

AGGREGATED INFORMATION FOR FREE STATE
 STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13
 Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates	2012/13 Draft Medium term estimates	Changes to baseline	2011/12 Medium term estimates	2012/13 Draft Medium term estimates	Changes to baseline	2012/13 Draft Medium term estimates	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	1 780 951	1 765 234	(15 717)	1 901 602	1 870 855	(30 748)	2 001 458	(0.9%)	(1.6%)	(76.0%)	9.9%
Service charges	5 112 371	5 050 364	(62 007)	5 668 333	5 483 353	(184 981)	6 068 883	(1.2%)	(3.3%)	(299.8%)	59.8%
Other own revenue	5 582 030	5 680 439	98 409	5 914 721	5 821 177	(93 545)	6 282 103	1.8%	(1.6%)	475.8%	30.2%
Total Revenue	12 475 352	12 496 037	20 685	13 484 657	13 175 384	(309 273)	14 352 445	0.2%	(2.3%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	3 162 462	3 081 311	(81 151)	3 384 386	3 239 122	(145 264)	3 503 908	(2.6%)	(4.3%)	279.2%	30.1%
Bad and doubtful debt	757 917	791 448	33 531	817 044	674 702	(142 343)	733 669	4.4%	(17.4%)	(115.4%)	29.5%
Bulk purchases	3 316 154	3 085 497	(230 657)	3 759 282	3 459 834	(299 448)	3 937 122	(7.0%)	(8.0%)	793.6%	62.1%
Other expenditure	3 961 650	4 210 863	249 213	4 198 377	4 303 505	105 128	4 581 650	6.3%	2.5%	(857.5%)	(21.8%)
Total Expenditure	11 198 183	11 169 119	(29 064)	12 159 089	11 677 162	(481 927)	12 756 349	(0.3%)	(4.0%)	100.0%	100.0%
Operating Surplus/(Deficit)	1 277 170	1 326 919	49 749	1 325 568	1 498 222	172 654	1 596 096				
Capital Funding											
External loans	69 453	246 885	177 432	10 000	7 000	(3 000)	-	255.5%	(30.0%)	215.5%	108.7%
Internal contributions	189 707	177 072	(12 634)	183 617	215 142	31 525	165 612	(6.7%)	17.2%	(15.3%)	(1142.7%)
Transfers and subsidies	1 728 317	1 644 077	(84 240)	1 694 817	1 707 083	12 267	1 768 524	(4.9%)	0.7%	(102.3%)	(444.6%)
Other	109 619	111 380	1 761	121 002	77 452	(43 550)	174 129	1.6%	(36.0%)	2.1%	1578.6%
Total funding	2 097 096	2 179 415	82 319	2 009 436	2 006 677	(2 759)	2 108 265	3.9%	(0.1%)	100.0%	100.0%
Capital Expenditure											
Water	879 800	966 736	86 936	720 673	864 879	144 206	802 885	9.9%	20.0%	105.6%	(5227.1%)
Electricity	214 268	252 319	38 051	255 742	293 799	38 057	304 646	17.8%	14.9%	46.2%	(1379.5%)
Housing	50 223	16 003	(34 219)	52 000	16 034	(35 966)	51 900	(68.1%)	(69.2%)	(41.6%)	1303.7%
Roads, pavements, bridges and storm water	516 523	396 762	(119 761)	492 568	439 959	(52 609)	537 184	(23.2%)	(10.7%)	(145.5%)	1907.0%
Other	436 283	547 595	111 312	488 452	392 006	(96 446)	411 649	25.5%	(19.7%)	135.2%	3495.9%
Total expenditure	2 097 096	2 179 415	82 319	2 009 436	2 006 677	(2 759)	2 108 265	3.9%	(0.1%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Mangaung(MAN)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	497 078	506 433	9 355	550 375	558 554	8 179	613 313	1.9%	1.5%	233.1%	7.6%
Service charges	2 369 258	2 387 600	18 343	2 692 561	2 712 551	19 990	3 085 676	0.8%	0.7%	457.1%	18.7%
Other own revenue	2 017 967	1 994 282	(23 685)	2 164 148	2 242 939	78 791	2 458 772	(1.2%)	3.6%	(590.3%)	73.7%
Total Revenue	4 884 303	4 888 316	4 012	5 407 085	5 514 045	106 960	6 157 762	0.1%	2.0%	100.0%	100.0%
Operating Expenditure											
Employee related costs	969 114	954 589	(14 524)	1 037 665	1 053 836	16 171	1 155 020	(1.5%)	1.6%	(71.1%)	27.5%
Bad and doubtful debt	157 183	142 989	(14 194)	166 054	143 322	(22 732)	157 911	(9.0%)	(13.7%)	(69.5%)	(38.6%)
Bulk purchases	1 574 058	1 478 735	(95 323)	1 851 553	1 732 282	(119 272)	2 038 556	(6.1%)	(6.4%)	(466.9%)	(202.5%)
Other expenditure	1 455 545	1 600 001	144 456	1 570 689	1 755 407	184 718	1 906 391	9.9%	11.8%	707.6%	313.7%
Total Expenditure	4 155 900	4 176 315	20 415	4 625 961	4 684 847	58 885	5 257 878	0.5%	1.3%	100.0%	100.0%
Operating Surplus/(Deficit)	728 403	712 001	(16 403)	781 123	829 198	48 074	899 884				
Capital Funding											
External loans	69 453	105 885	36 432	10 000	-	(10 000)	-	52.5%	(100.0%)	(175.1%)	(188.4%)
Internal contributions	153 697	109 048	(44 649)	149 904	117 175	(32 730)	96 212	(29.1%)	(21.8%)	214.6%	(616.7%)
Transfers and subsidies	513 427	513 967	540	559 884	619 719	59 835	711 272	0.1%	10.7%	(2.6%)	1127.4%
Other	37 893	24 767	(13 125)	36 565	24 767	(11 798)	24 767	(34.6%)	(32.3%)	63.1%	(222.3%)
Total funding	774 470	753 667	(20 802)	756 354	761 661	5 307	832 251	(2.7%)	0.7%	100.0%	100.0%
Capital Expenditure											
Water	324 587	277 247	(47 341)	268 941	226 088	(42 853)	224 173	(14.6%)	(15.9%)	227.6%	(807.4%)
Electricity	147 867	188 767	40 900	163 877	214 567	50 690	225 567	27.7%	30.9%	(196.6%)	955.1%
Housing	25 223	9 500	(15 723)	47 000	15 500	(31 500)	50 000	(62.3%)	(67.0%)	75.6%	(593.5%)
Roads, pavements, bridges and storm water	155 123	154 645	(477)	158 964	202 381	43 417	207 467	(0.3%)	27.3%	2.3%	818.1%
Other	121 670	123 508	1 838	117 571	103 125	(14 447)	125 044	1.5%	(12.3%)	(8.8%)	(272.2%)
Total expenditure	774 470	753 667	(20 802)	756 354	761 661	5 307	832 251	(2.7%)	0.7%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Letsemeng(FS161)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	6 407	6 382	(26)	7 952	-	(7 952)	-	(0.4%)	(100.0%)	(0.4%)	7.6%
Service charges	36 064	40 406	4 342	39 129	-	(39 129)	-	12.0%	(100.0%)	76.5%	37.4%
Other own revenue	54 112	55 471	1 359	57 527	-	(57 527)	-	2.5%	(100.0%)	23.9%	55.0%
Total Revenue	96 583	102 259	5 676	104 608	-	(104 608)	-	5.9%	(100.0%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	25 351	33 257	7 906	27 253	-	(27 253)	-	31.2%	(100.0%)	101.0%	26.8%
Bad and doubtful debt		10 608	10 608		-	-		-	-	135.6%	-
Bulk purchases	17 380	22 500	5 120	18 857	-	(18 857)	-	29.5%	(100.0%)	65.4%	18.6%
Other expenditure	51 199	35 391	(15 808)	55 394	-	(55 394)	-	(30.9%)	(100.0%)	(202.0%)	54.6%
Total Expenditure	93 930	101 756	7 826	101 504	-	(101 504)	-	8.3%	(100.0%)	100.0%	100.0%
Operating Surplus/(Deficit)	2 653	503	(2 150)	3 104	-	(3 104)	-				
Capital Funding											
External loans		-	-		-	-		-	-	-	-
Internal contributions		-	-		-	-		-	-	-	-
Transfers and subsidies	22 142	22 090	(52)	23 359	-	(23 359)	-	(0.2%)	(100.0%)	(4.1%)	97.8%
Other	484	1 791	1 307	525	-	(525)	-	270.1%	(100.0%)	104.1%	2.2%
Total funding	22 626	23 881	1 255	23 884	-	(23 884)	-	5.5%	(100.0%)	100.0%	100.0%
Capital Expenditure											
Water	63	698	635	69	-	(69)	-	1007.6%	(100.0%)	50.6%	0.3%
Electricity		152	152		-	-		-	-	12.1%	-
Housing		668	668		-	-		-	-	53.2%	-
Roads, pavements, bridges and storm water	212	9 011	8 799	230	-	(230)	-	4150.3%	(100.0%)	700.8%	1.0%
Other	22 351	13 353	(8 998)	23 585	-	(23 585)	-	(40.3%)	(100.0%)	(716.7%)	98.7%
Total expenditure	22 626	23 881	1 255	23 884	-	(23 884)	-	5.5%	(100.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Kopanong(FS162)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	16 703	16 703	0	18 373	18 373	-	20 211	0.0%	-	0.0%	-
Service charges	58 850	69 205	10 355	60 700	83 502	22 802	84 357	17.6%	37.6%	80.2%	107.8%
Other own revenue	104 584	107 140	2 556	111 464	109 809	(1 655)	118 682	2.4%	(1.5%)	19.8%	(7.8%)
Total Revenue	180 137	193 048	12 911	190 538	211 684	21 147	223 250	7.2%	11.1%	100.0%	100.0%
Operating Expenditure											
Employee related costs	56 937	69 523	12 586	59 013	75 084	16 072	79 589	22.1%	27.2%	41.6%	39.2%
Bad and doubtful debt	9 665	-	(9 665)	10 052	-	(10 052)	-	(100.0%)	(100.0%)	(31.9%)	(24.5%)
Bulk purchases	45 017	48 593	3 576	47 118	56 363	9 244	59 876	7.9%	19.6%	11.8%	22.6%
Other expenditure	58 482	82 239	23 757	60 923	86 626	25 703	89 248	40.6%	42.2%	78.5%	62.7%
Total Expenditure	170 102	200 355	30 253	177 106	218 073	40 967	228 713	17.8%	23.1%	100.0%	100.0%
Operating Surplus/(Deficit)	10 035	(7 307)	(17 342)	13 432	(6 389)	(19 821)	(5 463)				
Capital Funding											
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	95 876	50 521	(45 355)	24 873	-	(24 873)	-	(47.3%)	(100.0%)	106.6%	100.0%
Other	-	2 809	2 809	-	-	-	-	-	-	(6.6%)	-
Total funding	95 876	53 330	(42 546)	24 873	-	(24 873)	-	(44.4%)	(100.0%)	100.0%	100.0%
Capital Expenditure											
Water	72 300	33 282	(39 018)	-	-	-	-	(54.0%)	-	91.7%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	23 576	13 548	(10 028)	24 873	-	(24 873)	-	(42.5%)	(100.0%)	23.6%	100.0%
Other	-	6 500	6 500	-	-	-	-	-	-	(15.3%)	-
Total expenditure	95 876	53 330	(42 546)	24 873	-	(24 873)	-	(44.4%)	(100.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Mohokare(FS163)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	7 797	7 325	(472)	8 577	7 911	(666)	8 623	(6.0%)	(7.8%)	(1.2%)	(1.4%)
Service charges	3 614	18 924	15 310	4 120	20 509	16 389	22 432	423.6%	397.8%	39.9%	35.0%
Other own revenue	74 908	98 398	23 491	78 527	109 683	31 156	94 470	31.4%	39.7%	61.3%	66.5%
Total Revenue	86 319	124 648	38 329	91 224	138 103	46 880	125 526	44.4%	51.4%	100.0%	100.0%
Operating Expenditure											
Employee related costs	43 686	42 204	(1 483)	48 055	44 538	(3 517)	46 944	(3.4%)	(7.3%)	(3.1%)	(6.4%)
Bad and doubtful debt	1 773	6 178	4 406	1 891	6 628	4 738	7 111	248.5%	250.6%	9.3%	8.6%
Bulk purchases		1 720	1 720		2 058	2 058	2 464	–	–	3.6%	3.7%
Other expenditure	31 860	74 447	42 587	33 143	84 847	51 704	69 014	133.7%	156.0%	90.2%	94.0%
Total Expenditure	77 319	124 549	47 230	83 089	138 073	54 984	125 533	61.1%	66.2%	100.0%	100.0%
Operating Surplus/(Deficit)	9 000	99	(8 901)	8 135	31	(8 104)	(7)				
Capital Funding											
External loans		-	-		-	-	-	–	–	–	–
Internal contributions		-	-		-	-	-	–	–	–	–
Transfers and subsidies	18 884	31 840	12 956	19 923	39 874	19 951	21 023	68.6%	100.1%	105.7%	93.7%
Other	1 980	1 286	(694)	2 178	3 515	1 337	3 705	(35.1%)	61.4%	(5.7%)	6.3%
Total funding	20 864	33 126	12 262	22 101	43 389	21 288	24 728	58.8%	96.3%	100.0%	100.0%
Capital Expenditure											
Water	6 897	30 788	23 891	14 923	38 764	23 841	19 849	346.4%	159.8%	194.8%	112.0%
Electricity		-	-		-	-	-	–	–	–	–
Housing		-	-		-	-	-	–	–	–	–
Roads, pavements, bridges and storm water	13 967	1 052	(12 915)	7 178	1 110	(6 068)	1 174	(92.5%)	(84.5%)	(105.3%)	(28.5%)
Other		1 286	1 286		3 515	3 515	3 705	–	–	10.5%	16.5%
Total expenditure	20 864	33 126	12 262	22 101	43 389	21 288	24 728	58.8%	96.3%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Naledi (Fs)(FS164)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	2 590	5 933	3 343	2 690	6 253	3 563	6 591	129.1%	132.5%	11.1%	9.7%
Service charges	9 100	29 079	19 979	9 500	35 247	25 747	43 209	219.5%	271.0%	66.6%	70.3%
Other own revenue	41 079	47 739	6 660	43 649	50 946	7 296	54 120	16.2%	16.7%	22.2%	19.9%
Total Revenue	52 769	82 751	29 982	55 839	92 445	36 606	103 920	56.8%	65.6%	100.0%	100.0%
Operating Expenditure											
Employee related costs	21 198	26 543	5 346	23 317	28 097	4 779	30 018	25.2%	20.5%	19.0%	16.0%
Bad and doubtful debt	784	12 199	11 415	862	8 000	7 138	7 000	1456.9%	828.2%	40.7%	24.0%
Bulk purchases		20 454	20 454		25 402	25 402	25 902	-	-	72.9%	85.3%
Other expenditure	30 766	21 617	(9 148)	31 636	24 109	(7 527)	26 247	(29.7%)	(23.8%)	(32.6%)	(25.3%)
Total Expenditure	52 747	80 813	28 066	55 815	85 608	29 793	89 167	53.2%	53.4%	100.0%	100.0%
Operating Surplus/(Deficit)	22	1 938	1 915	24	6 837	6 813	14 753				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	17 203	17 803	600	18 150	17 198	(953)	21 202	3.5%	(5.2%)	100.0%	100.0%
Other		-	-		-	-	-	-	-	-	-
Total funding	17 203	17 803	600	18 150	17 198	(953)	21 202	3.5%	(5.2%)	100.0%	100.0%
Capital Expenditure											
Water	12 203	11 907	(296)	18 150	14 898	(3 253)	14 700	(2.4%)	(17.9%)	(49.4%)	341.5%
Electricity		500	500		-	-	-	-	-	83.4%	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	5 000	1 583	(3 417)		2 000	2 000	6 502	(68.3%)	-	(569.7%)	(210.0%)
Other		3 813	3 813		300	300	-	-	-	635.7%	(31.5%)
Total expenditure	17 203	17 803	600	18 150	17 198	(953)	21 202	3.5%	(5.2%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Xhariep(DC16)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates		-	-		-	-	-	-	-	-	-
Service charges		-	-		-	-	-	-	-	-	-
Other own revenue	59 612	66 546	6 934	65 573	37 148	(28 425)	38 933	11.6%	(43.3%)	100.0%	100.0%
Total Revenue	59 612	66 546	6 934	65 573	37 148	(28 425)	38 933	11.6%	(43.3%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	30 647	32 007	1 359	33 712	35 207	1 495	38 728	4.4%	4.4%	35.1%	39.0%
Bad and doubtful debt		-	-		-	-	-	-	-	-	-
Bulk purchases		-	-		-	-	-	-	-	-	-
Other expenditure	25 189	27 702	2 513	28 048	30 387	2 340	33 426	10.0%	8.3%	64.9%	61.0%
Total Expenditure	55 837	59 709	3 872	61 760	65 595	3 835	72 154	6.9%	6.2%	100.0%	100.0%
Operating Surplus/(Deficit)	3 775	6 837	3 062	3 813	(28 447)	(32 260)	(33 221)				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	1 509	4 758	3 249	1 320	1 750	430	1 270	215.3%	32.6%	90.0%	100.0%
Other		363	363		-	-	-	-	-	10.0%	-
Total funding	1 509	5 120	3 611	1 320	1 750	430	1 270	239.3%	32.6%	100.0%	100.0%
Capital Expenditure											
Water		-	-		-	-	-	-	-	-	-
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other	1 509	5 120	3 611	1 320	1 750	430	1 270	239.3%	32.6%	100.0%	100.0%
Total expenditure	1 509	5 120	3 611	1 320	1 750	430	1 270	239.3%	32.6%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Masilonyana(FS181)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	15 222	10 359	(4 863)	16 059	10 998	(5 061)	11 686	(31.9%)	(31.5%)	10.3%	10.4%
Service charges	71 094	56 344	(14 751)	80 138	64 819	(15 319)	71 937	(20.7%)	(19.1%)	31.2%	31.3%
Other own revenue	122 782	95 182	(27 600)	130 271	101 777	(28 494)	109 809	(22.5%)	(21.9%)	58.5%	58.3%
Total Revenue	209 097	161 885	(47 213)	226 468	177 594	(48 874)	193 432	(22.6%)	(21.6%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	47 796	51 934	4 138	50 852	55 193	4 342	58 705	8.7%	8.5%	(100.9%)	6859.7%
Bad and doubtful debt	30 525	31 354	829	29 142	33 781	4 638	37 313	2.7%	15.9%	(20.2%)	7328.1%
Bulk purchases	28 973	30 736	1 764	35 719	34 014	(1 705)	37 645	6.1%	(4.8%)	(43.0%)	(2694.5%)
Other expenditure	57 704	46 870	(10 834)	61 065	53 854	(7 211)	59 563	(18.8%)	(11.8%)	264.1%	(11393.3%)
Total Expenditure	164 997	160 894	(4 103)	176 778	176 842	63	193 226	(2.5%)	0.0%	100.0%	100.0%
Operating Surplus/(Deficit)	44 101	991	(43 110)	49 689	752	(48 937)	206				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	36 868	44 867	7 999	38 896	53 801	14 905	61 044	21.7%	38.3%	92.2%	93.7%
Other		675	675		1 000	1 000	1 001	-	-	7.8%	6.3%
Total funding	36 868	45 542	8 674	38 896	54 801	15 905	62 045	23.5%	40.9%	100.0%	100.0%
Capital Expenditure											
Water	13 582	31 762	18 180	14 329	40 001	25 672	46 240	133.8%	179.2%	209.6%	161.4%
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	10 419	4 518	(5 901)	10 992	4 700	(6 292)	4 900	(56.6%)	(57.2%)	(68.0%)	(39.6%)
Other	12 867	9 262	(3 605)	13 575	10 100	(3 475)	10 905	(28.0%)	(25.6%)	(41.6%)	(21.8%)
Total expenditure	36 868	45 542	8 674	38 896	54 801	15 905	62 045	23.5%	40.9%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Tokologo(FS182)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	1 924	2 871	947	2 116	3 370	1 254	3 535	49.2%	59.3%	1.5%	1.9%
Service charges	12 937	18 337	5 400	14 229	19 150	4 921	20 844	41.7%	34.6%	8.4%	7.3%
Other own revenue	49 218	107 251	58 033	52 478	113 313	60 835	122 955	117.9%	115.9%	90.1%	90.8%
Total Revenue	64 079	128 459	64 380	68 823	135 833	67 010	147 334	100.5%	97.4%	100.0%	100.0%
Operating Expenditure											
Employee related costs	25 239	24 320	(919)	27 659	25 609	(2 050)	26 864	(3.6%)	(7.4%)	(11.6%)	(30.9%)
Bad and doubtful debt	1 321	2 828	1 507	1 453	2 977	1 524	3 123	114.0%	104.9%	19.0%	23.0%
Bulk purchases	11 770	12 901	1 131	12 947	14 643	1 696	16 620	9.6%	13.1%	14.3%	25.5%
Other expenditure	24 292	30 486	6 194	25 574	31 043	5 469	39 823	25.5%	21.4%	78.3%	82.4%
Total Expenditure	62 622	70 534	7 912	67 633	74 273	6 640	86 430	12.6%	9.8%	100.0%	100.0%
Operating Surplus/(Deficit)	1 457	57 925	56 468	1 190	61 560	60 370	60 904				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	42 009	57 575	15 566	25 903	61 705	35 802	67 960	37.1%	138.2%	85.9%	94.3%
Other		2 548	2 548		2 163	2 163	5 565	-	-	14.1%	5.7%
Total funding	42 009	60 124	18 115	25 903	63 867	37 964	73 525	43.1%	146.6%	100.0%	100.0%
Capital Expenditure											
Water	28 700	42 325	13 625	12 262	44 201	31 939	67 960	47.5%	260.5%	75.2%	84.1%
Electricity	11 439	-	(11 439)	11 661	499	(11 162)	1 565	(100.0%)	(95.7%)	(63.1%)	(29.4%)
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		10 901	10 901		-	-	-	-	-	60.2%	-
Other	1 870	6 898	5 028	1 980	19 167	17 187	4 000	268.9%	868.0%	27.8%	45.3%
Total expenditure	42 009	60 124	18 115	25 903	63 867	37 964	73 525	43.1%	146.6%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Tswelopele(FS183)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	21 409	5 779	(15 630)	21 409	5 779	(15 630)	5 779	(73.0%)	(73.0%)	(44.9%)	(43.4%)
Service charges	13 685	27 810	14 125	16 568	30 371	13 802	34 298	103.2%	83.3%	40.6%	38.3%
Other own revenue	65 668	101 980	36 312	69 768	107 640	37 872	115 695	55.3%	54.3%	104.3%	105.1%
Total Revenue	100 762	135 569	34 807	107 746	143 790	36 044	155 772	34.5%	33.5%	100.0%	100.0%
Operating Expenditure											
Employee related costs	38 394	36 379	(2 015)	40 861	38 922	(1 939)	42 831	(5.2%)	(4.7%)	(25.6%)	(19.4%)
Bad and doubtful debt	2 485	2 501	16	2 485	2 567	82	2 639	0.6%	3.3%	0.2%	0.8%
Bulk purchases	16 401	20 055	3 654	18 779	22 595	3 816	25 872	22.3%	20.3%	46.4%	38.2%
Other expenditure	42 498	48 719	6 221	45 355	53 392	8 038	58 632	14.6%	17.7%	79.0%	80.4%
Total Expenditure	99 778	107 654	7 876	107 479	117 476	9 996	129 975	7.9%	9.3%	100.0%	100.0%
Operating Surplus/(Deficit)	985	27 916	26 931	267	26 314	26 047	25 798				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	30 105	33 415	3 311	31 778	32 088	311	33 861	11.0%	1.0%	60.6%	100.0%
Other		2 156	2 156		-	-	-	-	-	39.4%	-
Total funding	30 105	35 571	5 467	31 778	32 088	311	33 861	18.2%	1.0%	100.0%	100.0%
Capital Expenditure											
Water	24 500	21 715	(2 785)	31 588	18 872	(12 716)	-	(11.4%)	(40.3%)	(50.9%)	(4095.3%)
Electricity		400	400		-	-	-	-	-	7.3%	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		8 400	8 400		10 600	10 600	26 461	-	-	153.7%	3413.8%
Other	5 605	5 056	(549)	190	2 616	2 427	7 400	(9.8%)	1280.5%	(10.0%)	781.5%
Total expenditure	30 105	35 571	5 467	31 778	32 088	311	33 861	18.2%	1.0%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Matjhabeng(FS184)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	147 231	148 380	1 149	159 010	160 250	1 240	173 070	0.8%	0.8%	1.7%	(2.9%)
Service charges	929 793	920 923	(8 870)	1 004 177	1 002 994	(1 183)	1 083 234	(1.0%)	(0.1%)	(13.1%)	2.7%
Other own revenue	472 445	548 094	75 649	519 340	475 859	(43 481)	523 027	16.0%	(8.4%)	111.4%	100.1%
Total Revenue	1 549 469	1 617 397	67 928	1 682 527	1 639 103	(43 424)	1 779 330	4.4%	(2.6%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	456 713	458 293	1 580	493 250	504 395	11 145	544 746	0.3%	2.3%	3.5%	(14.4%)
Bad and doubtful debt	306 722	325 122	18 400	341 625	228 696	(112 929)	257 605	6.0%	(33.1%)	41.0%	145.6%
Bulk purchases	464 444	474 792	10 348	501 599	509 468	7 869	550 225	2.2%	1.6%	23.1%	(10.1%)
Other expenditure	147 701	162 220	14 519	159 157	175 516	16 359	189 197	9.8%	10.3%	32.4%	(21.1%)
Total Expenditure	1 375 580	1 420 427	44 847	1 495 631	1 418 074	(77 557)	1 541 774	3.3%	(5.2%)	100.0%	100.0%
Operating Surplus/(Deficit)	173 889	196 970	23 081	186 896	221 028	34 132	237 556				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	200 498	211 638	11 140	220 549	277 078	56 529	283 201	5.6%	25.6%	24.1%	59.5%
Other		35 000	35 000		38 500	38 500	131 111	-	-	75.9%	40.5%
Total funding	200 498	246 638	46 140	220 549	315 578	95 029	414 313	23.0%	43.1%	100.0%	100.0%
Capital Expenditure											
Water	63 470	44 223	(19 247)	69 929	140 728	70 799	160 915	(30.3%)	101.2%	(41.7%)	74.5%
Electricity	378	-	(378)	378	7 203	6 825	-	(100.0%)	1805.6%	(0.8%)	7.2%
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	96 083	99 710	3 627	106 429	62 478	(43 951)	111 224	3.8%	(41.3%)	7.9%	(46.3%)
Other	40 567	102 706	62 139	43 813	105 169	61 356	142 174	153.2%	140.0%	134.7%	64.6%
Total expenditure	200 498	246 638	46 140	220 549	315 578	95 029	414 313	23.0%	43.1%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Nala(FS185)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	13 626	17	(13 609)	14 430	19	(14 411)	21	(99.9%)	(99.9%)	4.9%	4.8%
Service charges	126 659	203	(126 456)	134 132	148	(133 984)	16	(99.8%)	(99.9%)	45.2%	45.1%
Other own revenue	139 752	168	(139 584)	148 987	179	(148 808)	193	(99.9%)	(99.9%)	49.9%	50.1%
Total Revenue	280 037	389	(279 648)	297 549	346	(297 203)	230	(99.9%)	(99.9%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	69 671	72	(69 599)	73 787	76	(73 711)	80	(99.9%)	(99.9%)	24.9%	24.8%
Bad and doubtful debt	40 485	44	(40 441)	43 890	47	(43 843)	49	(99.9%)	(99.9%)	14.5%	14.8%
Bulk purchases	65 113	163	(64 950)	68 955	181	(68 774)	201	(99.7%)	(99.7%)	23.2%	23.1%
Other expenditure	104 768	133	(104 635)	110 917	151	(110 766)	148	(99.9%)	(99.9%)	37.4%	37.3%
Total Expenditure	280 037	413	(279 624)	297 549	454	(297 095)	478	(99.9%)	(99.8%)	100.0%	100.0%
Operating Surplus/(Deficit)		(24)	(24)		(108)	(108)	(248)				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	55 497	63	(55 434)	58 549	55	(58 494)	59	(99.9%)	(99.9%)	100.0%	100.0%
Other		3	3		3	3	3	-	-	(0.0%)	(0.0%)
Total funding	55 497	66	(55 431)	58 549	58	(58 491)	62	(99.9%)	(99.9%)	100.0%	100.0%
Capital Expenditure											
Water		-	-		20	20	-	-	-	-	(0.0%)
Electricity		10	10		-	-	-	-	-	(0.0%)	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	55 497	51	(55 446)	58 549	33	(58 516)	59	(99.9%)	(99.9%)	100.0%	100.0%
Other		5	5		5	5	3	-	-	(0.0%)	(0.0%)
Total expenditure	55 497	66	(55 431)	58 549	58	(58 491)	62	(99.9%)	(99.9%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Lejweleputswa(DC18)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates		-	-		-	-	-	-	-	-	-
Service charges		-	-		-	-	-	-	-	-	-
Other own revenue	102 410	102 752	342	106 246	105 588	(658)	110 186	0.3%	(0.6%)	100.0%	100.0%
Total Revenue	102 410	102 752	342	106 246	105 588	(658)	110 186	0.3%	(0.6%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	46 424	49 515	3 091	48 745	51 871	3 126	54 464	6.7%	6.4%	234.1%	(397.1%)
Bad and doubtful debt		-	-		-	-	-	-	-	-	-
Bulk purchases		-	-		-	-	-	-	-	-	-
Other expenditure	54 130	52 359	(1 771)	56 897	52 984	(3 913)	55 404	(3.3%)	(6.9%)	(134.1%)	497.1%
Total Expenditure	100 554	101 874	1 320	105 642	104 855	(787)	109 868	1.3%	(0.7%)	100.0%	100.0%
Operating Surplus/(Deficit)	1 856	878	(978)	604	733	129	318				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies		-	-		-	-	-	-	-	-	-
Other	260	3 832	3 572	274	781	507	588	1372.5%	184.8%	100.0%	100.0%
Total funding	260	3 832	3 572	274	781	507	588	1372.5%	184.8%	100.0%	100.0%
Capital Expenditure											
Water		-	-		-	-	-	-	-	-	-
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other	260	3 832	3 572	274	781	507	588	1372.5%	184.8%	100.0%	100.0%
Total expenditure	260	3 832	3 572	274	781	507	588	1372.5%	184.8%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Setsoto(FS191)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	25 908	24 372	(1 536)	27 203	24 580	(2 623)	24 763	(5.9%)	(9.6%)	(5.0%)	(7.9%)
Service charges	102 353	106 985	4 633	107 470	111 337	3 867	115 305	4.5%	3.6%	15.0%	11.6%
Other own revenue	180 706	208 465	27 759	189 741	221 867	32 126	236 661	15.4%	16.9%	90.0%	96.3%
Total Revenue	308 966	339 822	30 856	324 414	357 784	33 370	376 729	10.0%	10.3%	100.0%	100.0%
Operating Expenditure											
Employee related costs	92 871	94 217	1 345	97 515	98 781	1 267	103 441	1.4%	1.3%	4.4%	3.8%
Bad and doubtful debt	41 231	54 197	12 966	43 292	53 113	9 821	52 210	31.4%	22.7%	42.0%	29.4%
Bulk purchases	42 766	49 771	7 004	44 905	60 720	15 815	74 686	16.4%	35.2%	22.7%	47.4%
Other expenditure	132 069	141 636	9 567	138 673	145 146	6 474	146 368	7.2%	4.7%	31.0%	19.4%
Total Expenditure	308 937	339 820	30 883	324 384	357 760	33 376	376 705	10.0%	10.3%	100.0%	100.0%
Operating Surplus/(Deficit)	29	2	(26)	30	24	(6)	25				
Capital Funding											
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77 285	78 757	1 472	81 150	80 570	(580)	85 228	1.9%	(0.7%)	(113.2%)	16.6%
Other	2 772	-	(2 772)	2 911	-	(2 911)	-	(100.0%)	(100.0%)	213.2%	83.4%
Total funding	80 057	78 757	(1 300)	84 061	80 570	(3 491)	85 228	(1.6%)	(4.2%)	100.0%	100.0%
Capital Expenditure											
Water	2 772	61 440	58 668	2 911	10 086	7 175	29 657	2116.5%	246.5%	(4512.9%)	(205.5%)
Electricity	5 022	227	(4 795)	5 274	-	(5 274)	-	(95.5%)	(100.0%)	368.8%	151.1%
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	11 174	1 644	(9 530)	11 733	52 956	41 223	55 571	(85.3%)	351.3%	733.1%	(1180.8%)
Other	61 089	15 446	(45 643)	64 143	17 528	(46 615)	-	(74.7%)	(72.7%)	3511.0%	1335.3%
Total expenditure	80 057	78 757	(1 300)	84 061	80 570	(3 491)	85 228	(1.6%)	(4.2%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Dihlabeng(FS192)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	67 005	64 649	(2 356)	70 356	71 114	758	78 225	(3.5%)	1.1%	6.3%	(3.8%)
Service charges	266 228	275 784	9 556	279 540	304 927	25 387	337 158	3.6%	9.1%	(25.6%)	(128.1%)
Other own revenue	216 404	171 817	(44 587)	231 096	185 138	(45 958)	201 071	(20.6%)	(19.9%)	119.3%	232.0%
Total Revenue	549 637	512 250	(37 387)	580 992	561 179	(19 813)	616 454	(6.8%)	(3.4%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	144 798	149 975	5 177	152 038	164 972	12 934	181 470	3.6%	8.5%	1048.0%	63.6%
Bad and doubtful debt	19 804	23 002	3 198	22 794	25 302	2 508	27 832	16.1%	11.0%	647.4%	12.3%
Bulk purchases	121 928	121 626	(302)	128 024	138 046	10 022	156 682	(0.2%)	7.8%	(61.1%)	49.3%
Other expenditure	210 725	203 146	(7 579)	222 986	217 859	(5 127)	235 470	(3.6%)	(2.3%)	(1534.2%)	(25.2%)
Total Expenditure	497 255	497 749	494	525 842	546 179	20 337	601 454	0.1%	3.9%	100.0%	100.0%
Operating Surplus/(Deficit)	52 382	14 501	(37 881)	55 150	15 000	(40 150)	15 000				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions	22 260	14 500	(7 760)	23 373	15 000	(8 373)	15 000	(34.9%)	(35.8%)	98.5%	98.4%
Transfers and subsidies	51 855	51 733	(122)	54 707	54 573	(134)	57 728	(0.2%)	(0.2%)	1.5%	1.6%
Other		-	-		-	-	-	-	-	-	-
Total funding	74 115	66 233	(7 882)	78 080	69 573	(8 507)	72 728	(10.6%)	(10.9%)	100.0%	100.0%
Capital Expenditure											
Water	2 000	27 794	25 794		42 011	42 011	14 795	1289.7%	-	(327.3%)	(493.8%)
Electricity	4 000	4 500	500	3 300	-	(3 300)	4 100	12.5%	(100.0%)	(6.3%)	38.8%
Housing		5 835	5 835		534	534	1 900	-	-	(74.0%)	(6.3%)
Roads, pavements, bridges and storm water	36 260	13 807	(22 453)	23 570	11 452	(12 118)	30 855	(61.9%)	(51.4%)	284.9%	142.4%
Other	31 855	14 297	(17 559)	51 210	15 577	(35 634)	21 078	(55.1%)	(69.6%)	222.8%	418.9%
Total expenditure	74 115	66 233	(7 882)	78 080	69 573	(8 507)	72 728	(10.6%)	(10.9%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Nketoana(FS193)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	9 329	13 636	4 307	9 806	-	(9 806)	-	46.2%	(100.0%)	9.6%	5.8%
Service charges	66 184	89 532	23 348	69 493	-	(69 493)	-	35.3%	(100.0%)	51.9%	41.4%
Other own revenue	83 098	100 465	17 367	88 363	-	(88 363)	-	20.9%	(100.0%)	38.6%	52.7%
Total Revenue	158 611	203 633	45 022	167 662	-	(167 662)	-	28.4%	(100.0%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	49 021	57 709	8 688	51 486	-	(51 486)	-	17.7%	(100.0%)	14.6%	36.7%
Bad and doubtful debt		10 000	10 000		-	-		-	-	16.8%	-
Bulk purchases	23 257	23 037	(220)	24 483	-	(24 483)	-	(0.9%)	(100.0%)	(0.4%)	17.5%
Other expenditure	60 834	101 882	41 048	64 277	-	(64 277)	-	67.5%	(100.0%)	69.0%	45.8%
Total Expenditure	133 112	192 628	59 516	140 246	-	(140 246)	-	44.7%	(100.0%)	100.0%	100.0%
Operating Surplus/(Deficit)	25 499	11 005	(14 494)	27 416	-	(27 416)	-				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions	13 750	18 391	4 641	10 340	18 244	7 904	-	33.8%	76.4%	46.6%	46.2%
Transfers and subsidies	17 276	22 593	5 317	18 000	27 191	9 191	-	30.8%	51.1%	53.4%	53.8%
Other		-	-		-	-	-	-	-	-	-
Total funding	31 026	40 984	9 958	28 340	45 435	17 095	-	32.1%	60.3%	100.0%	100.0%
Capital Expenditure											
Water	1 402	24 568	23 166		25 914	25 914	-	1652.2%	-	232.6%	151.6%
Electricity	2 550	3 763	1 213	15 340	3 989	(11 351)	-	47.6%	(74.0%)	12.2%	(66.4%)
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	7 060	-	(7 060)		-	-	-	(100.0%)	-	(70.9%)	-
Other	20 014	12 653	(7 361)	13 000	15 532	2 532	-	(36.8%)	19.5%	(73.9%)	14.8%
Total expenditure	31 026	40 984	9 958	28 340	45 435	17 095	-	32.1%	60.3%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Maluti-a-Phofung(FS194)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	748 803	731 890	(16 913)	777 356	768 384	(8 971)	806 704	(2.3%)	(1.2%)	241.4%	305.3%
Service charges	(75 526)	(33 697)	41 829	(70 128)	(24 089)	46 039	(15 969)	(55.4%)	(65.7%)	(597.1%)	(1567.0%)
Other own revenue	761 018	729 097	(31 921)	786 312	746 306	(40 006)	791 679	(4.2%)	(5.1%)	455.6%	1361.6%
Total Revenue	1 434 296	1 427 290	(7 006)	1 493 540	1 490 602	(2 938)	1 582 414	(0.5%)	(0.2%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	263 852	275 100	11 248	289 852	284 315	(5 537)	312 473	4.3%	(1.9%)	86.8%	44.9%
Bad and doubtful debt	60 900	66 594	5 694	63 945	69 924	5 979	73 420	9.3%	9.3%	44.0%	(48.5%)
Bulk purchases	269 005	310 920	41 915	282 456	326 755	44 300	343 093	15.6%	15.7%	323.6%	(359.2%)
Other expenditure	546 439	500 534	(45 906)	586 305	529 231	(57 073)	557 924	(8.4%)	(9.7%)	(354.4%)	462.8%
Total Expenditure	1 140 196	1 153 148	12 951	1 222 557	1 210 225	(12 332)	1 286 910	1.1%	(1.0%)	100.0%	100.0%
Operating Surplus/(Deficit)	294 100	274 142	(19 957)	270 982	280 376	9 394	295 504				
Capital Funding											
External loans		98 000	98 000		-	-	-	-	-	80.8%	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	258 729	273 524	14 795	239 787	266 848	27 061	283 610	5.7%	11.3%	12.2%	100.0%
Other	14 000	22 500	8 500		-	-	-	60.7%	-	7.0%	-
Total funding	272 729	394 024	121 295	239 787	266 848	27 061	283 610	44.5%	11.3%	100.0%	100.0%
Capital Expenditure											
Water	147 400	148 404	1 004	135 787	140 990	5 203	145 790	0.7%	3.8%	0.8%	19.2%
Electricity	20 000	24 000	4 000	20 000	27 000	7 000	28 000	20.0%	35.0%	3.3%	25.9%
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	76 000	59 105	(16 895)	59 000	57 105	(1 895)	66 067	(22.2%)	(3.2%)	(13.9%)	(7.0%)
Other	29 329	162 515	133 186	25 000	41 753	16 753	43 753	454.1%	67.0%	109.8%	61.9%
Total expenditure	272 729	394 024	121 295	239 787	266 848	27 061	283 610	44.5%	11.3%	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Phumelela(FS195)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	7 613	20 410	12 797	7 997	21 499	13 502	22 594	168.1%	168.8%	(82.8%)	(94.2%)
Service charges	24 903	14 056	(10 847)	27 157	15 297	(11 860)	16 794	(43.6%)	(43.7%)	70.1%	82.8%
Other own revenue	86 561	69 149	(17 412)	90 057	74 088	(15 969)	80 129	(20.1%)	(17.7%)	112.6%	111.5%
Total Revenue	119 077	103 614	(15 463)	125 211	110 883	(14 328)	119 517	(13.0%)	(11.4%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	30 931	33 979	3 048	33 687	37 008	3 321	40 313	9.9%	9.9%	(27.0%)	(26.4%)
Bad and doubtful debt	6 546	-	(6 546)	7 124	-	(7 124)	-	(100.0%)	(100.0%)	57.9%	56.6%
Bulk purchases	15 724	15 541	(183)	19 659	17 404	(2 255)	19 429	(1.2%)	(11.5%)	1.6%	17.9%
Other expenditure	61 437	53 811	(7 626)	62 971	56 446	(6 525)	58 832	(12.4%)	(10.4%)	67.4%	51.9%
Total Expenditure	114 638	103 331	(11 307)	123 441	110 858	(12 583)	118 574	(9.9%)	(10.2%)	100.0%	100.0%
Operating Surplus/(Deficit)	4 439	283	(4 156)	1 770	25	(1 745)	942				
Capital Funding											
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	65 000	83 681	18 680	56 154	31 364	(24 790)	30 107	28.7%	(44.1%)	92.6%	101.8%
Other	-	1 504	1 504	-	441	441	484	-	-	7.4%	(1.8%)
Total funding	65 000	85 184	20 184	56 154	31 806	(24 348)	30 590	31.1%	(43.4%)	100.0%	100.0%
Capital Expenditure											
Water	60 667	69 900	9 232	48 103	12 635	(35 468)	12 582	15.2%	(73.7%)	45.7%	145.7%
Electricity	-	3 000	3 000	-	3 000	3 000	-	-	-	14.9%	(12.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	4 333	3 907	(426)	8 051	5 500	(2 551)	10 669	(9.8%)	(31.7%)	(2.1%)	10.5%
Other	-	8 377	8 377	-	10 671	10 671	7 339	-	-	41.5%	(43.8%)
Total expenditure	65 000	85 184	20 184	56 154	31 806	(24 348)	30 590	31.1%	(43.4%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Mantsopa(FS196)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	12 011	11 260	(751)	13 212	12 160	(1 052)	13 133	(6.3%)	(8.0%)	(2.9%)	(9.0%)
Service charges	96 444	80 177	(16 267)	118 877	86 591	(32 286)	93 518	(16.9%)	(27.2%)	(62.3%)	(276.8%)
Other own revenue	78 904	122 027	43 123	86 788	131 789	45 001	142 332	54.7%	51.9%	165.2%	385.8%
Total Revenue	187 359	213 463	26 104	218 877	230 540	11 663	248 983	13.9%	5.3%	100.0%	100.0%
Operating Expenditure											
Employee related costs	54 781	50 135	(4 646)	60 260	54 146	(6 114)	58 477	(8.5%)	(10.1%)	(42.8%)	(71.6%)
Bad and doubtful debt	6 220	16 001	9 781	6 842	17 281	10 439	18 664	157.3%	152.6%	90.1%	122.3%
Bulk purchases	32 030	28 350	(3 680)	35 225	30 618	(4 607)	33 067	(11.5%)	(13.1%)	(33.9%)	(54.0%)
Other expenditure	72 156	81 555	9 399	79 259	88 079	8 820	95 125	13.0%	11.1%	86.6%	103.3%
Total Expenditure	165 187	176 040	10 853	181 586	190 124	8 538	205 334	6.6%	4.7%	100.0%	100.0%
Operating Surplus/(Deficit)	22 172	37 423	15 251	37 291	40 416	3 125	43 650				
Capital Funding											
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	27 689	35 044	7 355	29 212	37 847	8 635	40 873	26.6%	29.6%	(133.0%)	(132.8%)
Other	15 246	2 360	(12 886)	17 258	2 122	(15 136)	2 293	(84.5%)	(87.7%)	233.0%	232.8%
Total funding	42 935	37 404	(5 531)	46 470	39 969	(6 501)	43 166	(12.9%)	(14.0%)	100.0%	100.0%
Capital Expenditure											
Water	15 000	26 332	11 332	16 500	28 606	12 106	30 890	75.5%	73.4%	(204.9%)	(186.2%)
Electricity	3 000	8 800	5 800	3 300	9 504	6 204	10 264	193.3%	188.0%	(104.9%)	(95.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	20 000	1 062	(18 938)	22 000	1 145	(20 855)	1 235	(94.7%)	(94.8%)	342.4%	320.8%
Other	4 935	1 210	(3 725)	4 670	714	(3 956)	777	(75.5%)	(84.7%)	67.3%	60.9%
Total expenditure	42 935	37 404	(5 531)	46 470	39 969	(6 501)	43 166	(12.9%)	(14.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Thabo Mofutsanyana(DC19)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates		-	-		-	-	-	-	-	-	-
Service charges		-	-		-	-	-	-	-	-	-
Other own revenue	81 006	84 491	3 486	84 892	86 525	1 633	90 871	4.3%	1.9%	100.0%	100.0%
Total Revenue	81 006	84 491	3 486	84 892	86 525	1 633	90 871	4.3%	1.9%	100.0%	100.0%
Operating Expenditure											
Employee related costs	29 636	39 043	9 407	31 867	42 066	10 199	44 210	31.7%	32.0%	48.3%	60.8%
Bad and doubtful debt		-	-		-	-	-	-	-	-	-
Bulk purchases		-	-		-	-	-	-	-	-	-
Other expenditure	35 371	45 449	10 078	38 525	45 090	6 566	46 661	28.5%	17.0%	51.7%	39.2%
Total Expenditure	65 006	84 491	19 485	70 392	87 157	16 765	90 871	30.0%	23.8%	100.0%	100.0%
Operating Surplus/(Deficit)	16 000	-	(16 000)	14 500	(632)	(15 132)	(0)				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	16 000	-	(16 000)	14 500	-	(14 500)	-	(100.0%)	(100.0%)	100.0%	100.0%
Other		-	-		-	-	-	-	-	-	-
Total funding	16 000	-	(16 000)	14 500	-	(14 500)	-	(100.0%)	(100.0%)	100.0%	100.0%
Capital Expenditure											
Water	4 000	-	(4 000)	2 500	-	(2 500)	-	(100.0%)	(100.0%)	25.0%	17.2%
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other	12 000	-	(12 000)	12 000	-	(12 000)	-	(100.0%)	(100.0%)	75.0%	82.8%
Total expenditure	16 000	-	(16 000)	14 500	-	(14 500)	-	(100.0%)	(100.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Moqhaka(FS201)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	33 806	39 947	6 141	35 598	42 344	6 746	44 884	18.2%	19.0%	21.7%	18.7%
Service charges	280 695	298 086	17 391	295 572	315 972	20 400	334 930	6.2%	6.9%	61.5%	56.6%
Other own revenue	177 604	182 340	4 736	187 017	195 883	8 866	211 488	2.7%	4.7%	16.8%	24.6%
Total Revenue	492 106	520 373	28 267	518 187	554 199	36 012	591 302	5.7%	6.9%	100.0%	100.0%
Operating Expenditure											
Employee related costs	170 532	170 532	(0)	179 571	179 571	0	188 549	(0.0%)	0.0%	(0.0%)	0.0%
Bad and doubtful debt		35 206	35 206		28 165	28 165	33 602	-	-	64.1%	46.8%
Bulk purchases	148 563	161 091	12 528	163 420	186 299	22 879	197 330	8.4%	14.0%	22.8%	38.0%
Other expenditure	144 727	151 932	7 205	150 277	159 467	9 190	170 645	5.0%	6.1%	13.1%	15.3%
Total Expenditure	463 823	518 761	54 938	493 268	553 502	60 234	590 126	11.8%	12.2%	100.0%	100.0%
Operating Surplus/(Deficit)	28 283	1 612	(26 671)	24 919	697	(24 222)	1 176				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies		-	-		-	-	-	-	-	-	-
Other		-	-		-	-	-	-	-	-	-
Total funding		-	-		-	-	-	-	-	-	-
Capital Expenditure											
Water		-	-		-	-	-	-	-	-	-
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other		-	-		-	-	-	-	-	-	-
Total expenditure		-	-		-	-	-	-	-	-	-

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Ngwathe(FS203)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	41 478	41 150	(328)	43 759	43 330	(429)	45 454	(0.8%)	(1.0%)	(1.7%)	(1.3%)
Service charges	250 205	198 308	(51 897)	263 966	221 338	(42 628)	232 156	(20.7%)	(16.1%)	(271.2%)	(130.0%)
Other own revenue	156 177	227 536	71 359	164 691	240 544	75 854	256 986	45.7%	46.1%	372.9%	231.3%
Total Revenue	447 860	466 994	19 134	472 416	505 213	32 797	534 596	4.3%	6.9%	100.0%	100.0%
Operating Expenditure											
Employee related costs	111 777	125 700	13 923	118 372	131 985	13 613	138 584	12.5%	11.5%	(101.4%)	(428.7%)
Bad and doubtful debt	12 350	-	(12 350)	13 030	-	(13 030)	-	(100.0%)	(100.0%)	90.0%	410.3%
Bulk purchases	141 038	-	(141 038)	148 795	-	(148 795)	-	(100.0%)	(100.0%)	1027.4%	4685.4%
Other expenditure	172 605	298 344	125 738	181 575	326 611	145 036	342 627	72.8%	79.9%	(916.0%)	(4567.1%)
Total Expenditure	437 771	424 044	(13 727)	461 772	458 596	(3 176)	481 211	(3.1%)	(0.7%)	100.0%	100.0%
Operating Surplus/(Deficit)	10 089	42 950	32 861	10 644	46 616	35 973	53 385				
Capital Funding											
External loans	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	65 649	50 441	(15 208)	70 984	53 210	(17 774)	-	(23.2%)	(25.0%)	113.0%	100.0%
Other	-	1 750	1 750	-	-	-	-	-	-	(13.0%)	-
Total funding	65 649	52 191	(13 458)	70 984	53 210	(17 774)	-	(20.5%)	(25.0%)	100.0%	100.0%
Capital Expenditure											
Water	23 808	47 913	24 105	25 117	41 050	15 933	-	101.2%	63.4%	(179.1%)	(89.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	9 500	9 500	-	-	-	-	(53.4%)
Other	41 841	4 278	(37 563)	45 867	2 661	(43 207)	-	(89.8%)	(94.2%)	279.1%	243.1%
Total expenditure	65 649	52 191	(13 458)	70 984	53 210	(17 774)	-	(20.5%)	(25.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Metsimaholo(FS204)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	95 620	99 459	3 839	105 182	107 158	1 976	113 569	4.0%	1.9%	6.2%	5.0%
Service charges	374 985	417 249	42 264	411 602	445 534	33 932	469 602	11.3%	8.2%	67.8%	86.6%
Other own revenue	208 862	225 084	16 222	230 605	233 869	3 265	255 498	7.8%	1.4%	26.0%	8.3%
Total Revenue	679 468	741 792	62 324	747 388	786 561	39 172	838 669	9.2%	5.2%	100.0%	100.0%
Operating Expenditure											
Employee related costs	257 944	182 964	(74 980)	272 021	202 202	(69 818)	218 998	(29.1%)	(25.7%)	1007.1%	83.8%
Bad and doubtful debt	47 125	47 125	-	49 125	49 125	-	49 125	-	-	-	-
Bulk purchases	241 018	253 112	12 095	285 350	291 018	5 668	342 906	5.0%	2.0%	(162.5%)	(6.8%)
Other expenditure	249 374	304 814	55 440	259 662	240 482	(19 180)	249 956	22.2%	(7.4%)	(744.7%)	23.0%
Total Expenditure	795 460	788 015	(7 445)	866 157	782 827	(83 330)	860 985	(0.9%)	(9.6%)	100.0%	100.0%
Operating Surplus/(Deficit)	(115 992)	(46 223)	69 770	(118 769)	3 734	122 503	(22 315)				
Capital Funding											
External loans		43 000	43 000		7 000	7 000	-	-	-	166.2%	(5913.2%)
Internal contributions		35 134	35 134		64 724	64 724	54 400	-	-	135.8%	(54674.4%)
Transfers and subsidies	81 816	59 768	(22 047)	69 913	52 213	(17 700)	70 087	(26.9%)	(25.3%)	(85.2%)	14952.2%
Other	30 208	-	(30 208)	54 142	-	(54 142)	-	(100.0%)	(100.0%)	(116.7%)	45735.5%
Total funding	112 023	137 902	25 879	124 055	123 936	(118)	124 487	23.1%	(0.1%)	100.0%	100.0%
Capital Expenditure											
Water	49 947	66 438	16 491	31 338	40 016	8 678	35 334	33.0%	27.7%	63.7%	(7330.4%)
Electricity	13 512	18 200	4 689	23 612	28 037	4 425	35 150	34.7%	18.7%	18.1%	(3738.0%)
Housing	25 000	-	(25 000)	5 000	-	(5 000)	-	(100.0%)	(100.0%)	(96.6%)	4223.7%
Roads, pavements, bridges and storm water	1 820	13 820	12 000	1 000	19 000	18 000	15 000	659.3%	1800.0%	46.4%	(15205.3%)
Other	21 745	39 444	17 699	63 105	36 884	(26 221)	39 003	81.4%	(41.6%)	68.4%	22149.9%
Total expenditure	112 023	137 902	25 879	124 055	123 936	(118)	124 487	23.1%	(0.1%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Mafube(FS205)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates	9 391	8 280	(1 111)	10 142	8 777	(1 365)	9 303	(11.8%)	(13.5%)	2.2%	2.2%
Service charges	94 846	35 053	(59 793)	109 530	37 157	(72 373)	39 386	(63.0%)	(66.1%)	119.6%	117.5%
Other own revenue	78 864	89 753	10 889	83 862	96 018	12 155	103 584	13.8%	14.5%	(21.8%)	(19.7%)
Total Revenue	183 101	133 087	(50 014)	203 534	141 951	(61 583)	152 274	(27.3%)	(30.3%)	100.0%	100.0%
Operating Expenditure											
Employee related costs	55 037	52 628	(2 410)	59 440	56 805	(2 636)	61 313	(4.4%)	(4.4%)	4.3%	3.8%
Bad and doubtful debt	12 800	5 500	(7 300)	13 440	5 775	(7 665)	6 064	(57.0%)	(57.0%)	13.1%	11.0%
Bulk purchases	57 668	11 399	(46 269)	71 439	11 969	(59 470)	12 568	(80.2%)	(83.2%)	83.0%	85.0%
Other expenditure	53 870	54 081	211	56 246	56 017	(228)	58 542	0.4%	(0.4%)	(0.4%)	0.3%
Total Expenditure	179 375	123 608	(55 768)	200 565	130 566	(69 999)	138 486	(31.1%)	(34.9%)	100.0%	100.0%
Operating Surplus/(Deficit)	3 726	9 479	5 753	2 970	11 385	8 416	13 788				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies	33 001	-	(33 001)	37 226	-	(37 226)	-	(100.0%)	(100.0%)	100.0%	100.0%
Other		-	-		-	-	-	-	-	-	-
Total funding	33 001	-	(33 001)	37 226	-	(37 226)	-	(100.0%)	(100.0%)	100.0%	100.0%
Capital Expenditure											
Water	26 501	-	(26 501)	28 226	-	(28 226)	-	(100.0%)	(100.0%)	80.3%	75.8%
Electricity	6 500	-	(6 500)	9 000	-	(9 000)	-	(100.0%)	(100.0%)	19.7%	24.2%
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other		-	-		-	-	-	-	-	-	-
Total expenditure	33 001	-	(33 001)	37 226	-	(37 226)	-	(100.0%)	(100.0%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.

Free State: Fezile Dabi(DC20)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR 2012/13

Changes to baseline

R thousands	2012/13			2013/14			2014/15	% change to baseline		% share of total change to baseline	
	2011/12 Medium term estimates (1)	2012/13 Draft Medium term estimates (2)	Changes to baseline	2011/12 Medium term estimates (3)	2012/13 Draft Medium term estimates (4)	Changes to baseline	2012/13 Draft Medium term estimates (5)	2012/13	2013/14	2012/13	2013/14
Operating Revenue											
Property rates		-	-		-	-	-	-	-	-	-
Service charges		-	-		-	-	-	-	-	-	-
Other own revenue	168 289	145 209	(23 080)	143 319	154 269	10 950	164 960	(13.7%)	7.6%	100.0%	100.0%
Total Revenue	168 289	145 209	(23 080)	143 319	154 269	10 950	164 960	(13.7%)	7.6%	100.0%	100.0%
Operating Expenditure											
Employee related costs	70 111	70 695	583	74 107	74 441	334	78 089	0.8%	0.5%	(1.3%)	(1.2%)
Bad and doubtful debt		-	-		-	-	-	-	-	-	-
Bulk purchases		-	-		-	-	-	-	-	-	-
Other expenditure	137 910	91 496	(46 413)	118 824	90 758	(28 065)	92 408	(33.7%)	(23.6%)	101.3%	101.2%
Total Expenditure	208 021	162 191	(45 830)	192 931	165 199	(27 732)	170 497	(22.0%)	(14.4%)	100.0%	100.0%
Operating Surplus/(Deficit)	(39 732)	(16 982)	22 750	(49 612)	(10 930)	38 682	(5 537)				
Capital Funding											
External loans		-	-		-	-	-	-	-	-	-
Internal contributions		-	-		-	-	-	-	-	-	-
Transfers and subsidies		-	-		-	-	-	-	-	-	-
Other	6 776	8 036	1 260	7 149	4 159	(2 989)	4 612	18.6%	(41.8%)	100.0%	100.0%
Total funding	6 776	8 036	1 260	7 149	4 159	(2 989)	4 612	18.6%	(41.8%)	100.0%	100.0%
Capital Expenditure											
Water		-	-		-	-	-	-	-	-	-
Electricity		-	-		-	-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-	-
Roads, pavements, bridges and storm water		-	-		-	-	-	-	-	-	-
Other	6 776	8 036	1 260	7 149	4 159	(2 989)	4 612	18.6%	(41.8%)	100.0%	100.0%
Total expenditure	6 776	8 036	1 260	7 149	4 159	(2 989)	4 612	18.6%	(41.8%)	100.0%	100.0%

Source: National Treasury Local Government Database

Note: Capital transfers included in revenue and taxation in expenditure.