

ANNUAL BUDGET
EXECUTIVE
SUMMARY 2014/15 –
2016/17



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1.1 EXECUTIVE SUMMARY**OPERATING BUDGET****a. General**

The total budget quantum for the 2014/15 year is R92 260 million, of which R 85 205 million (92%) is allocated to the operating budget and R7 055 million (8%) to the capital budget

b. Operating Revenue

Operating revenue increases from R88 594 million to R95 026 million in 2014/15. This 7% growth in revenue is mainly as a result of:

- An increase on Transfers Recognised, due to an increase in the allocation of the National Equitable Share (R81 281 million in 2013/14 to R86 946 million in 2014/15).

Description	Budget 2013/14	Budget 2014/2015	Variance	% decrease/increase
Interest on Investment	2,220,000.00	1,970,000.00	(250,000.00)	-13%
Transfer recognised-operational	85,594,332.00	92,297,000.00	6,702,668.00	7%
Other own Revenue	770,000.00	759,000.00	(11,000.00)	-1%
Total Revenue	88,584,332.00	95,026,000.00	6,441,668.00	7%

Reasons for significant increases/decreases**Transfers recognized-operational**

Operating grants and transfers totals R85 594 million in 2013/14 and increases to R92 297 million in 2014-2015. This revenue component increased by 7% from the previous financial, due to the increased allocation from National Government.

Interest earned on Investments

This component of revenue has decreased by 13% from the previous financial year 2013/2014, due to funds available at the municipality's bank accounts.

Operating Expenditure***c. Operating Budget***

Total operating expenditure has decreased from R107 446 million in 2013/14 (approved budget) to R87 971 million in 2014/15. This 22% reduction is primarily the result of non-cash transfers to other Local Municipalities within the District which was not provided for during this financial year.

Table 2 Year -on-year growth of Expenditure components				
Description	Budget 2013/14	Budget 2014/2015	Variance	% decrease/i ncrease
Employee related Costs including Remuneration of Councillors	49,848,170.00	53,592,093.00	3,743,923.00	7%
Depreciation & Assets Impairment	1,031,072.00	1,451,500.00	420,428.00	29%
Repairs and Maintenance	750,000.00	730,000.00	(20,000.00)	-3%
Contracted Services	1,832,225.00	1,700,000.00	(132,225.00)	-8%
Transfer and grants to other municipality	26,837,211.00	-	(26,837,211.00)	
General Expenditure	27,147,322.00	30,497,473.00	3,350,151.00	11%
TOTAL EXPENDITURE	107,446,000.00	87,971,066.00	(19,474,934.00)	-22%

d. Capital Budget

The capital budget increases from R5 000 million in 2013/14 (approved budget) to R7 055 million in 2014/2015 or an overall increase of 29%.

1.2 Annual Budget Tables

The ten primary budget tables, as required in terms of section 8 of the Municipal Budget and Reporting Regulations are presented on page 3 to page 18. These tables reflect the Municipality's 2014/15 budget and MTREF to be supported by Council and made public for comment.

DC19 Thabo Mofutsanyana - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	994	2,099	2,519	1,560	2,200	2,200	2,200	1,970	2,025	2,080
Transfers recognised - operational	64,886	94,082	83,402	84,421	85,594	85,594	85,594	92,297	101,521	103,470
Other own revenue	11	23	223	875	800	200	200	759	52	55
Total Revenue (excluding capital transfers and contributions)	65,891	96,204	86,144	86,856	88,594	87,994	87,994	95,026	103,598	105,605
Employee costs	22,455	27,734	35,344	41,576	41,299	41,299	39,369	45,688	47,544	50,556
Remuneration of councillors	6,525	7,592	7,092	8,272	8,550	8,550	8,550	7,904	8,284	8,604
Depreciation & asset impairment	787	1,362	1,202	800	1,031	1,031	1,031	1,452	1,566	1,541
Finance charges	317	336	249	60	60	60	60	70	75	80
Materials and bulk purchases	1,021	1,445	925	600	750	750	750	730	635	710
Transfers and grants	-	-	24,888	29,500	26,837	26,837	26,837	-	-	-
Other expenditure	25,157	32,693	41,530	26,638	28,919	26,877	22,321	32,128	31,524	34,117
Total Expenditure	56,262	71,162	111,231	107,446	107,446	105,404	98,918	87,971	89,628	95,608
Surplus/(Deficit)	9,629	25,042	(25,087)	(20,590)	(18,852)	(17,410)	(10,924)	7,055	13,970	9,997
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	(791)	(2,128)	(272)	(5,000)	(5,000)	(5,000)	5,000	(7,055)	(4,623)	(5,000)
Surplus/(Deficit) after capital transfers & contributions	8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997
Capital expenditure & funds sources										
Capital expenditure	791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Total sources of capital funds	791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Financial position										
Total current assets	22,099	44,633	45,283	36,881	36,806	44,886	33,506	47,342	33,373	35,644
Total non current assets	2,152	2,881	1,966	5,000	5,000	5,000	5,000	7,400	4,950	5,480
Total current liabilities	28,904	27,424	28,404	5,790	32,833	31,660	18,526	22,668	17,036	15,934
Total non current liabilities	502	142	1,942	850	850	850	700	3,000	2,178	2,084
Community wealth/Equity	(5,155)	16,180	16,903	31,553	9,832	19,085	21,480	23,753	16,498	20,060
Cash flows										
Net cash from (used) operating	7,840	26,879	2,584	(23,080)	(17,820)	(12,988)	(12,988)	9,197	13,946	10,717
Net cash from (used) investing	(791)	(2,030)	(106)	18,080	18,080	(4,500)	(4,500)	(7,055)	(4,623)	(5,000)
Net cash from (used) financing	(731)	(561)	(699)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	17,248	41,536	43,314	38,314	43,574	25,826	25,826	45,456	54,778	60,495
Cash backing/surplus reconciliation										
Cash and investments available	17,249	41,536	43,314	36,006	36,006	44,886	33,506	46,199	32,414	34,898
Application of cash and investments	23,816	23,964	26,242	4,915	10,899	10,526	18,526	21,405	15,936	15,038
Balance - surplus (shortfall)	(6,567)	17,572	17,072	31,091	25,107	34,360	14,980	24,794	16,478	19,860
Asset management										
Asset register summary (WDV)	2,152	2,881	1,966	2,014	11,732	1,626	2,079	2,079	2,339	2,435
Depreciation & asset impairment	787	1,362	1,202	800	1,031	1,031	1,452	1,452	1,566	1,541
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	1,021	1,445	646	600	750	750	730	730	635	710
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1- Budget Summary

- Table A1 represents a high-level summary of the Municipality's budget, providing a view that includes all major components of i.e. (Operating, Capital expenditure, financial position, cash flow, and MFMA funding compliance)
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic services delivery backlogs.
- Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flows Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - 1) The municipality's financial performance shows surplus position over 2014/2015 MTREF.
 - 2) The municipality's capital expenditure is funded from the following
 - Internally generated funds are financed from previous year's accumulated surpluses. The affordability and sustainability of these funds is confirmed by the positive and increasing cash flow over the 2013/2014 MTREF.
 - 3) The municipality's cash backing/surplus reconciliation over the 2013/2014 MTREF shows a positive and increasing trend, which is an indication that the Municipality will be able to afford its commitments over the next three years.

Table 2 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard Classification)

DC19 Thabo Mofutsanyana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard	1									
Governance and administration		65,891	96,265	80,706	60,976	86,456	86,456	91,859	101,373	103,298
Executive and council		-	-	-	26,044	890	890	934	967	1,018
Budget and treasury office		65,891	96,265	80,338	17,354	85,566	85,566	90,925	100,406	102,280
Corporate services		-	-	368	17,578	-	-	-	-	-
Community and public safety		-	-	-	16,375	-	-	-	-	-
Community and social services		-	-	-	16,375	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	5,438	9,505	2,138	2,138	3,167	2,225	2,307
Planning and development		-	-	5,438	5,808	-	-	-	-	-
Road transport		-	-	-	3,697	2,138	2,138	3,167	2,225	2,307
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	65,891	96,265	86,144	86,856	88,594	88,594	95,026	103,598	105,605
Expenditure - Standard										
Governance and administration		56,262	43,181	45,227	54,566	55,133	47,206	55,080	59,002	62,730
Executive and council		-	20,570	24,369	26,044	28,235	23,992	28,777	31,424	33,438
Budget and treasury office		56,262	12,655	9,930	13,444	11,751	10,708	11,497	12,285	12,963
Corporate services		-	9,956	10,929	15,078	15,147	12,507	14,806	15,293	16,330
Community and public safety		-	9,062	8,553	13,875	13,847	12,566	17,366	17,777	19,090
Community and social services		-	9,062	8,553	13,875	13,847	12,566	17,366	17,777	19,090
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	18,919	32,562	9,505	38,467	30,593	15,525	12,850	13,788
Planning and development		-	18,919	32,562	6,208	6,782	3,588	9,442	7,544	8,212
Road transport		-	-	-	3,297	31,685	27,005	6,083	5,306	5,576
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	56,262	71,162	86,342	77,946	107,447	90,365	87,971	89,628	95,608
Surplus/(Deficit) for the year		9,629	25,103	(198)	8,910	(18,853)	(1,771)	7,055	13,970	9,997

Explanatory notes to MBRR Table A2- Budgeted Financial Performance (Revenue and expenditure by standard classification)

- Table A2 is an overview of the budgeted financial performance in relation to revenue and expenditure per standard classification, which divides the municipal services into 3 functional areas.
- A surplus of R9.5 million as reflected in this table includes capital revenues (Contribution to capital).

- This table highlights that the municipality revenues are from National grants. All functions that show a deficit when comparing revenue and expenditure are financed from those grants and subsidies revenues sources reflected under the Budget and treasury office.

Table 3 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC19 Thabo Mofutsanyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue by Vote	1									
Vote 1 - Council		-	-	-	26,044	890	890	934	967	1,018
Vote 2 - Finance and Administration		65,891	96,265	80,706	34,932	85,566	84,966	90,925	100,406	102,280
Vote 3 - Planning and development		-	-	5,438	9,505	2,138	2,138	3,167	2,225	2,307
Vote 4 - Community and Social		-	-	-	16,375	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	65,891	96,265	86,144	86,856	88,594	87,994	95,026	103,598	105,605
Expenditure by Vote to be appropriated	1									
Vote 1 - Council		-	20,570	24,369	26,044	28,235	23,992	28,777	31,151	33,438
Vote 2 - Finance and Administration		56,262	22,611	20,858	28,522	26,898	23,215	26,302	27,851	29,292
Vote 3 - Planning and development		-	18,919	32,562	9,505	38,468	30,593	15,525	12,850	13,788
Vote 4 - Community and Social		-	9,062	8,553	13,875	13,875	12,566	17,366	17,777	19,090
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	56,262	71,162	86,342	77,946	107,476	90,366	87,971	89,628	95,608
Surplus/(Deficit) for the year	2	9,629	25,103	(198)	8,910	(18,882)	(2,372)	7,055	13,970	9,997

Explanatory notes to MBRR Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 shows budgeted financial performance in relation to the revenue and expenditure and the operating surplus or deficit per municipal vote.

Table 4 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC19 Thabo Mofutsanyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other											
Rental of facilities and equipment											
Interest earned - external investments		994	2,099	2,519	1,560	2,200	2,200	2,200	1,970	2,025	2,080
Interest earned - outstanding debtors											
Dividends received											
Fines											
Licences and permits											
Agency services											
Transfers recognised - operational		64,886	94,082	83,402	84,421	85,594	85,594	85,594	92,297	101,521	103,470
Other revenue	2	11	23	42	875	800	200	200	759	52	55
Gains on disposal of PPE				181	-	-					
Total Revenue (excluding capital transfers and contributions)		65,891	96,204	86,144	86,856	88,594	87,994	87,994	95,026	103,598	105,605
Expenditure By Type											
Employee related costs	2	22,455	27,734	35,344	41,576	41,299	41,299	39,369	45,688	47,544	50,556
Remuneration of councillors		6,525	7,592	7,092	8,272	8,550	8,550	8,550	7,904	8,284	8,604
Debt impairment	3	222	1,862	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	787	1,362	1,202	800	1,031	1,031	1,031	1,452	1,566	1,541
Finance charges		317	336	249	60	60	60	60	70	75	80
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	1,021	1,445	925	600	750	750	750	730	635	710
Contracted services		1,878	1,934	949	2,832	1,832	1,832	1,832	1,700	2,000	2,150
Transfers and grants		-	-	24,888	29,500	26,837	26,837	26,837	-	-	-
Other expenditure	4, 5	23,034	28,897	40,581	23,806	27,087	25,045	20,489	30,428	29,524	31,967
Loss on disposal of PPE		24	-	-	-	-					
Total Expenditure		56,262	71,162	111,231	107,446	107,446	105,404	98,918	87,971	89,628	95,608
Surplus/(Deficit)		9,629	25,042	(25,087)	(20,590)	(18,852)	(17,410)	(10,924)	7,055	13,970	9,997
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		(791)	(2,128)	(272)	(5,000)	(5,000)	(5,000)	5,000	(7,055)	(4,623)	(5,000)
Surplus/(Deficit) after capital transfers & contributions		8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997
Taxation											
Surplus/(Deficit) after taxation		8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		8,838	22,914	(25,359)	(25,590)	(23,852)	(22,410)	(5,924)	(0)	9,347	4,997

Explanatory notes to Table A4-Budgeted Financial Performance (revenue and expenditure)

- The projected annual revenue amounts to R95, 026, million for the 2014/15 financial year, which represents an increase of R6, 432 million (7%) above the approved budget for 2013/14. For the 2015/16 and 2016/17 financial years the annual budgeted revenue amounts to R103,598 million which represents an increase of R8,571 million (8%) and R105,605 million which represents an increase of R2,007million (2%) respectively. In total the annual operating expenditure budget for the 2014/15 financial year amounts to R87,971 million, which represents an decrease of (R19,475) million (-22%) above the approved budget for 2013/14. For the 2015/2016 and 2016/17 financial years the annual operating expenditure budgets amounts are R89,628 million and R95,608 million respectively, which represent increase of R1,657 (2%) and R5,979 million (6%) for the two outer years.
- Transfers Recognised- Operating includes the equitable share and other operating grants from national government. It needs to be noted that in real terms the grants receipts from National government are growing rapidly over the MTREF by 7 per cent 2014/2015 as compared to 2013/2014 and by 9 per cent and 2 per cent for the two outer years.
- Employee related a cost (excluding remuneration of councillors) is also the main cost driver within the Municipality's operating Expenditure, i.e. from R41 299 million to R45 688 million a provision of 7.5 per cent has been made. This category constitutes 52 per cent of the municipality operating expenditure.
- Other Expenditure consist mainly of various line items relating to daily operations of the municipality like, fuel cost, bank charges, consultant fees, audit fees, telecommunication, printing and postage cost etc. This category constitutes 35 per cent of the total operating expenditure.

Table 5 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

DC19 Thabo Mofutsanyana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Planning and development		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council		689	642	-	-	645	645	645	440	465	530
Vote 2 - Finance and Administration		102	1,486	272	2,500	1,965	1,965	1,965	1,170	530	2,560
Vote 3 - Planning and development		-	-	-	-	90	90	90	145	328	154
Vote 4 - Community and Social		-	-	-	2,500	2,300	2,300	2,300	5,300	3,300	1,756
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Total Capital Expenditure - Vote		791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Capital Expenditure - Standard											
Governance and administration		791	2,128	272	2,500	2,610	2,610	2,610	1,610	995	3,090
Executive and council		689	642	-	-	645	645	645	440	465	530
Budget and treasury office		-	-	272	-	120	120	120	170	180	190
Corporate services		102	1,486	-	2,500	1,845	1,845	1,845	1,000	350	2,370
Community and public safety		-	-	-	2,500	2,300	2,300	2,300	5,300	3,300	1,756
Community and social services		-	-	-	2,500	2,300	2,300	2,300	5,300	3,300	1,756
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	90	90	90	145	328	154
Planning and development		-	-	-	-	75	75	75	115	128	140
Road transport		-	-	-	-	15	15	15	30	200	14
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		791	2,128	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	791	2,128	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds				272	5,000	5,000	5,000	5,000	7,055	4,623	5,000
Total Capital Funding	7	791	2,128	272	5,000	5,000	5,000	5,000	7,055	4,623	5,000

Explanatory Note to Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

- The capital budget of R7, 055, 000 million for 2014/2015 is represents an increase of R2, 055 million (29%) above the approved budget for 2013/2014. The capital budget decreases to R2, 432 million which is 53 per cent less when compared to 2015/2016 and increased to R377 thousands which represents 8 per cent increase when compared to 2015/2016.
- Table A5 is a breakdown of capital programme in relation to capital expenditure by municipal vote (multi-year and single- year appropriations) capital expenditure by standard classification, and funding sources required to fund the Capital budget, including information on capital transfers from National and Provincial Departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The municipality has not allocated multi-year appropriations within the MTREF
- The Capital Budget is funded by internally generated funds from current year surpluses. For 2014/2015 capital budget totals amounts to R 7,055 million in and slightly reducing to R4, 632 million and escalates to R5, 000 million in 2016/2017

Table 6 MBRR Table A6 - Budgeted Financial Position

DC19 Thabo Mofutsanyana - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		17,249	41,536	43,314	2,500	2,500	41,536		6,589	4,589	5,896
Call investment deposits	1	–	–	–	33,506	33,506	3,351	33,506	39,610	27,825	29,002
Consumer debtors	1	–	2,238	7	–	–	–	–	–	–	–
Other debtors		4,850	859	1,962	875	800			1,143	959	746
Current portion of long-term receivables											
Inventory	2										
Total current assets		22,099	44,633	45,283	36,881	36,806	44,886	33,506	47,342	33,373	35,644
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	2,142	1,889	1,473	5,000	5,000	5,000	5,000	7,000	4,500	5,000
Agricultural											
Biological											
Intangible		10	992	493					400	450	480
Other non-current assets											
Total non current assets		2,152	2,881	1,966	5,000	5,000	5,000	5,000	7,400	4,950	5,480
TOTAL ASSETS		24,251	47,514	47,249	41,881	41,806	49,886	38,506	54,742	38,323	41,124
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	238	363	193	–	21,134	21,134	–	120	140	150
Consumer deposits											
Trade and other payables	4	28,666	27,061	28,211	5,790	11,699	10,526	18,526	22,548	16,895	15,784
Provisions											
Total current liabilities		28,904	27,424	28,404	5,790	32,833	31,660	18,526	22,668	17,036	15,934
Non current liabilities											
Borrowing		502	142	–	850	850	850	700	500	552	325
Provisions		–	–	1,942	–	–	–	–	2,500	1,625	1,759
Total non current liabilities		502	142	1,942	850	850	850	700	3,000	2,178	2,084
TOTAL LIABILITIES		29,406	27,566	30,346	6,640	33,683	32,510	19,226	25,668	19,213	18,019
NET ASSETS	5	(5,155)	19,948	16,903	35,241	8,123	17,376	19,280	29,074	19,110	23,106
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(5,155)	16,180	16,903	31,553	9,832	19,085	21,480	23,753	16,498	20,060
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	(5,155)	16,180	16,903	31,553	9,832	19,085	21,480	23,753	16,498	20,060

Explanatory notes to Table A6 - Budgeted Financial Position

- The budgeted Statement of Financial Position of the Municipality has been prepared on a basis consistent with GRAP 1 and international accounting standards and as such makes it comparable with the present Statement of Financial Position and those of previous years, to enable all stakeholders to interpret the impact of the budget as such on the Statement of Financial Position.
- The assets are in the order of relative liquidity and liabilities according to their priority of being met with cash and an extensive table of notes (MBRR Table SA3 on the attached schedules on Annexure 2) are provided with details of the major components of items such as:
 - Call Investment Deposits
 - Property, Plant and Equipment
 - Trade and Other Payables

- ▯ Non-Current Provisions
- ▯ Changes in Net Assets

Table 7 MBRR Table A7 - Budgeted Cash Flow Statement

DC19 Thabo Mofutsanyana - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		11	23	42	875	800	200	200	759	52	55
Government - operating	1	64,886	93,085	85,237	84,421	85,594	85,594	85,594	92,297	101,521	103,470
Government - capital	1	-	-	-							
Interest		994	2,099	2,519	1,560	2,200	2,200	2,200	1,970	2,025	2,080
Dividends											
Payments											
Suppliers and employees		(57,734)	(67,993)	(60,042)	(80,376)	(79,289)	(75,896)	(75,896)	(85,760)	(89,577)	(94,808)
Finance charges		(317)	(336)	(283)	(60)	(60)	(60)	(60)	(70)	(75)	(80)
Transfers and Grants	1			(24,888)	(29,500)	(27,065)	(25,026)	(25,026)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		7,840	26,879	2,584	(23,080)	(17,820)	(12,988)	(12,988)	9,197	13,946	10,717
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	97	186							
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables					23,080	23,080	-	-			
Decrease (increase) in non-current investments											
Payments											
Capital assets		(791)	(2,128)	(292)	(5,000)	(5,000)	(4,500)	(4,500)	(7,055)	(4,623)	(5,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(791)	(2,030)	(106)	18,080	18,080	(4,500)	(4,500)	(7,055)	(4,623)	(5,000)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing				(108)							
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(731)	(561)	(591)							
NET CASH FROM/(USED) FINANCING ACTIVITIES		(731)	(561)	(699)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		6,318	24,287	1,779	(5,000)	260	(17,488)	(17,488)	2,142	9,323	5,717
Cash/cash equivalents at the year begin:	2	10,930	17,248	41,536	43,314	43,314	43,314	43,314	43,314	45,456	54,778
Cash/cash equivalents at the year end:	2	17,248	41,536	43,314	38,314	43,574	25,826	25,826	45,456	54,778	60,495

Explanatory notes to Table A7 – Budgeted Cash Flow Statement

- The table shows the cash and cash equivalents of the Municipality during the 2010/11 to 2016/17 MTREF.
- For the 2014/15 MTREF the budget has been prepared to ensure high levels of cash and cash equivalents over the medium-term, with cash levels anticipated to exceed R45 456 million by 2014/15 and steadily increasing to R54 778 million by 2015/16 and R60 495 million by 2016/2017.

Table 8 MBRR Table A8 - Cash Backed Reserves / Accumulated Surplus Reconciliation

DC19 Thabo Mofutsanyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	17,248	41,536	43,314	38,314	43,574	25,826	25,826	45,456	54,778	60,495
Other current investments > 90 days	1	1	0	0	(2,308)	(7,568)	19,060	7,680	744	(22,364)	(25,597)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		17,249	41,536	43,314	36,006	36,006	44,886	33,506	46,199	32,414	34,898
Application of cash and investments											
Unspent conditional transfers		-	-	2,901	-	1,173	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	23,816	23,964	23,341	4,915	9,726	10,526	18,526	21,405	15,936	15,038
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		23,816	23,964	26,242	4,915	10,899	10,526	18,526	21,405	15,936	15,038
Surplus(shortfall)		(6,567)	17,572	17,072	31,091	25,107	34,360	14,980	24,794	16,478	19,860

Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded"
- From the table it can be seen that for the Municipality remained in a surplus net cash flow position for the period 2011/12 to 2016/17.
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2012/13 MTREF was fully funded
- As part of the budgeting and planning guidelines that informed the compilation of the 2014/15 MTREF, the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
- As can be seen, the budget has been modelled to progressively move from a surplus of R24, 794 million in 2014/15 to a surplus of R19, 360 million by 2016/17.

Table 9 MBRR Table A9 - Asset Management

Explanatory notes to Table A9 – Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and renewal of existing assets, as well as spending on repairs and maintenance by asset class.

DC19 Thabo Mofutsanyana - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social pack)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kw h per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions)										

Explanatory notes to Table A10 – Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. This is not a competence of District Municipality

Part 2 – Supporting Documentation

2.1 Overview of budget related-policies

2.2.1 Approved policies

No policies are under consideration during the 2014/15 Financial Year.

The following budget-related policies have been approved by Council and are available on the Municipal website

- Supply Chain Management Policy – approved 30 May 2013
- Financial Management Policy- approved May 2013
- Cash Management and Investment Policy – approved 30 May 2013
- Fixed Assets Management Policy - approved 30 February 2013
- Budget Policy – approved May 2013
- Subsistence and Travelling Allowance Policy- approved May 2013

2.2 Overview of budget assumptions applied to the 2014/15 MTREF

The MTREF model is reviewed annually to determine the most affordable level at which the municipality can operate optimally taking the fiscal overview, economic climate, National and Provincial influences, IDP and other legislative imperatives, internal governance and community consultation into account in its deliberations.

2.2.1 General inflation outlook

CPI projected for the Municipality is 5.8% for 2014/15, 5.6% and 5.4% for 2015/16 and 2016/17 respectively. These levels are within the South African Reserve Bank (SARB) inflation targeting range of 3% to 6% range.

2.2.2 National and provincial influences

In drafting the 2014/15 MTREF special attention was given to National and Provincial influences, which included:

a) Medium Term Budget Policy Statement (MTBPS)

The MTBPS outlined strategies and interventions required by local government in achieving economic stability and higher levels of growth. It includes, among others:

- i. Expanding public sector investment in infrastructure through ensuring the budgets and MTREF acknowledge that capital programmes needs a balanced funding structure addressing not only backlogs in services but also investment in new infrastructure as well as renewing current infrastructure.
- ii. Sustainable job creation - municipalities are to ensure that in drafting their 2014/15 budgets and MTREF, they continue to explore opportunities to promote labour intensive approaches to delivering services, and fully participate in the Expanded Public Works Programme (EPWP).
- iii. Municipalities to act as catalysts for economic growth through creating an enabling environment for investment and other activities that foster job creation.
- iv. Implementing the National Development Plan (NDP) through expanding electricity, transport, communications capacity and promoting industrial competitiveness.

2.2.3 MFMA Circular 70 and 72

Cognisance was also taken of MFMA Circular No 72 – Municipal Budget Circular for the 2014/15 MTREF, which amongst other included:

- ☐ Municipalities must adopt a conservative approach when projecting their expected revenues and cash receipts
- ☐ Municipalities should carefully consider affordability of tariff increases.
- ☐ Municipalities should pay particular attention to managing revenue effectively and carefully evaluate all spending decisions.
- ☐ Municipalities must implement cost containing measures as approved by Cabinet to eliminate non-priority spending.
- ☐ Strengthening procurement to obtain value for money and fighting against corruption
- ☐ Local government budget and financial management reforms, including the regulation of SCOA the financial implication of SCOA

2.2.3 Salaries, Wages & related staff cost expenses

A three year Salary and Wage collective agreement was entered into in 2012. The term of the agreement covers the 2012/2013 to 2014/15 period; in the absence of an agreement for the two outer years of this MTREF period the provisions provided for 2014/15 were also assumed for two outer years and the MFMA circular 70 was used as guideline.

The average CPI for the period 1 February 2013 to 31 January 2014 is 5.79% which compares well to the estimates of 5.9 per cent for 2013 as provided for in the 2013 Medium Term Budget Policy Statement. The salary provision made for the 2014/15 is therefore 7.5% (6.5%+1%). Then the projected CPI plus 6.40% was used for two outer years.

2.3 Overview of budget funding

- The projected annual revenue amounts to R95, 026, million for the 2014/15 financial year, which represents an increase of R6, 432 million (7%) above the approved budget for 2013/14. For the 2015/16 and 2016/17 financial years the annual budgeted revenue amounts to R103,598 million which represents an increase of R8,571 million (8%) and R105,605 million which represents an increase of R2,007million (2%) respectively. In total the annual operating expenditure budget for the 2014/15 financial year amounts to R85,204,091 million, which represents an decrease of (R22,242) million (-26%) above the approved budget for 2013/14. For the 2015/2016 and 2016/17 financial years the annual operating expenditure budgets amounts are R89,644 million and R95,621 million respectively, which represent increase of R4,440 (5%) and R5,977 million (6%) for the two outer years.

Table 11 MBRR SA15 - Detailed investment information

DC19 Thabo Mofutsanyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		17,249	41,536	43,314	33,506	33,506	30,258	39,610	27,825	29,002
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	17,249	41,536	43,314	33,506	33,506	30,258	39,610	27,825	29,002
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:		17,249	41,536	43,314	33,506	33,506	30,258	39,610	27,825	29,002

Table 12 MBRR SA16 - Investment particulars by maturity

DC19 Thabo Mofutsanyana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months				3.								
Parent municipality														
ABSA BANK (Account no. 2062064985)		weekly	Fixed	Yes	Variable	0.048	0	0	Weekly	1,488	235			1,723
ABSA BANK (Account no. 9213000832)		Month-month	Call Account	No	Variable	0.01	0	0	Monthly	633	83			716
FNB BANK (Account no. 71273340226)		Month-month	Fixed	No	Variable	0.0426	0	0	Monthly	3,441	785			4,227
ABSA BANK (Account no. 2072537209)		Month-month	Call Account	No	Variable	0.0502	0	0	32 Days	31,355	1,589			32,945
Municipality sub-total										36,917				38,610
Entities														
Entities sub-total										-				-
TOTAL INVESTMENTS AND INTEREST	1									36,917				38,610

2.4 Budget process overview

Section 21 of the MFMA requires the Mayor to table a time schedule that sets out the process to draft the IDP and prepare the budget, 10 months before the start of the new financial year. The IDP and budget cycle time schedule was tabled to Council on the 03 September 2013

In compliance to the above requirements, the budget process for the 2014/15 MTREF period proceeded according to the following timeline:

August - September 2013

Submission of IDP/Budget timetable to Council for approval; Outline of budget process

January / February 2014

- Preparing of detailed operating and capital budgets.

February/March 2014

- The draft 2014/15 operating and capital budgets, based on the parameters and assumptions set out in the MTREF model and influenced by the IDP and aligned strategic considerations was tabled to Council on the 27 March 2014.

-

March 2014

- The draft budget and IDP was published for comment and consultation as part of the public participation process.

May 2014

- Comments received as a result of the public participation process will be submitted to Mayco for consideration. The 2014/15 MTREF budget is scheduled for consideration and adoption by Council on 30 May 2014.

2.5 Expenditure on grants and reconciliations of unspent funds

Table 13 MBRR Table SA18 - Transfers and grant receipts

DC19 Thabo Mofutsanyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		62,655	73,203	80,455	84,421	84,421	84,421	92,297	101,521	103,470
Local Government Equitable Share		59,868	70,308	76,578	81,281	81,281	81,281	86,946	97,079	98,845
Finance Management		1,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,300
Municipal Systems Improvement		750	684	890	890	890	890	934	967	1,018
EPWP Incentive		1,037	961	1,737	1,000	1,000	1,000	1,282	-	-
Rural Asset Management System Grant								1,885	2,225	2,307
Provincial Government:		-	-	-	-	-	-	-	-	-
Rural Asset Management System Grant										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	62,655	73,203	80,455	84,421	84,421	84,421	92,297	101,521	103,470
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		62,655	73,203	80,455	84,421	84,421	84,421	92,297	101,521	103,470

Table 14 MBRR Table SA19 – Expenditure on transfers grant Programme

DC19 Thabo Mofutsanyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		62,655	73,203	80,458	84,421	84,421	84,456	92,297	101,521	103,470
Local Government Equitable Share		59,868	70,308	76,578	81,281	81,281	81,281	86,946	97,079	98,845
Finance Management		1,000	1,250	1,215	1,250	1,250	1,285	1,250	1,250	1,300
Municipal Systems Improvement		750	684	1,106	890	890	890	934	967	1,018
EPWP Incentive		1,037	961	1,560	1,000	1,000	1,000	1,282		
Rural Asset Management System Grant								1,885	2,225	2,307
Provincial Government:		-	-	-	-	-	-	-	-	-
Rural Asset Management System Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		62,655	73,203	80,458	84,421	84,421	84,456	92,297	101,521	103,470
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		62,655	73,203	80,458	84,421	84,421	84,456	92,297	101,521	103,470

2.6 Councillor and employee benefits

Table 15 MBRR Table SA22 – Summary of councillor and staff benefits

DC19 Thabo Mofutsanyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	2,974	4,972	3,632	4,969	5,246	5,246	4,893	5,138	5,395
Pension and UIF Contributions		480	489	738	738	738	738	634	641	650
Medical Aid Contributions		331	256	217	217	217	217	203	211	215
Motor Vehicle Allowance		1,540	1,457	1,865	1,865	1,865	1,865	1,693	1,789	1,825
Cellphone Allowance		258	259	389	389	389	389	391	411	421
Housing Allowances		815	159	95	95	95	95	90	95	97
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,397	7,592	6,936	8,272	8,550	8,550	7,904	8,284	8,604
% increase	4		18.7%	(8.6%)	19.3%	3.4%	-	(7.6%)	4.8%	3.9%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	2,882	1,962	1,747	2,568	2,470	-	2,655	2,838	3,022
Pension and UIF Contributions		115	234	93	94	168	-	168	180	192
Medical Aid Contributions		53	8	6	57	88	-	97	104	111
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	502	502	-	540	569	600
Motor Vehicle Allowance	3	730	575	502	728	770	-	770	770	820
Cellphone Allowance	3	76	78	42	65	61	-	61	61	61
Housing Allowances	3	111	88	60	77	72	-	72	72	72
Other benefits and allowances	3	-	169	895	-	-	-	-	-	-
Payments in lieu of leave		-	46	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,966	3,160	3,344	4,091	4,131	-	4,364	4,594	4,878
% increase	4		(20.3%)	5.8%	22.3%	1.0%	(100.0%)	-	5.3%	6.2%
Other Municipal Staff										
Basic Salaries and Wages		14,945	16,881	23,179	27,313	26,546	-	28,786	30,607	32,575
Pension and UIF Contributions		1,936	2,105	2,306	4,354	3,726	-	4,561	4,379	5,123
Medical Aid Contributions		1,153	2,454	2,669	2,401	2,588	-	2,588	2,572	2,798
Overtime		-	13	49	-	-	-	20	25	27
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	1,447	2,326	2,666	3,049	3,303	-	4,298	4,298	4,248
Cellphone Allowance	3	51	130	192	224	345	-	368	368	368
Housing Allowances	3	103	318	218	139	130	-	186	135	135
Other benefits and allowances	3	1,111	-	-	5	528	-	7	7	8
Payments in lieu of leave		-	271	616	-	-	-	510	567	612
Long service awards		-	437	260	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		20,746	24,934	32,156	37,485	37,166	-	41,325	42,959	45,893
% increase	4		20.2%	29.0%	16.6%	(0.9%)	(100.0%)	-	4.0%	6.8%
Total Parent Municipality		31,109	35,686	42,436	49,848	49,847	8,550	53,592	55,837	59,375
			14.7%	18.9%	17.5%	(0.0%)	(82.8%)	526.8%	4.2%	6.3%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-

2.7 Monthly targets for revenue, expenditure and cash flow

DC19 Thabo Mofutsanyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
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														-	-	-
Interest earned - external investments		186	259	148	146	113	259	159	148	219	106	126	103	1,970	2,025	2,080
Interest earned - outstanding debtors														-	-	-
Dividends received														-	-	-
Fines														-	-	-
Licences and permits														-	-	-
Agency services														-	-	-
Transfers recognised - operational		30,765	934			28,989				31,609				92,297	101,521	103,470
Other revenue		5	3	4	1	25	4	6	1	2	2	3	705	759	52	55
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contributions)		30,956	1,196	152	147	29,127	262	165	149	31,830	107	128	807	95,026	103,598	105,605
Expenditure By Type																
Employee related costs		3,181	3,278	3,871	3,673	3,610	4,036	4,259	3,891	3,961	3,871	3,771	4,287	45,688	47,544	50,556
Remuneration of councillors		658	658	658	658	658	658	658	658	658	658	658	666	7,904	8,284	8,604
Debt impairment														-	-	-
Depreciation & asset impairment													1,452	1,452	1,566	1,541
Finance charges		15	4	3	12	8	6	1	6	5	3	5	3	70	75	80
Bulk purchases														-	-	-
Other materials		89	75	45	58	63	76	78	90	45	26	44	41	730	635	710
Contracted services		356	259	489	146	59	39	46	149	110	86	50	(89)	1,700	2,000	2,150
Transfers and grants														-	-	-
Other expenditure		3,259	2,896	2,777	3,584	1,590	2,459	1,896	1,789	1,549	1,255	985	6,388	30,428	29,524	31,967
Loss on disposal of PPE														-	-	-
Total Expenditure		7,558	7,171	7,843	8,131	5,987	7,274	6,939	6,583	6,328	5,898	5,513	12,746	87,971	89,628	95,608
Surplus/(Deficit)		23,398	(5,975)	(7,692)	(7,984)	23,140	(7,011)	(6,774)	(6,434)	25,502	(5,791)	(5,385)	(11,939)	7,055	13,970	9,997
Transfers recognised - capital														-	-	-
Contributions recognised - capital														-	-	-
Contributed assets		(600)	(405)	(5,000)	-	(350)	(300)	(100)	(200)	(100)				(7,055)	(4,623)	(5,000)
Surplus/(Deficit) after capital transfers & contributions		22,798	(6,380)	(12,692)	(7,984)	22,790	(7,311)	(6,874)	(6,634)	25,402	(5,791)	(5,385)	(11,939)	(0)	9,347	4,997
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	22,798	(6,380)	(12,692)	(7,984)	22,790	(7,311)	(6,874)	(6,634)	25,402	(5,791)	(5,385)	(11,939)	(0)	9,347	4,997

DC19 Thabo Mofutsanyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Revenue by Vote																	
Vote 1 - Council			934											-	934	967	1,018
Vote 2 - Finance and Administration		29,900	262	152	147	28,071	262	165	149	30,774	107	128	808	90,925	100,406	102,280	
Vote 3 - Planning and development		1,056				1,056				1,056			0	3,167	2,225	2,307	
Vote 4 - Community and Social														-	-	-	
Vote 5 - [NAME OF VOTE 5]														-	-	-	
Vote 6 - [NAME OF VOTE 6]														-	-	-	
Vote 7 - [NAME OF VOTE 7]														-	-	-	
Vote 8 - [NAME OF VOTE 8]														-	-	-	
Vote 9 - [NAME OF VOTE 9]														-	-	-	
Vote 10 - [NAME OF VOTE 10]														-	-	-	
Vote 11 - [NAME OF VOTE 11]														-	-	-	
Vote 12 - [NAME OF VOTE 12]														-	-	-	
Vote 13 - [NAME OF VOTE 13]														-	-	-	
Vote 14 - [NAME OF VOTE 14]														-	-	-	
Vote 15 - [NAME OF VOTE 15]														-	-	-	
Total Revenue by Vote		30,956	1,196	152	147	29,127	262	165	149	31,830	107	128	808	95,026	103,598	105,605	
Expenditure by Vote to be appropriated																	
Vote 1 - Council		3,294	1,344	2,760	2,263	2,174	2,730	2,024	2,215	1,344	1,019	1,470	6,141	28,777	31,151	33,438	
Vote 2 - Finance and Administration		2,099	2,166	2,529	2,206	1,484	2,752	2,537	2,137	2,370	2,194	2,026	1,803	26,302	27,851	29,292	
Vote 3 - Planning and development		1,086	789	965	2,211	1,408	933	789	753	759	1,259	959	3,615	15,525	12,850	13,788	
Vote 4 - Community and Social		1,079	2,872	1,589	1,452	923	859	1,589	1,479	1,855	1,426	1,059	1,185	17,366	17,777	19,090	
Vote 5 - [NAME OF VOTE 5]														-	-	-	
Vote 6 - [NAME OF VOTE 6]														-	-	-	
Vote 7 - [NAME OF VOTE 7]														-	-	-	
Vote 8 - [NAME OF VOTE 8]														-	-	-	
Vote 9 - [NAME OF VOTE 9]														-	-	-	
Vote 10 - [NAME OF VOTE 10]														-	-	-	
Vote 11 - [NAME OF VOTE 11]														-	-	-	
Vote 12 - [NAME OF VOTE 12]														-	-	-	
Vote 13 - [NAME OF VOTE 13]														-	-	-	
Vote 14 - [NAME OF VOTE 14]														-	-	-	
Vote 15 - [NAME OF VOTE 15]														-	-	-	
Total Expenditure by Vote		7,558	7,171	7,843	8,131	5,987	7,274	6,939	6,583	6,328	5,898	5,513	12,745	87,971	89,628	95,608	
Surplus/(Deficit) before assoc.		23,398	(5,975)	(7,691)	(7,984)	23,139	(7,012)	(6,774)	(6,434)	25,502	(5,791)	(5,385)	(11,937)	7,055	13,970	9,997	
Taxation														-	-	-	
Attributable to minorities														-	-	-	
Share of surplus/ (deficit) of associate														-	-	-	
Surplus/(Deficit)	1	23,398	(5,975)	(7,691)	(7,984)	23,139	(7,012)	(6,774)	(6,434)	25,502	(5,791)	(5,385)	(11,937)	7,055	13,970	9,997	

DC19 Thabo Mofutsanyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		29,900	1,196	152	147	28,071	262	165	149	30,774	107	128	808	91,859	101,373	103,298
Executive and council			934											934	967	1,018
Budget and treasury office		29,900	262	152	147	28,071	262	165	149	30,774	107	128	808	90,925	100,406	102,280
Corporate services																
Community and public safety																
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		1,055				1,056				1,056				3,167	2,225	2,307
Planning and development																
Road transport		1,055				1,056				1,056				3,167	2,225	2,307
Environmental protection																
Trading services																
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Revenue - Standard		30,955	1,196	152	147	29,127	262	165	149	31,830	107	128	808	95,026	103,598	105,605
Expenditure - Standard																
Governance and administration		5,393	3,510	5,289	4,469	3,658	5,482	4,561	4,352	3,714	3,213	3,496	7,942	55,080	59,002	62,730
Executive and council		3,294	1,344	2,760	2,263	2,174	2,730	2,024	2,215	1,344	1,019	1,470	6,140	28,777	31,424	33,438
Budget and treasury office		1,040	1,026	926	848	726	1,025	963	800	845	920	915	1,462	11,497	12,285	12,963
Corporate services		1,059	1,140	1,603	1,358	758	1,727	1,574	1,337	1,525	1,274	1,111	340	14,806	15,293	16,330
Community and public safety		1,079	2,872	1,589	1,452	923	859	1,589	1,479	1,855	1,426	1,059	1,184	17,366	17,777	19,090
Community and social services		1,079	2,872	1,589	1,452	923	859	1,589	1,479	1,855	1,426	1,059	1,184	17,366	17,777	19,090
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		1,086	789	965	2,211	1,408	933	789	753	759	1,259	959	3,614	15,525	12,850	13,788
Planning and development		561	330	180	1,551	582	507	253	394	403	949	444	3,288	9,442	7,544	8,212
Road transport		525	459	785	660	826	426	536	359	356	310	515	326	6,083	5,306	5,576
Environmental protection																
Trading services																
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Expenditure - Standard		7,558	7,171	7,843	8,132	5,989	7,274	6,939	6,584	6,329	5,898	5,514	12,741	87,971	89,628	95,608
Surplus/(Deficit) before assoc.		23,397	(5,975)	(7,691)	(7,985)	23,138	(7,012)	(6,774)	(6,435)	25,501	(5,791)	(5,386)	(11,932)	7,055	13,970	9,997
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	23,397	(5,975)	(7,691)	(7,985)	23,138	(7,012)	(6,774)	(6,435)	25,501	(5,791)	(5,386)	(11,932)	7,055	13,970	9,997

DC19 Thabo Mofutsanyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

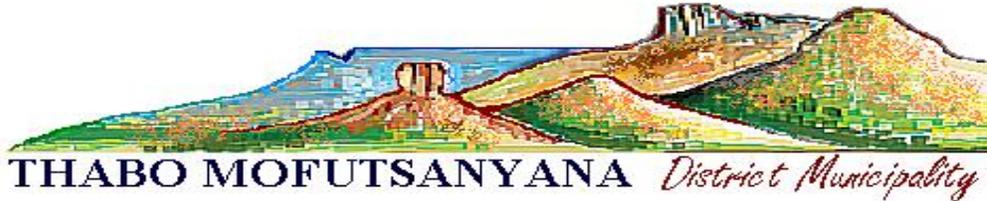
Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework				
		R thousand												Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June					
Multi-year expenditure to be appropriated	1																	
Vote 1 - Council																		
Vote 2 - Finance and Administration																		
Vote 3 - Planning and development																		
Vote 4 - Community and Social																		
Vote 5 - [NAME OF VOTE 5]																		
Vote 6 - [NAME OF VOTE 6]																		
Vote 7 - [NAME OF VOTE 7]																		
Vote 8 - [NAME OF VOTE 8]																		
Vote 9 - [NAME OF VOTE 9]																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																		
Vote 1 - Council			260					100		100				(20)	440	465	530	
Vote 2 - Finance and Administration		600				350			200					20	1,170	530	2,560	
Vote 3 - Planning and development			145												145	328	154	
Vote 4 - Community and Social				5,000			300								5,300	3,300	1,756	
Vote 5 - [NAME OF VOTE 5]																		
Vote 6 - [NAME OF VOTE 6]																		
Vote 7 - [NAME OF VOTE 7]																		
Vote 8 - [NAME OF VOTE 8]																		
Vote 9 - [NAME OF VOTE 9]																		
Vote 10 - [NAME OF VOTE 10]																		
Vote 11 - [NAME OF VOTE 11]																		
Vote 12 - [NAME OF VOTE 12]																		
Vote 13 - [NAME OF VOTE 13]																		
Vote 14 - [NAME OF VOTE 14]																		
Vote 15 - [NAME OF VOTE 15]																		
Capital single-year expenditure sub-total	2	600	405	5,000	-	350	300	100	200	100	-	-	-	-	7,055	4,623	5,000	
Total Capital Expenditure	2	600	405	5,000	-	350	300	100	200	100	-	-	-	-	7,055	4,623	5,000	

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		R thousand												Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June			
Capital Expenditure - Standard	1															
Governance and administration		600	260	-	-	350	-	100	200	100	-	-	-	1,610	995	3,090
Executive and council			260					100	200	100			(20)	440	465	530
Budget and treasury office		150											20	170	180	190
Corporate services		450				350			200				-	1,000	350	2,370
Community and public safety		-	-	5,000	-	-	300	-	-	-	-	-	-	5,300	3,300	1,756
Community and social services				5,000			300						-	5,300	3,300	1,756
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	145	-	-	-	-	-	-	-	-	-	-	145	328	154
Planning and development			115										-	115	128	140
Road transport			30										-	30	200	14
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Standard	2	600	405	5,000	-	350	300	100	200	100	-	-	-	7,055	4,623	5,000
Funded by:																
National Government														-	-	-
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds		600	405	5,000		350	300	100	200	100			-	7,055	4,623	5,000
Total Capital Funding		600	405	5,000	-	350	300	100	200	100	-	-	-	7,055	4,623	5,000

DC19 Thabo Mofutsanyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16
Cash Receipts By Source													1		
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													-		
Interest earned - external investments	186	259	148	146	113	259	159	148	219	106	126	101	1,970	2,025	2,080
Interest earned - outstanding debtors													-		
Dividends received													-		
Fines													-		
Licences and permits													-		
Agency services													-		
Transfer receipts - operational	30,765	934			28,989				31,609				92,297	101,521	103,470
Other revenue	5	3	4	1	25	4	6	1	2	2	3	703	759	52	55
Cash Receipts by Source	30,956	1,196	152	147	29,127	263	165	149	31,830	108	129	804	95,026	103,598	105,605
Other Cash Flows by Source															
Transfer receipts - capital	7,055												7,055	4,623	5,000
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	38,011	1,196	152	147	29,127	263	165	149	31,830	108	129	804	102,081	108,221	110,605
Cash Payments by Type															
Employee related costs	3,181	3,278	3,871	3,673	3,610	4,036	4,259	3,891	3,961	3,871	3,771	4,286	45,688	47,544	50,556
Remuneration of councillors	658	658	658	658	658	658	658	658	658	658	658	666	7,904	8,284	8,604
Finance charges	15	4	3	12	8	6	1	6	5	3	5	2	70	75	80
Bulk purchases - Electricity													-		
Bulk purchases - Water & Sewer													-		
Other materials	89	75	45	58	63	76	78	90	45	26	44	41	730	635	710
Contracted services	356	259	489	146	59	39	46	149	110	86	50	111	1,900	2,000	2,150
Transfers and grants - other municipalities													-		
Transfers and grants - other													-		
Other expenditure	3,259	2,896	2,777	3,584	1,590	2,459	1,896	1,789	1,549	1,255	985	6,189	30,228	29,525	31,967
Cash Payments by Type	7,558	7,170	7,843	8,131	5,988	7,274	6,938	6,583	6,328	5,899	5,513	11,295	86,520	88,063	94,067
Other Cash Flows/Payments by Type															
Capital assets	600	405	5,000	-	350	300	100	200	100				7,055	4,623	5,000
Repayment of borrowing													-		
Other Cash Flow s/Payments													-		
Total Cash Payments by Type	8,158	7,575	12,843	8,131	6,338	7,574	7,038	6,783	6,428	5,899	5,513	11,295	93,575	92,686	99,067
NET INCREASE/(DECREASE) IN CASH HELD	29,853	(6,379)	(12,691)	(7,984)	22,789	(7,311)	(6,873)	(6,634)	25,402	(5,791)	(5,384)	(10,491)	8,506	15,535	11,538
Cash/cash equivalents at the month/year begin:	43,314	73,167	66,788	54,097	46,113	68,902	61,591	54,718	48,084	73,486	67,695	62,311	43,314	51,820	67,355
Cash/cash equivalents at the month/year end:	73,167	66,788	54,097	46,113	68,902	61,591	54,718	48,084	73,486	67,695	62,311	51,820	51,820	67,355	78,894



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OFFICE OF THE MUNICIPAL MANAGER

Quality Certificate

I....., Municipal Manager
of..... (name of Municipality), hereby
certify that the Revised budget and the supporting documentation have been prepared in
accordance with the Municipal Finance Management Act and regulations made under the
Act, and that the Revised Budget and supporting documents are consistent with the
Integrated Development Plan of the Municipality.

Print Full Name: _____, Municipal Manager of
..... (Name and
demarcation code of the municipality)

Signature: _____

Date: _____