 2,722         | 2,815         |
| <i>Other</i>                             |          |               |                |                |              |               |              |              |                |               |                |                | –              | –             | –             | –             |
| <b>Total Expenditure - Standard</b>      |          | <b>5,230</b>  | <b>5,362</b>   | <b>5,364</b>   | <b>5,349</b> | <b>5,363</b>  | <b>5,362</b> | <b>5,361</b> | <b>5,588</b>   | <b>5,397</b>  | <b>5,141</b>   | <b>5,139</b>   | <b>5,460</b>   | <b>64,115</b> | <b>72,088</b> | <b>75,892</b> |
| <b>Surplus/(Deficit) before assoc.</b>   |          | <b>18,799</b> | <b>(4,058)</b> | <b>(4,059)</b> | <b>80</b>    | <b>13,001</b> | <b>123</b>   | <b>1,069</b> | <b>(4,282)</b> | <b>16,419</b> | <b>(3,836)</b> | <b>(3,832)</b> | <b>(4,001)</b> | <b>25,423</b> | <b>32,504</b> | <b>54,785</b> |
| Share of surplus/ (deficit) of associate |          |               |                |                |              |               |              |              |                |               |                |                | –              | –             | –             | –             |
| <b>Surplus/(Deficit)</b>                 | <b>1</b> | <b>18,799</b> | <b>(4,058)</b> | <b>(4,059)</b> | <b>80</b>    | <b>13,001</b> | <b>123</b>   | <b>1,069</b> | <b>(4,282)</b> | <b>16,419</b> | <b>(3,836)</b> | <b>(3,832)</b> | <b>(4,001)</b> | <b>25,423</b> | <b>32,504</b> | <b>54,785</b> |

**LIM342 Mutale - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

| Description                                      | Ref      | Budget Year 2013/14 |          |              |              |              |          |              |              |          |              |              |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|--------------------------------------------------|----------|---------------------|----------|--------------|--------------|--------------|----------|--------------|--------------|----------|--------------|--------------|----------|-----------------------------------------------|------------------------|------------------------|
| R thousand                                       |          | July                | August   | Sept.        | October      | Nov.         | Dec.     | January      | Feb.         | March    | April        | May          | June     | Budget Year 2013/14                           | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>Multi-year expenditure to be appropriated</b> | <b>1</b> |                     |          |              |              |              |          |              |              |          |              |              |          |                                               |                        |                        |
| Vote 1 - Executive and council                   |          |                     |          |              |              |              |          |              |              |          |              |              | –        | –                                             | –                      | –                      |
| Vote 2 - Municipal manager's office              |          |                     |          |              |              |              |          |              |              |          |              |              | –        | –                                             | –                      | –                      |
| Vote 3 - Budget and treasury office              |          |                     |          |              |              |              |          |              |              |          |              |              | –        | –                                             | –                      | –                      |
| Vote 4 - Infrastructure Development              |          | 1,945               | –        | 1,845        | 1,404        | 2,404        | –        | 2,808        | 3,404        | –        | 1,404        | 1,389        | –        | 16,603                                        | 24,795                 | 8,220                  |
| Vote 5 - Corporate Services                      |          |                     |          |              |              |              |          |              |              |          |              |              | –        | –                                             | –                      | –                      |
| <b>Capital multi-year expenditure sub-total</b>  | <b>2</b> | <b>1,945</b>        | <b>–</b> | <b>1,845</b> | <b>1,404</b> | <b>2,404</b> | <b>–</b> | <b>2,808</b> | <b>3,404</b> | <b>–</b> | <b>1,404</b> | <b>1,389</b> | <b>–</b> | <b>16,603</b>                                 | <b>24,795</b>          | <b>8,220</b>           |



|                                            |   |       |       |       |       |       |     |       |       |   |       |       |   |        |        |        |
|--------------------------------------------|---|-------|-------|-------|-------|-------|-----|-------|-------|---|-------|-------|---|--------|--------|--------|
| Single-year expenditure to be appropriated |   |       |       |       |       |       |     |       |       |   |       |       |   |        |        |        |
| Vote 1 - Executive and council             |   |       |       |       |       |       |     |       |       |   |       |       | - | -      | -      | -      |
| Vote 2 - Municipal manager's office        |   |       | 5     | -     |       |       |     |       | -     |   |       |       | - | 5      | -      | -      |
| Vote 3 - Budget and treasury office        |   |       | 140   |       | 75    |       |     | 26    | 109   |   |       |       | - | 350    | 200    | 100    |
| Vote 4 - Infrastructure Development        |   |       | 2,507 | 800   |       | 1,407 | 200 |       | 1,607 |   | 1,000 |       | - | 7,520  | 6,100  | 33,981 |
| Vote 5 - Corporate Services                |   | 450   | 145   | 210   | 50    | -     | 10  |       |       |   | 80    |       | - | 945    | 1,305  | 695    |
| Vote 15 - [NAME OF VOTE 15]                |   |       |       |       |       |       |     |       |       |   |       |       | - | -      | -      | -      |
| Capital single-year expenditure sub-total  | 2 | 450   | 2,797 | 1,010 | 125   | 1,407 | 210 | 26    | 1,715 | - | 1,080 | -     | - | 8,820  | 7,605  | 34,776 |
| Total Capital Expenditure                  | 2 | 2,395 | 2,797 | 2,855 | 1,529 | 3,811 | 210 | 2,834 | 5,119 | - | 2,484 | 1,389 | - | 25,423 | 32,400 | 42,996 |

**LIM342 Mutale - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)**

| Description                           | Ref | Budget Year 2013/14 |        |       |         |       |      |         |       |       |       |       |      | Medium Term Revenue and Expenditure Framework |                        |                        |
|---------------------------------------|-----|---------------------|--------|-------|---------|-------|------|---------|-------|-------|-------|-------|------|-----------------------------------------------|------------------------|------------------------|
|                                       |     | July                | August | Sept. | October | Nov.  | Dec. | January | Feb.  | March | April | May   | June | Budget Year 2013/14                           | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>Capital Expenditure - Standard</b> | 1   |                     |        |       |         |       |      |         |       |       |       |       |      |                                               |                        |                        |
| <b>Governance and administration</b>  |     | 450                 | 245    | -     | 125     | -     | 10   | 26      | 109   | -     | 80    | -     | -    | 1,045                                         | 950                    | 250                    |
| Executive and council                 |     |                     | 5      |       |         |       |      |         |       |       |       |       | -    | 5                                             | -                      | -                      |
| Budget and treasury office            |     |                     | 140    |       | 75      |       |      | 26      | 109   |       |       |       | -    | 350                                           | 200                    | 100                    |
| Corporate services                    |     | 450                 | 100    |       | 50      |       | 10   |         |       |       | 80    |       | -    | 690                                           | 750                    | 150                    |
| <b>Community and public safety</b>    |     | -                   | 1,270  | 210   | -       | 1,225 | -    | -       | 1,225 | -     | -     | 1,225 | -    | 5,155                                         | 555                    | 545                    |
| Community and social services         |     |                     | 45     | 210   |         |       |      |         |       |       |       |       | -    | 255                                           | 555                    | 545                    |
| Sport and recreation                  |     |                     | 1,225  |       |         | 1,225 |      |         | 1,225 |       |       | 1,225 | -    | 4,900                                         | -                      | -                      |
| Public safety                         |     |                     |        |       |         |       |      |         |       |       |       |       | -    | -                                             | -                      | -                      |
| Housing                               |     |                     |        |       |         |       |      |         |       |       |       |       | -    | -                                             | -                      | -                      |

|                                             |   |       |       |       |       |       |    |       |       |       |       |       |       |        |        |        |
|---------------------------------------------|---|-------|-------|-------|-------|-------|----|-------|-------|-------|-------|-------|-------|--------|--------|--------|
| Health                                      |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | -      | -      |
| <b>Economic and environmental services</b>  |   | 1,765 | 400   | 1,804 | 1,665 | 1,765 | -  | 1,565 | 1,965 | 1,765 | 1,843 | -     | 1,747 | 16,283 | 24,575 | 26,281 |
| Planning and development                    |   |       | 400   |       |       |       |    |       |       |       |       |       | -     | 400    | -      | -      |
| Road transport                              |   | 1,765 |       | 1,804 | 1,665 | 1,765 | -  | 1,565 | 1,965 | 1,765 | 1,843 |       | 1,747 | 15,883 | 24,575 | 26,281 |
| Environmental protection                    |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | -      | -      |
| <b>Trading services</b>                     |   | -     | -     | -     | -     | -     | -  | -     | -     | -     | -     | -     | -     | -      | 2,000  | -      |
| Electricity                                 |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | -      | -      |
| Water                                       |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | -      | -      |
| Waste water management                      |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | -      | -      |
| Waste management                            |   |       |       |       |       |       |    |       |       |       |       |       | -     | -      | 2,000  | -      |
| <b>Other</b>                                |   |       | 990   |       |       | 980   |    |       | 970   |       |       |       | -     | 2,940  | 4,320  | 15,920 |
| <b>Total Capital Expenditure - Standard</b> | 2 |       |       |       |       |       |    |       |       |       |       |       |       |        |        |        |
|                                             |   | 2,215 | 2,905 | 2,014 | 1,789 | 3,970 | 10 | 1,591 | 4,269 | 1,765 | 1,923 | 1,225 | 1,747 | 25,423 | 32,400 | 42,996 |

**LIM342 Mutale - Supporting Table SA30 Budgeted monthly cash flow**

| EMO 12 Mature Supporting Table Once Budgeted Monthly Cash Flow |                     |      |        |       |         |     |     |         |     |       |       |     |                                               |                     |                        |                        |
|----------------------------------------------------------------|---------------------|------|--------|-------|---------|-----|-----|---------|-----|-------|-------|-----|-----------------------------------------------|---------------------|------------------------|------------------------|
| MONTHLY CASH FLOWS                                             | Budget Year 2013/14 |      |        |       |         |     |     |         |     |       |       |     | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|                                                                | R thousand          | July | August | Sept. | October | Nov | Dec | January | Feb | March | April | May | June                                          | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <u>Cash Receipts By Source</u>                                 |                     |      |        |       |         |     |     |         |     |       |       |     |                                               |                     |                        |                        |
| Property rates                                                 | 200                 | 200  | 200    | 200   | 200     | 200 | 200 | 200     | 200 | 200   | 200   | 200 | 200                                           | 2,400               | 2,400                  | 2,400                  |
| Service charges - refuse revenue                               | 77                  | 77   | 77     | 77    | 77      | 77  | 77  | 77      | 77  | 77    | 77    | 77  | 77                                            | 923                 | 970                    | 1,018                  |
| Service charges - other                                        |                     |      |        |       |         |     |     |         |     |       |       |     | -                                             |                     |                        |                        |

[illegible]

|                                                |               |                |              |              |              |                |              |              |              |              |                |                 |               |               |                |
|------------------------------------------------|---------------|----------------|--------------|--------------|--------------|----------------|--------------|--------------|--------------|--------------|----------------|-----------------|---------------|---------------|----------------|
| Employee related costs                         | 2,770         | 2,725          | 2,751        | 2,798        | 2,681        | 2,791          | 2,751        | 2,798        | 2,751        | 2,761        | 2,761          | 2,672           | 33,009        | 35,155        | 37,440         |
| Remuneration of councillors                    | 574           | 573            | 574          | 544          | 579          | 576            | 573          | 576          | 574          | 574          | 575            | 596             | 6,886         | 7,279         | 7,679          |
| Finance charges                                |               |                |              |              |              |                |              |              |              |              |                | 422             | 422           | 444           | 465            |
| Bulk purchases - Electricity                   |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| Bulk purchases - Water & Sewer                 |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| Other materials                                |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| Contracted services                            | 117           | 117            | 117          | 117          | 117          | 117            | 117          | 117          | 117          | 117          | 117            | 117             | 1,400         | 1,471         | 1,543          |
| Transfers and grants - other municipalities    |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| Transfers and grants - other                   |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| Other expenditure                              | 976           | 976            | 976          | 976          | 976          | 976            | 976          | 976          | 976          | 976          | 976            | 2,330           | 13,063        | 15,198        | 15,814         |
| <b>Cash Payments by Type</b>                   | <b>4,436</b>  | <b>4,390</b>   | <b>4,417</b> | <b>4,435</b> | <b>4,352</b> | <b>4,459</b>   | <b>4,416</b> | <b>4,466</b> | <b>4,417</b> | <b>4,427</b> | <b>4,428</b>   | <b>6,137</b>    | <b>54,780</b> | <b>59,546</b> | <b>62,941</b>  |
| <b>Other Cash Flows/Payments by Type</b>       |               |                |              |              |              |                |              |              |              |              |                |                 |               |               |                |
| Capital assets                                 | 60            | 60             | 60           | 60           | 60           | 60             | 60           | 60           | 60           | 60           | 60             | 24,763          | 25,423        | 31,920        | 42,516         |
| Repayment of borrowing                         |               |                |              |              |              |                |              |              |              |              |                | 758             | 758           | 758           | 758            |
| Other Cash Flows/Payments                      |               |                |              |              |              |                |              |              |              |              |                | —               |               |               |                |
| <b>Total Cash Payments by Type</b>             | <b>4,496</b>  | <b>4,450</b>   | <b>4,477</b> | <b>4,495</b> | <b>4,412</b> | <b>4,519</b>   | <b>4,476</b> | <b>4,526</b> | <b>4,477</b> | <b>4,487</b> | <b>4,488</b>   | <b>31,658</b>   | <b>80,961</b> | <b>92,224</b> | <b>106,215</b> |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>    | <b>15,865</b> | <b>(3,510)</b> | <b>(523)</b> | <b>792</b>   | <b>9,542</b> | <b>(3,579)</b> | <b>5,721</b> | <b>1,418</b> | <b>6,477</b> | <b>3,582</b> | <b>(3,547)</b> | <b>(22,656)</b> | <b>9,583</b>  | <b>13,752</b> | <b>26,179</b>  |
| Cash/cash equivalents at the month/year begin: | <b>75</b>     | 15,940         | 12,431       | 11,908       | 12,700       | 22,242         | 18,663       | 24,384       | 25,802       | 32,279       | 35,861         | 32,314          | 75            | 9,658         | 23,410         |
| Cash/cash equivalents at the month/year end:   | 15,940        | 12,431         | 11,908       | 12,700       | 22,242       | 18,663         | 24,384       | 25,802       | 32,279       | 35,861       | 32,314         | 9,658           | 9,658         | 23,410        | 49,589         |

## **5.9 Annual budgets and service delivery and budget implementation plans-internal departments**

## 5.10 Contracts having future budgetary implications

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

**LIM342 Mutale - Supporting Table SA35 Future financial implications of the capital budget**

| Vote Description<br><br>R thousand             | Ref | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        | Forecasts        |                  |                  |               |
|------------------------------------------------|-----|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|---------------|
|                                                |     | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | Forecast 2016/17 | Forecast 2017/18 | Forecast 2018/19 | Present value |
| <b><u>Capital expenditure</u></b>              | 1   |                                                     |                        |                        |                  |                  |                  |               |
| Vote 1 - Executive and council                 |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 2 - Municipal manager's office            |     | 5                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 3 - Budget and treasury office            |     | 350                                                 | 200                    | 100                    |                  |                  |                  |               |
| Vote 4 - Infrastructure Development            |     | 24,123                                              | 30,895                 | 42,201                 |                  |                  |                  |               |
| Vote 5 - Corporate Services                    |     | 945                                                 | 1,305                  | 695                    |                  |                  |                  |               |
| Vote 6 - [NAME OF VOTE 6]                      |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 7 - [NAME OF VOTE 7]                      |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 8 - [NAME OF VOTE 8]                      |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 9 - [NAME OF VOTE 9]                      |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 10 - [NAME OF VOTE 10]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 11 - [NAME OF VOTE 11]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 12 - [NAME OF VOTE 12]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 13 - [NAME OF VOTE 13]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 14 - [NAME OF VOTE 14]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| Vote 15 - [NAME OF VOTE 15]                    |     | -                                                   | -                      | -                      |                  |                  |                  |               |
| <i>List entity summary if applicable</i>       |     |                                                     |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>               |     | <b>25,423</b>                                       | <b>32,400</b>          | <b>42,996</b>          | -                | -                | -                | -             |
| <b><u>Future operational costs by vote</u></b> | 2   |                                                     |                        |                        |                  |                  |                  |               |

|                                                  |   |        |        |        |   |   |   |
|--------------------------------------------------|---|--------|--------|--------|---|---|---|
| Vote 1 - Executive and council                   |   |        |        |        |   |   |   |
| Vote 2 - Municipal manager's office              |   |        |        |        |   |   |   |
| Vote 3 - Budget and treasury office              |   |        |        |        |   |   |   |
| Vote 4 - Infrastructure Development              |   |        |        |        |   |   |   |
| Vote 5 - Corporate Services                      |   |        |        |        |   |   |   |
| Vote 6 - [NAME OF VOTE 6]                        |   |        |        |        |   |   |   |
| Vote 7 - [NAME OF VOTE 7]                        |   |        |        |        |   |   |   |
| Vote 8 - [NAME OF VOTE 8]                        |   |        |        |        |   |   |   |
| Vote 9 - [NAME OF VOTE 9]                        |   |        |        |        |   |   |   |
| Vote 10 - [NAME OF VOTE 10]                      |   |        |        |        |   |   |   |
| Vote 11 - [NAME OF VOTE 11]                      |   |        |        |        |   |   |   |
| Vote 12 - [NAME OF VOTE 12]                      |   |        |        |        |   |   |   |
| Vote 13 - [NAME OF VOTE 13]                      |   |        |        |        |   |   |   |
| Vote 14 - [NAME OF VOTE 14]                      |   |        |        |        |   |   |   |
| Vote 15 - [NAME OF VOTE 15]                      |   |        |        |        |   |   |   |
| <i>List entity summary if applicable</i>         |   |        |        |        |   |   |   |
| <b>Total future operational costs</b>            |   | -      | -      | -      | - | - | - |
| <b><u>Future revenue by source</u></b>           | 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               |   |        |        |        |   |   |   |
| <i>List other revenues sources if applicable</i> |   |        |        |        |   |   |   |
| <i>List entity summary if applicable</i>         |   |        |        |        |   |   |   |
| <b>Total future revenue</b>                      |   | -      | -      | -      | - | - | - |
| <b>Net Financial Implications</b>                |   | 25,423 | 32,400 | 42,996 | - | - | - |





|                              |    |   |     |     |       |     |       |       |        |
|------------------------------|----|---|-----|-----|-------|-----|-------|-------|--------|
| Waste Management             |    |   |     |     |       |     |       |       |        |
| Transportation               | 2  |   |     |     |       |     |       |       |        |
| Gas                          |    |   |     |     |       |     |       |       |        |
| Other                        | 3  |   |     |     |       |     |       |       |        |
| <b>Community</b>             |    | - | -   | -   | -     | 195 | 195   | 2,500 | -      |
| Parks & gardens              |    |   |     |     |       |     |       | 2,500 | -      |
| Sportsfields & stadia        |    |   |     |     |       |     |       |       | -      |
| Swimming pools               |    |   |     |     |       |     |       |       |        |
| Community halls              |    |   |     |     |       |     |       |       |        |
| Libraries                    |    |   |     |     |       |     |       |       |        |
| Recreational facilities      |    |   |     |     |       |     |       |       |        |
| Fire, safety & emergency     |    |   |     |     |       |     |       |       |        |
| Security and policing        |    |   |     |     |       |     |       |       |        |
| Buses                        | 7  |   |     |     |       | 195 | 195   |       |        |
| Clinics                      |    |   |     |     |       |     |       |       |        |
| Museums & Art Galleries      |    |   |     |     |       |     |       |       |        |
| Cemeteries                   |    |   |     |     |       |     |       |       |        |
| Social rental housing        | 8  |   |     |     |       |     |       |       |        |
| Other                        |    |   |     |     |       |     |       |       |        |
| <b>Heritage assets</b>       |    | - | -   | -   | -     | -   | -     | -     | -      |
| Buildings                    |    |   |     |     |       |     |       |       |        |
| Other                        | 9  |   |     |     |       |     |       |       |        |
| <b>Investment properties</b> |    | - | -   | -   | -     | -   | -     | -     | -      |
| Housing development          |    |   |     |     |       |     |       |       |        |
| Other                        |    |   |     |     |       |     |       |       |        |
| <b>Other assets</b>          |    | - | 181 | -   | 1,500 | 988 | 988   | 3,720 | 6,105  |
| General vehicles             |    |   | 150 |     | 580   | 737 | 737   | 210   | 500    |
| Specialised vehicles         | 10 | - | -   | -   | -     | -   | -     | -     | 2,000  |
| Plant & equipment            |    |   |     | 720 | 120   | 120 | 2,430 | 1,620 | 15,010 |

|                                                |   |    |        |     |       |       |       |       |        |        |
|------------------------------------------------|---|----|--------|-----|-------|-------|-------|-------|--------|--------|
| Computers - hardware/equipment                 |   |    |        |     |       |       |       | 350   | 200    | 100    |
| Furniture and other office equipment           |   | 31 |        | 200 |       | 107   | 107   | 630   | 535    | 135    |
| Abattoirs                                      |   |    |        |     |       |       |       |       |        |        |
| Markets                                        |   |    |        |     |       |       |       |       |        |        |
| Civic Land and Buildings                       |   |    |        |     |       |       |       |       |        |        |
| Other Buildings                                |   |    |        |     |       |       |       | 100   | 1,250  | 50     |
| Other Land                                     |   |    |        |     |       |       |       |       |        |        |
| Surplus Assets - (Investment or Inventory)     |   |    |        |     |       |       |       |       |        |        |
| Other                                          |   |    |        |     |       | 24    | 24    |       |        |        |
| <b><u>Agricultural assets</u></b>              |   | -  | -      | -   | -     | -     | -     | -     | -      | -      |
| <i>List sub-class</i>                          |   |    |        |     |       |       |       |       |        |        |
|                                                |   |    |        |     |       |       |       |       |        |        |
| <b><u>Biological assets</u></b>                |   | -  | -      | -   | -     | -     | -     | -     | -      | -      |
| <i>List sub-class</i>                          |   |    |        |     |       |       |       |       |        |        |
|                                                |   |    |        |     |       |       |       |       |        |        |
| <b><u>Intangibles</u></b>                      |   | -  | -      | -   | -     | -     | -     | -     | -      | -      |
| Computers - software & programming             |   |    |        |     |       |       |       |       |        |        |
| Other ( <i>list sub-class</i> )                |   |    |        |     |       |       |       |       |        |        |
|                                                |   |    |        |     |       |       |       |       |        |        |
| <b>Total Capital Expenditure on new assets</b> | 1 | -  | 21,132 | -   | 1,500 | 1,183 | 1,183 | 7,603 | 11,680 | 41,576 |

**LIM342 Mutale - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class**

| Description                                                                              | Ref | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|------------------------------------------------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                          |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                                                                        | 1   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b> |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| -                                                                                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Infrastructure</u></b>                                                             |     | -               | 16,906          | -               | 16,128               | 16,728          | 16,728             | 14,500                                              | 19,000                 | 500                    |

[illegible]



|                                                                |   |      |        |      |        |        |        |        |        |       |
|----------------------------------------------------------------|---|------|--------|------|--------|--------|--------|--------|--------|-------|
|                                                                |   | -    | 31     |      |        | -      | -      |        |        |       |
| Abattoirs                                                      |   |      |        |      |        | -      | -      |        |        |       |
| Markets                                                        |   |      |        |      |        | -      | -      |        |        |       |
| Civic Land and Buildings                                       |   |      |        |      |        | -      | -      |        |        |       |
| Other Buildings                                                |   |      |        | 600  | 96     | 96     |        | 200    | 1,000  | 200   |
| Other Land                                                     |   |      |        |      |        | -      | -      |        |        |       |
| Surplus Assets - (Investment or Inventory)                     |   |      |        |      |        | -      | -      |        |        |       |
| Other                                                          |   |      |        |      |        | -      | -      |        |        |       |
| <b><u>Agricultural assets</u></b>                              |   | -    | -      | -    | -      | -      | -      | -      | -      | -     |
| <i>List sub-class</i>                                          |   |      |        |      |        |        |        |        |        |       |
|                                                                |   |      |        |      |        |        |        |        |        |       |
| <b><u>Biological assets</u></b>                                |   | -    | -      | -    | -      | -      | -      | -      | -      | -     |
| <i>List sub-class</i>                                          |   |      |        |      |        |        |        |        |        |       |
|                                                                |   |      |        |      |        |        |        |        |        |       |
| <b><u>Intangibles</u></b>                                      |   | -    | -      | -    | -      | -      | -      | -      | -      | -     |
| Computers - software & programming                             |   |      |        |      |        |        |        |        |        |       |
| Other ( <i>list sub-class</i> )                                |   |      |        |      |        |        |        |        |        |       |
|                                                                |   |      |        |      |        |        |        |        |        |       |
| <b>Total Capital Expenditure on renewal of existing assets</b> | 1 | -    | 17,087 | -    | 17,043 | 17,139 | 17,139 | 17,820 | 20,720 | 1,420 |
| <b><u>Specialised vehicles</u></b>                             |   | -    | -      | -    | -      | -      | -      | -      | -      | -     |
| Refuse                                                         |   |      |        |      |        |        |        |        |        |       |
| Fire                                                           |   |      |        |      |        |        |        |        |        |       |
| Conservancy                                                    |   |      |        |      |        |        |        |        |        |       |
| Ambulances                                                     |   |      |        |      |        |        |        |        |        |       |
| <b>Renewal of Existing Assets as % of total capex</b>          |   | 0.0% | 44.7%  | 0.0% | 91.9%  | 93.5%  | 93.5%  | 70.1%  | 64.0%  | 3.3%  |

|                                                    |  |      |        |      |        |        |        |         |         |        |
|----------------------------------------------------|--|------|--------|------|--------|--------|--------|---------|---------|--------|
| <b>Renewal of Existing Assets as % of deprecn"</b> |  | 0.0% | 943.1% | 0.0% | 526.1% | 525.3% | 525.3% | 1827.9% | 1564.2% | 102.2% |
|----------------------------------------------------|--|------|--------|------|--------|--------|--------|---------|---------|--------|

**LIM342 Mutale - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

| Description                                                                | Ref      | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                            |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                                                          | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| -                                                                          |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Infrastructure</u></b>                                               |          | <b>8,681</b>    | <b>5,733</b>    | <b>-</b>        | <b>3,403</b>         | <b>3,403</b>    | <b>3,403</b>       | <b>3,720</b>                                        | <b>4,581</b>           | <b>4,806</b>           |
| Infrastructure - Road transport                                            |          | 8,681           | 5,713           | -               | 3,403                | 3,403           | 3,403              | 3,500                                               | 4,350                  | 4,563                  |
| <i>Roads, Pavements &amp; Bridges</i>                                      |          | 8,681           | 5,713           |                 | 3,403                | 3,403           | 3,403              | 3,500                                               | 4,350                  | 4,563                  |
| <i>Storm water</i>                                                         |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Electricity                                               |          | -               | 20              | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Generation</i>                                                          |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| <i>Transmission &amp; Reticulation</i>                                     |          | -               | 20              |                 |                      | -               | -                  |                                                     |                        |                        |
| <i>Street Lighting</i>                                                     |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Water                                                     |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Dams &amp; Reservoirs</i>                                               |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| <i>Water purification</i>                                                  |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| <i>Reticulation</i>                                                        |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Sanitation                                                |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| <i>Reticulation</i>                                                        |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| <i>Sewerage purification</i>                                               |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Other                                                     |          | -               | -               | -               | -                    | -               | -                  | 220                                                 | 231                    | 243                    |
| <i>Waste Management</i>                                                    |          |                 |                 |                 |                      |                 |                    | 220                                                 | 231                    | 243                    |



|                                                  |          |               |               |          |              |              |              |              |              |              |
|--------------------------------------------------|----------|---------------|---------------|----------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Other assets</b>                              |          | <b>1,981</b>  | <b>1,391</b>  | <b>–</b> | <b>3,610</b> | <b>2,961</b> | <b>2,961</b> | <b>2,640</b> | <b>2,636</b> | <b>2,755</b> |
| General vehicles                                 |          | 501           | 1,076         |          | 1,784        | 1,737        | 1,737        | 1,097        | 1,153        | 1,209        |
| Specialised vehicles                             | 10       | –             | –             | –        | –            | –            | –            | –            | –            | –            |
| Plant & equipment                                |          | 750           | 100           |          | 316          | 850          | 850          | 750          | 976          | 1,023        |
| Computers - hardware/equipment                   |          |               |               |          |              | 54           | 54           | 57           | 60           | 63           |
| Furniture and other office equipment             |          | 130           | 65            |          | 407          | 120          | 120          | 235          | 248          | 260          |
| Abattoirs                                        |          |               |               |          |              | –            | –            |              |              |              |
| Markets                                          |          |               |               |          |              | –            | –            |              |              |              |
| Civic Land and Buildings                         |          |               |               |          |              | –            | –            |              |              |              |
| Other Buildings                                  |          | 600           | 150           |          | 1,103        | 200          | 200          | 250          | 100          | 100          |
| Other Land                                       |          |               |               |          |              | –            | –            |              |              |              |
| Surplus Assets - (Investment or Inventory)       |          |               |               |          |              | –            | –            |              |              |              |
| Other                                            |          |               |               |          |              | –            | –            | 250          | 100          | 100          |
| <b>Agricultural assets</b>                       |          | <b>–</b>      | <b>–</b>      | <b>–</b> | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     |
| <i>List sub-class</i>                            |          |               |               |          |              |              |              |              |              |              |
|                                                  |          |               |               |          |              |              |              |              |              |              |
| <b>Biological assets</b>                         |          | <b>–</b>      | <b>–</b>      | <b>–</b> | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     |
| <i>List sub-class</i>                            |          |               |               |          |              |              |              |              |              |              |
|                                                  |          |               |               |          |              |              |              |              |              |              |
| <b>Intangibles</b>                               |          | <b>–</b>      | <b>–</b>      | <b>–</b> | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     | <b>–</b>     |
| Computers - software & programming               |          |               |               |          |              |              |              |              |              |              |
| Other ( <i>list sub-class</i> )                  |          |               |               |          |              |              |              |              |              |              |
|                                                  |          |               |               |          |              |              |              |              |              |              |
| <b>Total Repairs and Maintenance Expenditure</b> | <b>1</b> | <b>10,662</b> | <b>17,786</b> | <b>–</b> | <b>7,013</b> | <b>6,364</b> | <b>6,364</b> | <b>6,360</b> | <b>7,217</b> | <b>7,561</b> |



|                                           |  |       |       |      |       |       |       |      |       |       |
|-------------------------------------------|--|-------|-------|------|-------|-------|-------|------|-------|-------|
| <b>Specialised vehicles</b>               |  | -     | -     | -    | -     | -     | -     | -    | -     | -     |
| Refuse                                    |  |       |       |      |       |       |       |      |       |       |
| Fire                                      |  |       |       |      |       |       |       |      |       |       |
| Conservancy                               |  |       |       |      |       |       |       |      |       |       |
| Ambulances                                |  |       |       |      |       |       |       |      |       |       |
| <b>R&amp;M as a % of PPE</b>              |  | 17.4% | 57.3% | 0.0% | 6.3%  | 5.8%  | 5.8%  | 6.0% | 5.2%  | 4.2%  |
| <b>R&amp;M as % Operating Expenditure</b> |  | 23.8% | 34.1% | 0.0% | 11.0% | 11.0% | 16.2% | 9.9% | 10.0% | 10.0% |

**LIM342 Mutale - Supporting Table SA34d Depreciation by asset class**

| Description                                         | Ref      | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                                   | <b>1</b> |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Depreciation by Asset Class/Sub-class</u></b> |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| -                                                   |          |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Infrastructure</u></b>                        |          | <b>103</b>      | <b>321</b>      | <b>-</b>        | <b>624</b>           | <b>913</b>      | <b>913</b>         | <b>118</b>                                          | <b>424</b>             | <b>445</b>             |
| Infrastructure - Road transport                     |          | -               | 203             | -               | 271                  | 450             | 450                | -                                                   | 300                    | 315                    |
| Roads, Pavements & Bridges                          |          | -               | 203             |                 | 271                  | 450             | 450                | -                                                   | 300                    | 315                    |
| Storm water                                         |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Electricity                        |          | 103             | 117             | -               | 291                  | 291             | 291                | -                                                   | -                      | -                      |
| Generation                                          |          | 103             | 117             |                 |                      | -               | -                  |                                                     |                        |                        |
| Transmission & Reticulation                         |          |                 |                 |                 | 291                  | 291             | 291                | -                                                   | -                      | -                      |
| Street Lighting                                     |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Infrastructure - Water                              |          | -               | -               | -               | 60                   | 60              | 60                 | -                                                   | -                      | -                      |
| Dams & Reservoirs                                   |          | -               | -               |                 |                      | -               | -                  |                                                     |                        |                        |
| Water purification                                  |          | -               | -               |                 |                      | -               | -                  |                                                     |                        |                        |
| Reticulation                                        |          |                 |                 |                 | 60                   | 60              | 60                 | -                                                   | -                      | -                      |
| Infrastructure - Sanitation                         |          | -               | -               | -               | -                    | -               | -                  | -                                                   | -                      | -                      |
| Reticulation                                        |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |
| Sewerage purification                               |          |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |

|                                |           |            |            |          |            |            |            |            |            |            |    |
|--------------------------------|-----------|------------|------------|----------|------------|------------|------------|------------|------------|------------|----|
| Infrastructure - Other         | 2         | –          | –          | –        | 1          | 112        | 112        | 118        | 124        | 130        |    |
| Waste Management               |           |            |            |          | 1          | 112        | 112        | 118        | 124        | 130        |    |
| Transportation                 |           |            |            |          |            | –          | –          |            |            |            |    |
| Gas                            |           |            |            |          |            | –          | –          |            |            |            |    |
| Other                          |           | 3          | –          | –        |            |            | –          | –          |            |            |    |
| <b>Community</b>               | <b>22</b> |            | <b>59</b>  | <b>–</b> | <b>68</b>  | <b>68</b>  | <b>68</b>  | <b>72</b>  | <b>75</b>  | <b>79</b>  |    |
| Parks & gardens                | 7         | 22         | 59         |          | 39         | –          | –          | 42         | 44         | 46         |    |
| Sportsfields & stadia          |           |            |            |          |            | 39         | 39         |            |            |            | 39 |
| Swimming pools                 |           |            |            |          |            | –          | –          |            |            |            |    |
| Community halls                |           |            |            |          |            | –          | –          |            |            |            |    |
| Libraries                      |           |            |            |          |            | –          | –          |            |            |            |    |
| Recreational facilities        |           | –          | –          |          |            |            |            |            |            |            |    |
| Fire, safety & emergency       |           | 3          | 3          | 3        | 4          | 4          | 4          |            |            |            |    |
| Security and policing          |           | 25         | 25         | 25       | 27         | 28         | 29         |            |            |            |    |
| Buses                          |           | –          | –          |          |            |            |            |            |            |            |    |
| Clinics                        |           | –          | –          |          |            |            |            |            |            |            |    |
| Museums & Art Galleries        | 8         |            |            |          | –          | –          |            |            |            |            |    |
| Cemeteries                     |           |            |            |          | –          | –          |            |            |            |            |    |
| Social rental housing          |           |            |            |          | –          | –          |            |            |            |            |    |
| Other                          |           | –          | –          |          |            |            |            |            |            |            |    |
| <b>Heritage assets</b>         | 9         | 262        | 346        | –        | 256        | 211        | 211        | 223        | 234        | 245        |    |
| Buildings                      |           | <b>262</b> | <b>346</b> |          | <b>256</b> | <b>211</b> | <b>211</b> | <b>223</b> | <b>234</b> | <b>245</b> |    |
| Other                          |           |            |            |          |            |            |            |            |            |            |    |
| <b>Investment properties</b>   |           | –          | –          | –        | –          | –          | –          | –          | –          | –          |    |
| Housing development            |           |            |            |          |            |            |            |            |            |            |    |
| Other                          |           |            |            |          |            |            |            |            |            |            |    |
| <b>Other assets</b>            | 10        | <b>447</b> | <b>440</b> | <b>–</b> | <b>403</b> | <b>533</b> | <b>533</b> | <b>563</b> | <b>591</b> | <b>620</b> |    |
| General vehicles               |           | 145        | 147        |          | 160        | 157        | 157        | 165        | 174        | 182        |    |
| Specialised vehicles           |           | –          | –          | –        | –          | –          | –          | –          | –          | –          |    |
| Plant & equipment              |           | 51         | 54         |          | 48         | 77         | 77         | 81         | 85         | 89         |    |
| Computers - hardware/equipment |           | 197        | 185        |          | 88         | 143        | 143        | 151        | 159        | 167        |    |

|                                            |   |     |       |   |       |       |       |     |       |       |
|--------------------------------------------|---|-----|-------|---|-------|-------|-------|-----|-------|-------|
| Furniture and other office equipment       |   | 54  | 54    |   | 107   | 153   | 153   | 161 | 169   | 178   |
| Abattoirs                                  |   |     |       |   |       | -     | -     |     |       |       |
| Markets                                    |   |     |       |   |       | -     | -     |     |       |       |
| Civic Land and Buildings                   |   |     |       |   |       | -     | -     |     |       |       |
| Other Buildings                            |   |     |       |   |       | -     | -     |     |       |       |
| Other Land                                 |   |     |       |   |       | -     | -     |     |       |       |
| Surplus Assets - (Investment or Inventory) |   |     |       |   |       | -     | -     |     |       |       |
| Other                                      |   |     |       |   |       | 4     | 4     | 4   | 4     | 4     |
| <b><u>Agricultural assets</u></b>          |   | -   | -     | - | -     | -     | -     | -   | -     | -     |
| <i>List sub-class</i>                      |   |     |       |   |       |       |       |     |       |       |
| <b><u>Biological assets</u></b>            |   | -   | -     | - | -     | -     | -     | -   | -     | -     |
| <i>List sub-class</i>                      |   |     |       |   |       |       |       |     |       |       |
| <b><u>Intangibles</u></b>                  |   | -   | -     | - | -     | -     | -     | -   | -     | -     |
| Computers - software & programming         |   |     |       |   |       |       |       |     |       |       |
| Other ( <i>list sub-class</i> )            |   |     |       |   |       |       |       |     |       |       |
| <b>Total Depreciation</b>                  | 1 | 834 | 1,165 | - | 1,351 | 1,725 | 1,725 | 975 | 1,325 | 1,390 |

## 5.12 Legislation compliance status

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

**1. In year reporting**

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

**2. Internship programme**

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the municipality has successfully employed and trained 7 interns through this programme and a majority of them were appointed either in the municipality or other Institutions.

**3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

**4. Audit Committee**

An Audit Committee has been established and is fully functional.

**5. Service Delivery and Implementation Plan**

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in May 2013 directly aligned and informed by the 2012/13 MTREF.

**6. Annual Report**

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

**7. MFMA Training**

All the employees in the Budget and Treasury Office are busy with the training. (Others have just started while some are finalizing the program.

**8. Policies**

An amendment of the Municipal Property Rates Policy will be finalized during public participation.

## 5.13 Other supporting documents

LIM342 Mutale - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description                                         | Ref | 2009/10         | 2010/11         | 2011/12         | Current Year 2012/13 |                 |                    | 2013/14 Medium Term Revenue & Expenditure Framework |                        |                        |
|-----------------------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-----------------------------------------------------|------------------------|------------------------|
|                                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2013/14                                 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| <b>R thousand</b>                                   |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>REVENUE ITEMS:</b>                               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b><u>Property rates</u></b>                        | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Property Rates                                |     | 764             | 3,111           | 3,316           | 2,613                | 1,622           | 1,622              |                                                     | 5,000                  | 5,000                  |
| <i>less Revenue Foregone</i>                        |     |                 |                 |                 | 158                  | 233             | 233                |                                                     | 1,000                  | 1,000                  |
| <b>Net Property Rates</b>                           |     | <b>764</b>      | <b>3,111</b>    | <b>3,316</b>    | <b>2,455</b>         | <b>1,389</b>    | <b>1,389</b>       | <b>-</b>                                            | <b>4,000</b>           | <b>4,000</b>           |
| <b><u>Service charges - electricity revenue</u></b> | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - electricity revenue         |     |                 |                 |                 |                      | 1,622           | 1,622              |                                                     |                        |                        |
| <i>less Revenue Foregone</i>                        |     |                 |                 |                 |                      | 233             | 233                |                                                     |                        |                        |
| <b>Net Service charges - electricity revenue</b>    |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>1,389</b>    | <b>1,389</b>       | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Service charges - water revenue</u></b>       | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - water revenue               |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>less Revenue Foregone</i>                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Service charges - water revenue</b>          |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Service charges - sanitation revenue</u></b>  | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total Service charges - sanitation revenue          |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <i>less Revenue Foregone</i>                        |     |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| <b>Net Service charges - sanitation revenue</b>     |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>                                            | <b>-</b>               | <b>-</b>               |
| <b><u>Service charges - refuse revenue</u></b>      | 6   |                 |                 |                 |                      |                 |                    |                                                     |                        |                        |
| Total refuse removal revenue                        |     | 193             | 196             | 225             | 721                  | 300             | 300                |                                                     | 1,080                  | 1,135                  |
| Total landfill revenue                              |     |                 |                 |                 |                      | -               | -                  |                                                     |                        |                        |

|                                             |   |            |              |              |              |            |            |          |              |              |
|---------------------------------------------|---|------------|--------------|--------------|--------------|------------|------------|----------|--------------|--------------|
| <i>less Revenue Foregone</i>                |   |            |              |              | 8            | 4          | 4          |          | 54           | 57           |
| <b>Net Service charges - refuse revenue</b> |   | <b>193</b> | <b>196</b>   | <b>225</b>   | <b>713</b>   | <b>296</b> | <b>296</b> | <b>–</b> | <b>1,026</b> | <b>1,078</b> |
| <b><u>Other Revenue by source</u></b>       |   |            |              |              |              |            |            |          |              |              |
| Licenses & permits                          |   | 647        | 2,046        | 1,750        | 15           |            |            |          | –            | –            |
| Buildings Approval                          |   |            |              |              | 75           |            |            |          | 69           | 72           |
| Penalties                                   |   |            |              |              | 56           |            |            |          | 106          | 62           |
| Refuse bag sales                            |   |            |              |              | 2            |            |            |          |              |              |
| Admin charges                               |   |            |              |              | 158          |            |            |          | 182          | 191          |
| AdvertisinG                                 |   |            |              |              | 4            |            |            |          | 250          | 100          |
| Tourism fees                                |   |            |              |              | 123          |            |            |          | 130          | 136          |
| Profit on sale of asset                     |   |            |              |              | –            |            |            |          | 26           | 28           |
| Supplier's registration                     |   |            |              |              | 54           |            |            |          | 57           | 60           |
| Annimal pounding                            |   |            |              | 290          | –            |            |            |          | –            | –            |
| Sales of sites                              |   |            |              |              | 1,205        |            |            |          | 1,728        | 1,000        |
| Connections of water and sanitations        | 3 |            |              | 284          | –            |            |            |          | 850          | 600          |
| <b>Total 'Other' Revenue</b>                | 1 | <b>647</b> | <b>2,046</b> | <b>2,324</b> | <b>1,693</b> | <b>–</b>   | <b>–</b>   | <b>–</b> | <b>3,398</b> | <b>2,250</b> |
| <b>EXPENDITURE ITEMS:</b>                   |   |            |              |              |              |            |            |          |              |              |
| <b><u>Employee related costs</u></b>        |   |            |              |              |              |            |            |          |              |              |
| Basic Salaries and Wages                    | 2 | 14,162     | 15,174       | 15,558       | 24,203       | 19,872     | 19,872     |          | 22,860       | 24,346       |
| Pension and UIF Contributions               |   | 3,862      | 3,508        | 3,594        | 3,989        | 3,932      | 3,932      |          | 4,650        | 4,952        |
| Medical Aid Contributions                   |   |            |              | 228          | 289          | 504        | 504        |          | 550          | 586          |
| Overtime                                    |   | 347        | 333          | 452          | 382          | 382        | 382        |          | 382          | 407          |
| Performance Bonus                           |   | 1,428      | 1,046        | 1,206        | 1,000        | 800        | 800        |          | 500          | 533          |
| Motor Vehicle Allowance                     |   | 1,713      | 1,699        | 2,483        | 2,538        | 2,379      | 2,379      |          | 3,088        | 3,289        |
| Cellphone Allowance                         |   |            |              | 145          | 166          | 185        | 185        |          | 217          | 231          |
| Housing Allowances                          |   | 67         | 45           | 34           | 45           | 45         | 45         |          | 45           | 48           |









|                                                  |       |       |       |       |   |   |   |       |       |       |
|--------------------------------------------------|-------|-------|-------|-------|---|---|---|-------|-------|-------|
| Contracted Services                              |       |       |       |       |   |   |   |       |       |       |
| Other Expenditure                                | 2,085 | 7,124 | 8,288 |       |   |   |   | 6,360 | 7,217 |       |
| <b>Total Repairs and Maintenance Expenditure</b> | 9     | 2,085 | 7,124 | 8,288 | — | — | — | —     | 6,360 | 7,217 |

**LIM342 Mutale - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

| Description                                                          | Ref | Vote 1 - Executive and council | Vote 2 - Municipal manager's office | Vote 3 - Budget and treasury office | Vote 4 - Infrastructure Development | Vote 5 - Corporate Services | Total  |
|----------------------------------------------------------------------|-----|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|--------|
| <b>R thousand</b>                                                    | 1   |                                |                                     |                                     |                                     |                             |        |
| <b><u>Revenue By Source</u></b>                                      |     |                                |                                     |                                     |                                     |                             |        |
| Property rates                                                       |     |                                |                                     | 4,000                               |                                     |                             | 4,000  |
| Property rates - penalties & collection charges                      |     |                                |                                     |                                     |                                     |                             | -      |
| Service charges - refuse revenue                                     |     |                                |                                     |                                     | 1,026                               |                             | 1,026  |
| Service charges - other                                              |     |                                |                                     |                                     |                                     |                             | -      |
| Rental of facilities and equipment                                   |     |                                |                                     |                                     |                                     | 119                         | 119    |
| Interest earned - external investments                               |     |                                |                                     | 330                                 |                                     |                             | 330    |
| Interest earned - outstanding debtors                                |     |                                |                                     | 1,217                               |                                     |                             | 1,217  |
| Dividends received                                                   |     |                                |                                     |                                     |                                     |                             | -      |
| Fines                                                                |     |                                |                                     |                                     |                                     | 290                         | 290    |
| Licences and permits                                                 |     |                                |                                     |                                     |                                     | 3,565                       | 3,565  |
| Agency services                                                      |     |                                |                                     |                                     |                                     |                             | -      |
| Other revenue                                                        |     |                                | 130                                 | 92                                  | 1,897                               | 1,279                       | 3,398  |
| Transfers recognised - operational                                   |     |                                |                                     | 53,714                              | 1,000                               | 96                          | 1,026  |
| Gains on disposal of PPE                                             |     |                                |                                     | -                                   |                                     |                             | -      |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | -                              | 130                                 | 59,353                              | 3,923                               | 5,350                       | 68,755 |
| <b><u>Expenditure By Type</u></b>                                    |     |                                |                                     |                                     |                                     |                             |        |



|                                              |   |        |         |        |         |         |         |         |         |         |
|----------------------------------------------|---|--------|---------|--------|---------|---------|---------|---------|---------|---------|
| ASSETS                                       |   |        |         |        |         |         |         |         |         |         |
| <u>Call investment deposits</u>              |   |        |         |        |         |         |         |         |         |         |
| Call deposits < 90 days                      | 2 | -      | -       | -      | -       |         |         | -       | -       | -       |
| Other current investments > 90 days          |   | -      | -       | -      | -       |         |         | -       | -       | -       |
| Total Call investment deposits               |   | -      | -       | -      | -       | -       | -       | -       | -       | -       |
| <u>Consumer debtors</u>                      |   |        |         |        |         |         |         |         |         |         |
| Consumer debtors                             |   | -      | 6,887   | 2,145  | 6,086   | 6,086   | 6,086   | 7,001   | 6,000   | 5,000   |
| Less: Provision for debt impairment          |   | 2,389  | 559     | -      | -       | 2,000   | 2,000   |         |         |         |
| Total Consumer debtors                       | 2 | 2,389  | 7,446   | 2,145  | 6,086   | 8,086   | 8,086   | 7,001   | 6,000   | 5,000   |
| <u>Debt impairment provision</u>             |   |        |         |        |         |         |         |         |         |         |
| Balance at the beginning of the year         |   | -      | 5,664   |        | 5,713   |         |         |         |         |         |
| Contributions to the provision               |   | -      | -       |        | 861     |         |         |         |         |         |
| Bad debts written off                        |   | -      | (1,091) |        | 116     | 2,000   | 2,000   | 2,000   | 4,000   | 4,000   |
| Balance at end of year                       |   | -      | 4,573   | -      | 6,690   | 2,000   | 2,000   | 2,000   | 4,000   | 4,000   |
| <u>Property, plant and equipment (PPE)</u>   |   |        |         |        |         |         |         |         |         |         |
| PPE at cost/valuation (excl. finance leases) | 3 | 61,271 | 47,704  | 89,686 | 115,619 | 115,033 | 115,033 | 105,850 | 138,250 | 181,246 |
| Leases recognised as PPE                     |   | -      | 464     | -      | 464     | 464     | 464     | 570     | 627     | 689     |
| Less: Accumulated depreciation               |   | -      | 17,130  | 9,259  | 4,425   | 5,799   | 5,799   | -       | -       | -       |
| Total Property, plant and equipment (PPE)    | 2 | 61,271 | 31,038  | 80,427 | 111,659 | 109,699 | 109,699 | 106,420 | 138,877 | 181,935 |
| LIABILITIES                                  |   |        |         |        |         |         |         |         |         |         |
| <u>Current liabilities - Borrowing</u>       |   |        |         |        |         |         |         |         |         |         |
| Short term loans (other than bank overdraft) |   | -      | -       | -      | -       |         |         |         |         |         |
| Current portion of long-term liabilities     |   | 257    | 243     | 274    | 652     | 652     | 652     | 1,153   | 1,153   | 1,153   |
| Total Current liabilities - Borrowing        |   | 257    | 243     | 274    | 652     | 652     | 652     | 1,153   | 1,153   | 1,153   |
| <u>Trade and other payables</u>              |   |        |         |        |         |         |         |         |         |         |
| Trade and other creditors                    |   | 24,654 | 15,923  | 20,769 | 2,500   | 2,500   | 2,500   | 7,001   | 6,000   | 5,000   |
| Unspent conditional transfers                |   | 7,645  | 22,201  | 12,835 | 6,000   | 6,000   | 6,000   | -       | -       | -       |
| VAT                                          |   | -      | 4,928   | -      | -       | -       | -       |         |         |         |
| Total Trade and other payables               | 2 | 32,300 | 43,052  | 33,604 | 8,500   | 8,500   | 8,500   | 7,001   | 6,000   | 5,000   |
| <u>Non current liabilities - Borrowing</u>   |   |        |         |        |         |         |         |         |         |         |
| Borrowing                                    | 4 | 1,672  | 1,432   | 1,158  | 665     | 120     | 120     | 2,652   | 2,000   | 1,899   |
| Finance leases (including PPP asset element) |   | 443    | 177     | 69     | 312     | 312     | 312     | 570     | 627     | 689     |

|                                                  |   |        |         |        |        |        |         |         |        |        |
|--------------------------------------------------|---|--------|---------|--------|--------|--------|---------|---------|--------|--------|
| <b>Total Non current liabilities - Borrowing</b> |   | 2,115  | 1,609   | 1,227  | 977    | 432    | 432     | 3,222   | 2,627  | 2,588  |
| <b>Provisions - non-current</b>                  |   |        |         |        |        |        |         |         |        |        |
| Retirement benefits                              |   | -      |         |        |        | -      | -       | -       | -      | -      |
| List other major provision items                 |   |        |         |        |        |        |         |         |        |        |
| Refuse landfill site rehabilitation              |   | -      |         |        | 1,000  | 1,200  | 1,200   | 1,000   | 1,200  | 1,200  |
| Other                                            |   |        |         |        | -      | -      | -       | -       | -      | -      |
| <b>Total Provisions - non-current</b>            |   | -      | -       | -      | 1,000  | 1,200  | 1,200   | 1,000   | 1,200  | 1,200  |
| <b>CHANGES IN NET ASSETS</b>                     |   |        |         |        |        |        |         |         |        |        |
| <b>Accumulated Surplus/(Deficit)</b>             |   |        |         |        |        |        |         |         |        |        |
| Accumulated Surplus/(Deficit) - opening balance  |   | 25,356 | -       |        | 54,132 |        | 54,132  | (5,015) | 3,400  | 3,551  |
| GRAP adjustments                                 |   | -      | -       |        |        |        |         |         |        |        |
| Restated balance                                 |   | 25,356 | -       | -      | 54,132 | -      | 54,132  | (5,015) | 3,400  | 3,551  |
| Surplus/(Deficit)                                |   | 211    | (1,975) | 27,123 | 18,543 | 14,917 | 33,170  | 25,423  | 32,504 | 54,785 |
| Appropriations to Reserves                       |   | -      | -       |        |        |        |         |         |        |        |
| Transfers from Reserves                          |   | -      | -       |        |        |        |         |         |        |        |
| Depreciation offsets                             |   | -      | -       |        |        |        |         |         |        |        |
| Other adjustments                                |   | -      | -       |        |        |        | 14,137  | -       | -      | -      |
| <b>Accumulated Surplus/(Deficit)</b>             | 1 | 25,568 | (1,975) | 27,123 | 72,676 | 14,917 | 101,439 | 20,408  | 35,904 | 58,335 |
| <b>Reserves</b>                                  | - |        |         |        |        |        |         |         |        |        |
| Housing Development Fund                         |   |        |         |        |        |        |         |         |        |        |
| Capital replacement                              |   |        |         |        |        |        |         |         |        |        |
| Self-insurance                                   |   |        |         |        |        |        |         |         |        |        |
| Other reserves                                   |   |        |         |        |        |        |         |         |        |        |
| Revaluation                                      |   |        |         |        |        |        |         |         |        |        |
| <b>Total Reserves</b>                            | 2 | -      | -       | -      | -      | -      | -       | -       | -      | -      |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>             | 2 | 25,568 | (1,975) | 27,123 | 72,676 | 14,917 | 101,439 | 20,408  | 35,904 | 58,335 |

LIM342 Mutale - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator                   | Ref.  | Basis of calculation  | 1996 Census | 2001 Census | 2007 Survey | 2009/10 | 2010/11 | 2011/12 | Current Year 2012/13 | 2013/14 Medium Term Revenue & Expenditure Framework |         |         |
|-----------------------------------------------------|-------|-----------------------|-------------|-------------|-------------|---------|---------|---------|----------------------|-----------------------------------------------------|---------|---------|
|                                                     |       |                       |             |             |             | Outcome | Outcome | Outcome | Original Budget      | Outcome                                             | Outcome | Outcome |
| <b>Demographics</b>                                 |       | Census count/estimate |             |             |             |         |         |         |                      |                                                     |         |         |
| Population                                          |       | Census count/estimate |             |             | 17          | 19      | 21      | 23      | 25                   | 27                                                  | 30      | 33      |
| Females aged 5 - 14                                 |       | Census count/estimate |             |             | 17          | 19      | 21      | 23      | 25                   | 27                                                  | 30      | 33      |
| Males aged 5 - 14                                   |       | Census count/estimate |             |             | 14          | 16      | 18      | 19      | 21                   | 23                                                  | 26      | 28      |
| Females aged 15 - 34                                |       | Census count/estimate |             |             | 12          | 13      | 14      | 16      | 17                   | 19                                                  | 21      | 23      |
| Males aged 15 - 34                                  |       | Census count/estimate |             |             | 9           | 10      | 11      | 12      | 13                   | 14                                                  | 16      | 18      |
| Unemployment                                        |       | Census count/estimate |             |             | 9           | 9       | 10      | 10      | 11                   | 11                                                  | 12      | 13      |
|                                                     |       | -                     |             |             |             |         |         |         |                      |                                                     |         |         |
| <b>Monthly household income (no. of households)</b> | 1, 12 | -                     |             |             |             |         |         |         |                      |                                                     |         |         |
| No income                                           |       |                       |             |             |             |         |         |         |                      |                                                     |         |         |
| R1 - R1 600                                         |       | Census 2007           |             |             |             |         |         |         |                      |                                                     |         |         |
| R1 601 - R3 200                                     |       | Census 2007           |             |             | 5,265       | 5,792   | 6,371   | 7,008   | 7,708                | 8,479                                               | 9,327   | 10,260  |
| R3 201 - R6 400                                     |       | Census 2007           |             |             | 1,757       | 1,933   | 2,126   | 2,339   | 2,572                | 2,830                                               | 3,113   | 3,424   |
| R6 401 - R12 800                                    |       | Census 2007           |             |             | 1,766       | 1,943   | 2,137   | 2,351   | 2,586                | 2,844                                               | 3,129   | 3,441   |
| R12 801 - R25 600                                   |       | Census 2007           |             |             | 792         | 871     | 958     | 1,054   | 1,160                | 1,276                                               | 1,403   | 1,543   |

[illegible]

[illegible]



|                                  |  |  |  |  |        |       |       |       |        |        |        |
|----------------------------------|--|--|--|--|--------|-------|-------|-------|--------|--------|--------|
| Property tax/service charges     |  |  |  |  |        |       | 40.0% | 50.0% | 60.0%  | 60.0%  | 60.0%  |
| Rental of facilities & equipment |  |  |  |  | 100.0% | 80.0% | 80.0% | 70.0% | 90.0%  | 90.0%  | 90.0%  |
| Interest - external investments  |  |  |  |  |        |       |       |       | 100.0% | 100.0% | 100.0% |
| Interest - debtors               |  |  |  |  |        |       |       |       | 50.0%  | 50.0%  | 50.0%  |
| Revenue from agency services     |  |  |  |  |        |       |       |       | 100.0% | 100.0% | 100.0% |

## 5.14 Municipal manager's quality certification

I **Razwiedani Shumani Samuel** , acting municipal manager of Mutale municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Tshinavhe Takalani Amon

Acting Chief Financial Officer of Mutale local Municipality

Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Name: Razwiedani Shumani Samuel

Acting Municipal Manager of Mutale local Municipality (LIM342)

Signature \_\_\_\_\_

Date \_\_\_\_\_

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