

TSWELOPELE LOCAL MUNICIPALITY

FS 183

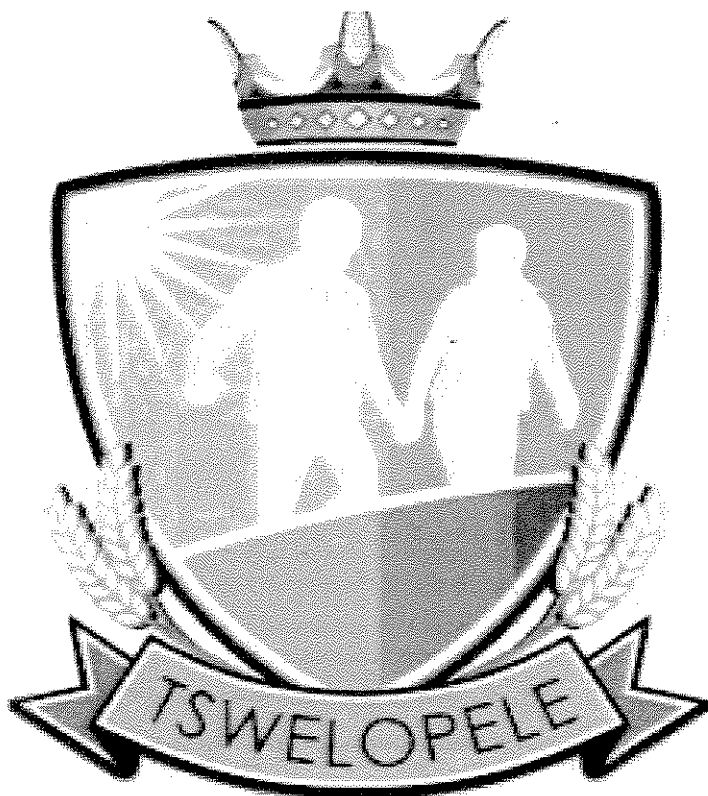
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March 2013



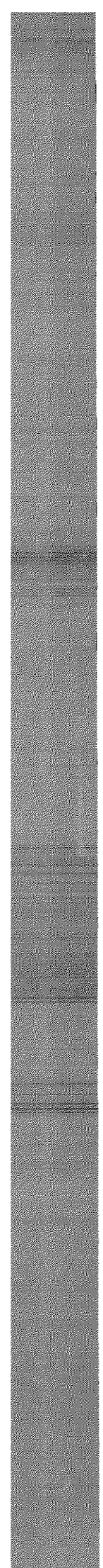
MTREF

2013/2014–2015/2016

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, CIRCULAR 66 AND 67

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PART 1 – ANNUAL BUDGET

1. Mayoral Budget Speech

TSWELOPELE LOCAL MUNICIPALITY

BUDGET SPEECH

BY

MAYOR MS. M MATHIBE

DATE: 18 MARCH 2013

Speaker

Councillors

Members of the alliance

All protocol observed

Good Morning;

Today presents yet another opportunity to the Council to make a commitment to people of Tswelopele for continued service delivery with the intention of improving the lives of our people. The presentation of this draft budget this year is a special one for many reasons, it is the first budget that the newly elected council will be tabling; furthermore it is the budget that council wants community to be involved in, after the tabling of this year's Budget it is the responsibility of council to embark on a community participation processes, this is done in accordance to section 23 of Municipal Finance Management Act, Act 56 of 2003, and Chapter 4 of Municipal Systems act, act 32 of 2000, this will promote accountability to our communities, I will like to mention to you Madam Speaker that this processes will not be done solely for compliance purposes but to take into consideration the views and needs of the people of Tswelopele Local Municipality, because working together we can do more.

As council of Tswelopele Local Municipality we undertake to:

- Transform the economy to create decent jobs and sustainable livelihoods
- Implement a comprehensive local development strategy
- Implement a comprehensive strategy to fight crime within the Community

Tswelopele Local Municipality has over the years won different accolades for good governance and for being the greenest Municipality in the Free State Province; among the achievements over the past year are the following:

- Unqualified reports for three consecutive years
- Awarded the Ambassadorship for clean audit and clean city
- Cleanest Municipality Awards in the Free State for three consecutive years.
- Award for Institutional Arrangement in Vuna Awards,
- Recognition for effective Financial Management,
- Good Governance and Public Participation.
- Vuna Awards in the Free State.
- Price money of R 2.5 million for coming second in National Green Municipal Awards.

The above clearly indicates that our predecessor and the current Councillors have the best interests of the community of Tswelopele at heart.

However it should be brought to the attention of the house that the he greatest challenge of all times has been the depleting resources against rising needs of our communities, and as we table this budget unpopular decisions were made; that is, we are planning to increase the tariffs for all the services, refuse by 10%, sewerage by 5.4%, Electricity by 15% and water by 5%. Every year the Municipality embarks on indigent registration, because as council we acknowledge the fact that most of the people in our community are poor, however it should be noted that even though most of the people of Tswelopele Local Municipality are unemployed, should they fail to register for indigent it must be categorically stated that Tswelopele Local Municipality shall without fear and favour enforce the credit control policy without any exceptions.

Honourable Speaker, today we are tabling before this house a budget totalling R106 000 000 of course it is not one of those big budgets which afford the representatives of the people to easily meet people's expectation. Be that as it may, we will; succeed in ensuring that the poor masses of our people receive services meant to improve their lives.

I table before council the draft budget of Tswelopele Local Municipality.

I Thank You

PART 1 – ANNUAL BUDGET

BUDGET RESOLUTIONS

SCMM 5 - 18/03/2013

TABLING OF THE DRAFT ANNUAL BUDGET: FINANCIAL BUDGET 2013 / 2014

- Annexure Page C: Draft Operational Budget 2013 / 2014
- Annexure Page D: Draft Capital Budget 2013 / 2014
- Annexure Page E: Draft Tariff List 2013 / 2014

BACKGROUND: Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, refers to Municipal Budgets.

Section 16 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

“16. ANNUAL BUDGETS

- [1] The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- [2] In order for a municipality to comply with subsection [1], the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- [3] Subsection [1] does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each other of those financial years.”

Section 24 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

“24. APPROVAL OF ANNUAL BUDGETS

- [1] The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- [2] An annual budget -
 - [a] must be approved before the start of the budget year;
 - [b] is approved by the adoption by the council of a resolution referred to in section 17 [3][a][i]; and
 - [c] must be approved together with the adoption of resolution as may be necessary -
 - [i] imposing any municipal tax for the budget year;
 - [ii] setting any municipal tariffs for the budget year;
 - [iii] approving measurable performance objectives for revenue from each source and for each vote in the budget
 - [iv] approving any changes to the municipality’s integrated development plan; and
 - [v] any changes to the municipality’s budget-related policies.

- [3] The accounting officer of a municipality must submit an approved annual budget to the National Treasury and relevant provincial treasury.”

We refer council to circular 51 and 59 as issued by National Treasury. Paragraph 4.2 states as follows:

“4.2 Mayor’s discretionary funds and similar discretionary budget allocations

It has been observed that many municipal budgets contain sub-votes or allocations to “Mayoral Discretionary Funds”, “Special Projects”, “Special Events” or similar discretionary type funds.

National Treasury regards these types of allocations as a bad practice because:

- ♦ It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community [see section 153 [a] of the Constitution];
- ♦ They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality [see the definition of ‘vote’ in section 1 of the MFMA];
- ♦ They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- ♦ There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purpose and areas where municipal funds [i.e public funds] are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52 [a] of the MFMA the Mayor “must provide general political guidance over the fiscal and financial affairs of the municipality”. The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a ‘discretionary / personal slush fund’?

Section 17 [3][b] of the MFMA requires that when an annual budget is tabled it must be accompanied by “measurable performance objectives ... for each vote in the budget.” What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17 [3][j] of the MFMA requires that when an annual budget is tabled it must be accompanied by “particulars of any proposed allocations or grants by the municipality to ... [iv] any organisations or bodies referred to in section 67 [1]”. The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality’s budget or adjustments budget must be regarded as unauthorised expenditure because they are “[f] a grant by the municipality otherwise than in accordance with this Act” [see definition of unauthorised expenditure in section 1 of the MFMA].*

National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to 'an organisation or body' and not to an individual. *Any allocations or grants to individuals, other than in terms of the municipality's indigent policy or bursary scheme, must be regarded as irregular expenditure because they are expenditure not in accordance with a requirement of the MFMA.*

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to interrogate their use.

In the budget we included a tariff of 15 % for electricity and a increase for sewerage of 5.4 %, water 5 % and refuse 10%.

LEGAL IMPLICATIONS: Conditions as set out in applicable legislation must be adhered to.

FINANCIAL IMPLICATIONS: Councillors or officials, as the case may be, will be held liable for costs resulting from unauthorised, irregular or fruitless and wasteful expenditure in terms of section 32 of the Municipal Finance Management Act, 2003.

RESOLVED that the final budget for the 2013 / 2014 financial year must was approved by council before or on 31 May 2013.

In the meantime, we recommend as follows:

A. Draft Operational Budget

1. The accounting officer and the chief financial officer submit a operational budget to council to the amounts of:

Income	R	106 969 804-00
Expenditure	R	101 839 816-00
Surplus	R	5 129 988-00
Non-Cash Items	R	2 500 500-00
Surplus	R	7 630 488-72

2. RESOLVED that Council approved the draft operational budget as submitted.

B. Draft Capital Budget

1. A draft capital budget to the amount of R 36 430 000-00 is submitted.
2. The budget is financed as follows:

MIG	R	28 809 000
Income	R	7 621 000
Total	R	36 430 000

3. RESOLVED that Council approved the draft capital budget as submitted.

C. Draft Tariff List

1. The draft 2013 / 2014 tariff list is submitted.
2. RESOLVED that council approved the draft tariff list as submitted.

Attention: Municipal Manager / Chief Financial Officer

CERTIFIED AS A TRUE EXTRACT

NAME : SS RABANYE

DESIGNATION : EXECUTIVE MANAGER CORPORATE SERVICES

PART 1 – ANNUAL BUDGET

EXECUTIVE SUMMARY

Tswelopele local municipality budget process started in August 2012, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 70% of its revenue is made up of equitable shares and some other grants, i.e. Financial management grant, municipal systems improvement grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality is just of R 60 000 000 (Including a grant from public works)

The municipality has 12 000 households of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 40 million, and the municipality decided not to increase rates and taxes as this will impact negatively on the livelihoods of the community of the municipality, National energy regulator of South Africa (NERSA) advised municipality to use inclining method on increasing their tariffs, however because of the level of poverty in the municipality, the municipality applied for 15% increase in electricity tariff increases.

Tswelopele local municipality has achieved 6 unqualified audit opinion in the last 8 financial years, the latest financial statements of the municipality were prepared in accordance with the principles of Generally Recognised Accounting Practices.

With the help of Cooperative Governance and Traditional Affairs (COGTA), Tswelopele local municipality prepared the municipal turn-around strategy which was approved in March 2012, the MTAS was also incorporated in the municipal IDP (Attached as Annexure A – MTAS)

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

- ▣ National Priorities
 - Increase access to basic services
 - Improve provision of health care
 - Sustainable employment growth through increased public investment spending
 - Enhance quality of education
- ▣ Provincial priorities
 - Fighting Poverty
 - Reduce Crime
 - Implementing a comprehensive response to HIV and Aids

Tswelopele local Municipality prepared its budget with all this priorities in mind, e.g.

- National and Provincial Priority - Improve provision of health care
In the IDP of the municipality – Provision for new clinic is made – Funding from department of Health
- Sustainable employment – 2012/13 Fin year – over 500 jobs were created through MIG projects; Tswelopele Local Municipality budgeted R 23 399783 for sewerage network in Tikwana – Over 50 jobs to be created for 3 years
- Provincial priority

- **Fighting Poverty**
 - Provision is made in 2013/14 budget for poverty alleviation

Currently the municipality has eradicated all the buckets in its jurisdiction and all households have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- All households have access to water and sanitation
- All households are connected to public sewerage network
- 856 new Stands in Phahameng have Electricity and also 564 new Stands
- 1 401 New households with no access to sanitation [837 Phahameng, 499 Tikwana and 65 Hoopstad] (Application has been made to MIG to assist with funding)
- 3 500 Erven in Tikwana with no water meters (Application is made to MIG and DWA to address this)

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Governance and administration		43,379	25,815	11,906	19,959	19,959	19,959	14,449	14,135	14,265
Executive and council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Budget and treasury office		40,431	23,481	9,772	10,088	10,088	10,088	10,491	10,560	10,572
Corporate services		2,165	1,565	690	6,534	6,534	6,534	880	968	977
Community and public safety		1,749	2,190	6,226	4,518	3,926	3,963	4,383	4,549	4,788
Community and social services		1,643	708	4,371	2,896	2,304	2,304	2,768	2,821	2,963
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,135	82	3,247	252	267	267	242	46	46
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,135	82	3,247	252	267	267	242	46	46
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		58,776	70,729	74,987	77,796	80,965	80,965	87,896	90,773	94,444
Electricity		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Water		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Waste water management		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Waste management		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	106,039	98,816	96,366	102,525	105,117	105,154	106,970	109,503	113,544
Expenditure - Standard										
Governance and administration		51,550	59,941	31,720	37,271	37,271	37,271	36,172	39,942	42,300
Executive and council		36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
Budget and treasury office		14,325	20,984	14,812	14,448	14,448	14,448	16,718	17,605	18,534
Corporate services		304	207	5,665	7,999	7,999	7,999	5,713	6,193	6,435
Community and public safety		9,035	11,545	10,471	10,406	10,406	10,406	11,174	11,835	12,454
Community and social services		8,517	10,829	8,579	8,624	8,624	8,624	9,443	9,980	10,499
Sport and recreation		64	86	87	123	123	123	117	128	129
Public safety		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		36,037	34,685	43,676	51,515	51,515	51,515	46,663	50,555	51,606
Electricity		16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705
Water		6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608
Waste water management		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
Waste management		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	104,651	115,366	93,779	107,802	107,802	107,802	101,840	110,747	115,175
Surplus/(Deficit) for the year		1,388	(16,550)	2,587	(5,277)	(2,685)	(2,648)	5,130	(1,245)	(1,631)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS183 Tsweipele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard										
Municipal governance and administration		43,379	25,815	11,906	19,959	19,959	19,959	14,449	14,135	14,265
Executive and council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Mayor and Council		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Municipal Manager		-	-	-	-	-	-	-	-	-
Budget and treasury office		40,431	23,481	9,772	10,088	10,088	10,088	10,491	10,550	10,572
Corporate services		2,165	1,565	690	6,534	6,534	6,534	880	968	977
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		2,165	1,565	690	5,894	5,894	5,894	555	611	616
Other Admin		-	-	-	640	640	640	325	358	361
Community and public safety		1,749	2,190	6,226	4,518	3,926	3,963	4,383	4,549	4,788
Community and social services		1,643	708	4,371	2,896	2,304	2,304	2,768	2,821	2,963
Libraries and Archives		474	491	803	489	489	489	653	700	738
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		56	43	1,522	680	88	88	80	88	89
Cemeteries & Crematoriums		-	-	147	165	165	165	190	209	211
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		1,113	174	1,899	1,562	1,562	1,562	1,845	1,624	1,926
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Police		-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196
Fire		106	1,482	621	571	571	608	556	595	629
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,135	82	3,247	252	267	267	242	46	46
Planning and development		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		2,135	82	3,247	252	267	267	242	46	46
Roads		2,135	82	3,247	252	267	267	242	46	46
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		58,776	70,729	74,987	77,796	80,965	80,965	87,896	90,773	94,444
Electricity		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Electricity Distribution		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Water Distribution		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Sewerage		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Solid Waste		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	106,039	98,816	96,366	102,525	105,117	105,154	106,970	109,503	113,544
Expenditure - Standard										
Municipal governance and administration		51,550	59,941	31,720	37,271	37,271	37,271	36,172	39,942	42,300

Executive and council	36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331	
Mayor and Council	5,050	8,327	7,638	10,764	10,764	10,764	8,021	10,038	10,872	
Municipal Manager	31,871	30,423	3,605	4,060	4,060	4,060	5,721	6,106	6,459	
Budget and treasury office	14,325	20,984	14,812	14,448	14,448	14,448	16,718	17,605	18,534	
Corporate services	304	207	5,665	7,999	7,999	7,999	5,713	6,193	6,435	
Human Resources				5,449	5,449	5,449				
Information Technology										
Property Services	304	207	5,665	2,550	2,550	2,550	552	607	613	
Other Admin							5,161	5,586	5,822	
Community and public safety	9,035	11,545	10,471	10,406	10,406	10,406	11,174	11,835	12,454	
Community and social services	8,517	10,829	8,579	8,624	8,624	8,624	9,443	9,980	10,499	
Libraries and Archives	425	508	435	489	489	489	653	700	738	
Museums & Art Galleries etc										
Community halls and Facilities	794	855	1,069	1,368	1,368	1,368	1,728	1,862	1,943	
Cemeteries & Crematoriums	-	-	2,786	2,774	2,774	2,774	3,275	3,504	3,697	
Child Care										
Aged Care										
Other Community	7,298	9,468	4,269	3,993	3,993	3,993	1,952	2,100	2,207	
Other Social							1,835	1,813	1,915	
Sport and recreation	64	86	87	123	123	123	117	128	129	
Public safety	454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825	
Police	-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196	
Fire	454	630	571	608	608	608	556	595	629	
Civil Defence										
Street Lighting										
Other										
Housing										
Health										
Clinics										
Ambulance										
Other										
Economic and environmental services	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Planning and development										
Economic Development/Planning										
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Roads	8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815	
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection										
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services	36,037	34,685	43,676	51,515	51,515	51,515	46,663	50,555	51,606	
Electricity	16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705	
Electricity Distribution	16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705	
Electricity Generation										
Water	6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608	
Water Distribution	6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608	
Water Storage										
Waste water management	6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287	
Sewerage	6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287	
Storm Water Management										
Public Toilets										
Waste management	5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006	
Solid Waste	5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006	
Other										
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	104,651	115,366	93,779	107,802	107,802	107,802	101,840	110,747	115,175
Surplus/(Deficit) for the year		1,388	(16,550)	2,587	(5,277)	(2,685)	(2,648)	5,130	(1,245)	(1,631)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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										
Revenue by Vote	1									
Vote 1 - EXECUTIVE COUNCIL		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
Vote 2 - BUDGET AND TREASURY OFFICE		40,431	23,481	9,772	10,088	10,088	10,088	6,401	6,460	6,482
Vote 3 - COMMUNITY AND SOCIAL SERVICES		684	708	4,372	2,897	2,305	2,305	2,768	2,821	2,963
Vote 4 - PUBLIC SAFETY		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - WASTE MANAGEMENT		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Vote 7 - WASTE WATER MANAGEMENT		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
Vote 8 - ROAD TRANSPORT		2,135	82	3,247	252	267	267	242	46	46
Vote 9 - WATER		14,209	16,584	17,009	18,139	18,139	18,139	18,570	18,719	19,008
Vote 10 - ELECTRICITY		22,711	28,603	32,049	32,066	35,235	35,235	41,405	43,604	46,193
Vote 11 - CORPORATE SERVICES		2,165	1,565	690	6,524	6,524	6,524	4,971	5,059	5,067
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105,080	98,816	96,367	102,516	105,108	105,145	106,970	109,503	113,544
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE COUNCIL		36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
Vote 2 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
Vote 3 - COMMUNITY AND SOCIAL SERVICES		8,517	10,829	8,560	8,623	8,623	8,623	9,443	9,960	10,499
Vote 4 - PUBLIC SAFETY		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
Vote 5 - SPORT AND RECREATION		64	86	87	123	123	123	117	128	129
Vote 6 - WASTE MANAGEMENT		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
Vote 7 - WASTE WATER MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
Vote 8 - ROAD TRANSPORT		8,029	9,195	7,912	8,610	8,610	8,610	7,831	8,415	8,815
Vote 9 - WATER		6,893	4,655	9,551	11,330	11,330	11,330	9,588	10,423	10,608
Vote 10 - ELECTRICITY		16,999	18,698	21,507	24,151	24,151	24,151	22,249	24,446	24,705
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	8,264	6,413	6,893	7,135
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	104,347	115,159	88,895	99,802	99,802	108,066	101,840	110,747	115,175
Surplus/(Deficit) for the year	2	733	(16,343)	8,272	2,714	5,306	(2,921)	5,130	(1,245)	(1,631)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote 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
Revenue by Vote										
Vote 1 - EXECUTIVE COUNCIL	1	783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
1.1 - GENERAL COUNCIL		783	769	1,444	3,337	3,337	3,337	3,078	2,617	2,716
1.2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		40,431	23,481	9,772	10,088	10,088	10,088	6,401	6,460	6,482
2.1 - BUDGET AND TREASURY OFFICE		40,431	23,481	9,772	10,088	10,088	10,088	6,401	6,460	6,482
Vote 3 - COMMUNITY AND SOCIAL SERVICES		684	708	4,372	2,897	2,305	2,305	2,768	2,821	2,963
3.1 - COMMUNITY SERVICES		154	174	7	7	7	7	10	11	11
3.2 - LIBRARIES		474	491	803	489	489	489	653	700	738
3.3 - WELFARE SERVICES		-	-	1,893	1,556	1,556	1,556	1,835	1,813	1,915
3.4 - PARKS AND CEMETRIES		-	-	147	165	165	165	190	209	211
3.5 - TOWN HALLS		56	43	1,522	680	88	88	80	88	89
Vote 4 - PUBLIC SAFETY		106	1,482	1,855	1,622	1,622	1,659	1,615	1,728	1,825
4.1 - TRAFFIC AND LAW ENFORCEMENT		-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196
4.2 - DISASTER MANAGEMENT		106	1,482	621	571	571	608	556	595	629
Vote 5 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-
5.1 - SPORTS GROUNDS		-	-	-	-	-	-	-	-	-
Vote 6 - WASTE MANAGEMENT		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
6.1 - REFUSE REMOVAL		8,528	9,873	9,850	10,742	10,742	10,742	10,760	10,931	11,203
Vote 7 - WASTE WATER MANAGEMENT		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039
7.1 - SEWERAGE MANAGEMENT		13,328	15,669	16,079	16,849	16,849	16,849	17,161	17,518	18,039

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote 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
R thousand										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	105,080	98,816	96,367	102,516	105,108	105,145	106,970	109,503	113,544

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote 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
Expenditure by Vote										
Vote 1 - EXECUTIVE COUNCIL	1	36,921	38,750	11,243	14,824	14,824	14,824	13,742	16,144	17,331
1.1 - GENERAL COUNCIL		5,050	8,327	7,638	10,764	10,764	10,764	8,021	10,038	10,872
1.2 - MUNICIPAL MANAGER		31,871	30,423	3,605	4,060	4,060	4,060	5,721	6,106	6,459
Vote 2 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
2.1 - BUDGET AND TREASURY OFFICE		14,325	20,984	14,812	14,448	14,448	14,448	16,018	16,905	17,834
Vote 3 - COMMUNITY AND SOCIAL SERVICES		8,517	10,829	8,560	8,623	8,623	8,623	9,443	9,980	10,499
3.1 - COMMUNITY SERVICES		7,298	9,468	2,376	2,438	2,438	2,438	1,952	2,100	2,207
3.2 - LIBRARIES		425	506	435	489	489	489	653	700	738
3.3 - WELFARE SERVICES		-	-	1,874	1,554	1,554	1,554	1,835	1,813	1,915
3.4 - PARKS AND CEMETRIES		-	-	2,786	2,774	2,774	2,774	3,275	3,504	3,697
3.5 - TOWN HALLS		794	855	1,089	1,368	1,368	1,368	1,728	1,862	1,943
Vote 4 - PUBLIC SAFETY		454	630	1,805	1,659	1,659	1,659	1,615	1,728	1,825
4.1 - TRAFFIC AND LAW ENFORCEMENT		-	-	1,234	1,051	1,051	1,051	1,058	1,132	1,196
4.2 - DISASTER MANAGEMENT		454	630	571	608	608	608	556	595	629
Vote 5 - SPORT AND RECREATION		64	86	87	123	123	123	117	128	129
5.1 - SPORTS GROUNDS		64	86	87	123	123	123	117	128	129
Vote 6 - WASTE MANAGEMENT		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
6.1 - REFUSE REMOVAL		5,304	5,010	5,842	7,249	7,249	7,249	6,247	6,666	7,006
Vote 7 - WASTE WATER MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287
7.1 - SEWERAGE MANAGEMENT		6,841	6,322	6,776	8,785	8,785	8,785	8,578	9,020	9,287

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote 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
R thousand										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	104,347	115,159	88,095	99,802	99,802	108,066	101,840	110,747	115,175
Surplus/(Deficit) for the year	2	733	(16,343)	8,272	2,714	5,306	(2,921)	5,130	(1,245)	(1,631)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Revenue By Source											
Property rates	2	4,582	5,068	5,184	5,179	5,179	5,179	5,179	3,485	3,485	3,485
Property rates - penalties & collection charges		-	-	-	600	600	600	600	600	600	600
Service charges - electricity revenue	2	9,753	13,088	15,377	17,074	17,074	17,074	17,074	23,325	25,658	28,224
Service charges - water revenue	2	4,703	4,961	4,272	4,266	4,266	4,266	4,266	4,780	5,039	5,311
Service charges - sanitation revenue	2	4,408	4,443	3,779	4,157	4,157	4,157	4,157	4,596	5,056	5,561
Service charges - refuse revenue	2	2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,383	2,621	2,883
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		807	440	628	638	638	638	638	90	99	100
Interest earned - external investments		724	738	610	660	660	660	660	410	460	511
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	150	-	-	-	-	-	100	100	100
Fines		100	133	236	268	268	268	268	100	110	111
Licences and permits		3	8	1	1	1	1	1	-	-	-
Agency services		-	-	-	-	-	-	-	150	150	165
Transfers recognised - operational		64,558	65,077	53,911	69,316	69,316	69,316	69,316	65,449	64,696	65,235
Other revenue	2	14,827	35,783	12,383	482	482	482	482	1,301	1,430	1,257
Gains on disposal of PPE		-	-	-	-	-	-	-	200	-	-
Total Revenue (excluding capital transfers and contributions)		107,321	132,294	98,483	104,954	104,954	104,954	104,954	106,970	109,503	113,544
Expenditure By Type											
Employee related costs	2	26,748	30,782	34,118	36,378	36,378	36,378	36,378	38,715	40,368	43,440
Remuneration of councillors		2,848	3,723	3,449	4,877	4,877	4,877	4,877	4,893	5,382	5,921
Debt impairment	3	-	7,359	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501
Depreciation & asset impairment	2	-	-	30,802	-	-	-	-	-	-	-
Finance charges		1,711	2,060	2,350	2,346	2,346	2,346	2,346	2,113	2,113	2,113
Bulk purchases	2	14,725	17,647	17,242	20,055	20,055	20,055	20,055	19,520	21,473	21,668
Other materials	8	-	-	-	-	-	-	-	5,530	6,563	6,652
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	58,619	22,995	34,811	41,496	41,496	41,496	41,496	29,668	35,448	36,631
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		104,651	84,566	125,273	107,653	107,653	107,653	107,653	102,940	113,848	118,926
Surplus/(Deficit)											
Transfers recognised - capital		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		1,073	1,711	15	-	-	-	-	40	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		32	224	135	300	300	300	300	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,619	12	330	1,756	1,756	1,756	1,756	243	-	-
Vote 4 - PUBLIC SAFETY		-	195	114	-	-	-	-	250	-	-
Vote 5 - SPORT AND RECREATION		-	-	3,000	3,000	3,000	3,000	3,000	5,059	3,555	2,470
Vote 6 - WASTE MANAGEMENT		-	-	250	-	-	-	-	460	-	-
Vote 7 - WASTE WATER MANAGEMENT		41,974	15,299	22,374	21,215	21,215	21,215	21,215	25,560	20,148	13,998
Vote 8 - ROAD TRANSPORT		-	1,500	-	8,400	8,400	8,400	8,400	3,068	-	-
Vote 9 - WATER		-	514	-	500	500	500	500	-	-	-
Vote 10 - ELECTRICITY		-	2,934	-	400	400	400	400	1,750	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	44,698	22,389	26,218	35,571	35,571	35,571	35,571	36,430	23,703	16,468
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total											
Total Capital Expenditure - Vote		44,698	22,389	26,218	35,571	35,571	35,571	35,571	36,430	23,703	16,468
Capital Expenditure - Standard											
Governance and administration									40		
Executive and council									40		
Budget and treasury office											
Corporate services											
Community and public safety									743		
Community and social services									243		
Sport and recreation									250		
Public safety									250		
Housing											
Health											
Economic and environmental services									3,068		
Planning and development											
Road transport									3,068		
Environmental protection											
Trading services									3,770		
Electricity									1,750		
Water											
Waste water management									1,560		
Waste management									460		
Other											
Total Capital Expenditure - Standard	3								7,621		
Funded by:											
National Government		40,000	18,900	25,015	30,344	30,344	30,344	30,344	28,809	23,703	16,468
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	40,000	18,900	25,015	30,344	30,344	30,344	30,344	28,809	23,703	16,468
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		4,698	3,489	1,203	5,227	5,227	5,227	5,227	7,621		
Total Capital Funding	7	44,698	22,389	26,218	35,571	35,571	35,571	35,571	36,430	23,703	16,468

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

FB183 Towneolie - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	Current Year 2012/13						2012/13 Medium Term Revenue & Expenditure Framework			
		2009/10	2010/11	2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Proposed outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Municipal Vote											
Vote 1 - EXECUTIVE COUNCIL	2	1,872	1,711	16	-	-	-	-	40	-	-
1.1 - GENERAL COUNCIL		-	507	10	-	-	-	-	20	-	-
1.2 - MUNICIPAL MANAGER		1,872	1,143	10	-	-	-	-	20	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		32	224	199	300	300	300	300	-	-	-
2.1 - BUDGET AND TREASURY OFFICE		32	224	199	300	300	300	300	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,644	17	320	1,718	1,714	1,734	1,734	240	-	-
3.1 - COMMUNITY SERVICES		-	-	-	-	-	-	-	20	-	-
3.2 - LIBRARIES		10	27	17	-	-	-	-	11	-	-
3.3 - WELFARE SERVICES		1,620	3	30	1,650	1,640	1,645	1,640	190	-	-
3.4 - PARKS AND RECREATION		-	-	-	-	-	-	-	-	-	-
3.5 - TOWN HALLS		-	-	260	118	115	116	115	-	-	-
Vote 4 - PUBLIC SAFETY		-	150	114	-	-	-	-	200	-	-
4.1 - TRAFFIC AND LAW ENFORCEMENT		-	150	114	-	-	-	-	200	-	-
4.2 - DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORT AND RECREATION		-	-	2,400	2,400	2,400	2,400	2,300	3,050	3,050	2,470
5.1 - SPORTS GROUND		-	-	2,400	2,400	2,400	2,400	2,300	3,050	3,050	2,470
Vote 6 - WASTE MANAGEMENT		-	-	300	-	-	-	-	460	-	-
6.1 - REFUSE REMOVAL		-	-	300	-	-	-	-	460	-	-
Vote 7 - WASTE WATER MANAGEMENT		41,374	42,200	22,274	21,215	21,214	21,214	21,210	25,600	25,140	12,910
7.1 - SEWERAGE MANAGEMENT		41,374	42,200	22,274	21,215	21,214	21,214	21,210	25,600	25,140	12,910
Vote 8 - ROAD TRANSPORT		-	1,500	-	2,400	2,400	2,400	2,400	3,000	-	-
8.1 - PUBLIC WORKS ROADS		-	1,500	-	2,400	2,400	2,400	2,400	3,000	-	-
Vote 9 - WATER		-	374	-	500	500	500	500	500	-	-
9.1 - WATER		-	374	-	500	500	500	500	500	-	-
Vote 10 - ELECTRICITY		-	2,014	-	400	400	400	400	1,750	-	-
10.1 - ELECTRICITY		-	2,014	-	400	400	400	400	1,750	-	-
Vote 11 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
11.1 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
11.2 - COMMERCIAL PROPERTY		-	-	-	-	-	-	-	-	-	-
11.3 - CAMPUS AND RECREATION LAND		-	-	-	-	-	-	-	-	-	-
11.4 - ASSESSMENT RATE		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		44,898	22,201	24,218	26,371	26,274	26,274	26,270	34,420	32,700	14,446

FS183 Tswelopele - Table A6 Budgeted Financial Position

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	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		9,104	7,797	15,220	7,500	7,500	7,500	7,500	8,600	9,460	10,406
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	8,070	7,265	6,428	5,000	5,000	5,000	5,000	7,000	8,850	9,735
Other debtors		4,167	4,276	4,311	4,276	4,276	4,276	4,276	3,500	3,850	4,235
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	106	89	166	90	90	90	90	75	83	91
Total current assets		21,447	19,427	26,126	16,866	16,866	16,866	16,866	19,175	22,243	24,467
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		212	212	212	212	212	212	212	212	212	212
Investment property		12,027	13,066	23,876	23,876	23,876	23,876	23,876	23,876	23,876	23,876
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	505,013	301,555	316,934	295,596	295,596	295,596	295,596	321,536	301,395	280,078
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		1,534	1,067	817	900	900	900	900	990	1,089	1,198
Intangible		32	49	12	12	12	12	12	12	12	12
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		518,818	315,949	341,851	320,596	320,596	320,596	320,596	346,626	326,584	305,376
TOTAL ASSETS		540,265	335,377	367,977	337,462	337,462	337,462	337,462	365,801	348,827	329,843
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	550	550	550	550	550	550	550	550	550	550
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	23,950	26,345	22,500	15,000	15,000	15,000	15,000	12,500	13,500	11,500
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		24,500	26,895	23,050	15,550	15,550	15,550	15,550	13,050	14,050	12,050
Non current liabilities											
Borrowing		15,346	14,792	13,692	12,992	12,992	12,992	12,992	12,292	11,592	10,892
Provisions		1,265	1,889	1,339	1,339	1,339	1,339	1,339	1,382	1,430	1,482
Total non current liabilities		16,611	16,681	15,031	14,331	14,331	14,331	14,331	13,674	13,022	12,374
TOTAL LIABILITIES		41,111	43,576	38,081	29,881	29,881	29,881	29,881	26,724	27,072	24,424
NET ASSETS	5	499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	499,154	291,801	329,895	307,581	307,581	307,581	307,581	339,076	321,755	305,419

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

FS183 Tswelopele - Table A7 Budgeted Cash Flows

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	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		100,321	98,173	101,857	35,178	35,178	35,178	35,178	38,520	42,179	46,186
Government - operating	1				69,316	69,316	69,316	69,316	62,909	63,224	63,540
Government - capital	1				33,415	33,415	33,415	33,415	30,344	23,615	16,875
Interest					660	660	660	660	870	870	870
Dividends											
Payments											
Suppliers and employees		(93,550)	(83,490)	(66,476)	(102,807)	(102,807)	(102,807)	(102,807)	(103,000)	(113,300)	(124,630)
Finance charges		(1,862)	(1,688)	(2,034)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)	(2,346)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		4,909	12,995	33,347	33,416	33,416	33,416	33,416	27,297	14,242	495
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(1,431)	(14,010)	(40,503)	(35,500)	(35,500)	(35,500)	(35,500)	(36,400)	(23,703)	(16,468)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,431)	(14,010)	(40,503)	(35,500)	(35,500)	(35,500)	(35,500)	(36,400)	(23,703)	(16,468)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	5,626	9,104	8,089	9,584	9,584	9,584	9,584	17,703	8,600	(861)
Cash/cash equivalents at the year end:	2	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

FS1&3 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)
Other current investments > 90 days		-	(292)	14,287	-	-	-	-	0	10,321	27,240
Non current assets - investments	1	212	212	212	212	212	212	212	212	212	212
Cash and investments available:		9,316	8,009	15,432	7,712	7,712	7,712	7,712	8,812	9,672	10,618
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5,252)	9,263	(2,382)	5,671	5,671	5,671	5,671	2,590	1,394	(2,027)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(5,252)	9,263	(2,382)	5,671	5,671	5,671	5,671	2,590	1,394	(2,027)
Surplus(shortfall)		14,568	(1,254)	17,814	2,041	2,041	2,041	2,041	6,222	8,278	12,645

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

FS183 Tswelopele - Table A9 Asset Management

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
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	4,809	3,555	2,470
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	4,809	3,555	2,470
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	4,809	3,555	2,470
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	4,809	3,555	2,470
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		12,027	13,066	23,876	23,876	23,876	23,876	23,876	23,876	23,876
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		1,534	1,067	817	900	900	900	990	1,089	1,198
Intangibles		32	49	12	12	12	12	12	12	12
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	13,593	14,182	24,705	24,788	24,788	24,788	24,878	24,977	25,086
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	30,802	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	5,530	6,583	6,652
Infrastructure - Road transport		-	-	-	-	-	-	1,570	1,727	1,743
Infrastructure - Electricity		-	-	-	-	-	-	340	374	377
Infrastructure - Water		-	-	-	-	-	-	480	528	533
Infrastructure - Sanitation		-	-	-	-	-	-	1,700	1,870	1,887
Infrastructure - Other		-	-	-	-	-	-	250	275	278
Infrastructure		-	-	-	-	-	-	4,340	4,774	4,817
Community		-	-	-	-	-	-	1,190	1,789	1,835
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	30,802	-	-	-	5,530	6,583	6,652
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	2.2%	2.4%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	42.0%	41.0%	36.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

FS183 Tsweipele - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)										
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6									

References

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

PART 2 – SUPPORTING DOCUMENTS

1. Overview of the annual budget process

Municipal Financial Management Act (MFMA) mentions six (6) steps, i.e. (Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible, the planning and strategizing processes started with the preparation of budget timelines as required by MFMA. The council of the municipality approved the budget timelines during council meeting as stipulated in the MFMA.

As per the budget timelines all the department heads were asked to give their inputs, they were given until the end of November 2012, in order to allow the budget office to prepare the budget.

The budget office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to council at the end of March 2013 as stipulated in the act.

The annual budget of the municipality is aligned to the municipal integrated development plan and municipal turn-around strategy.

As mentioned in the MFMA section 22, the budget was submitted to Free State Provincial Treasury on both hard and electronic copies.

MFMA section 23(1) stipulates that after the annual budget of the municipal has been tabled in council the council of the municipality must consider the views of a) local community, b) relevant provincial treasury.

Based on the above, the municipality is planning to invite the community to budget consultative meetings; the meetings are scheduled from the 01st May 2013 to 20th May 2013,

2. Overview of the alignment of annual budget with integrated development plan

The budget of the municipality was informed by the IDP as both documents were prepared in tandem, the IDP process plan was approved during council meeting in August 2012 as required by MFMA and systems act, the biggest project in the municipal budget and IDP is the construction of the new sewerage network in Tikwana, this project will run for 3 years, the entire funding for this project is municipal infrastructure grant (MIG), because one of the goals of the municipality is poverty alleviation and job creations, this project will create more or less 100 jobs for 3 years.

Because public participation is one of the important factors in local government, the municipality included in its budget and IDP the improvement in ward consultation, the total project value is R 120 000 and the funding is entirely from municipal systems improvement grant (MSIG).

Another important project included in the IDP is the development of recreational park, this emanated from the community consultation meetings, as a result the municipality included the project in the IDP, however the municipality is yet to secure funding for this project and applications have been made to MIG, this project will be included in the budget once the funding has been secured.

3. Overview of budget related policies

Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. Tswelopele Local Municipality has the following budget related policies:

- Credit Control and Debt Collection Policy

As required by the Municipal systems act, section 97, the credit control policy was approved by council

- Property Rates Policy

With the promulgation of the new municipal property rates act, Tswelopele local Municipality reviewed its policy to be in line with the act, the new property rates policy was approved during council meeting on the 27th March 2009.

- Supply Chain Management Policy

The supply chain management policy was approved on the 29th November 2005. This policy reflects and represents the context of a specific government policy that finds expression within the provision of the Municipal Finance Management Act, Act no. 56 of 2003. The municipality is planning to amend this policy.

All this policies are available at the offices of the municipality in both units, i.e. Hoopstad and Bultfontein.

4. Overview of budget assumptions

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased, Sewerage 5.4%, Refuse 10%, water 5% and Electricity 15.00%.

5. Overview of the funding of the budget

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Tswelopele local municipality operating budget totals R 106 00 000 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 36 430 000, and is funded from:

- MIG
- Own Revenue

The municipality collection rate is standing at 70 % and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 85% by December 2013,

The municipality plan to sell its game and included in the budget are proceeds from the sale of game, the value thereof is R 150 000, currently the municipality has two types of investments, ABSA money market investments were it earns interest and Senwes Shares.

The municipality equitable share is R 61 909 000, the other grants that the municipality is receiving are; Financial management grant (FMG) – R 1 650 000, municipal systems improvement grant (MSIG) – R 890 000, EPWP Grant – R 1 000 000 and Municipal Infrastructure Grant – R 28 809 000, Total allocation are clearly distinguished in supporting table SA 20.

6. Expenditure on Allocations and Grant Programmes

Total Grants Allocated to Tswelopele Local Municipality is R 94 258 000 including infrastructure grand of R 28 809 000

- Financial Management Grant

Total allocation to Tswelopele Local Municipality is R 1 650 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 500 000, the grant is used for training of the municipal budget and treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- Municipal Systems Improvement Grant

Total allocation is R 890 000, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation
- Implementation of Property Rates
- Master Plans

The budget for the above conditions is as follows

- Update GRAP compliant fixed Asset Register – R 150 000
- Improve ward Participation – R 120 000
- Master Plans – R 450 0000
- Supplementary Valuation Rolls – R 170 000

- Municipal infrastructure grant

The total allocation is R 28 809 000 and this amount will be spent on different projects.

- Expanded Public Works Grant

As per the division of Revenue Act, the Municipality will receive R 1 000 000 for EPWP projects

- Lejweleputswa District Municipality Grant

7. Allocations made by the Municipality

Because of the financial constraints of the municipality, the municipality is not giving grants to any institutions or individuals.

8. Monthly target for revenue, expenditure and cash flow.

Disclosure of the monthly cash flow is on supporting table SA 24, SA 25, SA 26, SA 27, SA 28 and SA 29.

9. Contracts having future budgetary implications

The municipality do not have any contacts over 3 years,

10. Capital Expenditure Details

The other capital expenditure beside construction of new sewerage network in Tikwana and the construction of athletic track, are disclosed in TABLE A5

11. Supporting Documents Table

FS123 Worksheet - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Est.	2009/10			Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	2010/11	2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
REVENUE ITEMS											
PROPERTY RATES											
Total Property Rates	6	4,582	5,066	20,814	20,809	20,809	20,809	20,809	20,809	20,809	20,809
Less: Revenue Foregone		15,630	15,630	15,630	15,630	15,630	15,630	15,630	15,630	15,630	15,630
Net Property Rates		4,582	5,066	5,184	5,179	5,179	5,179	5,179	5,179	5,179	5,179
SERVICE CHARGES - ELECTRICITY REVENUE											
Total Service charges - electricity revenue	6	9,753	13,088	15,377	17,074	17,074	17,074	17,074	17,074	17,074	17,074
Less: Revenue Foregone		13,753	13,088	15,377	17,074	17,074	17,074	17,074	17,074	17,074	17,074
Net Service charges - electricity revenue		4,783	4,981	4,272	4,266	4,266	4,266	4,266	4,266	4,266	4,266
SERVICE CHARGES - WATER REVENUE											
Total Service charges - water revenue	6	4,783	4,981	4,272	4,266	4,266	4,266	4,266	4,266	4,266	4,266
Less: Revenue Foregone		4,783	4,981	4,272	4,266	4,266	4,266	4,266	4,266	4,266	4,266
Net Service charges - water revenue		4,783	4,981	4,272	4,266	4,266	4,266	4,266	4,266	4,266	4,266
SERVICE CHARGES - SANITATION REVENUE											
Total Service charges - sanitation revenue	6	4,408	4,443	2,778	4,157	4,157	4,157	4,157	4,157	4,157	4,157
Less: Revenue Foregone		4,408	4,443	2,778	4,157	4,157	4,157	4,157	4,157	4,157	4,157
Net Service charges - sanitation revenue		4,408	4,443	2,778	4,157	4,157	4,157	4,157	4,157	4,157	4,157
SERVICE CHARGES - refuse revenue											
Total refuse removal revenue	6	2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,313	2,313	2,313
Less: Revenue Foregone		2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,313	2,313	2,313
Net Service charges - refuse revenue		2,856	2,385	2,102	2,313	2,313	2,313	2,313	2,313	2,313	2,313
Other Receipts by source											
Reconnection Electricity								75	83	89	
Reconnection Water/Factory								20	22	22	
Grant								30	30	32	
Connection Fees Water								22	8	8	
Connection Fees Electricity								15	11	11	
Grant Water								796	209	311	
Building Plan and Town Chair								6	6	6	
Donity								943	1,061	1,061	
Other Revenue		14,527	29,715	12,363	462	462	462	462	462	462	
Total Other Revenue	1	14,527	29,715	12,363	462	462	462	462	462	462	
EXPENDITURE ITEMS											
EMPLOYEE RELATED COSTS											
Basic Salaries and Wages	2	18,045	19,715	23,538	27,031	27,031	27,031	27,031	27,031	27,031	27,031
Pension and LW Contributions		4,874	3,464	5,965	4,878	4,878	4,878	4,878	4,878	4,878	4,878
Medical and Contributions		1,500	1,382	1,132	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Overtime		718	1,382	1,132	1,102	1,102	1,102	1,102	1,102	1,102	1,102
Performance Bonus		1,288	1,587	2,009	1,818	1,818	1,818	1,818	1,818	1,818	1,818
Maternity Allowance		53	25	84	78	78	78	78	78	78	78
Coligative Allowance											
Training Allowance											
Other benefits and allowances											
Expenses in lieu of work											
Long service award											
Post-retirement benefit obligations											
Total Employee related costs	2	26,748	26,782	34,118	36,378	36,378	36,378	36,378	36,378	36,378	36,378
CONTRIBUTIONS, RECOGNISED - CAPITAL											
Less contributions by contract											
Total Contributions recognised - capital											
DEPRECIATION & ASSET IMPAIRMENT											
Depreciation of Property, Plant & Equipment				30,862							
Lease intoleration											
Capital asset impairment											
Depreciation resulting from construction of PPE											
Total Depreciation & asset impairment	10			30,862							
BUILD PURCHASES											
Electricity Bulk Purchases		14,725	17,847	16,392	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Water Bulk Purchases				8,529	2,033	2,033	2,033	2,033	1,900	1,890	1,890
Total bulk purchases		14,725	17,847	24,921	18,033	18,033	18,033	18,033	17,890	17,890	17,890
TRANSFER AND GRANTS											
Cash transfers and grants											
Non-cash transfers and grants											
Total transfers and grants	1										
CONTRACTED SERVICES											
Cost savings provided by contract											
Total contracted services											
Other Expenditure By Type											
Collection costs								4,701	4,701	4,701	4,701
Commission on water services								1,155	886	886	886
Contracted fees								2,500	2,835	2,777	2,777
General expenses								8,302	9,047	9,769	9,769
Water Purification								3,000	3,500	3,500	3,500
FRM								1,705	1,870	1,867	1,867
General expenditure								3,886	3,377	3,402	3,402
General expenses								4,000	5,251	5,251	5,251
Total Other Expenditure	3	58,816	22,095	34,811	41,489	41,489	41,489	41,489	41,489	41,489	41,489
Total Other Expenditure	1	58,816	22,095	34,811	41,489	41,489	41,489	41,489	41,489	41,489	41,489
By Expenditure Item											
Employee related costs	2							7,962	5,530	6,362	6,362
Other related costs											
Contracted Services											
Other Expenditure	3										
Total Revenue and Maintenance Expenditure	8							7,962	5,530	6,362	6,362

check

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Footnotes:

1. Most reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Most reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is not a major activity (i.e. separate items under 'General revenue' and 'General expenses' to not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. The sub-total must agree with the total on SA2, but excluding transfer and by-pass member items
6. Include a table for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'special rates' or 'local option' budgets where circumstances require this (include separately under relevant rates)

FS183 Tswelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE COUNCIL	Vote 2 - BUDGET AND TREASURY OFFICE	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - PUBLIC SAFETY	Vote 5 - SPORT AND RECREATION	Vote 6 - WASTE MANAGEMENT	Vote 7 - WASTE WATER MANAGEMENT	Vote 8 - ROAD TRANSPORT	Vote 9 - WATER	Vote 10 - ELECTRICITY	Vote 11 - CORPORATE SERVICES	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousands																	
Revenue By Source																	
Property rates			3,485														3,485
Property rates - penalties & collection charges			600														600
Service charges - electricity revenue											23,325						23,325
Service charges - water revenue									4,780								4,780
Service charges - sanitation revenue							4,596										4,596
Service charges - refuse revenue							2,383										2,383
Service charges - other																	-
Rental of facilities and equipment									10			538					545
Interest earned - external investments			410														410
Interest earned - outstanding debtors																	-
Dividends received			100														100
Fines					100												100
Licences and permits																	-
Agency services			150														150
Other revenue			17	292			1	1	32	29	130	345					846
Transfers recognised - operational		3,078	5,729	2,476	1,515		8,376	12,565		13,761	17,842						65,449
Gains on disposal of PPE									200								200
Total Revenue (excluding capital transfers and contributions)		3,078	10,491	2,768	1,815	-	10,760	17,561	242	18,570	41,405	880	-	-	-	-	106,970
Expenditure By Type																	
Employee related costs		4,896	5,582	7,413	1,374		4,826	2,888	5,491	1,638	629	2,903					37,639
Remuneration of councillors		4,893															4,893
Debt impairment			700				330	750		660	61						2,501
Depreciation & asset impairment																	-
Finance charges			7					2,107									2,113
Bulk purchases										1,500	18,020						19,520
Other materials		60	220	781	24	109	250	1,700	1,570	480	340	566					6,130
Contracted services																	-
Transfers and grants																	-
Other expenditure		3,894	10,210	1,249	216	6	843	1,132	770	5,311	3,199	2,213					28,044
Loss on disposal of PPE																	-
Total Expenditure		13,742	16,718	9,443	1,615	117	6,247	8,578	7,831	9,588	22,249	5,713	-	-	-	-	101,840
Surplus/(Deficit)		(10,664)	(6,227)	(6,674)	-	(117)	4,513	8,583	(7,589)	8,982	19,155	(4,833)	-	-	-	-	5,130
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(10,664)	(6,227)	(6,674)	-	(117)	4,513	8,583	(7,589)	8,982	19,155	(4,833)	-	-	-	-	5,130

References

1. Departmental columns to be based on municipal organisation structure

FS183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				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												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

References

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

FS183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				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												
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities				3								
Total Capital Expenditure				1	-	-	-	-	-	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

Entity 2 - (name of entity)									
<i>insert measure/s description</i>									
Entity 3 - (name of entity)									
<i>insert measure/s description</i>									
And so on for the rest of the Entities									

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

FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	2.4%	1.9%	2.2%	2.2%	2.2%	2.2%	2.1%	1.9%	1.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.0%	3.1%	5.3%	6.6%	6.6%	6.6%	6.6%	5.1%	4.7%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	0.7	1.1	1.1	1.1	1.1	1.1	1.5	1.6	2.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.7	1.1	1.1	1.1	1.1	1.1	1.5	1.6	2.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.3	0.7	0.5	0.5	0.5	0.5	0.7	0.7	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.4%	8.7%	10.9%	8.8%	8.8%	8.8%	8.8%	9.8%	11.6%	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		263.1%	325.7%	2411.6%	200.0%	200.0%	200.0%	200.0%	145.4%	-1567.5%	-68.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.9%	23.3%	34.6%	34.7%	34.7%	34.7%	34.7%	36.2%	36.9%	38.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.7%	23.3%	30.1%	33.5%	33.5%	33.5%	33.5%	33.8%	39.9%	41.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.2%	6.0%	5.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.6%	1.6%	33.7%	2.2%	2.2%	2.2%	2.2%	2.0%	1.9%	1.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	67.5	54.0	54.0	54.0	41.0	47.7	51.5	55.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.1%	38.0%	34.3%	27.1%	27.1%	27.1%	27.1%	26.7%	29.8%	30.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.6	1.4	0.2	1.1	1.1	1.1	1.1	1.3	(0.1)	(2.2)

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	9,104	8,089	933	7,500	7,500	7,500	7,500	8,600	(861)	(16,834)
Cash + investments at the yr end less applications - R'000	18(1)b	2	14,568	(1,254)	17,814	2,041	2,041	2,041	2,041	6,222	8,278	12,645
Cash year end/monthly employee/supplier payments	18(1)b	3	1.6	1.4	0.2	1.1	1.1	1.1	1.1	1.3	(0.1)	(2.2)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	2,670	47,728	(26,790)	(2,699)	(2,699)	(2,699)	(2,699)	4,030	(4,345)	(5,382)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.9%	(3.5%)	3.4%	(6.0%)	(6.0%)	(6.0%)	10.8%	2.4%	2.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	238.6%	148.0%	231.7%	100.6%	100.6%	100.6%	100.6%	94.4%	95.3%	96.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	24.2%	8.0%	7.3%	7.3%	7.3%	7.3%	6.4%	5.9%	5.4%
Capital payments % of capital expenditure	18(1)c,(19)	8	3.2%	62.6%	154.5%	99.8%	99.8%	99.8%	99.8%	99.9%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr/(decr)	18(1)a	11	N.A.	(5.7%)	(0.9%)	(13.6%)	0.0%	0.0%	0.0%	13.2%	21.0%	10.0%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	1.7%	2.2%	2.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.2%	15.0%	15.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

FS183 Tswelopele - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:		01-07-09	01-07-09	01-07-09	01-07-09					
Financial year valuation used		2009	2009	2009	2009			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation		4	4	4	4	4	4	4	4	4
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)		117	117	117	117	117	117			
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)		26	26	26	26	26	26			
Total valuation reductions:		26	26	26	26	26	26	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5	182	182	182	182	182	182			
Total value of improvements (Rm)	5									
Total market value (Rm)	5	182	182	182	182	182	182			
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	3,954	3,954	3,954	3,954	3,954	3,954			
Rate revenue expected to collect (R'000)	6	3,207	3,207	3,207	3,207	3,207	3,207			
Expected cash collection rate (%)	7	81.0%	81.0%	81.0%	81.0%	81.0%	81.0%			
Special rating areas (R'000)										
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

FS183 Tswelopele - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties		4,209	6	239	2,134	49	5,191	6	453	-	-	-	-	-	-	-	4
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)																	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouns (R'000)																	
Total rebates, exemptions, reductions, discs (R'000)																	
References																	
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations																	
2. Include value of additional reductions is free value greater than MPRA minimum.																	
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum																	
4. Include arrears collections																	
5. In favour of the rate-payer																	
6. Provide relevant information for historical comparisons.																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
 2. Include value of additional reductions is free value greater than MPRA minimum.
 3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
 4. Include arrears collections
 5. In favour of the rate-payer
 6. Provide relevant information for historical comparisons.

FS183 Tswelopele - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties		4 209	6	239	2 134	49	5 191	6	463								4
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fleet rate used? (Y/N)																	
Is balance raised by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouns (R'000)																	
Total rebates,exemptions, reductions, discs (R'000)																	
References																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
 2. Include value of additional reductions is 'free' value greater than MPRA minimum.
 3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
 4. Include arrears collections
 5. In favour of the rate payer
 6. Provide relevant information for historical comparisons.

Volumetric charge - Block 2 (cikt)
Volumetric charge - Block 3 (cikt)

(fill in structure)
(fill in structure)

(fill in structure)
(fill in structure)

(fill in structure)

(fill in structure)

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

Références

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

FS183 Tswepele - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates (Rands) <i>(insert lines as applicable)</i>									
Water tariffs <i>(insert blocks as applicable)</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>(insert blocks as applicable)</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>(insert blocks as applicable)</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

FS183 Tswelopele - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Rand/cent												
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total large household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												
Monthly Account for Household - 'Affordable Range'	2											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												
Monthly Account for Household - 'Indigent' Household receiving free basic services	3											
Rates and services charges:												
Property rates												
Electricity: Basic levy												
Electricity: Consumption												
Water: Basic levy												
Water: Consumption												
Sanitation												
Refuse removal												
Other												
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services												
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease												

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		212	212	212	212	212	212	212	212	212
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	212	212	212	212	212	212	212	212	212
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		212	212	212	212	212	212	212	212	212

References

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

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality Serwes Shares		N/a	Shares						N/a	212	
Municipality sub-total										212	
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									212	-

References

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

FS183 Tswelopele - Supporting Table SA17 Borrowing

Borrowing - Categorised by type 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
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)		15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	15,184	14,432	13,952	13,402	13,402	13,402	12,852	12,302	11,752

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

References

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

FS183 Tswelopele - 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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Local Government Equitable Share		38,340	48,822	55,330	62,058	62,058	62,058	61,909	61,962	62,134
EPWP Incentive				536	1,000	1,000	1,000	1,000	-	-
Finance Management		750	1,200	1,450	1,500	1,500	1,500	1,650	1,800	1,950
Municipal Systems Improvement		735	750	840	800	800	800	890	934	967
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Capital Transfers and Grants										
National Government:		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Municipal Infrastructure Grant (MiG)		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,474	71,571	83,171	95,702	95,702	95,702	94,258	88,399	81,519

References

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

FS183 Tswelopele - 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
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Local Government Equitable Share		38,340	48,822	55,330	62,058	62,058	62,058	61,909	61,962	62,134
EPWP Incentive		-	-	536	1,000	1,000	1,000	1,000	-	-
Finance Management		750	1,200	1,450	1,500	1,500	1,500	1,650	1,800	1,950
Municipal Systems Improvement		735	750	840	800	800	800	890	934	967
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		39,825	50,772	58,156	65,358	65,358	65,358	65,449	64,696	65,051
Capital expenditure of Transfers and Grants										
National Government:		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Municipal Infrastructure Grant (MIG)		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		18,649	20,799	25,015	30,344	30,344	30,344	28,809	23,703	16,468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58,474	71,571	83,171	95,702	95,702	95,702	94,258	88,399	81,519

References

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

FS183 Tswelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		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
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,450	2,967	2,104	3,290	3,290	3,290	3,014	3,866	4,253
Pension and UIF Contributions		274	267	316	618	518	518	512	564	620
Medical Aid Contributions		591	484	632	652	652	652	615	676	744
Motor Vehicle Allowance				802	845	845	845			
Cellphone Allowance				163	174	174	174	217	239	263
Housing Allowances										
Other benefits and allowances				800	73	73	73	34	38	42
Sub Total - Councillors		3,315	3,738	4,817	5,552	5,552	5,552	4,393	5,382	5,921
% increase	4		12.8%	28.9%	15.3%			(20.9%)	22.5%	10.0%
Senior Managers of the Municipality										
Basic Salaries and Wages								2,727	2,904	3,093
Pension and UIF Contributions								721	768	816
Medical Aid Contributions								54	57	61
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance								584	622	662
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	4,085	4,351	4,634
% increase	4								6.5%	6.5%
Other Municipal Staff										
Basic Salaries and Wages		13,915	17,445	16,678	21,910	21,910	21,910	19,911	24,101	25,853
Pension and UIF Contributions		2,599	3,114	3,266	3,939	3,939	3,939	3,784	4,752	5,022
Medical Aid Contributions		2,861	2,810	1,766	2,384	2,384	2,384	1,741	2,142	2,779
Overtime		1,030	1,392	1,063	457	457	457	560	596	623
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		23,146	27,078	24,525	29,617	29,617	29,617	27,639	33,986	36,630
% increase	4		17.0%	(8.3%)	19.3%			(6.7%)	23.0%	7.8%
Total Parent Municipality		26,461	30,816	29,642	35,169	35,169	35,169	36,117	43,720	47,184
% increase			16.5%	(3.8%)	18.6%			2.7%	21.0%	7.9%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		26,461	30,816	29,642	35,169	35,169	35,169	36,117	43,720	47,184
% increase	4		16.5%	(3.8%)	18.6%			2.7%	21.0%	7.9%
TOTAL MANAGERS AND STAFF	5,7	23,146	27,878	24,825	29,617	29,617	29,617	31,724	38,337	41,264

References:

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

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

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

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

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

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

H and I. The indicative projection

FS183 Tswelopele - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
				1.				2.
Rand per annum								
Councillors	3							
Speaker	4		463,111	100,150	21,462			584,722
Chief Whip			226,662	64,133	13,450			304,244
Executive Mayor			582,761	121,198	21,462			725,421
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			2,141,946	471,120	160,706.82			2,773,773
Total Councillors	8	-	3,414,480	756,600	217,080			4,388,160
Senior Managers of the Municipality	5							
Municipal Manager (MM)			580,516	154,232	90,183			824,931
Chief Finance Officer			582,120	119,880	91,972			793,972
Corporate Service Manager			582,120	119,880	91,972			793,972
Community Service Manager			582,120	119,880	91,972			793,972
Technical Services Manager			582,120	119,880	91,972			793,972
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	2,908,996	633,752	458,070			4,000,818
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-			-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	6,323,476	1,390,352	675,150			8,388,978

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)			15		15		15	15		15
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	11	6	5	11	6	5	11	6	5
Other Managers	7									
Professionals		1	1	-	1	1	-	1	1	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		1	1		1	1		1	1	
Technicians		190	185	5	190	185	5	190	185	5
Finance										
Spatial/town planning										
Information Technology										
Roads		63	63		63	63		63	63	
Electricity		8	8		8	8		8	8	
Water		20	20		20	20		20	20	
Sanitation		44	39	5	44	39	5	44	39	5
Refuse		55	55	-	55	55	-	55	55	-
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	217	192	25	217	192	25	217	192	25
% Increase										
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	22	21	1	22	21	1	22	21	1
Human Resources personnel headcount	8, 10	6	6		6	6		6	6	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16			
Revenue By Source																			
Property rates																	3,485	3,485	3,485
Property rates - penalties & collection charges																	600	600	600
Service charges - electricity revenue																	23,325	25,658	28,224
Service charges - water revenue																	4,780	5,039	5,311
Service charges - sanitation revenue																	4,596	5,056	5,561
Service charges - refuse revenue																	2,383	2,621	2,883
Service charges - other																	-	-	-
Rental of facilities and equipment																	90	99	100
Interest earned - external investments																	410	460	511
Interest earned - outstanding debtors																	-	-	-
Dividends received																	100	100	100
Fines																	100	100	111
Licences and permits																	-	-	-
Agency services																	150	150	165
Transfers recognised - operational																	65,449	64,696	65,235
Other revenue																	1,301	1,430	1,257
Gains on disposal of PPE																	200	-	-
Total Revenue (excluding capital transfers and contribution)																	106,970	109,503	113,544
Expenditure By Type																			
Employee related costs																			
Remuneration of councillors																	38,715	40,368	43,440
Debt impairment																	4,893	5,382	5,921
Depreciation & asset impairment																	2,501	2,501	2,501
Finance charges																	-	-	-
Bulk purchases																	2,113	2,113	2,113
Other materials																	19,520	21,473	21,668
Contracted services																	5,530	6,563	6,562
Transfers and grants																	-	-	-
Other expenditure																	-	-	-
Loss on disposal of PPE																	29,668	35,448	36,631
Total Expenditure																	102,940	113,846	118,926
Surplus/(Deficit)																	4,030	(4,345)	(5,382)
Transfers recognised - capital																	-	-	-
Contributions recognised - capital																	-	-	-
Contributed assets																	-	-	-
Surplus/(Deficit) after capital transfers & contributions																	4,030	(4,345)	(5,382)
Taxation																	-	-	-
Attributable to minorities																	-	-	-
Share of surplus/ (deficit) of associate																	-	-	-
Surplus/(Deficit)																	4,030	(4,345)	(5,382)

References

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

FS183 Tswelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand																	
Revenue by Vote																	
Vote 1 - EXECUTIVE COUNCIL													3,078	3,078	2,617		2,716
Vote 2 - BUDGET AND TREASURY OFFICE													6,401	6,460		6,482	
Vote 3 - COMMUNITY AND SOCIAL SERVICES													2,768	2,821		2,963	
Vote 4 - PUBLIC SAFETY													1,615	1,728		1,825	
Vote 5 - SPORT AND RECREATION													-	-		-	
Vote 6 - WASTE MANAGEMENT													10,760	10,931		11,203	
Vote 7 - WASTE WATER MANAGEMENT													17,161	17,518		18,039	
Vote 8 - ROAD TRANSPORT													242	46		46	
Vote 9 - WATER													18,570	18,719		19,008	
Vote 10 - ELECTRICITY													41,405	43,604		46,193	
Vote 11 - CORPORATE SERVICES													4,971	5,059		5,067	
Vote 12 - [NAME OF VOTE 12]													-	-		-	
Vote 13 - [NAME OF VOTE 13]													-	-		-	
Vote 14 - [NAME OF VOTE 14]													-	-		-	
Vote 15 - [NAME OF VOTE 15]													-	-		-	
Total Revenue by Vote													106,970	109,503		113,544	
Expenditure by Vote to be appropriated																	
Vote 1 - EXECUTIVE COUNCIL													13,742	16,144		17,331	
Vote 2 - BUDGET AND TREASURY OFFICE													16,018	16,905		17,834	
Vote 3 - COMMUNITY AND SOCIAL SERVICES													9,443	9,980		10,489	
Vote 4 - PUBLIC SAFETY													1,615	1,728		1,825	
Vote 5 - SPORT AND RECREATION													117	128		129	
Vote 6 - WASTE MANAGEMENT													6,247	6,666		7,006	
Vote 7 - WASTE WATER MANAGEMENT													8,578	9,020		9,287	
Vote 8 - ROAD TRANSPORT													7,831	7,831		8,815	
Vote 9 - WATER													9,588	10,423		10,608	
Vote 10 - ELECTRICITY													22,249	24,446		24,705	
Vote 11 - CORPORATE SERVICES													6,413	6,893		7,135	
Vote 12 - [NAME OF VOTE 12]													-	-		-	
Vote 13 - [NAME OF VOTE 13]													-	-		-	
Vote 14 - [NAME OF VOTE 14]													-	-		-	
Vote 15 - [NAME OF VOTE 15]													-	-		-	
Total Expenditure by Vote													101,840	110,747		115,175	
Surplus/(Deficit) before assoc.													5,130	(1,245)		(1,631)	
Taxation													-	-		-	
Attributable to minorities													-	-		-	
Share of surplus/(deficit) of associate													-	-		-	
Surplus/(Deficit)													5,130	(1,245)		(1,631)	
Ref																	

References

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

FS183 Tswelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	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													
1	Multi-year expenditure to be appropriated Vote 1 - EXECUTIVE COUNCIL Vote 2 - BUDGET AND TREASURY OFFICE Vote 3 - COMMUNITY AND SOCIAL SERVICES Vote 4 - PUBLIC SAFETY Vote 5 - SPORT AND RECREATION Vote 6 - WASTE MANAGEMENT Vote 7 - WASTE WATER MANAGEMENT Vote 8 - ROAD TRANSPORT Vote 9 - WATER Vote 10 - ELECTRICITY Vote 11 - CORPORATE SERVICES Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15]																													
2	Capital multi-year expenditure sub-total Single-year expenditure to be appropriated Vote 1 - EXECUTIVE COUNCIL Vote 2 - BUDGET AND TREASURY OFFICE Vote 3 - COMMUNITY AND SOCIAL SERVICES Vote 4 - PUBLIC SAFETY Vote 5 - SPORT AND RECREATION Vote 6 - WASTE MANAGEMENT Vote 7 - WASTE WATER MANAGEMENT Vote 8 - ROAD TRANSPORT Vote 9 - WATER Vote 10 - ELECTRICITY Vote 11 - CORPORATE SERVICES Vote 12 - [NAME OF VOTE 12] Vote 13 - [NAME OF VOTE 13] Vote 14 - [NAME OF VOTE 14] Vote 15 - [NAME OF VOTE 15]																													
2	Capital single-year expenditure sub-total																													
2	Total Capital Expenditure																													

References:

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

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

FS183 Tswelopele - 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		
Capital Expenditure - Standard	1																	
Governance and administration																		
Executive and council																		
Budget and treasury office																		
Corporate services																		
Community and public safety																		
Community and social services																		
Sport and recreation																		
Public safety																		
Housing																		
Health																		
Economic and environmental services																		
Planning and development																		
Road transport																		
Environmental protection																		
Trading services																		
Electricity																		
Water																		
Waste water management																		
Waste management																		
Other																		
Total Capital Expenditure - Standard	2																	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

FS183 Tswelopele - Supporting Table SA32 List of external mechanisms

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

References

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

FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
				Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16							
R thousand	1,3	Total											
Parent Municipality:													
Revenue Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Revenue Implication													
Expenditure Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Expenditure Implication													
Capital Expenditure Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Capital Expenditure Implication													
Total Parent Expenditure Implication													
Entities:													
Revenue Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Revenue Implication													
Expenditure Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Operating Expenditure Implication													
Capital Expenditure Obligation By Contract	2												
Contract 1													
Contract 2													
Contract 3 etc													
Total Capital Expenditure Implication													
Total Entity Expenditure Implication													

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

FS183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Infrastructure - Road transport										
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity										
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation										
Reticulation										
Sewerage purification										
Infrastructure - Other										
Waste Management										
Transportation										
Gas										
Other										
Community										
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets										
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Infrangibles										
Computers - software & programming										
Other (first sub-class) -										
Total Capital Expenditure on new assets										
Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	
Renewal of Existing Assets as % of deprecn	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-44,698,000	-22,389,000	-26,218,000	-35,571,000	-35,571,000	-35,571,000	-31,620,783	-20,147,550	-13,997,800
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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
R thousand	1									
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	5,530	6,563	6,652

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

R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.7%	2.2%	2.4%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%	5.8%	5.6%

References

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

check balance

- - - - - 0

FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	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
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE COUNCIL		40	--	--				
Vote 2 - BUDGET AND TREASURY OFFICE		--	--	--				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		243	--	--				
Vote 4 - PUBLIC SAFETY		250	--	--				
Vote 5 - SPORT AND RECREATION		5,059	3,555	2,470				
Vote 6 - WASTE MANAGEMENT		460	--	--				
Vote 7 - WASTE WATER MANAGEMENT		25,560	20,148	13,998				
Vote 8 - ROAD TRANSPORT		3,068	--	--				
Vote 9 - WATER		--	--	--				
Vote 10 - ELECTRICITY		1,750	--	--				
Vote 11 - CORPORATE SERVICES		--	--	--				
Vote 12 - [NAME OF VOTE 12]		--	--	--				
Vote 13 - [NAME OF VOTE 13]		--	--	--				
Vote 14 - [NAME OF VOTE 14]		--	--	--				
Vote 15 - [NAME OF VOTE 15]		--	--	--				
List entity summary if applicable								
Total Capital Expenditure		36,430	23,703	16,468	--	--	--	--
Future operational costs by vote	2							
Vote 1 - EXECUTIVE COUNCIL								
Vote 2 - BUDGET AND TREASURY OFFICE								
Vote 3 - COMMUNITY AND SOCIAL SERVICES								
Vote 4 - PUBLIC SAFETY								
Vote 5 - SPORT AND RECREATION								
Vote 6 - WASTE MANAGEMENT								
Vote 7 - WASTE WATER MANAGEMENT								
Vote 8 - ROAD TRANSPORT								
Vote 9 - WATER								
Vote 10 - ELECTRICITY								
Vote 11 - CORPORATE SERVICES								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		--	--	--	--	--	--	--
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		--	--	--	--	--	--	--
Net Financial Implications		36,430	23,703	16,468	--	--	--	--

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

FS183 Tswelopele - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project Information		
										Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal	
R thousand	4			2	6	3	3	5									
Parent municipality:																	
List all capital projects grouped by Municipal Vote																	
Administration		Equipment			Yes	Other Assets	Plant & equipment					71					
Sewerage		Construction of Sewerage Network			Yes	Infrastructure - Sanitation	Transmission & Refurbishment					23,400	19,548	13,388			New
Sports Grounds		Construction of Sports Grounds			Yes	Community	Sportsfields & stadia					4,809	3,555	2,470			Renewal
PMU		Furniture and Fittings			Yes	Community	Furniture and other office equipment					600	600	600			New
Sports Grounds		Equipment			Yes	Community	Plant & equipment					250					New
Public Works		Vehicles			Yes	Other Assets	Plant & equipment					3,088					New
Traffic		Vehicles			Yes	Other Assets	Plant & equipment					250					New
Community Services		Equipment			Yes	Other Assets	Plant & equipment					250					New
Electricity		Network			Yes	Infrastructure - Electricity	Transmission & Refurbishment					1,750					New
Electricity		Vehicles			Yes	Other Assets	General vehicles										New
Water		Network			Yes	Infrastructure - Water	Transmission & Refurbishment										New
Water		Vehicles			Yes	Other Assets	General vehicles										New
Sewerage		Network			Yes	Other Assets	Furniture and other office equipment					1,560					New
Sewerage		Equipment			Yes	Other Assets	Plant & equipment					400					New
Refuse		Equipment			Yes	Other Assets	Plant & equipment					212					New
Cemeteries		Equipment			Yes	Other Assets	Plant & equipment					39,430	23,703	18,488			New
Parent Capital expenditure																	
Entities:																	
List all capital projects grouped by Entity																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure																	
Total Capital expenditure																	
											36,430	23,703	18,488				

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

FS183 Tswelopele - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand Parent municipality: List all capital projects grouped by Municipal Vote	1,2			Examples	Examples							
Entities: List all capital projects grouped by Municipal Entity Entity Name Project name												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MFMA s30
3. As per Table SA34

QUALITY CERIFICATE

TSWELOPELE LOCAL MUNICIPALITY

I KJ Motlhale, municipal manager of *TSWELOPELE LOCAL MUNICIPALITY (FS 183)*, 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: KJ Motlhale

Municipal Manager of Tswelopele Local Municipality (FS 183)

Signature: _____



