

Municipal annual budgets and MTREF & supporting tables

Version 2.4

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national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS195 Phumelela

CFO Name: Moses Moremi

Tel: 058-913-8325 Fax: 058-913-2354

E-Mail: mosesmail123@gmail.co.za

Budget for MTREF starting: 2012 Budget Year: 2012/13

Does this municipality have Entities? No

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all sheets

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Important documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council and Executive	Vote 1	Council and Executive	
Vote 2 - Financial and Administration Services	1.1	Office of the Mayor	1.1 - Office of the Mayor
Vote 3 - Planning and Development	1.2	Municipal Manager	1.2 - Municipal Manager
Vote 4 - Health	1.3	Chief Financial Officer	1.3 - Chief Financial Officer
Vote 5 - Community and Social Services	1.4	Director Corporate Services	1.4 - Director Corporate Services
Vote 6 - Public Safety	1.5	Director Community Services	1.5 - Director Community Services
Vote 7 - Sports and Recreation	1.6	Director Technical Services	1.6 - Director Technical Services
Vote 8 - Waste Management	1.7	[Name of sub-vote]	
Vote 9 - Waste Water Management	1.8	[Name of sub-vote]	
Vote 10 - Road Transport	1.9	[Name of sub-vote]	
Vote 11 - Water	1.10	[Name of sub-vote]	
Vote 12 - Electricity	Vote 2	Financial and Administration Services	
Vote 13 - [NAME OF VOTE 13]	2.1	Finance	2.1 - Finance
Vote 14 - [NAME OF VOTE 14]	2.2	Property Rates	2.2 - Property Rates
Vote 15 - [NAME OF VOTE 15]	2.3	Corporate Services	2.3 - Corporate Services
	2.4	Property Services	2.4 - Property Services
	2.5	Commonage	2.5 - Commonage
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	Planning and Development	
	3.1	Town Planning	3.1 - Town Planning
	3.2	[Name of sub-vote]	
	3.3	[Name of sub-vote]	
	3.4	[Name of sub-vote]	
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	Health	
	4.1	Clinics	4.1 - Clinics
	4.2	[Name of sub-vote]	
	4.3	[Name of sub-vote]	
	4.4	[Name of sub-vote]	
	4.5	[Name of sub-vote]	
	4.6	[Name of sub-vote]	
	4.7	[Name of sub-vote]	
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	Community and Social Services	
	5.1	Cemeteries	5.1 - Cemeteries
	5.2	Library	5.2 - Library
	5.3	[Name of sub-vote]	

5.4	[Name of sub-vote]	
5.5	[Name of sub-vote]	
5.6	[Name of sub-vote]	
5.7	[Name of sub-vote]	
5.8	[Name of sub-vote]	
5.9	[Name of sub-vote]	
5.10	[Name of sub-vote]	
Vote 6	Public Safety	
6.1	Traffic	6.1 - Traffic
6.2	[Name of sub-vote]	
6.3	[Name of sub-vote]	
6.4	[Name of sub-vote]	
6.5	[Name of sub-vote]	
6.6	[Name of sub-vote]	
6.7	[Name of sub-vote]	
6.8	[Name of sub-vote]	
6.9	[Name of sub-vote]	
6.10	[Name of sub-vote]	
Vote 7	Sports and Recreation	
7.1	Parks	7.1 - Parks
7.2	[Name of sub-vote]	
7.3	[Name of sub-vote]	
7.4	[Name of sub-vote]	
7.5	[Name of sub-vote]	
7.6	[Name of sub-vote]	
7.7	[Name of sub-vote]	
7.8	[Name of sub-vote]	
7.9	[Name of sub-vote]	
7.10	[Name of sub-vote]	
Vote 8	Waste Management	
8.1	Solid Waste	8.1 - Solid Waste
8.2	Sewerage	8.2 - Sewerage
8.3	[Name of sub-vote]	
8.4	[Name of sub-vote]	
8.5	[Name of sub-vote]	
8.6	[Name of sub-vote]	
8.7	[Name of sub-vote]	
8.8	[Name of sub-vote]	
8.9	[Name of sub-vote]	
8.10	[Name of sub-vote]	
Vote 9	Waste Water Management	
9.1	Water Distribution	9.1 - Water Distribution
9.2	[Name of sub-vote]	
9.3	[Name of sub-vote]	
9.4	[Name of sub-vote]	
9.5	[Name of sub-vote]	
9.6	[Name of sub-vote]	
9.7	[Name of sub-vote]	
9.8	[Name of sub-vote]	
9.9	[Name of sub-vote]	
9.10	[Name of sub-vote]	

Vote 10	Road Transport	
10.1	Roads and Streets	10.1 - Roads and Streets
10.2	[Name of sub-vote]	
10.3	[Name of sub-vote]	
10.4	[Name of sub-vote]	
10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	Water	
11.1	Water Distribution	11.1 - Water Distribution
11.2	[Name of sub-vote]	
11.3	[Name of sub-vote]	
11.4	[Name of sub-vote]	
11.5	[Name of sub-vote]	
11.6	[Name of sub-vote]	
11.7	[Name of sub-vote]	
11.8	[Name of sub-vote]	
11.9	[Name of sub-vote]	
11.10	[Name of sub-vote]	
Vote 12	Electricity	
12.1	Electricity Distribution	12.1 - Electricity Distribution
12.2	[Name of sub-vote]	
12.3	[Name of sub-vote]	
12.4	[Name of sub-vote]	
12.5	[Name of sub-vote]	
12.6	[Name of sub-vote]	
12.7	[Name of sub-vote]	
12.8	[Name of sub-vote]	
12.9	[Name of sub-vote]	
12.10	[Name of sub-vote]	
Vote 13	[NAME OF VOTE 13]	
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	[NAME OF VOTE 14]	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
14.5	[Name of sub-vote]	
14.6	[Name of sub-vote]	

14.7 [Name of sub-vote]
14.8 [Name of sub-vote]
14.9 [Name of sub-vote]
14.10 [Name of sub-vote]

Vote 15 [NAME OF VOTE 15]

15.1 [Name of sub-vote]
15.2 [Name of sub-vote]
15.3 [Name of sub-vote]
15.4 [Name of sub-vote]
15.5 [Name of sub-vote]
15.6 [Name of sub-vote]
15.7 [Name of sub-vote]
15.8 [Name of sub-vote]
15.9 [Name of sub-vote]
15.10 [Name of sub-vote]

15.1 - [Name of sub-vote]

FS195 Phumelela - Contact Information

A. GENERAL INFORMATION

Municipality	FS195 Phumelela
Grade	
Province	FS FREE STATE
Web Address	www.phumelelamun.co.za
e-mail Address	

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag x5
City / Town	Vrede
Postal Code	9835
Street address	
Building	
Street No. & Name	52 Kuhn Street
City / Town	Vrede
Postal Code	9835
General Contacts	
Telephone number	058-913-8300
Fax number	058-913-2317

C. POLITICAL LEADERSHIP

Speaker:	
Name	TR Zwane
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Speaker:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Mayor/Executive Mayor:	
Name	John Motaung
Telephone number	058-913-8313
Cell number	082-925-8406
Fax number	058-913-2317
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Secretary/PA to the Mayor/Executive Mayor:	
Name	Mosalla Tsotetsi
Telephone number	058-913-8331
Cell number	072-269-2668
Fax number	058-913-2317
E-mail address	

Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
Name	Moses Moremi
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Secretary/PA to the Municipal Manager:	
Name	Elphinah Mdluli
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Cell number	076-626-2603
Fax number	058-913-3601
E-mail address	

Chief Financial Officer	
Name	Moses Moremi
Telephone number	058-913-8325
Cell number	082-809-9046
Fax number	058-913-2354
E-mail address	mosesmail123@gmail.co.za

Secretary/PA to the Chief Financial Officer	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
Name	Francis Ralebenya
Telephone number	058-913-8325
Cell number	082-830-5697
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Official responsible for submitting financial information	
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E-mail address	ramoubane@yahoo.com
Official responsible for submitting financial information	
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FS195 Phumelela - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard										
<i>Governance and administration</i>		43 088	74 654	53 254	62 254	64 476	64 476	71 532	76 585	82 757
Executive and council		934	112	1 631	1 620	1 620	1 620	760	837	921
Budget and treasury office		39 549	72 817	50 719	57 182	59 688	59 688	66 470	71 134	76 887
Corporate services		2 604	1 725	905	3 452	3 168	3 168	4 302	4 614	4 949
<i>Community and public safety</i>		228	269	258	415	261	261	360	381	404
Community and social services		182	175	171	215	151	151	160	170	181
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		46	94	87	200	110	110	200	211	223
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 334	19	335	22	16	16	18	20	22
Planning and development		7	7	12	22	16	16	18	20	22
Road transport		1 327	12	323	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 964	19 577	64 907	27 350	28 847	28 847	31 704	33 897	36 334
Electricity		2 458	4 930	18 006	8 834	9 859	9 859	7 159	8 042	9 201
Water		3 684	3 882	17 683	6 204	6 524	6 524	12 049	12 690	13 313
Waste water management		3 638	5 395	14 184	6 330	6 338	6 338	6 292	6 625	6 950
Waste management		4 183	5 371	15 035	5 982	6 126	6 126	6 205	6 540	6 870
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	58 613	94 519	118 755	90 041	93 600	93 600	103 614	110 883	119 517
Expenditure - Standard										
<i>Governance and administration</i>		23 019	21 979	24 974	35 753	37 530	37 530	51 386	54 242	56 971
Executive and council		6 673	6 670	7 890	12 914	13 664	13 664	12 259	12 969	13 700
Budget and treasury office		12 768	11 998	13 253	15 627	17 288	17 288	32 620	34 378	35 975
Corporate services		3 578	3 311	3 832	7 212	6 578	6 578	6 507	6 895	7 296
<i>Community and public safety</i>		3 453	3 838	3 729	4 396	3 597	3 597	4 725	5 195	5 700
Community and social services		1 801	1 851	1 741	1 687	1 464	1 464	2 375	2 611	2 865
Sport and recreation		1 608	1 584	1 479	1 824	1 523	1 523	1 676	1 841	2 020
Public safety		0	365	406	785	510	510	563	621	682
Housing		-	-	-	-	-	-	-	-	-
Health		44	39	102	100	100	100	112	122	133
<i>Economic and environmental services</i>		5 936	4 798	6 878	8 448	9 737	9 736	4 117	4 367	4 618
Planning and development		269	272	286	867	1 028	1 027	1 117	1 208	1 304
Road transport		5 667	4 526	6 592	7 581	8 709	8 709	3 000	3 159	3 314
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 963	32 041	43 432	40 937	42 190	42 190	43 103	47 055	51 288
Electricity		8 170	10 539	13 217	17 645	17 898	17 898	17 451	19 351	21 402
Water		7 891	6 823	12 825	7 816	7 608	7 608	8 891	9 530	10 196
Waste water management		7 742	7 580	8 799	8 614	9 356	9 356	9 662	10 477	11 352
Waste management		7 160	7 099	8 591	6 862	7 328	7 328	7 100	7 697	8 337
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	63 371	62 656	79 013	89 534	93 054	93 053	103 331	110 859	118 576
Surplus/(Deficit) for the year		(4 758)	31 863	39 741	507	546	547	283	24	940

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 Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS195 Phumelela - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1									
Revenue - Standard										
Municipal governance and administration		43 088	74 654	53 254	62 254	64 476	64 476	71 532	76 585	82 757
Executive and council		934	112	1 631	1 620	1 620	1 620	760	837	921
Mayor and Council		390	-	1 631	-	-	-	-	-	-
Municipal Manager		544	112	-	1 620	1 620	1 620	760	837	921
Budget and treasury office		39 549	72 817	50 719	57 182	59 688	59 688	66 470	71 134	76 887
Corporate services		2 604	1 725	905	3 452	3 168	3 168	4 302	4 614	4 949
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		943	848	853	986	702	702	242	264	286
Other Admin		1 661	877	51	2 466	2 466	2 466	4 060	4 350	4 663
Community and public safety		228	269	258	415	261	261	360	381	404
Community and social services		182	175	171	215	151	151	160	170	181
Libraries and Archives		7	35	1	1	1	1	1	2	3
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		174	140	171	214	150	150	159	168	178
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		46	94	87	200	110	110	200	211	223
Police		46	94	87	200	110	110	200	211	223
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 334	19	335	22	16	16	18	20	22
Planning and development		7	7	12	22	16	16	18	20	22
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement		7	7	12	22	16	16	18	20	22
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		1 327	12	323	-	-	-	-	-	-

<i>Cemeteries & Crematoriums</i>	866	1 060	999	991	1 022	1 022	1 117	1 217	1 322
<i>Child Care</i>			-						
<i>Aged Care</i>			-						
<i>Other Community</i>			-						
<i>Other Social</i>			-						
Sport and recreation	1 608	1 584	1 479	1 824	1 523	1 523	1 676	1 841	2 020
Public safety	0	365	406	785	510	510	563	621	682
<i>Police</i>	0	365	406	785	510	510	563	621	682
<i>Fire</i>			-						
<i>Civil Defence</i>			-						
<i>Street Lighting</i>			-						
<i>Other</i>			-						
Housing			-						
Health	44	39	102	100	100	100	112	122	133
<i>Clinics</i>	44	39	102	100	100	100	112	122	133
<i>Ambulance</i>			-						
<i>Other</i>			-						
Economic and environmental services	5 936	4 798	6 878	8 448	9 737	9 736	4 117	4 367	4 618
Planning and development	269	272	286	867	1 028	1 027	1 117	1 208	1 304
<i>Economic Development/Planning</i>			-						
<i>Town Planning/Building enforcement</i>	269	272	286	867	1 028	1 027	1 117	1 208	1 304
<i>Licensing & Regulation</i>			-						
Road transport	5 667	4 526	6 592	7 581	8 709	8 709	3 000	3 159	3 314
<i>Roads</i>	5 667	4 526	6 592	7 581	8 709	8 709	3 000	3 159	3 314
<i>Public Buses</i>			-						
<i>Parking Garages</i>			-						
<i>Vehicle Licensing and Testing</i>			-						
<i>Other</i>			-						
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>			-						
<i>Biodiversity & Landscape</i>			-						
<i>Other</i>			-						
Trading services	30 963	32 041	43 432	40 937	42 190	42 190	43 103	47 055	51 288
Electricity	8 170	10 539	13 217	17 645	17 898	17 898	17 451	19 351	21 402
<i>Electricity Distribution</i>	8 170	10 539	13 217	17 645	17 898	17 898	17 451	19 351	21 402
<i>Electricity Generation</i>			-						
Water	7 891	6 823	12 825	7 816	7 608	7 608	8 891	9 530	10 196
<i>Water Distribution</i>	7 891	6 823	12 825	7 816	7 608	7 608	8 891	9 530	10 196
<i>Water Storage</i>			-						
Waste water management	7 742	7 580	8 799	8 614	9 356	9 356	9 662	10 477	11 352
<i>Sewerage</i>	7 742	7 580	8 799	8 614	9 356	9 356	9 662	10 477	11 352
<i>Storm Water Management</i>			-						
<i>Public Toilets</i>			-						
Waste management	7 160	7 099	8 591	6 862	7 328	7 328	7 100	7 697	8 337
<i>Solid Waste</i>	7 160	7 099	8 591	6 862	7 328	7 328	7 100	7 697	8 337

Other		-	-	-	-	-	-	-	-	
Air Transport				-						
Abattoirs				-						
Tourism				-						
Forestry				-						
Markets				-						
Total Expenditure - Standard	3	63 371	62 656	79 013	89 534	93 054	93 053	103 331	110 859	118 576
Surplus/(Deficit) for the year		(4 758)	31 863	39 741	507	546	547	283	24	940

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
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3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for 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

check oprev balance	-	-	1 255 072	-	-0	-0	-	-	-
check opexp balance	-	-	1 255 077	-	-0	-0	-	-	-

FS195 Phumelela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Revenue by Vote	1									
Vote 1 - Council and Executive		934	112	1 631	1 620	1 620	1 620	760	837	921
Vote 2 - Financial and Administration Services		42 154	74 541	51 624	60 634	62 856	62 856	70 772	75 748	81 836
Vote 3 - Planning and Development		7	7	12	22	16	16	18	20	22
Vote 4 - Health		-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		182	175	171	215	150	151	160	170	181
Vote 6 - Public Safety		46	94	87	200	110	110	200	211	223
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		7 822	10 765	29 218	12 312	12 464	12 464	12 497	13 165	13 820
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		1 327	12	323	-	-	-	-	-	-
Vote 11 - Water		3 684	3 882	17 683	6 204	6 524	6 524	12 049	12 690	13 313
Vote 12 - Electricity		2 458	4 930	18 006	8 834	9 859	9 859	7 159	8 042	9 201
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	58 613	94 518	118 755	90 041	93 599	93 600	103 614	110 883	119 517
Expenditure by Vote to be appropriated	1									
Vote 1 - Council and Executive		6 673	6 670	7 890	12 914	13 663	13 663	12 259	12 969	13 700
Vote 2 - Financial and Administration Services		16 346	15 308	17 085	22 839	23 866	23 866	39 127	41 273	43 271
Vote 3 - Planning and Development		269	272	286	867	1 028	1 028	1 115	1 208	1 304
Vote 4 - Health		44	39	102	100	100	100	112	122	133
Vote 5 - Community and Social Services		1 801	1 851	1 741	1 687	1 464	1 464	2 375	2 611	2 865
Vote 6 - Public Safety		0	365	406	785	510	510	563	621	682
Vote 7 - Sports and Recreation		1 608	1 584	1 479	1 824	1 523	1 523	1 676	1 841	2 020
Vote 8 - Waste Management		14 902	14 679	17 390	15 476	16 684	16 684	16 763	18 174	19 689
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		5 667	4 526	6 592	7 581	8 709	8 709	3 000	3 159	3 314
Vote 11 - Water		7 891	6 823	12 825	7 816	7 608	7 608	8 891	9 530	10 196
Vote 12 - Electricity		8 170	10 539	13 217	17 645	17 898	17 898	17 451	19 351	21 402
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	63 371	62 655	79 013	89 534	93 053	93 053	103 331	110 859	118 576
Surplus/(Deficit) for the year	2	(4 758)	31 863	39 741	507	546	547	283	24	940

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

FS195 Phumelela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
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	58 613	94 518	118 755	90 041	93 599	93 600	103 614	110 883	119 517

FS195 Phumelela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Expenditure by Vote	1									
Vote 1 - Council and Executive		6 673	6 670	7 890	12 914	13 663	13 663	12 259	12 969	13 700
1.1 - Office of the Mayor		4 438	4 202	5 884	5 054	7 654	7 654	9 167	9 705	10 258
1.2 - Municipal Manager		1 361	1 568	2 006	3 241	1 689	1 689	3 092	3 264	3 442
1.3 - Chief Financial Officer		-	-	-	891	904	904	-	-	-
1.4 - Director Corporate Services		447	465	-	716	675	675	-	-	-
1.5 - Director Community Services		-	-	-	962	691	691	-	-	-
1.6 - Director Technical Services		426	435	-	2 050	2 050	2 050	-	-	-
Vote 2 - Financial and Administration Services		16 346	15 308	17 085	22 839	23 866	23 866	39 127	41 273	43 271
2.1 - Finance		12 035	11 368	12 837	14 977	16 267	16 267	31 531	33 232	34 772
2.2 - Property Rates		732	630	415	650	1 021	1 021	1 088	1 146	1 203
2.3 - Corporate Services		1 922	2 139	2 119	5 021	5 529	5 529	5 354	5 637	5 928
2.4 - Property Services		1 654	1 170	1 683	2 022	959	959	1 056	1 153	1 257
2.5 - Commonage		2	-	30	169	90	90	97	104	111
Vote 3 - Planning and Development		269	272	286	867	1 028	1 028	1 115	1 208	1 304
3.1 - Town Planning		269	272	286	867	1 028	1 028	1 115	1 208	1 304
Vote 4 - Health		44	39	102	100	100	100	112	122	133
4.1 - Clinics		44	39	102	100	100	100	112	122	133
Vote 5 - Community and Social Services		1 801	1 851	1 741	1 687	1 464	1 464	2 375	2 611	2 865
5.1 - Cemeteries		866	1 060	999	991	1 022	1 022	1 117	1 217	1 322
5.2 - Library		935	790	742	696	442	442	1 258	1 394	1 543
Vote 6 - Public Safety		0	365	406	785	510	510	563	621	682
6.1 - Traffic		0	365	406	785	510	510	563	621	682
Vote 7 - Sports and Recreation		1 608	1 584	1 479	1 824	1 523	1 523	1 676	1 841	2 020
7.1 - Parks		1 608	1 584	1 479	1 824	1 523	1 523	1 676	1 841	2 020

FS195 Phumelela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
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	63 371	62 655	79 013	89 534	93 053	93 053	103 331	110 859	118 576
Surplus/(Deficit) for the year	2	(4 758)	31 863	39 741	507	546	547	283	24	940

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

FS195 Phumelela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	2 273	4 091	5 799	5 478	6 677	6 677	6 677	5 706	6 017	6 353
Property rates - penalties & collection charges		-	-	-	100	100	100	100	-	-	-
Service charges - electricity revenue	2	2 343	4 743	4 924	5 521	6 718	6 718	6 718	6 627	7 477	8 602
Service charges - water revenue	2	2 979	3 429	4 869	5 897	5 859	5 859	5 859	11 343	11 941	12 518
Service charges - sanitation revenue	2	3 638	4 835	5 369	5 928	5 573	5 573	5 573	5 480	5 769	6 051
Service charges - refuse revenue	2	4 183	4 628	5 098	5 582	5 282	5 282	5 282	5 310	5 591	5 864
Service charges - other		20	-	473	229	27	27	27	-	-	-
Rental of facilities and equipment		327	632	906	986	702	702	702	1 770	1 945	2 135
Interest earned - external investments		-	180	211	250	612	612	612	650	685	719
Interest earned - outstanding debtors		3 432	2 186	2 114	1 470	2 615	2 615	2 615	2 879	3 046	3 218
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		47	95	87	201	111	111	111	201	213	226
Licences and permits		11	13	13	16	40	40	40	43	46	49
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		32 203	41 025	79 920	55 346	56 249	56 249	56 249	60 433	64 799	70 237
Other revenue	2	7 157	28 662	7 716	3 037	3 035	3 035	3 035	3 173	3 354	3 545
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		58 613	94 519	117 500	90 041	93 600	93 600	93 600	103 614	110 883	119 517
Expenditure By Type											
Employee related costs	2	17 347	18 696	22 753	28 391	28 349	28 349	28 349	35 016	38 131	41 527
Remuneration of councillors		2 620	2 761	3 048	3 567	3 653	3 653	3 653	4 283	4 498	4 724
Debt impairment	3	7 178	9 173	11 720	6 045	6 046	6 046	6 046	5 266	5 547	5 833
Depreciation & asset impairment	2	101	17	285	3 950	3 950	3 950	3 950	4 179	4 381	4 582
Finance charges		290	618	486	444	390	390	390	483	511	541
Bulk purchases	2	5 569	7 794	12 857	12 621	13 209	13 209	13 209	15 541	17 404	19 429
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		639	-	2 077	1 090	1 864	1 864	1 864	1 971	2 077	2 185
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	29 627	23 597	24 532	33 426	35 592	35 591	35 591	36 592	38 310	39 756
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		63 371	62 656	77 758	89 534	93 054	93 053	93 053	103 331	110 859	118 576
Surplus/(Deficit)											
Transfers recognised - capital		(4 758)	31 863	39 741	507	546	547	547	283	24	940
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(4 758)	31 863	39 741	507	546	547	547	283	24	940
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(4 758)	31 863	39 741	507	546	547	547	283	24	940
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(4 758)	31 863	39 741	507	546	547	547	283	24	940
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(4 758)	31 863	39 741	507	546	547	547	283	24	940

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
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

check balance	-	-	5	-	-0	-0	-	-	-	-	-
Total revenue	58 613	94 519	117 500	90 041	93 600	93 600	93 600	103 614	110 883	119 517	

FS195 Phumelela - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council and Executive		-	-	-	3 500	3 500	3 500	3 500	-	-	-
Vote 2 - Financial and Administration Services		3 365	48	808	11 845	11 845	11 845	11 845	-	-	-
Vote 3 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	123	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Sports and Recreation		-	-	758	-	-	-	-	-	-	-
Vote 8 - Waste Management		6 565	10 594	6 593	22 860	22 860	22 860	22 860	-	-	-
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	14 834	7 086	7 622	7 622	7 622	7 622	-	-	-
Vote 11 - Water		-	2 752	6 157	31 790	31 790	31 790	31 790	-	-	-
Vote 12 - Electricity		-	280	2 273	-	-	-	-	-	-	-
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	9 931	28 631	23 675	77 617	77 617	77 617	77 617	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council and Executive		-	-	-	-	-	-	-	1 985	1 849	1 934
Vote 2 - Financial and Administration Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	850	-	-
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	4 042	4 822	1 989
Vote 8 - Waste Management		-	-	-	-	-	-	-	21 775	11 332	8 497
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	3 907	5 500	10 669
Vote 11 - Water		-	-	-	-	-	-	-	49 625	5 303	7 501
Vote 12 - Electricity		-	-	-	-	-	-	-	4 500	3 000	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total									86 684	31 806	30 589
Total Capital Expenditure - Vote		9 931	28 631	23 675	77 617	77 617	77 617	77 617	86 684	31 806	30 589
Capital Expenditure - Standard											
Governance and administration		-	-	-	15 345	15 345	15 345	15 345	1 985	1 849	1 934
Executive and council		-	-	-	3 500	3 500	3 500	3 500	1 985	1 849	1 934
Budget and treasury office		-	-	-	11 845	11 845	11 845	11 845	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	4 892	4 822	1 989
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	4 042	4 822	1 989
Public safety		-	-	-	-	-	-	-	850	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	7 622	7 622	7 622	7 622	3 907	5 500	10 669
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	7 622	7 622	7 622	7 622	3 907	5 500	10 669
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	54 650	54 650	54 650	54 650	75 900	19 635	15 997
Electricity		-	-	-	-	-	-	-	4 500	3 000	-
Water		-	-	-	31 790	31 790	31 790	31 790	49 625	5 303	7 501
Waste water management		-	-	-	22 860	22 860	22 860	22 860	20 275	7 332	5 082
Waste management		-	-	-	-	-	-	-	1 500	4 000	3 415
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	-	-	77 617	77 617	77 617	77 617	86 684	31 806	30 589
Funded by:											
National Government		5 704	18 222	12 630	32 940	32 940	32 940	32 940	26 624	31 226	29 944
Provincial Government		-	8 852	11 045	33 877	33 877	33 877	33 877	56 942	-	-
District Municipality		3 365	-	-	2 000	2 000	2 000	2 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	9 069	27 074	23 675	68 817	68 817	68 817	68 817	83 566	31 226	29 944
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	3 500	3 500	3 500	3 500	-	-	-
Internally generated funds		862	1 557	-	5 300	5 300	5 300	5 300	3 118	580	645
Total Capital Funding	7	9 931	28 631	23 675	77 617	77 617	77 617	77 617	86 684	31 806	30 589

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

8.2 - Sewerage	6 565	10 488	6 593	22 860	22 860	22 860	22 860	-	-	-
Vote 9 - Waste Water Management	-	-	-	-	-	-	-	-	-	-
9.1 - Water Distribution	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport	-	14 834	7 086	7 622	7 622	7 622	7 622	-	-	-
10.1 - Roads and Streets	-	14 834	7 086	7 622	7 622	7 622	7 622	-	-	-
Vote 11 - Water	-	2 752	6 157	31 790	31 790	31 790	31 790	-	-	-
11.1 - Water Distribution	-	2 752	6 157	31 790	31 790	31 790	31 790	-	-	-
Vote 12 - Electricity	-	280	2 273	-	-	-	-	-	-	-
12.1 - Electricity Distribution	-	280	2 273	-	-	-	-	-	-	-
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	9 931	28 631	23 675	77 617	77 617	77 617	77 617	-	-	-

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
	-	-	-	-	-	-	-	1 985	1 849	1 934
Vote 1 - Council and Executive										
1.1 - Office of the Mayor									-	-
1.2 - Municipal Manager										
1.3 - Chief Financial Officer								404	441	483
1.4 - Director Corporate Services								250	-	-
1.5 - Director Community Services										
1.6 - Director Technical Services								1 331	1 408	1 451
Vote 2 - Financial and Administration Services	-	-	-	-	-	-	-	-	-	-
2.1 - Finance										
2.2 - Property Rates										
2.3 - Corporate Services									-	-
2.4 - Property Services										
2.5 - Commonage										
Vote 3 - Planning and Development	-	-	-	-	-	-	-	-	-	-
3.1 - Town Planning								-	-	-
Vote 4 - Health	-	-	-	-	-	-	-	-	-	-
4.1 - Clinics								-	-	-
Vote 5 - Community and Social Services	-	-	-	-	-	-	-	-	-	-
5.1 - Cemeteries								-	-	-
5.2 - Library								-	-	-
Vote 6 - Public Safety	-	-	-	-	-	-	-	850	-	-
6.1 - Traffic								850	-	-
Vote 7 - Sports and Recreation	-	-	-	-	-	-	-	4 042	4 822	1 989
7.1 - Parks								4 042	4 822	1 989
Vote 8 - Waste Management	-	-	-	-	-	-	-	21 775	11 332	8 497
8.1 - Solid Waste								1 500	4 000	3 415
8.2 - Sewerage								20 275	7 332	5 082

Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	86 684	31 806	30 589
Total Capital Expenditure	9 931	28 631	23 675	77 617	77 617	77 617	77 617	86 684	31 806	30 589	

FS195 Phumelela - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS											
Current assets											
Cash		83	279	5 065	316	316	316	316	66	(868)	(992)
Call investment deposits	1	629	2 113	500	500	500	500	500	6 160	6 850	7 500
Consumer debtors	1	10 979	3 918	5 347	6 114	6 114	6 114	6 114	12 799	19 799	30 005
Other debtors		2 832	5 696	6 477	3 744	3 744	3 744	3 744	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	581	6 397	6 410	6 435	6 474	6 475	6 475	6 757	6 081	5 473
Total current assets		15 104	18 403	23 799	17 109	17 148	17 149	17 149	25 781	31 862	41 987
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		1 141	815	815	179	179	179	179	179	179	179
Investment property		-	36 593	20 244	28 693	28 693	28 693	28 693	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	1 777	157 071	214 229	267 572	267 572	267 572	267 572	293 156	290 088	284 289
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		2 918	194 479	235 288	296 444	296 444	296 444	296 444	293 336	290 267	284 469
TOTAL ASSETS		18 022	212 882	259 087	313 553	313 592	313 593	313 593	319 116	322 129	326 455
LIABILITIES											
Current liabilities											
Bank overdraft	1	4 258	-	-	-	-	-	-	-	-	-
Borrowing	4	98	126	266	546	546	546	546	615	743	473
Consumer deposits		238	243	248	253	253	253	253	303	254	253
Trade and other payables	4	14 379	20 074	6 120	3 412	3 412	3 412	3 412	4 509	4 816	5 114
Provisions		3 068	-	-	-	-	-	-	-	-	-
Total current liabilities		22 041	20 443	6 634	4 211	4 211	4 211	4 211	5 427	5 812	5 840
Non current liabilities											
Borrowing		1 679	1 566	3 400	2 855	2 855	2 855	2 855	1 926	1 183	1 013
Provisions		-	1 558	1 494	1 456	1 456	1 456	1 456	4 483	4 983	5 483
Total non current liabilities		1 679	3 124	4 894	4 311	4 311	4 311	4 311	6 409	6 166	6 496
TOTAL LIABILITIES		23 720	23 567	11 528	8 522	8 522	8 522	8 522	11 835	11 978	12 335
NET ASSETS	5	(5 698)	189 315	247 559	305 031	305 070	305 071	305 071	307 281	310 150	314 120
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(16 889)	189 315	247 559	305 031	305 070	305 071	305 071	305 354	305 378	306 318
Reserves	4	11 191	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	(5 698)	189 315	247 559	305 031	305 070	305 071	305 071	305 354	305 378	306 318

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

check balance

1 926 965.60 4 772 426.90 7 801 476.50

FS195 Phumelela - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	9 931	28 631	23 675	77 617	77 617	77 617	86 684	31 806	30 589
Infrastructure - Road transport		-	14 834	7 086	7 622	7 622	7 622	3 907	5 500	10 669
Infrastructure - Electricity		-	280	2 273	-	-	-	4 500	3 000	-
Infrastructure - Water		-	2 752	6 157	31 790	31 790	31 790	49 625	5 303	7 501
Infrastructure - Sanitation		6 565	10 488	6 593	22 860	22 860	22 860	20 275	7 332	5 082
Infrastructure - Other		-	106	-	-	-	-	1 500	4 000	3 415
Infrastructure		6 565	28 460	22 109	62 272	62 272	62 272	79 807	25 135	26 667
Community		3 366	48	1 566	11 845	11 845	11 845	4 042	4 822	1 989
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	123	-	3 500	3 500	3 500	2 835	1 849	1 934
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	14 834	7 086	7 622	7 622	7 622	3 907	5 500	10 669
Infrastructure - Road transport		-	280	2 273	-	-	-	4 500	3 000	-
Infrastructure - Electricity		-	2 752	6 157	31 790	31 790	31 790	49 625	5 303	7 501
Infrastructure - Water		6 565	10 488	6 593	22 860	22 860	22 860	20 275	7 332	5 082
Infrastructure - Sanitation		-	106	-	-	-	-	1 500	4 000	3 415
Infrastructure - Other		6 565	28 460	22 109	62 272	62 272	62 272	79 807	25 135	26 667
Infrastructure		3 366	48	1 566	11 845	11 845	11 845	4 042	4 822	1 989
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	123	-	3 500	3 500	3 500	2 835	1 849	1 934
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	9 931	28 631	23 675	77 617	77 617	77 617	86 684	31 806	30 589
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	28 741	41 067	47 689	47 689	47 689	47 417	48 536	54 624
Infrastructure - Electricity		-	6 100	8 910	8 440	8 440	8 440	12 940	15 940	15 940
Infrastructure - Water		-	49 954	63 666	94 646	94 646	94 646	144 271	149 574	157 075
Infrastructure - Sanitation		1 777	53 587	70 387	92 047	92 047	92 047	112 322	119 653	124 735
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		1 777	138 382	184 030	242 822	242 822	242 822	316 950	333 704	352 373
Community		-	-	-	-	-	-	4 042	8 865	10 853
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	36 593	20 244	28 693	28 693	28 693	-	-	-
Other assets		-	18 689	30 199	24 750	24 750	24 750	25 450	25 450	25 450
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 777	193 664	234 473	296 265	296 265	296 265	346 443	368 018	388 677
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	101	17	285	3 950	3 950	3 950	4 179	4 381	4 582
Repairs and Maintenance by Asset Class		8 107	6 045	6 296	9 075	9 075	6 817	4 410	4 656	4 899
Infrastructure - Road transport		2 171	1 062	1 347	2 500	1 672	1 672	-	-	-
Infrastructure - Electricity		1 576	1 284	1 912	2 200	1 200	1 200	-	-	-
Infrastructure - Water		1 160	851	1 365	1 400	883	883	2 700	2 844	2 985
Infrastructure - Sanitation		763	588	217	210	655	655	-	-	-
Infrastructure - Other		-	471	-	300	300	300	-	-	-
Infrastructure		5 670	4 256	4 841	6 610	4 710	4 710	2 700	2 844	2 985
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	2 437	1 789	1 455	2 465	2 107	2 107	1 710	1 812	1 914
TOTAL EXPENDITURE OTHER ITEMS		8 208	6 062	6 581	13 025	10 767	10 767	8 589	9 037	9 481
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		456.2%	3.8%	2.9%	3.4%	2.5%	2.5%	1.5%	1.6%	1.7%
Renewal and R&M as a % of PPE		456.0%	3.0%	3.0%	3.0%	2.0%	2.0%	1.0%	1.0%	1.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Check balance to A6

53 286 249.15 77 930 480.58 #####

FS195 Phumelela - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
REVENUE ITEMS:											
Property rates											
	6										
Total Property Rates		2 273	4 091	5 799	7 248	7 177	7 177	7 177	7 608	8 020	8 454
less Revenue Foregone					1 770	500	500	500	1 902	2 003	2 101
Net Property Rates		2 273	4 091	5 799	5 478	6 677	6 677	6 677	5 706	6 017	6 353
Service charges - electricity revenue											
	6										
Total Service charges - electricity revenue		3 389	4 743	4 924	6 784	7 981	7 981	7 981	7 959	8 881	10 082
less Revenue Foregone		1 046			1 263	1 263	1 263	1 263	1 332	1 404	1 480
Net Service charges - electricity revenue		2 343	4 743	4 924	5 521	6 718	6 718	6 718	6 627	7 477	8 602
Service charges - water revenue											
	6										
Total Service charges - water revenue		3 875	3 429	4 869	7 220	7 243	7 243	7 243	12 802	13 479	14 140
less Revenue Foregone		896			1 323	1 384	1 384	1 384	1 459	1 538	1 622
Net Service charges - water revenue		2 979	3 429	4 869	5 897	5 859	5 859	5 859	11 343	11 941	12 518
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		3 638	4 835	5 369	5 928	6 077	6 077	6 077	6 014	6 332	6 642
less Revenue Foregone					-	504	504	504	534	563	591
Net Service charges - sanitation revenue		3 638	4 835	5 369	5 928	5 573	5 573	5 573	5 480	5 769	6 051
Service charges - refuse revenue											
	6										
Total refuse removal revenue		4 183	4 628	5 098	5 582	5 582	5 582	5 582	5 628	5 926	6 216
Total landfill revenue					-	-	-	-	-	-	-
less Revenue Foregone					-	300	300	300	318	335	352
Net Service charges - refuse revenue		4 183	4 628	5 098	5 582	5 282	5 282	5 282	5 310	5 591	5 864
Other Revenue by source											
LG SETA Training Fund		-	-	-	2 400	2 400	2 400	2 400	2 500	2 635	2 778
Other		7 157	28 662	7 716	637	635	635	635	673	719	767

Contracted services											
<i>Maintenance Contracts</i>		639	-	2 077	1 090	1 864	1 864	1 864	1 971	2 077	2 185
sub-total	1	639	-	2 077	1 090	1 864	1 864	1 864	1 971	2 077	2 185
Allocations to organs of state:											
Electricity				-	-	-	-	-	-	-	-
Water				-	-	-	-	-	-	-	-
Sanitation				-	-	-	-	-	-	-	-
Other				-	-	-	-	-	-	-	-
Total contracted services		639	-	2 077	1 090	1 864	1 864	1 864	1 971	2 077	2 185
Other Expenditure By Type											
Collection costs		1	-	-	2	2	2	2	3	4	5
Contributions to 'other' provisions		-	-	-	-	-	-	-	2 000	3 000	3 000
Consultant fees		136	2 060	1 843	1 480	1 480	1 480	1 480	3 530	2 559	2 087
Audit fees		1 307	1 136	1 879	900	1 500	1 500	1 500	3 000	3 159	3 314
General expenses	3	18 729	9 225	9 922	27 523	29 089	29 088	29 088	21 049	22 194	23 578
<i>Repairs and maintenance</i>		8 106	6 046	8 054	-	-	-	-	7 010	7 394	7 772
<i>Transfers and grants</i>		1 348	5 130	2 834	3 521	3 521	3 521	3 521	-	-	-

Total 'Other' Expenditure	1	29 627	23 597	24 532	33 426	35 592	35 591	35 591	36 592	38 310	39 756

by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Other materials		8 106	6 046	6 296	9 075	6 817	6 817	-	4 410	4 656	4 899
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	8 106	6 046	6 296	9 075	6 817	6 817	-	4 410	4 656	4 899

check (1) 1 (0) - - - - -

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

FS195 Phumelela - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Council and Executive	Vote 2 - Financial and Administration Services	Vote 3 - Planning and Development	Vote 4 - Health	Vote 5 - Community and Social Services	Vote 6 - Public Safety	Vote 7 - Sports and Recreation	Vote 8 - Waste Management	Vote 9 - Waste Water Management	Vote 10 - Road Transport	Vote 11 - Water	Vote 12 - Electricity	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates		-	5 706	-	-	-	-	-	-	-	-	-	-	-	-	-	5 706
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	6 627	-	-	-	6 627
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	11 343	-	-	-	-	11 343
Service charges - sanitation revenue		-	-	-	-	-	-	-	5 480	-	-	-	-	-	-	-	5 480
Service charges - refuse revenue		-	-	-	-	-	-	-	5 310	-	-	-	-	-	-	-	5 310
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1 770	-	-	-	-	-	-	-	-	-	-	-	-	-	1 770
Interest earned - external investments		-	650	-	-	-	-	-	-	-	-	-	-	-	-	-	650
Interest earned - outstanding debtors		-	308	-	-	-	-	-	-	-	-	-	-	-	-	-	2 879
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	1	200	-	-	-	-	-	-	-	-	-	201
Licences and permits		-	43	-	-	-	-	-	-	-	-	-	-	-	-	-	43
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	2 622	18	-	159	-	-	3	-	-	6	365	-	-	-	3 173
Transfers recognised - operational		760	59 673	-	-	-	-	-	-	-	-	-	-	-	-	-	60 433
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		760	70 772	18	-	160	200	-	12 497	-	-	12 049	7 159	-	-	-	103 614
Expenditure By Type																	
Employee related costs		3 595	15 780	385	-	1 679	355	1 267	9 287	-	-	2 667	-	-	-	-	35 016
Remuneration of councillors		4 283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 283
Debt impairment		-	694	-	-	-	-	-	2 337	-	-	2 103	130	-	-	-	5 264
Depreciation & asset impairment		-	1 499	-	-	-	-	-	1 324	-	-	858	498	-	-	-	4 179
Finance charges		-	229	-	-	-	-	-	43	-	-	211	-	-	-	-	483
Bulk purchases		-	437	-	51	19	-	20	236	-	-	452	14 328	-	-	-	15 541
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	841	-	-	-	-	-	-	-	-	392	738	-	-	-	1 971
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		4 381	19 646	730	61	677	208	389	3 536	-	3 000	2 209	1 757	-	-	-	36 594
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		12 259	39 127	1 115	112	2 375	563	1 676	16 763	-	3 000	8 891	17 451	-	-	-	103 331
Surplus/(Deficit)		(11 499)	31 644	(1 097)	(112)	(2 215)	(363)	(1 676)	(4 266)	-	(3 000)	3 158	(10 292)	-	-	-	283
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11 499)	31 644	(1 097)	(112)	(2 215)	(363)	(1 676)	(4 266)	-	(3 000)	3 158	(10 292)	-	-	-	283

References

1. Departmental columns to be based on municipal organisation structure
check balance

FS195 Phumelela - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		629	2 113	500	500	500	500	500	-	-	-
Other current investments > 90 days		-	-	-	-	-	-	-	6 160	6 850	7 500
Total Call investment deposits	2	629	2 113	500	500	500	500	500	6 160	6 850	7 500
Consumer debtors											
Consumer debtors		52 201	40 940	53 475	61 139	61 139	61 139	61 139	73 090	85 637	99 070
Less: Provision for debt impairment		(41 222)	(37 022)	(48 128)	(55 025)	(55 025)	(55 025)	(55 025)	(60 291)	(65 838)	(69 065)
Total Consumer debtors	2	10 979	3 918	5 347	6 114	6 114	6 114	6 114	12 799	19 799	30 005
Debt impairment provision											
Balance at the beginning of the year		42 832	47 064	37 022	48 128	48 128	48 128	48 128	55 026	60 292	65 838
Contributions to the provision		7 178	9 174	11 106	6 898	6 898	6 898	6 898	5 266	5 547	5 833
Bad debts written off		(8 787)	(19 216)	-	-	-	-	-	-	-	(2 606)
Balance at end of year		41 223	37 022	48 128	55 026	55 026	55 026	55 026	60 292	65 838	69 065
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		168 237	157 088	215 799	275 192	275 192	275 192	275 192	304 955	306 268	305 051
Leases recognised as PPE		-	-	2 100	-	-	-	-	-	-	-
Less: Accumulated depreciation		166 460	17	3 670	7 620	7 620	7 620	7 620	11 799	16 180	20 762
Total Property, plant and equipment (PPE)	2	1 777	157 071	214 229	267 572	267 572	267 572	267 572	293 156	290 088	284 289
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		98	126	266	546	546	546	546	615	743	473
Total Current liabilities - Borrowing		98	126	266	546	546	546	546	615	743	473
Trade and other payables											
Trade and other creditors		7 899	15 599	6 120	3 412	3 412	3 412	3 412	4 509	4 816	5 114
Unspent conditional transfers		6 480	3 979	-	-	-	-	-	-	-	-
VAT		-	496	-	-	-	-	-	-	-	-
Total Trade and other payables	2	14 379	20 074	6 120	3 412	3 412	3 412	3 412	4 509	4 816	5 114
Non current liabilities - Borrowing											
Borrowing		1 679	1 566	3 400	1 315	1 315	1 315	1 315	1 141	881	710
Finance leases (including PPP asset element)		-	-	-	1 540	1 540	1 540	1 540	785	302	302
Total Non current liabilities - Borrowing	4	1 679	1 566	3 400	2 855	2 855	2 855	2 855	1 926	1 183	1 013
Provisions - non-current											
Retirement benefits		-	1 108	1 044	983	983	983	983	983	983	983
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	450	450	473	473	473	473	3 500	4 000	4 500
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		-	1 558	1 494	1 456	1 456	1 456	1 456	4 483	4 983	5 483
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(11 971)	(16 889)	189 315	247 558	247 558	247 558	247 558	305 071	305 354	305 378
GRAP adjustments		-	212 957	-	-	-	-	-	-	-	-
Restated balance		(11 971)	196 068	189 315	247 558	247 558	247 558	247 558	305 071	305 354	305 378
Surplus/(Deficit)		(4 758)	31 863	39 741	507	546	547	547	283	24	940
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(160)	(38 616)	67 362	56 966	56 966	56 966	56 966	-	-	-
Accumulated Surplus/(Deficit)	1	(16 889)	189 315	296 418	305 031	305 070	305 071	305 071	305 354	305 378	306 318
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		11 191	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	11 191	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(5 698)	189 315	296 418	305 031	305 070	305 071	305 071	305 354	305 378	306 318

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
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References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17

check - - 48 859 691.43 - - - - - - - - - -

FS195 Phumelela - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
100% Households in formal settlement have access to basic level of water: 2014	Proper water distribution and management			18 970	24 805	22 071	28 773	28 773	28 773	12 049	12 690	13 313
100% Households in formal settlement have access to basic level of sanitation: 2014	Proper sewerage and sanitation management			-	-	-	-	-	-	6 292	6 625	6 950
To ensure that identified internal roads in the Phumelela municipal area are maintained and upgraded to facilitate economic & social activity required for the sustainable development of municipality; considering the capacity limitations facing the municipality	To maintain and upgrade internal roads in order to facility economic and social activity			-	-	-	-	-	-	1 334	1 468	1 615
To create employment opportunities in the Phumelela municipal area; resulting from programmes and projects of this IDP	To create employment opportunities in local and rural areas			-	-	-	-	-	-	-	-	-
To facilitate the financial viability of the Phumelela local municipality as measured in terms of the key indicators of the Municipal Planning and Performance Management Regulations, 2001	To ensure financial viability in terms of budget and treasury & assessment rates			37 048	68 726	52 148	57 182	60 741	60 741	65 136	69 666	75 272
To facilitate institutional transformation and development in the Phumelela local municipality	To ensure institutional transformation and development in terms of Corporate services, Property services and Property services: Commonage			2 205	876	28	2 466	2 466	2 466	4 302	4 614	4 949
To ensure good governance in the Phumelela local municipality	Ensure good governance in the office of the mayor, council, municipal manager & town planning			390	112	473	1 620	1 620	1 620	778	857	943
To ensure good waste management in the Phumelela municipal area	Ensure good solid waste management			-	-	-	-	-	-	6 205	6 540	6 870
To ensure good that 100% of households in the Phumelela municipal area have access to electricity by 2014	To ensure proper electricity distribution			-	-	-	-	-	-	7 159	8 042	9 201
To ensure effective management of graveyards and cemeteries in the Phumelela municipal area	To ensure proper management of cemetery and parks			-	-	-	-	-	-	159	168	178
To ensure access to quality sport and recreational in the Phumelela municipal area	To ensure proper management of the library, sport and recreational facilities			-	-	-	-	-	-	1	2	3
To ensure effective traffic management and parking in the Phumelela municipal area	To ensure proper traffic control			-	-	-	-	-	-	200	211	223
To ensure effective firefighting in the Phumelela municipal area	To ensure proper fire fighting			-	-	-	-	-	-	-	-	-
No strategic Objective in IDP	Health			-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	58 613	94 519	74 720	90 041	93 600	93 600	103 614	110 883	119 517

References

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

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	-	-	(42 780)	-	0	0	0	(0)	(0)
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FS195 Phumelela - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand													
100% Households in formal settlement have access to basic level of water: 2014	Proper water distribution and management			-	-	-	-	-	-	8 891	9 530	10 196	
100% Households in formal settlement have access to basic level of sanitation: 2014	Proper sewerage and sanitation management			-	-	-	-	-	-	9 662	10 477	11 353	
To ensure that identified internal roads in the Phumelela municipal area are maintained and upgraded to facilitate economic &	To maintain and upgrade internal roads in order to facility economic and social activity			-	-	-	-	-	-	14 194	15 696	16 923	
To create employment opportunities in the Phumelela municipal area; resulting from programmes and projects of this	To create employment opportunities in local and rural areas			-	-	-	-	-	-	50	53	56	
To facilitate the financial viability of the Phumelela local municipality as measured in terms of the key indicators of the	To ensure financial viability in terms of budget and treasury & assessment rates			-	-	-	-	-	-	21 427	22 229	22 793	
To facilitate institutional transformation and development in the Phumelela local municipality	To ensure institutional transformation and development in terms of Corporate services, Property services and Property			-	-	-	-	-	-	6 507	6 895	7 296	
To ensure good governance in the Phumelela local municipality	Ensure good governance in the office of the mayor, council, municipal manager & town planning			-	-	-	-	-	-	13 274	13 684	14 464	
To ensure good waste management in the Phumelela municipal area	Ensure good solid waste management			-	-	-	-	-	-	7 101	7 697	8 337	
To ensure good that 100% of households in the Phumelela municipal area have access to electricity by 2014	To ensure proper electricity distribution			-	-	-	-	-	-	17 449	19 351	21 402	
To ensure effective management of graveyards and cemeteries in the Phumelela municipal area	To ensure proper management of cemetery and parks			-	-	-	-	-	-	2 793	3 058	3 342	
To ensure access to quality sport and recreational in the Phumelela municipal area	To ensure proper management of the library, sport and recreational facilities			-	-	-	-	-	-	1 258	1 394	1 543	
To ensure effective traffic management and parking in the Phumelela municipal area	To ensure proper traffic control			-	-	-	-	-	-	563	621	682	
No strategic Objective in IDP	Health			-	-	-	-	-	-	112	122	133	
Service delivery	To deliver affordable and acceptable service.			42 008	41 848	52 282	55 972	57 225	57 225	-	-	-	
Good governance	To achieve compliance with relevant Acts.			5 312	5 102	5 446	5 054	6 831	6 831	-	-	-	
Municipal planning	To successfully implement the IDP.			1 361	1 568	1 662	7 860	7 060	7 060	50	53	56	
Capacity building	To provide the necessary personnel.			1 922	2 139	1 609	5 021	5 021	5 021	-	-	-	
Financial viability	To achieve financial sustainability.			12 768	11 998	22 840	15 627	16 916	16 916	-	-	-	
Allocations to other priorities													
Total Expenditure				1	63 371	62 655	83 839	89 534	93 053	93 053	103 330	110 859	118 576

References

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

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance	(0)	(1)	6 080	-	(1)	0	(0)	(0)	(0)
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FS195 Phumelela - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
100% Households in formal settlement have access to basic level of water: 2014	Proper water distribution and management	A		-	2 752	6 157	31 790	31 790	31 790	49 625	5 303	7 501
100% Households in formal settlement have access to basic level of sanitation: 2014	Proper sewerage and sanitation management	B		6 565	10 488	6 593	22 860	22 860	22 860	20 275	7 332	5 082
To ensure that identified internal roads in the Phumelela municipal area are maintained and upgraded to facilitate economic & To create employment opportunities in the Phumelela municipal area; resulting from programmes and projects of this	To maintain and upgrade internal roads in order to facility economic and social activity	C		-	14 834	7 086	7 622	7 622	7 622	3 907	5 500	10 669
To facilitate the financial viability of the Phumelela local municipality as measured in terms of the key indicators of the Municipal	To ensure financial viability in terms of budget and treasury & assessment rates	E		-	-	-	-	-	-	-	-	-
To facilitate institutional transformation and development in the Phumelela local municipality	To ensure institutional transformation and development in terms of Corporate services, Property services and Property	F		-	-	-	-	-	-	-	-	-
To ensure good governance in the Phumelela local municipality	Ensure good governance in the office of the mayor, council, municipal manager & town planning	G		-	-	-	-	-	-	250	-	-
To ensure good waste management in the Phumelela municipal area	Ensure good solid waste management	H		-	106	-	-	-	-	1 500	4 000	3 415
To ensure good that 100% of households in the Phumelela municipal area have access to electricity by 2014	To ensure proper electricity distribution	I		-	280	2 273	-	-	-	4 500	3 000	-
To ensure effective management of graveyards and cemeteries in the Phumelela municipal area	To ensure proper management of cemetery and parks	J		-	-	-	-	-	-	-	-	-
To ensure access to quality sport and recreational in the Phumelela municipal area	To ensure proper management of the library, sport and recreational facilities	K		-	-	758	11 645	11 645	11 645	4 042	4 822	1 989
To ensure effective traffic management and parking in the Phumelela municipal area	To ensure proper traffic control	L		-	-	-	-	-	-	150	-	-
To ensure effective firefighting in the Phumelela municipal area	To ensure proper fire fighting	M		3 366	48	808	-	-	-	700	-	-
No strategic Objective in IDP	Health	N		-	-	-	-	-	-	-	-	-
Other	PMU, General, Loans	O		-	123	-	3 500	3 500	3 500	1 735	1 849	1 934
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	9 931	28 631	23 675	77 417	77 417	77 417	86 684	31 806	30 589

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance

(0) (0) (0) (200) (200) (200) - - -

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

FS195 Phumelela - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.6%	1.1%	0.6%	1.1%	1.0%	1.0%	1.0%	1.4%	1.0%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.5%	1.3%	1.3%	2.9%	2.5%	2.5%	2.5%	3.2%	2.4%	2.0%
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	15.0%	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	0.7	0.9	3.6	4.1	4.1	4.1	4.1	4.8	5.5	7.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	0.9	3.6	4.1	4.1	4.1	4.1	4.8	5.5	7.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.8	0.2	0.2	0.2	0.2	1.1	1.0	1.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		94.0%	56.6%	76.4%	100.0%	93.8%	93.8%	93.8%	85.5%	78.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			94.0%	56.6%	76.4%	100.0%	93.8%	93.8%	93.8%	85.5%	78.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.6%	10.2%	10.1%	10.9%	10.5%	10.5%	10.5%	12.4%	17.9%	25.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Creditors to Cash and Investments		-222.8%	652.0%	121.0%	671.9%	671.9%	671.9%	671.9%	6875.8%	-554.6%	-515.8%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								10.0%	10.0%	10.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								15.0%	15.0%	15.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.6%	19.8%	19.4%	31.5%	30.3%	30.3%	30.3%	33.8%	34.4%	34.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.9%	23.1%	22.2%	35.5%	33.4%	33.4%	33.4%	35.4%	34.7%	33.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	13.8%	6.4%	5.4%	10.1%	7.3%	7.3%	7.3%	4.3%	4.2%	4.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.7%	0.7%	0.7%	4.9%	4.6%	4.6%	4.6%	4.5%	4.4%	4.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	99.4	86.3	47.2	43.6	43.6	43.6	23.8	33.2	39.8	42.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	87.6%	43.0%	43.1%	33.2%	31.9%	31.9%	31.9%	35.3%	51.1%	72.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.8)	0.5	0.9	0.1	0.1	0.1	0.1	0.0	(0.1)	(0.1)

References

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	4 276	4 426	5 638	5 972	6 193	6 193	6 193	6 966	7 545	8 138	
Fixed operational expenditure % assumption	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	
Own capex	862	1 557	-	8 800	8 800	8 800	8 800	3 118	580	645	
Borrowing	-	-	2 100	-	-	-	-	-	-	-	

	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-
Names of service providers	Total number of households	-	-	-	-	-	-	-	-
	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>	-	-	-	-	-	-	-	-
Names of service providers	Total number of households	-	-	-	-	-	-	-	-
	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>	-	-	-	-	-	-	-	-
Names of service providers	Total number of households	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

FS195 Phumelela Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(3 546)	2 392	5 059	508	508	508	508	66	(868)	(992)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(3 806)	(10 926)	9 294	7 442	6 826	6 826	6 826	12 834	16 918	25 156
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.8)	0.5	0.9	0.1	0.1	0.1	0.1	0.0	(0.1)	(0.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(4 758)	31 863	39 741	507	546	547	547	283	24	940
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A.	34.7%	16.1%	2.3%	(0.8%)	(6.0%)	(6.0%)	8.0%	0.8%	1.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	94.0%	56.6%	76.4%	100.0%	93.8%	93.8%	93.8%	85.5%	78.7%	78.6%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	45.5%	41.0%	42.7%	20.3%	19.5%	19.5%	19.5%	14.5%	14.3%	14.0%
Capital payments % of capital expenditure	18(1);19	8	101.6%	100.2%	241.4%	88.7%	88.7%	88.7%	88.7%	3.5%	1.8%	2.1%
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								42.4%	68.5%	71.1%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(30.4%)	23.0%	(16.6%)	0.0%	0.0%	0.0%	29.8%	54.7%	51.6%
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	456.2%	3.8%	2.9%	3.4%	2.5%	2.5%	1.6%	1.5%	1.6%	1.7%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			40.7%	22.1%	8.3%	5.2%	0.0%	0.0%	14.0%	6.8%	7.0%
% incr Property Tax	18(1)a			80.0%	41.7%	(3.8%)	21.5%	0.0%	0.0%	(15.8%)	5.5%	5.6%
% incr Service charges - electricity revenue	18(1)a			102.4%	3.8%	12.1%	21.7%	0.0%	0.0%	(1.4%)	12.8%	15.0%
% incr Service charges - water revenue	18(1)a			15.1%	42.0%	21.1%	(0.6%)	0.0%	0.0%	93.6%	5.3%	4.8%
% incr Service charges - sanitation revenue	18(1)a			32.9%	11.1%	10.4%	(6.0%)	0.0%	0.0%	(1.7%)	5.3%	4.9%
% incr Service charges - refuse revenue	18(1)a			10.6%	10.2%	9.5%	(5.4%)	0.0%	0.0%	0.5%	5.3%	4.9%
% incr in Service charges - other	18(1)a			(100.0%)	0.0%	(51.6%)	(88.2%)	0.0%	0.0%	(100.0%)	0.0%	0.0%
Total billable revenue	18(1)a			15 763	22 358	27 438	29 721	30 939	30 939	36 235	38 740	41 523
Service charges				15 436	21 726	26 533	28 735	30 236	30 236	34 465	36 795	39 388
Property rates				2 273	4 091	5 799	5 578	6 777	6 777	5 706	6 017	6 353
Service charges - electricity revenue				2 343	4 743	4 924	5 521	6 718	6 718	6 627	7 477	8 602
Service charges - water revenue				2 979	3 429	4 869	5 897	5 859	5 859	11 343	11 941	12 518
Service charges - sanitation revenue				3 638	4 835	5 369	5 928	5 573	5 573	5 480	5 769	6 051
Service charges - refuse removal				4 183	4 628	5 098	5 582	5 282	5 282	5 310	5 591	5 864
Service charges - other				20	-	473	229	27	27	-	-	-
Rental of facilities and equipment				327	632	906	986	702	702	702	1 770	1 945
Capital expenditure excluding capital grant funding				862	1 557	-	8 800	8 800	8 800	3 118	580	645
Cash receipts from ratepayers	18(1)a			24 816	30 197	28 551	34 448	34 448	34 448	36 347	35 709	38 168
Ratepayer & Other revenue	18(1)a			26 410	53 314	37 368	34 445	36 739	36 739	42 531	45 399	48 561
Change in consumer debtors (current and non-current)				(2 433)	(4 197)	2 210	(1 966)	(1 966)	(1 966)	2 941	7 000	10 206
Operating and Capital Grant Revenue	18(1)a			32 203	41 025	79 920	55 346	56 249	56 249	60 433	64 799	70 237
Capital expenditure - total	20(1)(vi)			9 931	28 631	23 675	77 617	77 617	77 617	86 684	31 806	30 589
Capital expenditure - renewal	20(1)(vi)			-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum				6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline				4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										59 673	63 962	69 316
DoRA capital grants total MFY										82 235	29 818	28 493
Provincial operating grants										760	837	921
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										142 668	94 617	98 730
Average annual collection rate (arrears inclusive)												
DoRA operating												
FMG										1 500	1 500	1 750
MSIG										800	870	950
Equitable Share										56 039	60 124	65 001
MIG - PMU Salaries										1 334	1 468	1 615
										59 673	63 962	69 316
DoRA capital												
MIG										25 293	29 818	28 493
DWAF										56 942	-	-
										82 235	29 818	28 493
Trend												
Change in consumer debtors (current and non-current)				(2 433)	(4 197)	2 210	(1 966)	2 941	7 000	10 206	-	-

Total Operating Revenue			58 613	94 519	117 500	90 041	93 600	93 600	93 600	103 614	110 883	119 517
Total Operating Expenditure			63 371	62 656	77 758	89 534	93 054	93 053	93 053	103 331	110 859	118 576
Operating Performance Surplus/(Deficit)			(4 758)	31 863	39 741	507	546	547	547	283	24	940
Cash and Cash Equivalents (30 June 2012)										66		
Revenue												
% Increase in Total Operating Revenue				61.3%	24.3%	(23.4%)	4.0%	0.0%	0.0%	10.7%	7.0%	7.8%
% Increase in Property Rates Revenue				80.0%	41.7%	(5.5%)	21.9%	0.0%	0.0%	(14.5%)	5.5%	5.6%
% Increase in Electricity Revenue				102.4%	3.8%	12.1%	21.7%	0.0%	0.0%	(1.4%)	12.8%	15.0%
% Increase in Property Rates & Services Charges				40.7%	22.1%	8.3%	5.2%	0.0%	0.0%	14.0%	6.8%	7.0%
Expenditure												
% Increase in Total Operating Expenditure				(1.1%)	24.1%	15.1%	3.9%	(0.0%)	0.0%	11.0%	7.3%	7.0%
% Increase in Employee Costs				7.8%	21.7%	24.8%	(0.1%)	0.0%	0.0%	23.5%	8.9%	8.9%
% Increase in Electricity Bulk Purchases				35.4%	33.8%	20.2%	7.3%	0.0%	0.0%	17.8%	12.1%	11.7%
Average Cost Per Budgeted Employee Position (Remuneration)					94020.34711	117318.5868				144694.6281		
Average Cost Per Councillor (Remuneration)					217740.0714	254785.7143				305900		
R&M % of PPE			456.2%	3.8%	2.9%	3.4%	2.5%	2.5%		1.5%	1.6%	1.7%
Asset Renewal and R&M as a % of PPE			456.0%	3.0%	3.0%	3.0%	2.0%	2.0%		1.0%	1.0%	1.0%
Debt Impairment % of Total Billable Revenue			45.5%	41.0%	42.7%	20.3%	19.5%	19.5%	19.5%	14.5%	14.3%	14.0%
Capital Revenue												
Internally Funded & Other (R'000)			862	1 557	–	5 300	5 300	5 300	5 300	3 118	580	645
Borrowing (R'000)			–	–	–	3 500	3 500	3 500	3 500	–	–	–
Grant Funding and Other (R'000)			9 069	27 074	23 675	68 817	68 817	68 817	68 817	83 566	31 226	29 944
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	0.0%	60.2%	60.2%	60.2%	60.2%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	39.8%	39.8%	39.8%	39.8%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			91.3%	94.6%	100.0%	88.7%	88.7%	88.7%	88.7%	96.4%	98.2%	97.9%
Capital Expenditure												
Total Capital Programme (R'000)			–	–	–	77 617	77 617	77 617	77 617	86 684	31 806	30 589
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			94.0%	56.6%	76.4%	100.0%	93.8%	93.8%	93.8%	85.5%	78.7%	78.6%
Cash Coverage Ratio			(0)	0	0	0	0	0	0	0	(0)	(0)
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.6%	1.1%	0.6%	1.1%	1.0%	1.0%	1.0%	1.4%	1.0%	0.8%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(3 806)	(10 926)	9 294	7 442	6 826	6 826	6 826	12 834	16 918	25 156
Free Services												
Free Basic Services as a % of Equitable Share			1.4%	1.2%	0.9%	0.9%	0.6%	0.6%		0.5%	0.5%	0.5%
Free Services as a % of Operating Revenue (excl operational transfers)			7.4%	0.0%	0.0%	12.6%	10.6%	10.6%		12.4%	12.3%	12.1%
High Level Outcome of Funding Compliance												
Total Operating Revenue			58 613	94 519	117 500	90 041	93 600	93 600	93 600	103 614	110 883	119 517
Total Operating Expenditure			63 371	62 656	77 758	89 534	93 054	93 053	93 053	103 331	110 859	118 576
Surplus/(Deficit) Budgeted Operating Statement			(4 758)	31 863	39 741	507	546	547	547	283	24	940
Surplus/(Deficit) Considering Reserves and Cash Backing			(8 564)	20 937	49 035	7 949	7 372	7 373	7 373	13 117	16 942	26 097
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded *	15	*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

FS195 Phumelela - Supporting Table SA11 Property rates summary

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Valuation:	1									
Date of valuation:										
Financial year valuation used								2011/2012		
Municipal by-laws s6 in place? (Y/N)	2							Yes		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)								Yes		
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)										
Implementation time of new valuation roll (mths)								4 months		
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
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:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5							Yes		
Differential rates used? (Y/N)								Yes		
Limit on annual rate increase (s20)? (Y/N)								No		
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)								0		
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							7 608	8 020	8 454
Rate revenue expected to collect (R'000)	6							5 706	6 017	6 353
Expected cash collection rate (%)								75.0%	75.0%	75.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)								-	-	-
Rebates, exemptions - pensioners (R'000)								-	-	-
Rebates, exemptions - bona fide farm. (R'000)								1 896	1 996	2 094
Rebates, exemptions - other (R'000)								6	6	7
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	1 902	2 003	2 101

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

FS195 Phumelela - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2011/12																		
Valuation:																		
No. of properties		7 547	-	334	3 061	52	310	-	-	-	-	-	-	-	-	99	-	
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)		3		3	3	3	3									3		
Frequency of valuation (select)		4		4	4	4	4									4		
Method of valuation used (select)		Market		Market	Market	Market	Market									Market		
Base of valuation (select)		Land & impr.		Land & impr.	Land only	Land & impr.	Land & impr.									Land & impr.		
Phasing-in properties s21 (number)					3061													
Combination of rating types used? (Y/N)		No		No	No	No	No									No		
Flat rate used? (Y/N)		No		No	No	No	No									No		
Is balance rated by uniform rate/variable rate?		Uniform		Uniform	Uniform	Uniform	Uniform									Uniform		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)						0												
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		340		15														
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6	319		105	5 843	29	-									-		
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6	659		120	5 843	29	30									57		
Rating:																		
Average rate	3	0.004200		0.006000	0.000788	0.006000	-									-		
Rate revenue budget (R'000)		1 340		628	4 602	176	-									-		
Rate revenue expected to collect (R'000)		1 340		628	3 451	123	-									-		
Expected cash collection rate (%)	4	100.0%		100.0%	75.0%	70.0%	0.0%									0.0%		
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)		-		-	-	53	-									-		
Phase-in reductions/discounts (R'000)		-		-	1 150	-	-									-		
Total rebates, exemptns, reductns, discs (R'000)																		

6 746

5 542

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.

FS195 Phumelela - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2012/13																	
Valuation:																	
No. of properties		7 547	-	334	3 061	52	310	-	-	-	-	-	-	-	-	99	-
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		3		3	3	3	3									3	
Frequency of valuation (select)		4		4	4	4	4									4	
Method of valuation used (select)		Market		Market	Market	Market	Market									Market	
Base of valuation (select)		Land & impr.		Land & impr.	Land only	Land & impr.	Land & impr.									Land & impr.	
Phasing-in properties s21 (number)					3061												
Combination of rating types used? (Y/N)		No		No	No	No	No									No	
Flat rate used? (Y/N)		No		No	No	No	No									No	
Is balance rated by uniform rate/variable rate?		Uniform		Uniform	Uniform	Uniform	Uniform									Uniform	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)						0											
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		340		15													
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6	319		105	5 843	29	-									-	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	659		120	5 843	29	30									57	
Rating:																	
Average rate	3	0.004200		0.006000	0.000788	0.006000	-									-	
Rate revenue budget (R'000)		1 340		628	4 602	176	-									-	
Rate revenue expected to collect (R'000)		1 340		628	3 451	123	-									-	
Expected cash collection rate (%)	4	100.0%		100.0%	75.0%	70.0%	0.0%									0.0%	
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)		-		-	-	53	-									-	
Phase-in reductions/discounts (R'000)		-		-	1 150	-	-									-	
Total rebates, exemptns, reductns, discs (R'000)																	

6 746

5 542

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.

FS195 Phumelela - Supporting Table SA13 Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework		
							Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Property rates <i>(rate in the Rand)</i>	1								
Residential properties						25 693	27 055	28 380	
Residential properties - vacant land						-	-	-	
Formal/informal settlements						-	-	-	
Small holdings						-	-	-	
Farm properties - used						-	-	-	
Farm properties - not used						-	-	-	
Industrial properties						-	-	-	
Business and commercial properties						354 455	373 241	371 839	
Communal land - residential						-	-	-	
Communal land - small holdings						-	-	-	
Communal land - farm property						5 812 770	6 120 846	6 420 768	
Communal land - business and commercial						-	-	-	
Communal land - other						-	-	-	
State-owned properties						-	-	-	
Municipal properties						-	-	-	
Public service infrastructure						-	-	-	
Privately owned towns serviced by the owner						-	-	-	
State trust land						-	-	-	
Restitution and redistribution properties						-	-	-	
Protected areas						-	-	-	
National monuments properties						-	-	-	
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	
General residential rebate						6 160	6 487	6 804	
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption						1 895 841	1 996 342	2 094 163	
List other rebates or exemptions									
[insert lines if necessary]									
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>						44	46	48	
Service point - vacant land <i>(Rands/month)</i>						44	46	48	
Water usage - flat rate tariff <i>(c/kl)</i>						6	7	7	

Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	(fill in thresholds)							
Water usage - Block 2 (c/kl)	(fill in thresholds)							
Water usage - Block 3 (c/kl)	(fill in thresholds)							
Water usage - Block 4 (c/kl)	(fill in thresholds)							
[insert extra blocks if necessary]								
Waste water tariffs								
Domestic								
Basic charge/fixed fee (<i>Rands/month</i>)						68	72	75
Service point - vacant land (<i>Rands/month</i>)						68	72	75
Waste water - flat rate tariff (<i>c/kl</i>)								
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)							

Volumetric charge - Block 4 (c/kl) [insert extra blocks if necessary]	(fill in structure)							
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)						76	83	91
Service point - vacant land (Rands/month)						86	94	104
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)						1	1	1
Flat rate tariff - prepaid(c/kwh)						1	1	1
Meter - IBT Block 1 (c/kwh)	0 -50					1	1	1
Meter - IBT Block 2 (c/kwh)	51 - 350					1	1	1
Meter - IBT Block 3 (c/kwh)	351 - 600					1	1	1
Meter - IBT Block 4 (c/kwh)	> 600					2	2	2
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
[insert extra blocks if necessary]	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
[insert extra blocks if necessary]	(fill in thresholds)							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee						60	63	66
80l bin - once a week								
250l bin - once a week								

References

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

FS195 Phumelela - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		198.19	281.75	281.75	281.75	281.75	281.75		242.78	256.54	267.46
Electricity: Basic levy		31.89	43.47	56.51	68.03	68.03	68.03		75.51	83.06	91.37
Electricity: Consumption		563.70	768.30	800.00	960.00	960.00	960.00	1 070.00	1 180.00	1 290.00	
Water: Basic levy		-	-	-	-	-	-		-	-	-
Water: Consumption		132.90	146.10	160.80	177.00	177.00	177.00		187.20	197.10	207.00
Sanitation		48.28	53.11	58.42	64.26	64.26	64.26		68.05	71.66	75.17
Refuse removal		42.36	46.60	51.26	56.39	56.39	56.39		59.71	62.88	65.96
Other											
sub-total		1 017.32	1 339.33	1 408.74	1 607.43	1 607.43	1 607.43	6.0%	1 703.25	1 851.24	1 996.96
VAT on Services		114.68	148.06	157.78	185.59	185.59	185.59		204.46	223.26	242.13
Total large household bill:		1 132.00	1 487.39	1 566.52	1 793.02	1 793.02	1 793.02	6.4%	1 907.71	2 074.50	2 239.09
% increase/-decrease			31.4%	5.3%	14.5%			6.4%	6.4%	8.7%	7.9%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		39.64	71.75	71.75	71.75	71.75	71.75		168.65	178.21	185.79
Electricity: Basic levy		31.89	43.47	56.51	68.03	68.03	68.03		75.51	83.06	91.37
Electricity: Consumption		280.72	382.61	398.40	478.08	478.08	478.08	535.00	590.00	645.00	
Water: Basic levy		-	-	-	-	-	-		-	-	-
Water: Consumption		110.75	121.75	134.00	147.50	147.50	147.50		156.00	164.25	172.50
Sanitation		48.28	53.11	58.42	64.26	64.26	64.26		68.05	71.66	75.17
Refuse removal		42.36	46.60	51.26	56.39	56.39	56.39		59.71	62.88	65.96
Other											
sub-total		553.64	719.29	770.34	886.01	886.01	886.01	20.0%	1 062.92	1 150.06	1 235.79
VAT on Services		71.96	90.66	97.80	114.00	114.00	114.00		125.19	136.06	147.00
Total small household bill:		625.60	809.95	868.14	1 000.01	1 000.01	1 000.01	18.8%	1 188.11	1 286.12	1 382.79
% increase/-decrease			29.5%	7.2%	15.2%			18.8%	18.8%	8.2%	7.5%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	#NAME?	94.52	99.88	104.13
Electricity: Basic levy		-	-	-	-	-	-	#NAME?	75.51	83.06	91.37
Electricity: Consumption		5.64	6.76	8.00	9.60	9.60	9.60	#NAME?	321.00	354.00	387.00
Water: Basic levy		-	-	-	-	-	-		-	-	-
Water: Consumption		-	-	-	-	-	-	#NAME?	118.56	124.83	131.10
Sanitation		46.83	51.52	56.67	14.26	14.26	14.26	#NAME?	68.05	71.66	75.17
Refuse removal		41.09	45.20	49.72	6.39	6.39	6.39	#NAME?	59.71	62.88	65.96
Other											
sub-total		93.56	103.48	114.39	30.25	30.25	30.25	2 337.5%	737.35	796.31	854.73
VAT on Services		13.10	14.49	16.01	4.24	4.24	4.24				
Total small household bill:		106.66	117.97	130.40	34.49	34.49	34.49	2 037.9%	737.35	796.31	854.73
% increase/-decrease			10.6%	10.5%	(73.6%)			2 037.9%	2 037.9%	8.0%	7.3%

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)

FS195 Phumelela - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		629	2 113	2 113	500	500	500			
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		1 141	815	815	179	179	179			
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1 770	2 928	2 928	679	679	679	-	-	-
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:		1 770	2 928	2 928	679	679	679	-	-	-

References

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

-474.00	309.00	1 613 309	-	-	-	-6 339 211	-7 029 211	-7 679 211
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FS195 Phumelela - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality											
Sanlam		10 Years	Policy	Yes	Variable		0	N/a	01/07/2011		
ABSA - 9056988396		1 month	Money Market	Yes	Variable		0	N/a	Na		
ABSA - 9211176952		1 month	Call Account	Yes	Variable		0	N/a	Na		
ABSA - 9211177842		1 month	Call Account	Yes	Variable		0	N/a	Na		
Taurus Shares		Na	Shares	NO	N/a		0	N/a	Na		
Vrystaat Koop Ltd Shares		Na	Shares	NO	N/a		0	N/a	Na		
Vrystaat Koop Ltd Members Fund		Na	Shares	NO	N/a		0	N/a	Na		
Municipality sub-total										-	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range check

FS195 Phumelela - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1 679	1 566	1 440	1 315	1 315	1 315	1 296	1 120	918
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		-	-	1 960	1 540	1 540	1 540	1 227	785	302
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	1 679	1 566	3 400	2 855	2 855	2 855	2 523	1 906	1 220
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	1 679	1 566	3 400	2 855	2 855	2 855	2 523	1 906	1 220

Unspent Borrowing - Categorized 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)

check borrowing balance	113.00	-143.00	287.00	-283.00	-283.00	-283.00	596 862.00	722 589.00	207 597.00
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FS195 Phumelela - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		28 890	38 943	47 988	54 873	55 776	55 776	59 673	63 962	69 316
Local Government Equitable Share		26 924	35 458	44 238	48 996	49 899	49 899	56 039	60 124	65 001
Finance Management		1 231	2 750	3 000	1 300	1 300	1 300	1 500	1 500	1 750
Municipal Systems Improvement		735	735	750	790	790	790	800	870	950
Integrated National Electrification Programme		-	-	-	2 640	2 640	2 640	-	-	-
MIG - PMU Establishment		-	-	-	1 147	1 147	1 147	1 334	1 468	1 615
Other transfers/grants [insert description]										
Provincial Government:		749	1 632	873	473	473	473	760	837	921
COGTA - CFO Salary		-	132	473	473	473	473	760	837	921
COGTA - Refuse Dumps		-	-	400	-	-	-	-	-	-
DWA - Drought Relief		700	-	-	-	-	-	-	-	-
COGTA - Social Development		-	-	-	-	-	-	-	-	-
COGTA - Turnaround Strategy		49	1 500	-	-	-	-	-	-	-
District Municipality:		1 106	-	-	-	-	-	-	-	-
Electricity		1 006	-	-	-	-	-	-	-	-
		100	-	-	-	-	-	-	-	-
Other grant providers:		1 457	450	-	-	-	-	-	-	-
DBSA Capacity		438	450	-	-	-	-	-	-	-
Theta Learners		1 019	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	32 202	41 025	48 861	55 346	56 249	56 249	60 433	64 799	70 237
Capital Transfers and Grants										
National Government:		5 704	18 222	12 630	32 940	32 940	32 940	25 293	29 818	28 493
Municipal Infrastructure Grant (MIG)		5 704	18 222	12 630	20 850	20 850	20 850	25 293	29 818	28 493
Regional Bulk Infrastructure		-	-	-	8 090	8 090	8 090	-	-	-
Rural Households Infrastructure		-	-	-	4 000	4 000	4 000	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	8 853	11 046	33 877	33 877	33 877	56 942	-	-
Other capital transfers/grants [insert description]		-	8 853	11 046	33 877	33 877	33 877	56 942	-	-
District Municipality:		3 365	-	-	2 000	2 000	2 000	-	-	-
Fire Station		3 365	-	-	-	-	-	-	-	-
Warden / Memel		-	-	-	2 000	2 000	2 000	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
DBSA Capacity		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	9 069	27 075	23 676	68 817	68 817	68 817	82 235	29 818	28 493
TOTAL RECEIPTS OF TRANSFERS & GRANTS		41 271	68 099	72 537	124 163	125 066	125 066	142 668	94 617	98 730

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)

FS195 Phumelela - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		28 890	38 943	47 988	54 873	55 776	55 776	59 673	63 962	69 316
Local Government Equitable Share		26 924	35 458	44 238	48 996	49 899	49 899	56 039	60 124	65 001
Finance Management		1 231	2 750	3 000	1 300	1 300	1 300	1 500	1 500	1 750
Municipal Systems Improvement		735	735	750	790	790	790	800	870	950
Integrated National Electrification Programme		-	-	-	2 640	2 640	2 640	-	-	-
MIG - PMU Establishment		-	-	-	1 147	1 147	1 147	1 334	1 468	1 615
Other transfers/grants [insert description]										
Provincial Government:		749	1 632	873	473	473	473	760	837	921
COGTA - CFO Salary		-	-	-	-	-	-	760	837	921
COGTA - Refuse Dumps		-	132	473	473	473	473	-	-	-
DWA - Drought Relief		700	-	400	-	-	-	-	-	-
COGTA - Social Development		-	-	-	-	-	-	-	-	-
COGTA - Turnaround Strategy		49	1 500	-	-	-	-	-	-	-
District Municipality:		1 107	-	-	-	-	-	-	-	-
Electricity		1 107	-	-	-	-	-	-	-	-
Other grant providers:		1 457	450	-	-	-	-	-	-	-
DBSA Capacity		438	450	-	-	-	-	-	-	-
Thetha Leaners		1 019	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		32 203	41 025	48 861	55 346	56 249	56 249	60 433	64 799	70 237
Capital expenditure of Transfers and Grants										
National Government:		5 704	18 222	12 630	32 940	32 940	32 940	25 293	29 818	28 493
Municipal Infrastructure Grant (MIG)		5 704	18 222	12 630	20 850	20 850	20 850	25 293	29 818	28 493
Regional Bulk Infrastructure		-	-	-	8 090	8 090	8 090	-	-	-
Rural Households Infrastructure		-	-	-	4 000	4 000	4 000	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	8 852	11 046	33 877	33 877	33 877	56 942	-	-
COGTA		-	8 852	11 046	33 877	33 877	33 877	56 942	-	-
District Municipality:		3 365	-	-	2 000	2 000	2 000	-	-	-
Fire Station		3 365	-	-	-	-	-	-	-	-
Vrede / Memel		-	-	-	2 000	2 000	2 000	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
DBSA Capacity		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		9 069	27 074	23 676	68 817	68 817	68 817	82 235	29 818	28 493
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		41 272	68 099	72 537	124 163	125 066	125 066	142 668	94 617	98 730

References

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

FS195 Phumelela - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		28 890	38 943	47 988	54 873	55 776	55 776	59 673	63 962	69 316
Conditions met - transferred to revenue		28 890	38 943	47 988	54 873	55 776	55 776	59 673	63 962	69 316
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		749	1 632	873	473	473	473	760	837	921
Conditions met - transferred to revenue		749	1 632	873	473	473	473	760	837	921
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 106	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		1 106	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 457	450	-	-	-	-	-	-	-
Conditions met - transferred to revenue		1 457	450	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		32 202	41 025	48 861	55 346	56 249	56 249	60 433	64 799	70 237
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		5 704	18 222	12 630	32 940	32 940	32 940	26 624	31 226	29 944
Conditions met - transferred to revenue		5 704	18 222	12 630	32 940	32 940	32 940	26 624	31 226	29 944
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	8 852	11 046	33 877	33 877	33 877	56 942	-	-
Conditions met - transferred to revenue		-	8 852	11 046	33 877	33 877	33 877	56 942	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		3 365	-	-	2 000	2 000	2 000	-	-	-
Conditions met - transferred to revenue		3 365	-	-	2 000	2 000	2 000	-	-	-
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		9 069	27 074	23 676	68 817	68 817	68 817	83 566	31 226	29 944
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		41 271	68 099	72 537	124 163	125 066	125 066	143 999	96 025	100 181
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

Check opex	(1)	-	(31 059)	-	-	-	-	-	-
Check capex	-	-	1	-	-	-	-	(0)	-

FS195 Phumelela - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
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'

Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		19 281	21 801	26 041	31 990	31 259	31 259	36 665	38 499	40 425
% increase	4		13.1%	19.4%	22.8%	(2.3%)	-	17.3%	5.0%	5.0%
TOTAL MANAGERS AND STAFF	5	16 661	19 017	22 984	28 423	27 606	27 606	32 381	34 001	35 701

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

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

FS195 Phumelela - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		14	1	13	14	1	13	14	1	13
Board Members of municipal entities	4									
Municipal employees										
Municipal Manager and Senior Managers	3	4	–	4	4	–	4	4	–	4
Other Managers	7	–	–	–	–	–	–	–	–	–
Professionals		21	21	–	21	21	–	21	21	–
Finance		5	5	–	5	5	–	5	5	–
Spatial/town planning		1	1	–	1	1	–	1	1	–
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		15	15	–	15	15	–	15	15	–
Technicians		33	33	–	33	33	–	33	33	–
Finance		14	14	–	14	14	–	14	14	–
Spatial/town planning										
Information Technology										
Roads		1	1	–	1	1	–	1	1	–
Electricity										
Water										
Sanitation										
Refuse										
Other		18	18	–	18	18	–	18	18	–
Clerks (Clerical and administrative)		8	6	2	8	6	2	8	6	2
Service and sales workers		163	163	–	163	163	–	163	163	–
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		13	13	–	13	13	–	13	13	–
Elementary Occupations										
TOTAL PERSONNEL NUMBERS		256	237	19	256	237	19	256	237	19
% increase										
Total municipal employees headcount	6									
Finance personnel headcount	8	19	19	–	23	23	–	23	23	–
Human Resources personnel headcount	8	1	1	–	1	1	–	1	1	–

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

FS195 Phumelela - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source																
Property rates		475	475	475	475	475	475	475	475	475	475	475	475	5 706	6 017	6 353
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		552	552	552	552	552	552	552	552	552	552	552	552	6 627	7 477	8 602
Service charges - water revenue		945	945	945	945	945	945	945	945	945	945	945	945	11 343	11 941	12 518
Service charges - sanitation revenue		457	457	457	457	457	457	457	457	457	457	457	457	5 480	5 769	6 051
Service charges - refuse revenue		443	443	443	443	443	443	443	443	443	443	443	443	5 310	5 591	5 864
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		147	147	147	147	147	147	147	147	147	147	147	147	1 770	1 945	2 135
Interest earned - external investments		54	54	54	54	54	54	54	54	54	54	54	54	650	685	719
Interest earned - outstanding debtors		240	240	240	240	240	240	240	240	240	240	240	240	2 879	3 046	3 218
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		17	17	17	17	17	17	17	17	17	17	17	17	201	213	226
Licences and permits		4	4	4	4	4	4	4	4	4	4	4	4	43	46	49
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		15 108	-	-	-	15 108	-	-	15 108	-	-	15 108	-	60 433	64 799	70 237
Other revenue		264	264	264	264	264	264	264	264	264	264	264	264	3 173	3 354	3 545
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		18 707	3 598	3 598	3 598	18 707	3 598	3 598	18 707	3 598	3 598	18 707	3 598	103 614	110 883	119 517
Expenditure By Type																
Employee related costs		2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	35 016	38 131	41 527
Remuneration of councillors		357	357	357	357	357	357	357	357	357	357	357	357	4 283	4 498	4 724
Debt impairment		439	439	439	439	439	439	439	439	439	439	439	439	5 266	5 547	5 833
Depreciation & asset impairment		348	348	348	348	348	348	348	348	348	348	348	348	4 179	4 381	4 582
Finance charges		40	40	40	40	40	40	40	40	40	40	40	40	483	511	541
Bulk purchases		1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	15 541	17 404	19 429
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		164	164	164	164	164	164	164	164	164	164	164	164	1 971	2 077	2 185
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	36 592	38 310	39 756
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	103 331	110 859	118 576
Surplus/(Deficit)		10 096	(5 012)	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	283	24	940
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10 096	(5 012)	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	283	24	940
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	10 096	(5 012)	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	(5 012)	10 096	(5 012)	283	24	940

References

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

check

FS195 Phumelela - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote																
Vote 1 - Council and Executive		760	-	-	-	-	-	-	-	-	-	-	-	760	837	921
Vote 2 - Financial and Administration Services		5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	70 772	75 748	81 836
Vote 3 - Planning and Development		2	2	2	2	2	2	2	2	2	2	2	2	18	20	22
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		13	13	13	13	13	13	13	13	13	13	13	13	160	170	181
Vote 6 - Public Safety		17	17	17	17	17	17	17	17	17	17	17	17	200	211	223
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		1 041	1 041	1 041	1 041	1 041	1 041	1 041	1 041	1 041	1 041	1 041	1 041	12 497	13 165	13 820
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	12 049	12 690	13 313
Vote 12 - Electricity		597	597	597	597	597	597	597	597	597	597	597	597	7 159	8 042	9 201
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		9 331	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	103 614	110 883	119 517
Expenditure by Vote to be appropriated																
Vote 1 - Council and Executive		1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	12 259	12 969	13 700
Vote 2 - Financial and Administration Services		3 261	3 261	3 261	3 261	3 261	3 261	3 261	3 261	3 261	3 261	3 261	3 261	39 127	41 273	43 271
Vote 3 - Planning and Development		93	93	93	93	93	93	93	93	93	93	93	93	1 115	1 208	1 304
Vote 4 - Health		9	9	9	9	9	9	9	9	9	9	9	9	112	122	133
Vote 5 - Community and Social Services		198	198	198	198	198	198	198	198	198	198	198	198	2 375	2 611	2 865
Vote 6 - Public Safety		47	47	47	47	47	47	47	47	47	47	47	47	563	621	682
Vote 7 - Sports and Recreation		140	140	140	140	140	140	140	140	140	140	140	140	1 676	1 841	2 020
Vote 8 - Waste Management		1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	16 763	18 174	19 689
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 159	3 314
Vote 11 - Water		741	741	741	741	741	741	741	741	741	741	741	741	8 891	9 530	10 196
Vote 12 - Electricity		1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	17 451	19 351	21 402
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	103 331	110 859	118 576
Surplus/(Deficit) before assoc.																
		720	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	283	24	940
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	720	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	283	24	940

References

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

check

FS195 Phumelela - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
Revenue - Standard																	
Governance and administration		6 658	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	5 898	71 532	76 585	82 757	
Executive and council		760	–	–	–	–	–	–	–	–	–	–	–	760	837	921	
Budget and treasury office		5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	66 470	71 134	76 887	
Corporate services		358	358	358	358	358	358	358	358	358	358	358	358	4 302	4 614	4 949	
Community and public safety		30	30	30	30	30	30	30	30	30	30	30	30	360	381	404	
Community and social services		13	13	13	13	13	13	13	13	13	13	13	13	160	170	181	
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Public safety		17	17	17	17	17	17	17	17	17	17	17	17	200	211	223	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		2	2	2	2	2	2	2	2	2	2	2	2	18	20	22	
Planning and development		2	2	2	2	2	2	2	2	2	2	2	2	18	20	22	
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		2 642	2 642	2 642	2 642	2 642	2 642	2 642	2 642	2 642	2 642	2 642	2 642	31 704	33 897	36 334	
Electricity		597	597	597	597	597	597	597	597	597	597	597	597	7 159	8 042	9 201	
Water		1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	1 004	12 049	12 690	13 313	
Waste water management		524	524	524	524	524	524	524	524	524	524	524	524	6 292	6 625	6 950	
Waste management		517	517	517	517	517	517	517	517	517	517	517	517	6 205	6 540	6 870	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Standard		9 331	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	8 571	103 614	110 883	119 517	
Expenditure - Standard																	
Governance and administration		4 282	4 282	4 282	4 282	4 282	4 282	4 282	4 282	4 282	4 282	4 282	4 282	51 386	54 242	56 971	
Executive and council		1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	1 022	12 259	12 969	13 700	
Budget and treasury office		2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	32 620	34 378	35 975	
Corporate services		542	542	542	542	542	542	542	542	542	542	542	542	6 507	6 895	7 296	
Community and public safety		394	394	394	394	394	394	394	394	394	394	394	394	4 725	5 195	5 700	
Community and social services		198	198	198	198	198	198	198	198	198	198	198	198	2 375	2 611	2 865	
Sport and recreation		140	140	140	140	140	140	140	140	140	140	140	140	1 676	1 841	2 020	
Public safety		47	47	47	47	47	47	47	47	47	47	47	47	563	621	682	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		9	9	9	9	9	9	9	9	9	9	9	9	112	122	133	
Economic and environmental services		343	343	343	343	343	343	343	343	343	343	343	343	4 117	4 367	4 618	
Planning and development		93	93	93	93	93	93	93	93	93	93	93	93	1 117	1 208	1 304	
Road transport		250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 159	3 314	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		3 592	3 592	3 592	3 592	3 592	3 592	3 592	3 592	3 592	3 592	3 592	3 592	43 103	47 055	51 288	
Electricity		1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	1 454	17 451	19 351	21 402	
Water		741	741	741	741	741	741	741	741	741	741	741	741	8 891	9 530	10 196	
Waste water management		805	805	805	805	805	805	805	805	805	805	805	805	9 662	10 477	11 352	
Waste management		592	592	592	592	592	592	592	592	592	592	592	592	7 100	7 697	8 337	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure - Standard		8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	8 611	103 331	110 859	118 576	
Surplus/(Deficit) before assoc.		720	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	283	24	940	
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	1	720	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	283	24	940	

References

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

FS195 Phumelela - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Council and Executive		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial and Administration Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Council and Executive		165	165	165	165	165	165	165	165	165	165	165	165	1 985	1 849	1 934	
Vote 2 - Financial and Administration Services		-	400	-	-	-	-	-	-	-	-	-	(400)	-	-	-	
Vote 3 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	850	850	-	-	
Vote 7 - Sports and Recreation		-	-	-	-	-	-	-	-	-	-	-	4 042	4 042	4 822	1 989	
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	21 775	21 775	11 332	8 497	
Vote 9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	3 907	3 907	5 500	10 669	
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-	-	49 625	49 625	5 303	7 501	
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-	-	4 500	4 500	3 000	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	2	165	565	165	165	165	165	165	165	165	165	165	84 465	86 684	31 806	30 589	
Total Capital Expenditure	2	165	565	165	165	165	165	165	165	165	165	165	84 465	86 684	31 806	30 589	

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

check

Add single year stuff

FS195 Phumelela - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	1 985	1 985	1 849	1 934
Executive and council		-	-	-	-	-	-	-	-	-	-	-	1 985	1 985	1 849	1 934
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 347	-	-	-	-	1 347	-	-	1 347	-	-	850	4 892	1 989	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 347	-	-	-	-	1 347	-	-	1 347	-	-	-	4 042	4 822	1 989
Public safety		-	-	-	-	-	-	-	-	-	-	-	850	850	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		977	-	-	977	-	-	977	-	-	977	-	-	3 907	10 669	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		977	-	-	977	-	-	977	-	-	977	-	-	3 907	5 500	10 669
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		18 600	-	-	18 600	-	-	18 600	-	-	18 600	-	1 500	75 900	15 997	
Electricity		1 125	-	-	1 125	-	-	1 125	-	-	1 125	-	-	4 500	3 000	-
Water		12 406	-	-	12 406	-	-	12 406	-	-	12 406	-	-	49 625	5 303	7 501
Waste water management		5 069	-	-	5 069	-	-	5 069	-	-	5 069	-	-	20 275	7 332	5 082
Waste management		-	-	-	-	-	-	-	-	-	-	-	1 500	1 500	4 000	3 415
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	20 924	-	-	19 577	-	1 347	19 577	-	1 347	19 577	-	4 335	86 684	31 806	30 589

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 check

FS195 Phumelela - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1			
Property rates	475	475	475	475	475	475	475	475	475	475	475	475	475	5 706	6 017	6 353
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	442	442	442	442	442	442	442	442	442	442	442	442	442	5 301	5 234	6 021
Service charges - water revenue	756	756	756	756	756	756	756	756	756	756	756	756	756	9 074	8 359	8 763
Service charges - sanitation revenue	365	365	365	365	365	365	365	365	365	365	365	365	365	4 384	4 038	4 236
Service charges - refuse revenue	354	354	354	354	354	354	354	354	354	354	354	354	354	4 248	3 914	4 105
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	147	147	147	147	147	147	147	147	147	147	147	147	147	1 770	1 945	2 135
Interest earned - external investments	54	54	54	54	54	54	54	54	54	54	54	54	54	650	685	719
Interest earned - outstanding debtors	204	204	204	204	204	204	204	204	204	204	204	204	204	2 447	2 589	2 735
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	17	17	17	17	17	17	17	17	17	17	17	17	17	201	213	226
Licences and permits	4	4	4	4	4	4	4	4	4	4	4	4	4	43	46	49
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	60 433	64 799	70 237
Other revenue	264	264	264	264	264	264	264	264	264	264	264	264	264	3 173	3 354	3 545
Cash Receipts by Source	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	97 430	101 193	109 124
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	8 119	97 430	101 193	109 124
Cash Payments by Type																
Employee related costs	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	2 918	35 016	38 131	41 527
Remuneration of councillors	357	357	357	357	357	357	357	357	357	357	357	357	357	4 283	4 498	4 724
Finance charges	40	40	40	40	40	40	40	40	40	40	40	40	40	483	511	541
Bulk purchases - Electricity	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	1 295	15 541	17 404	19 429
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	164	164	164	164	164	164	164	164	164	164	164	164	164	1 971	2 077	2 185
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	36 592	38 310	39 756
Cash Payments by Type	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	7 824	93 886	100 932	108 162
Other Cash Flows/Payments by Type																
Capital assets	-	-	780	-	-	780	-	780	-	-	780	(50)	(50)	3 068	580	645
Repayment of borrowing	77	77	77	77	77	77	77	77	77	77	77	77	77	918	615	440
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	7 900	7 900	8 680	7 900	7 900	8 680	7 900	8 680	7 900	7 900	8 680	7 850	7 850	97 872	102 127	109 247
NET INCREASE/(DECREASE) IN CASH HELD	219	219	(561)	219	219	(561)	219	(561)	219	219	(561)	269	269	(442)	(934)	(123)
Cash/cash equivalents at the month/year begin:	508	727	946	385	604	822	262	481	(80)	139	357	(203)	(203)	508	66	(868)
Cash/cash equivalents at the month/year end:	727	946	385	604	822	262	481	(80)	139	357	(203)	66	66	(868)	(992)	

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

7 824 7 824 7 824 7 824 7 824 7 824 7 824 7 824 7 824 7 824 7 824 7 824 93 886 100 932 108 162
219 219 (561) 219 (561) 219 219 (561) 269 (442) (934) (123)

FS195 Phumelela - 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

FS195 Phumelela - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework			Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Total Contract Value
		Total	Original Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Computers - software & programming Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	8 107	6 045	6 296	9 075	6 817	6 817	4 410	4 656	4 899

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		456.2%	3.8%	2.9%	3.4%	2.5%	2.5%	1.5%	1.6%	1.7%
R&M as % Operating Expenditure		12.8%	9.6%	8.1%	10.1%	7.3%	7.3%	4.3%	4.2%	4.1%

References

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

check balance	1	(1)	0	-	-	-	-	-	-	-
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Computers - software & programming Other (list sub-class)										
Total Depreciation	1	101	17	7 200	3 950	3 950	3 950	4 179	4 381	4 582

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

References

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

Check		-	-	6 915	-	-	-	-	-	-
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FS195 Phumelela - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council and Executive		1 985	1 849	1 934				
Vote 2 - Financial and Administration Services		-	-	-				
Vote 3 - Planning and Development		-	-	-				
Vote 4 - Health		-	-	-				
Vote 5 - Community and Social Services		-	-	-				
Vote 6 - Public Safety		850	-	-				
Vote 7 - Sports and Recreation		4 042	4 822	1 989				
Vote 8 - Waste Management		21 775	11 332	8 497				
Vote 9 - Waste Water Management		-	-	-				
Vote 10 - Road Transport		3 907	5 500	10 669				
Vote 11 - Water		49 625	5 303	7 501				
Vote 12 - Electricity		4 500	3 000	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		86 684	31 806	30 589	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council and Executive								
Vote 2 - Financial and Administration Services								
Vote 3 - Planning and Development								
Vote 4 - Health								
Vote 5 - Community and Social Services								
Vote 6 - Public Safety								
Vote 7 - Sports and Recreation								
Vote 8 - Waste Management								
Vote 9 - Waste Water Management								
Vote 10 - Road Transport								
Vote 11 - Water								
Vote 12 - Electricity								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
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								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		86 684	31 806	30 589	-	-	-	-

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)

check

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FS195 Phumelela - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Technical Services		Establish PMU Unit		5	Yes	Other	Other		1 881	-	-	1 731	1 408	1 451	N/a	Renewal
Waste Management		Upgrade bulk sewer		6	Yes	Infrastructure - Sanitation	Sewerage purification		11 290	-	-	620	4 193	419	Warden	Renewal
Waste Management		Sewer outfall pumps		6	Yes	Infrastructure - Sanitation	Sewerage purification		8 027	-	-	400	-	-	Memel	Renewal
Waste Management		Construction sewer network		6	Yes	Infrastructure - Sanitation	Sewerage purification		15 169	-	-	5 232	3 000	4 500	Thembalihle	New
Road Transport		Construction of a paved road		3	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		21 731	-	-	7 488	-	7 669	Thembalihle	New
Electricity		Upgrade Electricity network		7	Yes	Infrastructure - Electricity	Transmission & Reticulation		8 000	-	-	4 500	3 000	-	Vrede	New
Sports and Recreation		Construction of sporting facilities		9	Yes	Community	Sportsfields & stadia		13 680	-	-	3 053	4 822	1 989	Thembalihle	New
Water		Construction of a 2ml reservoir		1	Yes	Infrastructure - Water	Reticulation		11 176	-	-	3 000	5 303	2 501	Zamani	New
Waste Management		Landfill sites Warden & Vrede		6	No	Infrastructure - Other	Waste Management		5 000	-	-	1 500	4 000	415	Warden & Vrede	New
Waste Management		Memel		6	No	Infrastructure - Other	Waste Management		3 000	-	-	-	-	3 000	Memel	New
Road Transport		Construction of a paved road		3	No	Infrastructure - Road transport	Roads, Pavements & Bridges		4 000	-	-	4 000	-	-	Warden	New
Road Transport		Construction of a paved road		3	No	Infrastructure - Road transport	Roads, Pavements & Bridges		8 500	-	-	-	5 500	3 000	Memel	New
Water		Construction of a reservoir in Ext 4		1	No	Infrastructure - Water	Reticulation		5 000	-	-	-	-	5 000	Warden	New
Waste Management		Sewer outfall pumps		6	Yes	Infrastructure - Sanitation	Sewerage purification		10 942	-	-	10 942	-	-	Memel / Warden	New
Water		Construction of a reservoir in Ext 4		1	No	Infrastructure - Water	Reticulation		43 000	-	-	43 000	-	-	Warden	New
Technical Services		Repayment of loans & Purchase of Fire truck		5	Yes	Other Assets	Other		558	-	-	1 218	580	645	Vrede	New
Parent Capital expenditure	1											86 684	31 806	30 589		
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure												86 684	31 806	30 589		

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

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FS195 Phumelela - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2011/12		2012/13 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
								Year				
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
None												
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.