

Municipal adjustments budgets & supporting tables

Version 2.3.

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Preparation Instructions

Municipality Name: FS194 Maluti-a-Phofung ▼

CFO Name: TJ Ramulondi

Tel: 058 718 3709

Fax: 058 713 0459

E-Mail: tramulondi@map.fs.gov.za

Date of Adjustments Budget

MTREF: 2010 ▼

Budget Year: 2010/11

Does this municipality have Entities? Yes ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

**Important documents which
provide essential assistance**

[Showing / Hiding Columns](#)

[MFMA Budget Circular 2011/12](#)

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Hide Reference columns on all sheets

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Showing / Clearing Highlights

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MBRR Budget Formats Guide

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MFMA Circular 48

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MFMA Circular 51

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MFMA Return Forms

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Organisational structure votes (if required)

Vote 1 - Legislative Authority
Vote 2 - Office of the Municipal Manager
Vote 3 - Financial Services
Vote 4 - Corporate Services
Vote 5 - Community Services
Vote 6 - Public Safety
Vote 7 - Housing Spatial Development & Planning
Vote 8 - Municipal Infrastructure
Vote 9 - LED & Tourism
Vote 10 - Parks, Sport and Recreation
Vote 11 - Water & Sanitation
Vote 12 - Example 12
Vote 13 - Example 13
Vote 14 - Example 14
Vote 15 - Example 15

Organisational structure sub-votes (if required)**Legislative Authority**

Office of the Mayor
Office of the Speaker
Council General
Whippery Office
Nodal
Speaker
Mayoral committee
Executive Mayor

Vote 1

Office of the Municipal Manager

Municipal Manager Administration
Information Technology
Internal Audit
Communications
Safety & Security
Municipal Manager
Chief Operating Officer

Vote 2

Financial Services

Budget & Reporting
Management
Financial Accounting
Income
Expenditure
Chief Financial Officer

Vote 3

Corporate Services

Management
Human Resources
Offices & Townhalls
Director Corporate

Vote 4

Community Services	Vote 5
Administration Social Services Libraries Refuse Removal & Dumping Site Director Community	
Public Safety	Vote 6
Disaster Management Traffic Control Fire Protection Public Safety & Transport Director Public Safety	
Housing Spatial Development & Planning	Vote 7
Housing Services Council Building & Estates Town Planning Building Inspections Spatial Planning & Development Administration Director Housing	
Municipal Infrastruture	Vote 8
Roads & Stormwater	

Vehicle/ Workshop Maintenance
Electricity
Adminstration
Maluti Water
PMU
Director Municipal Infrastructure

LED & Tourism

Vote 9

Administration
Local Economic Development
Tourism
Director LED

Parks, Sport and Recreation

Vote 10

Administration
Director Parks

Water & Sanitation

Vote 11

Sanitation & Sewerage
Income received by the Municipality on behalf of the Entity
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7

Subvote example 8	
Subvote example 9	
Subvote example 10	
Example 12	Vote 12
Subvote example 1	
Subvote example 2	
Subvote example 3	
Subvote example 4	
Subvote example 5	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Example 13	Vote 13
Subvote example 1	
Subvote example 2	
Subvote example 3	
Subvote example 4	
Subvote example 5	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Example 14	Vote 14
Subvote example 1	
Subvote example 2	
Subvote example 3	
Subvote example 4	
Subvote example 5	
Subvote example 6	
Subvote example 7	
Subvote example 8	
Subvote example 9	
Subvote example 10	
Example 15	Vote 15
Subvote example 1	
Subvote example 2	
Subvote example 3	

Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

FS194 Maluti-a-Phofung - Contact Information

A. GENERAL INFORMATION

Municipality	FS194 Maluti-a-Phofung
Grade	9
Province	FS FREE STATE
Web Address	www.map.fs.gov.za
e-mail Address	

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	X805
City / Town	
Postal Code	9870
Street address	
Building	Sesting Business Centre
Street No. & Name	Cnr Moremoholo and Motloung
City / Town	
Postal Code	9870
General Contacts	
Telephone number	058 718 3700
Fax number	058 718 3777

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	M Motloung	Name	M Naledi
Telephone number	058 718 3795	Telephone number	058 718 3795
Cell number		Cell number	
Fax number	058 713 6367	Fax number	058 713 6367
E-mail address	mnaledi@map.fs.gov.za	E-mail address	mnaledi@map.fs.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	BE Mzangwa	Name	S Mphosi
Telephone number	058 718 3771	Telephone number	058 718 3772
Cell number	829237263	Cell number	
Fax number		Fax number	
E-mail address	mzangwa@map.fs.gov.za	E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	RS Kau	Name	M Molo
Telephone number	058 718 3762	Telephone number	058 718 3767
Cell number	082 922 7565	Cell number	
Fax number	058 713 0812	Fax number	053 713 0812
E-mail address	rskau@map.fs.gov.za	E-mail address	mmadmin@map.fs.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	TJ Ramulondi	Name	A Mofokeng
Telephone number	058 718 3709	Telephone number	058 718 3708
Cell number	082 563 3302	Cell number	076 097 1865
Fax number	058 713 0459	Fax number	058 713 0459
E-mail address	tramulondi@map.fs.gov.za	E-mail address	mapcfo@map.fs.gov.za
Official responsible for submitting financial information			
Name	NM Khiba		
Telephone number	058 718 3713		
Cell number	082 854 1061		
Fax number	058 713 0459		
E-mail address	mpolai@map.fs.gov.za		

FS194 Maluti-a-Phofung - Table B1 Adjustments Budget Summary -

Description	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	297 768	-	(104 079)	-	-	-	-	(104 079)	193 689	317 991	333 891
Service charges	318 089	-	14 450	-	-	-	-	14 450	332 539	335 879	358 962
Investment revenue	15 500	-	8 500	-	-	-	-	8 500	24 000	19 950	20 947
Transfers recognised - operational	279 962	-	6 168	-	-	-	-	6 168	286 130	311 505	334 428
Other own revenue	3 308	-	134	-	-	-	-	134	3 442	7 325	14 144
Total Revenue (excluding capital transfers and contributions)	914 627	-	(74 827)	-	-	-	-	(74 827)	839 800	992 650	1 062 692
Employee costs	147 425	-	(76)	-	-	-	-	(76)	147 349	166 347	188 080
Remuneration of councillors	20 500	-	-	-	-	-	-	-	20 500	21 525	22 601
Depreciation & asset impairment	51 436	-	(15 431)	-	-	-	-	(15 431)	36 005	63 500	70 175
Finance charges	7 608	-	(1 547)	-	-	-	-	(1 547)	6 061	4 443	5 679
Materials and bulk purchases	157 000	-	39 000	-	-	-	-	39 000	196 000	170 989	180 989
Transfers and grants	68 500	-	-	-	-	-	-	-	68 500	70 972	63 454
Other expenditure	430 174	-	(116 915)	-	-	-	-	(116 915)	313 259	452 245	491 006
Total Expenditure	882 643	-	(94 968)	-	-	-	-	(94 968)	787 675	950 021	1 021 984
Surplus/(Deficit)	31 984	-	20 141	-	-	-	-	20 141	52 125	42 629	40 708
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	31 984	-	20 141	-	-	-	-	20 141	52 125	42 629	40 708
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	31 984	-	20 141	-	-	-	-	20 141	52 125	42 629	40 708
Capital expenditure & funds sources											
Capital expenditure	261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329
Transfers recognised - capital	230 840	-	(606)	-	-	-	-	(606)	230 234	272 636	252 329
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	-	20 744	-	-	-	-	20 744	51 744	15 000	15 000
Total sources of capital funds	261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329
Financial position											
Total current assets	(455 689)	-	1 260 249	-	-	-	-	1 260 249	804 560	149 928	413 879
Total non current assets	1 679 930	-	(1 460 890)	-	-	-	-	(1 460 890)	219 040	1 940 840	2 596 697
Total current liabilities	101 058	-	82 109	-	-	-	-	82 109	183 167	88 808	83 233
Total non current liabilities	45 208	-	-	-	-	-	-	-	45 208	17 079	13 129
Community wealth/Equity	795 225	-	-	-	-	-	-	-	795 225	854 478	693 455
Cash flows											
Net cash from (used) operating	638 177	-	(374 091)	-	-	-	-	(374 091)	264 086	602 074	595 271
Net cash from (used) investing	(323)	-	18 000	-	-	-	-	18 000	17 677	(184 635)	(39 180)
Net cash from (used) financing	(10 601)	-	2 000	-	-	-	-	2 000	(8 601)	(11 046)	(10 676)
Cash/cash equivalents at the year end	627 252	-	(354 091)	-	-	-	-	(354 091)	273 161	406 393	545 415
Cash backing/surplus reconciliation											
Cash and investments available	175 960	-	(110 890)	-	-	-	-	(110 890)	65 070	259 214	301 780
Application of cash and investments	364 762	-	(17 891)	-	-	-	(181 370)	(199 261)	165 501	(715 723)	(245 967)
Balance - surplus (shortfall)	(188 802)	-	(92 999)	-	-	-	181 370	88 371	(100 431)	974 936	547 748
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	51 436	-	(15 431)	-	-	-	-	(15 431)	36 005	63 500	70 175
Renewal of Existing Assets	40 081	-	-	-	-	-	-	-	40 081	-	-
Repairs and Maintenance	39 385	-	-	-	-	-	-	-	39 385	-	-
Free services											
Cost of Free Basic Services provided	112 219	-	-	-	-	-	-	-	112 219	161 563	171 033
Revenue cost of free services provided	218 731	-	-	-	-	-	-	-	218 731	280 253	327 190
Households below minimum service level											
Water:	186	-	-	-	-	-	-	-	186	196	206
Sanitation/sewerage:	1 014	-	-	-	-	-	-	-	1 014	1 065	1 118
Energy:	6 026	-	-	-	-	-	-	-	6 026	6 327	6 643
Refuse:	-	-	-	-	-	-	-	-	-	-	-

FS194 Maluti-a-Phofung - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Governance and administration</i>		645 445	-	(55 703)	-	-	-	-	(55 703)	589 742	695 957	741 079
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		645 445	-	(56 003)	-	-	-	-	(56 003)	589 442	695 957	741 079
Corporate services		-	-	300	-	-	-	-	300	300	-	-
<i>Community and public safety</i>		1 322	-	697	-	-	-	-	697	2 019	3 842	4 061
Community and social services		798	-	349	-	-	-	-	349	1 147	2 031	2 131
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		522	-	180	-	-	-	-	180	702	1 809	1 928
Housing		2	-	168	-	-	-	-	168	170	2	2
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		526	-	(117)	-	-	-	-	(117)	409	448	470
Planning and development		276	-	83	-	-	-	-	83	359	395	415
Road transport		250	-	(200)	-	-	-	-	(200)	50	53	55
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		267 335	-	(19 705)	-	-	-	-	(19 705)	247 630	293 421	318 148
Electricity		257 685	-	(27 600)	-	-	-	-	(27 600)	230 085	283 976	307 131
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 650	-	7 895	-	-	-	-	7 895	17 545	9 445	11 017
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	914 628	-	(74 828)	-	-	-	-	(74 828)	839 800	993 668	1 063 758
Expenditure - Standard												
<i>Governance and administration</i>		476 734	-	(106 071)	-	-	-	-	(106 071)	370 663	558 708	578 333
Executive and council		57 753	-	2 126	-	-	-	-	2 126	59 879	54 388	59 072
Budget and treasury office		147 627	-	(14 229)	-	-	-	-	(14 229)	133 398	175 138	237 573
Corporate services		271 354	-	(93 967)	-	-	-	-	(93 967)	177 387	329 182	281 688
<i>Community and public safety</i>		83 994	-	(3 930)	-	-	-	-	(3 930)	80 064	90 195	99 911
Community and social services		17 755	-	(2 619)	-	-	-	-	(2 619)	15 136	19 263	20 908
Sport and recreation		24 185	-	(1 711)	-	-	-	-	(1 711)	22 474	24 419	27 622
Public safety		34 607	-	1 457	-	-	-	-	1 457	36 064	38 502	42 758
Housing		7 447	-	(1 057)	-	-	-	-	(1 057)	6 390	8 011	8 623
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		72 338	-	(4 376)	-	-	-	-	(4 376)	67 962	74 325	103 224
Planning and development		26 161	-	(2 097)	-	-	-	-	(2 097)	24 064	24 972	26 707
Road transport		46 177	-	(2 279)	-	-	-	-	(2 279)	43 898	49 353	76 517
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		249 577	-	19 409	-	-	-	-	19 409	268 985	226 793	240 521
Electricity		220 052	-	22 696	-	-	-	-	22 696	242 748	194 815	207 464
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		29 525	-	(3 287)	-	-	-	-	(3 287)	26 238	31 978	33 057
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	882 643	-	(94 968)	-	-	-	-	(94 968)	787 675	950 021	1 021 989
Surplus/ (Deficit) for the year		31 985	-	20 139	-	-	-	-	20 139	52 125	43 647	41 769

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 the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Street Lighting									-	-		
Other	15 122		4 394						4 394	19 516	16 379	17 749
Housing	7 447		(1 057)						(1 057)	6 390	8 011	8 623
Health	-	-	-	-	-	-	-	-	-	-	-	-
Clinics												
Ambulance												
Other												
Economic and environmental services	72 338	-	(4 376)	-	-	-	-	-	(4 376)	67 962	74 325	103 224
Planning and development	26 161	-	(2 097)	-	-	-	-	-	(2 097)	24 064	24 972	26 707
Economic Development/Planning	10 432		(1 096)						(1 096)	9 336	9 222	9 856
Town Planning/Building	15 729		(1 001)						(1 001)	14 728	15 750	16 851
Licensing & Regulation									-	-		
Road transport	46 177	-	(2 279)	-	-	-	-	-	(2 279)	43 898	49 353	76 517
Roads	32 962		(467)						(467)	32 495	39 647	65 950
Public Buses									-	-		
Parking Garages									-	-		
Vehicle Licensing and Testing	2 323		(634)						(634)	1 689	1 915	2 092
Other	10 892		(1 178)						(1 178)	9 714	7 791	8 475
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control									-	-		
Biodiversity & Landscape									-	-		
Other									-	-		
Trading services	249 577	-	19 409	-	-	-	-	-	19 409	268 985	226 793	240 521
Electricity	220 052	-	22 696	-	-	-	-	-	22 696	242 748	194 815	207 464
Electricity Distribution	220 052		22 696						22 696	242 748	194 815	207 464
Electricity Generation									-	-		
Water	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution									-	-		
Water Storage									-	-		
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage									-	-		
Storm Water Management									-	-		
Public Toilets									-	-		
Waste management	29 525	-	(3 287)	-	-	-	-	-	(3 287)	26 238	31 978	33 057
Solid Waste	29 525		(3 287)						(3 287)	26 238	31 978	33 057
Other	-	-	-	-	-	-	-	-	-	-	-	-
Air Transport									-	-		
Abattoirs									-	-		
Tourism									-	-		
Forestry									-	-		
Markets									-	-		
Total Expenditure - Standard	3	882 643	-	(94 968)	-	-	-	-	(94 968)	787 675	950 021	1 021 989
Surplus/ (Deficit) for the year		31 985	-	20 139	-	-	-	-	20 139	52 125	43 647	41 769

References

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

FS194 Multi-a-Phofung - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description (Insert departmental structure etc.)	Ref	Budget Year 2010/11										Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue													
Revenue by Vote	1												
Legislative Authority		--	--	--	--	--	--	--	--	--	--	--	--
Office of the Municipal Manager		--	--	--	--	--	--	--	--	--	--	--	--
Financial Services		645 445	--	(54 003)	--	--	--	--	(54 003)	591 442	695 957	741 079	
Corporate Services		50	--	367	--	--	--	--	367	417	53	55	
Community Services		9 657	--	7 896	--	--	--	--	7 896	17 553	9 452	11 024	
Public Safety		572	--	180	--	--	--	--	180	752	1 862	1 965	
Housing Spatial Development & Planning		278	--	251	--	--	--	--	251	529	397	417	
Municipal Infrastructure		257 886	--	(27 800)	--	--	--	--	(27 800)	230 086	263 975	307 131	
LED & Tourism		--	--	--	--	--	--	--	--	--	--	--	
Parks		741	--	281	--	--	--	--	281	1 022	956	1 001	
Water & Sanitation		--	--	--	--	--	--	--	--	--	--	--	
		--	--	--	--	--	--	--	--	--	--	--	
		--	--	--	--	--	--	--	--	--	--	--	
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		--	--	--	--	--	--	--	--	--	--	--	
		--	--	--	--	--	--	--	--	--	--	--	
Total Revenue by Vote	2	914 629	--	(74 829)	--	--	--	--	(75 110)	838 719	992 652	1 062 492	
Expenditure													
Expenditure by Vote	1												
Legislative Authority		38 987	--	5 046	--	--	--	--	5 046	43 993	36 367	39 542	
Office of the Municipal Manager		24 191	--	(3 763)	--	--	--	--	(3 763)	20 428	23 749	25 429	
Financial Services		383 590	--	(101 964)	--	--	--	--	(101 964)	281 626	468 450	480 835	
Corporate Services		34 633	--	(6 523)	--	--	--	--	(6 523)	28 110	35 376	30 697	
Community Services		42 456	--	(5 274)	--	--	--	--	(5 274)	37 181	46 008	48 286	
Public Safety		34 607	--	1 457	--	--	--	--	1 457	36 064	38 502	42 758	
Housing Spatial Development & Planning		23 176	--	(2 658)	--	--	--	--	(2 658)	21 118	23 761	25 473	
Municipal Infrastructure		266 229	--	20 420	--	--	--	--	20 420	286 649	244 168	263 978	
LED & Tourism		10 431	--	(1 096)	--	--	--	--	(1 096)	9 335	9 222	9 856	
Parks		24 185	--	(1 711)	--	--	--	--	(1 711)	22 474	24 418	27 622	
Water & Sanitation		--	--	--	--	--	--	--	--	--	--	--	
0		--	--	--	--	--	--	--	--	--	--	--	
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0		--	--	--	--	--	--	--	--	--	--	--	
Total Expenditure by Vote	2	882 642	--	(94 967)	--	--	--	--	(93 256)	765 201	950 620	1 021 986	
Surplus/ (Deficit) for the year	3	31 987	--	20 139	--	--	--	--	18 146	73 517	42 632	40 706	
Notes													
1. Insert Vote: e.g. Department, if different to standard classification structure													
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)													
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.													
4. Additional cash-backed accumulated funds/contingent funds (MFMA section 18(1)(b) and section 26(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where understanding could not reasonably have been foreseen)													
5. Increases of funds approved under MFMA section 27													
6. Adjustments approved in accordance with MFMA section 29													
7. Adjustments to transfers from National or Provincial Government													
8. Adjusts - "Other Adjustments proposed to be approved" including revenue under collection (MFMA section 26(2)(a)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (section 26(2)(e))													
9. G = B + C + D + E + F													
10. Adjusted Budget H = (A or A12 etc.) + G													
check revenue		2 000	--	1 300	--	--	--	--	--	300 500		221 913 570	
check expenditure		-- 790	--	1 123	--	--	--	--	--	1 712 589		-- 473 200	

FS194 Maluti-a-Phofung - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	297 768	–	(104 079)	–	–	–	–	(104 079)	193 689	317 991	333 891
Property rates - penalties & collection charges									–	–		
Service charges - electricity revenue	2	257 050	–	(27 550)	–	–	–	–	(27 550)	229 500	280 790	300 343
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	9 475	–	8 000	–	–	–	–	8 000	17 475	9 261	9 724
Service charges - other		51 564		34 000					34 000	85 564	45 828	48 895
Rental of facilities and equipment		391		348					348	739	588	617
Interest earned - external investments		7 500		(2 500)					(2 500)	5 000	8 400	8 820
Interest earned - outstanding debtors		8 000		11 000					11 000	19 000	11 550	12 127
Dividends received									–	–		
Fines		300		5					5	305	1 575	1 683
Licences and permits									–	–		
Agency services									–	–		
Transfers recognised - operating		279 962		6 168					6 168	286 130	311 505	334 428
Other revenue	2	2 617	–	(219)	–	–	–	–	(219)	2 398	5 162	12 164
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		914 627	–	(74 827)	–	–	–	–	(74 827)	839 800	992 650	1 062 692
Expenditure By Type												
Employee related costs		147 425	–	(76)	–	–	–	–	(76)	147 349	166 347	188 080
Remuneration of councillors		20 500		–					–	20 500	21 525	22 601
Debt impairment		40 000		(10 000)					(10 000)	30 000	60 000	64 000
Depreciation & asset impairment		51 436	–	(15 431)	–	–	–	–	(15 431)	36 005	63 500	70 175
Finance charges		7 608		(1 547)					(1 547)	6 061	4 443	5 679
Bulk purchases		157 000	–	39 000	–	–	–	–	39 000	196 000	170 989	180 989
Other materials									–	–		
Contracted services		74 801	–	5 182	–	–	–	–	5 182	79 983	88 679	98 797
Transfers and grants		68 500		–					–	68 500	70 972	63 454
Other expenditure		315 373	–	(112 097)	–	–	–	–	(112 097)	203 276	303 566	328 209
Loss on disposal of PPE									–	–		
Total Expenditure		882 643	–	(94 968)	–	–	–	–	(94 968)	787 675	950 021	1 021 984
Surplus/(Deficit)		31 984	–	20 141	–	–	–	–	20 141	52 125	42 629	40 708
Transfers recognised - capital									–	–		
Contributions									–	–		
Contributed assets									–	–		
Surplus/(Deficit) before taxation		31 984	–	20 141	–	–	–	–	20 141	52 125	42 629	40 708
Taxation									–	–		
Surplus/(Deficit) after taxation		31 984	–	20 141	–	–	–	–	20 141	52 125	42 629	40 708
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		31 984	–	20 141	–	–	–	–	20 141	52 125	42 629	40 708
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		31 984	–	20 141	–	–	–	–	20 141	52 125	42 629	40 708

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Community Services		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Housing Spatial Development & Planning		-	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
LED & Tourism		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Water & Sanitation		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Legislative Authority		-	-	-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Community Services		-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-
Housing Spatial Development & Planning		-	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure		261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329
LED & Tourism		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Water & Sanitation		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329
Total Capital Expenditure - Vote		261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329
Capital Expenditure - Standard												
Governance and administration		-	-	-	-	-	-	-	-	-	-	-
Executive and council									-	-		
Budget and treasury office									-	-		
Corporate services									-	-		
Community and public safety		12 484	-	9 992	-	-	-	-	9 992	22 476	-	-
Community and social services		2 000		700					700	2 700		
Sport and recreation		10 484		1 269					1 269	11 753		
Public safety									-	-		
Housing				8 023					8 023	8 023		
Health									-	-		
Economic and environmental services		87 647	-	8 296	-	-	-	-	8 296	95 943	15 000	15 000
Planning and development				12 844					12 844	12 844		
Road transport		87 647		(4 548)					(4 548)	83 099	15 000	15 000
Environmental protection									-	-		
Trading services		148 909	-	5 979	-	-	-	-	5 979	154 888	25 000	35 000
Electricity		18 000		3 500					3 500	21 500	10 000	20 000
Water		97 850		(13 105)					(13 105)	84 745	15 000	15 000
Waste water management		33 059		15 584					15 584	48 643		
Waste management									-	-		
Other		12 800		(4 130)					(4 130)	8 670	247 636	222 329
Total Capital Expenditure - Standard	3	261 840	-	20 137	-	-	-	-	20 137	281 977	287 636	272 329
Funded by:												
National Government		216 840		(4 950)					(4 950)	211 890	257 636	242 329
Provincial Government		14 000		4 344					4 344	18 344	15 000	10 000
District Municipality									-	-		
Other transfers and grants									-	-		
Total Capital transfers recognised	4	230 840	-	(606)	-	-	-	-	(606)	230 234	272 636	252 329
Public contributions & donations									-	-		
Borrowing									-	-		
Internally generated funds		31 000		20 744					20 744	51 744	15 000	15 000
Total Capital Funding		261 840	-	20 138	-	-	-	-	20 138	281 978	287 636	267 329

References

1. 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).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
7. Increases of funds approved under MFMA section 31
8. Adjustments approved in accordance with MFMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. $G = B + C + D + E + F$
12. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2010/1				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
Capital expenditure - Municipal Vote	2					
Multi-year expenditure appropriation						
Vote 1 - Legislative Authority		-	-	-	-	-
Office of the Major Speaker						
Council General Whippy Office						
Vote 2 - Office of the Munipal Manager		-	-	-	-	-
Municipal Manager Administration						
Information Technology						
Internal Audit						
Communicatios						
Safety & Security						
Vote 3 - Financial Services		-	-	-	-	-
Budget & Reporting						
Management						
Financial Accounting						
Income						
Expenditure						
Vote 4 - Corporate Services		-	-	-	-	-
Management						
Human Resources						
Offices & Townhalls						
Vote 5 - Community Services		-	-	-	-	-
Administration						
Social Services						
Libraries						
Refuse Removal & Dumping Site						
Vote 6 - Public Safety		-	-	-	-	-
Disaster Management						
Traffic Control						
Fire Protection						
Public Safety & Transport						
Vote 7 - Housing Spatial Development & Planning		-	-	-	-	-
Housing Services						
Council Building & Estates						

Town Planning					
Spatial Planning & Development					
Administration					
Vote 8 - Municipal Infrastructure	-	-	-	-	-
Roads & Stormwater					
Vehicle/ Workshop Maintenance					
Electricity					
Administration					
PMU					
Vote 9 - LED & Tourism	-	-	-	-	-
Administration					
Local Economic Development					
Tourism					
Vote 10 - Parks, Sport and Recreation	-	-	-	-	-
Administration					
Vote 11 - Water & Sanitation	-	-	-	-	-
Sanitation & Sewerage					
Income received by the Municipality on behalf of the Entity					
Capital multi-year expenditure sub-total	-	-	-	-	-
Capital expenditure - Municipal Vote	2				
Single-year expenditure appropriation					
Vote 1 - Legislative Authority	-	-	-	-	-
Office of the Major					
Speaker					
Council General					
Whippery Office					
0					
Vote 2 - Office of the Municipal Manager	-	-	-	-	-
Municipal Manager Administration					
Information Technology					
Internal Audit					
Communications					
Safety & Security					
0					
Vote 3 - Financial Services	-	-	-	-	-
Budget & Reporting					
Management					
Financial Accounting					
Income					
Expenditure					
0					
Vote 4 - Corporate Services	-	-	-	-	-

Management					
Human Resources					
Offices & Townhalls					
0					
Vote 5 - Community Services	-	-	-	-	-
Administration					
Social Services					
Libraries					
Refuse Removal & Dumping Site					
0					
Vote 6 - Public Safety	-	-	-	-	-
Disaster Management					
Traffic Control					
Fire Protection					
Public Safety & Transport					
0					
Vote 7 - Housing Spatial Development & Planning	-	-	-	-	-
Housing Services					
Council Building & Estates					
Town Planning					
Spatial Planning & Development					
Administration					
0					
Vote 8 - Municipal Infrastructure	261 840	-	20 138	-	-
Roads & Stormwater					
Vehicle/ Workshop Maintenance					
Electricity	10 000		-		
Administration	109 381		20 138		
PMU	142 459		-		
0			-		
Vote 9 - LED & Tourism	-	-	-	-	-
Administration					
Local Economic Development					
Tourism					
0					
Vote 10 - Parks, Sport and Recreation	-	-	-	-	-
Administration					
0					
Vote 11 - Water & Sanitation	-	-	-	-	-
Sanitation & Sewerage					
Income received by the Municipality on behalf of the Entity					
0					
0					
Capital single-year expenditure sub-total	261 840	-	20 138	-	-
Total Capital Expenditure	261 840	-	20 138	-	-

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

1				Budget Year +1 2011/12	Budget Year +2 2012/13
Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
-	-	-	-	-	-
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
-	-	-	-	-	-
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-	-	-	-	-	-
		-	-		
-	-	20 138	281 978	287 636	267 329
		-	-		
		-	-		
		-	10 000	10 000	20 000
		20 138	129 519	106 300	39 000
		-	142 459		
		-	-	171 336	208 329
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	20 138	281 978	287 636	267 329
-	-	20 138	281 978	287 636	267 329

Municipal Manager Administration

Information Technology

Internal Audit

Communications

0

Financial Services

Budget & Reporting

Management

Financial Accounting

Income

Expenditure

0

Corporate Services

Management

Human Resources

Offices & Townhalls

Director Corporate

0

0

Community Services

Administration

Social Services

Libraries

0

Public Safety

Disaster Management

Traffic Control

Fire Protection

Public Safety & Transport

0

Housing Spatial Development & Planning

Housing Services

Council Building & Estates

Town Planning

Building Inspections

0

Municipal Infrastructure

Roads & Stormwater

Vehicle/ Workshop Maintenance

Electricity

Administration

Maluti Water

0

0

LED & Tourism

Administration

Local Economic Development

Tourism

Director LED

0

0

Parks, Sport and Recreation

Administration

Director Parks

0

0

Water & Sanitation

Subvote example 9

Subvote example 10

Example 12

Subvote example 1

FS194 Maluti-a-Phofung - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash												
Call investment deposits	1	65 069	–	–	–	–	–	–	–	65 069	68 323	70 890
Consumer debtors	1	(1 111 639)	–	1 660 249	–	–	–	–	1 660 249	548 610	(391 081)	–
Other debtors		467 891		(400 000)					(400 000)	67 891	378 910	289 099
Current portion of long-term receivables		120 899							–	120 899	90 879	50 890
Inventory		2 091							–	2 091	2 898	3 000
Total current assets		(455 689)	–	1 260 249	–	–	–	–	1 260 249	804 560	149 928	413 879
Non current assets												
Long-term receivables									–	–		
Investments		110 890		(110 890)					(110 890)	0	190 891	230 890
Investment property		750 789		(650 000)					(650 000)	100 789	890 786	900 897
Investment in Associate									–	–		
Property, plant and equipment	1	818 250	–	(700 000)	–	–	–	–	(700 000)	118 250	859 163	1 464 909
Agricultural									–	–		
Biological									–	–		
Intangible									–	–		
Other non-current assets									–	–		
Total non current assets		1 679 930	–	(1 460 890)	–	–	–	–	(1 460 890)	219 040	1 940 840	2 596 697
TOTAL ASSETS		1 224 241	–	(200 641)	–	–	–	–	(200 641)	1 023 600	2 090 768	3 010 576
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		60 000	–	–	–	–	–	–	–	60 000	63 000	60 000
Consumer deposits		14 880							–	14 880	13 457	12 342
Trade and other payables		26 178	–	82 109	–	–	–	–	82 109	108 287	12 351	10 891
Provisions									–	–		
Total current liabilities		101 058	–	82 109	–	–	–	–	82 109	183 167	88 808	83 233
Non current liabilities												
Borrowing	1	43 908	–	–	–	–	–	–	–	43 908	15 679	11 679
Provisions	1	1 300	–	–	–	–	–	–	–	1 300	1 400	1 450
Total non current liabilities		45 208	–	–	–	–	–	–	–	45 208	17 079	13 129
TOTAL LIABILITIES		146 266	–	82 109	–	–	–	–	82 109	228 375	105 887	96 362
NET ASSETS	2	1 077 975	–	(282 750)	–	–	–	–	(282 750)	795 225	1 984 882	2 914 214
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		762 268	–	–	–	–	–	–	–	762 268	819 873	669 887
Reserves		32 957	–	–	–	–	–	–	–	32 957	34 605	23 568
TOTAL COMMUNITY WEALTH/EQUITY		795 225	–	–	–	–	–	–	–	795 225	854 478	693 455

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		443 910		(100 000)					(100 000)	343 910	367 908	378 989
Government - operating	1	279 963							-	279 963	311 505	334 428
Government - capital	1	230 840							-	230 840	272 636	252 329
Interest		31 136		(24 091)					(24 091)	7 045	8 000	8 500
Dividends									-	-		
Payments												
Suppliers and employees		(338 910)		(250 000)					(250 000)	(588 910)	(348 987)	(369 098)
Finance charges		(8 762)							-	(8 762)	(8 988)	(9 877)
Transfers and Grants	1								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		638 177	-	(374 091)	-	-	-	-	(374 091)	264 086	602 074	595 271
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		(18 137)		20 000					20 000	1 863	(15 385)	(17 891)
Decrease (increase) in non-current debtors		(20 891)		13 000					13 000	(7 891)	(209 890)	(21 289)
Decrease (increase) other non-current receivables		169							-	169	177	
Decrease (increase) in non-current investments		38 536		(15 000)					(15 000)	23 536	40 463	
Payments												
Capital assets									-	-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(323)	-	18 000	-	-	-	-	18 000	17 677	(184 635)	(39 180)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		(20 000)							-	(20 000)	(25 000)	(25 000)
Borrowing long term/refinancing		-							-	-	(1 967)	
Increase (decrease) in consumer deposits		3 609							-	3 609	7 011	4 981
Payments												
Repayment of borrowing		5 790		2 000					2 000	7 790	8 910	9 343
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 601)	-	2 000	-	-	-	-	2 000	(8 601)	(11 046)	(10 676)
NET INCREASE/ (DECREASE) IN CASH HELD		627 252	-	(354 091)	-	-	-	-	(354 091)	273 161	406 393	545 415
Cash/cash equivalents at the year begin:	2								-	-		
Cash/cash equivalents at the year end:	2	627 252	-	(354 091)	-	-	-	-		273 161	406 393	545 415

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	627 252	–	(354 091)	–	–	–	–	(354 091)	273 161	406 393	545 415
Other current investments > 90 days		(562 183)	–	354 091	–	–	–	–	354 091	(208 092)	(338 070)	(474 525)
Non current assets - Investments	1	110 890	–	(110 890)	–	–	–	–	(110 890)	0	190 891	230 890
Cash and investments available:		175 960	–	(110 890)	–	–	–	–	(110 890)	65 070	259 214	301 780
Applications of cash and investments												
Unspent conditional transfers		17 891	–	(17 891)	–	–	–	–	(17 891)	(0)	8 000	5 000
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	313 914	–					(181 370)	(181 370)	132 544	(758 327)	(274 535)
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		32 957	–					–	–	32 957	34 605	23 568
Total Applications of cash and investments:		364 762	–	(17 891)	–	–	–	(181 370)	(199 261)	165 501	(715 723)	(245 967)
Surplus(shortfall)		(188 802)	–	(92 999)	–	–	–	181 370	88 371	(100 431)	974 936	547 748

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section

9. $G = B + C + D + E + F$

10. Adjusted Budget H = (A or A1/2 etc) + G

FS194 Maluti-a-Phofung - Table B9 Asset Management -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets, to be adjusted	1	204 981	-	-	-	-	-	-	-	204 981	-	-
Infrastructure - Road transport		62 466	-	-	-	-	-	-	-	62 466	-	-
Infrastructure - Electricity		10 000	-	-	-	-	-	-	-	10 000	-	-
Infrastructure - Water		41 450	-	-	-	-	-	-	-	41 450	-	-
Infrastructure - Sanitation		27 381	-	-	-	-	-	-	-	27 381	-	-
Infrastructure - Other		59 900	-	-	-	-	-	-	-	59 900	-	-
Infrastructure		201 197	-	-	-	-	-	-	-	201 197	-	-
Community		3 784	-	-	-	-	-	-	-	3 784	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets, to be adjusted	2	40 081	-	-	-	-	-	-	-	40 081	-	-
Infrastructure - Road transport		23 381	-	-	-	-	-	-	-	23 381	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		8 000	-	-	-	-	-	-	-	8 000	-	-
Infrastructure		31 381	-	-	-	-	-	-	-	31 381	-	-
Community		8 700	-	-	-	-	-	-	-	8 700	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure, to be adjusted	4	85 847	-	-	-	-	-	-	-	85 847	-	-
Infrastructure - Road transport		10 000	-	-	-	-	-	-	-	10 000	-	-
Infrastructure - Electricity		41 450	-	-	-	-	-	-	-	41 450	-	-
Infrastructure - Water		27 381	-	-	-	-	-	-	-	27 381	-	-
Infrastructure - Sanitation		67 900	-	-	-	-	-	-	-	67 900	-	-
Infrastructure		232 578	-	-	-	-	-	-	-	232 578	-	-
Community		12 484	-	-	-	-	-	-	-	12 484	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE, to be adjusted	2	245 062	-	-	-	-	-	-	-	245 062	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport												
Infrastructure - Electricity												
Infrastructure - Water												
Infrastructure - Sanitation												
Infrastructure - Other												
Infrastructure												
Community												
Heritage assets												
Investment properties												
Other assets												
Intangibles												
Agricultural Assets												
Biological assets												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	51 436	-	(15 431)	-	-	-	-	(15 431)	36 005	63 500	70 175
Repairs and Maintenance by asset class		39 385	-	-	-	-	-	-	-	39 385	-	-
Infrastructure - Road transport		5 545	-	-	-	-	-	-	-	5 545	-	-
Infrastructure - Electricity		5 200	-	-	-	-	-	-	-	5 200	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		19 414	-	-	-	-	-	-	-	19 414	-	-
Infrastructure		30 159	-	-	-	-	-	-	-	30 159	-	-
Community		650	-	-	-	-	-	-	-	650	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		8 576	-	-	-	-	-	-	-	8 576	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	90 821	-	(15 431)	-	-	-	-	(15 431)	75 391	63 500	70 175
% of capital exp on renewal of assets		16.4%	0.0%							16.4%	0.0%	0.0%
Renewal of existing assets as % of deprecn		77.9%	0.0%							111.3%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%							0.0%	0.0%	0.0%

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 Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts: = "Other" Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

FS194 Maluti-a-Phofung - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)	1											
Water:												
Piped water inside dwelling		2 046							-	2 046	2066000	2087000
Piped water inside yard (but not in dwelling)		5 115							-	5 115	5166000	5218000
Using public tap (at least min.service level)	2	8 294							-	8 294	8708000	9144000
Other water supply (at least min.service level)		2 395							-	2 395	2 515	2 641
Minimum Service Level and Above sub-total		17 850	-	-	-	-	-	-	-	17 850	18 455	19 090
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply		186							-	186	196000	206000
Below Minimum Service Level sub-total		186	-	-	-	-	-	-	-	186	196	206
Total number of households	5	18 036	-	-	-	-	-	-	-	18 036	18 651	19 296
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		13 374							-	13 374	13507000	13642000
Flush toilet (with septic tank)		469							-	469	473000	478000
Chemical toilet		4 646							-	4 646	4691000	4738000
Pit toilet (ventilated)		29 719							-	29 719	31204000	32765000
Other toilet provisions (> min.service level)		1 014							-	1 014	1 065	1 118
Minimum Service Level and Above sub-total		49 221	-	-	-	-	-	-	-	49 221	50 940	52 741
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions		1 014							-	1 014	1 065	1 118
Below Minimum Service Level sub-total		1 014	-	-	-	-	-	-	-	1 014	1 065	1 118
Total number of households	5	50 235	-	-	-	-	-	-	-	50 235	52 005	53 859
Energy:												
Electricity (at least min. service level)		3 049							-	3 049	3 202	3 362
Electricity - prepaid (> min.service level)		9 149							-	9 149	9 606	10 087
Minimum Service Level and Above sub-total		12 198	-	-	-	-	-	-	-	12 198	12 808	13 449
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources		6 026							-	6 026	6 327	6 643
Below Minimum Service Level sub-total		6 026	-	-	-	-	-	-	-	6 026	6 327	6 643
Total number of households	5	18 224	-	-	-	-	-	-	-	18 224	19 135	20 092
Refuse:												
Removed at least once a week (min.service)		16 550							-	16 550	16 881	17 219
Minimum Service Level and Above sub-total		16 550	-	-	-	-	-	-	-	16 550	16 881	17 219
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	16 550	-	-	-	-	-	-	-	16 550	16 881	17 219
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		67							-	67	77	80
Sanitation (free minimum level service)		8							-	8	9	10
Electricity/other energy (50kwh per household per month)		101							-	101	139	143
Refuse (removed at least once a week)		8							-	8	9	10
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		26 483 760							-	26 484	30 397 032	33 419 585
Sanitation (free sanitation service)		7 657 038							-	7 657	8 640 164	10 323 580
Electricity/other energy (50kwh per household per month)		72 066 612							-	72 067	115 742 520	119 185 272
Refuse (removed once a week)		6 011 676							-	6 012	6 783 419	8 105 036
Total cost of FBS provided (minimum social package)		112 219 086	-	-	-	-	-	-	-	112 219	161 563 135	171 033 473
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)	6								-	0	8kl	8kl
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)	79								-	0	83	87
Electricity (kw per household per month)	50								-	0	60kwh	60kwh
Refuse (average litres per week)	62								-	0	65	68
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		30 512							-	30 512	37 701	40 368
Property rates (other exemptions, reductions and rebates)		76 000							-	76 000	80 989	115 789
Water		26 484							-	26 484	30 397	33 420
Sanitation		7 657							-	7 657	8 640	10 324
Electricity/other energy		72 067							-	72 067	115 743	119 185
Refuse		6 012							-	6 012	6 783	8 105
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of free services provided (total social package)	6	218 731	-	-	-	-	-	-	-	218 731	280 253	327 190

References

1. Include services provided by another entity: e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = "Other" Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc.) + G

FS194 Maluti-a-Phofung - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2010/11									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget			capital	Unavoid.	Govt			Budget	Budget	Budget
A	6	7	8	9	10	11	12	13				
		A1	B	C	D	E	F	G	H			
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		383 768		311 903				311 903	695 671	408 291	428 706	
less Revenue Foregone		(86 000)		(415 982)				(415 982)	(501 982)	(90 300)	(94 815)	
Net Property Rates		297 768	-	(104 079)	-	-	-	(104 079)	193 689	317 991	333 891	
Service charges - electricity revenue												
Total Service charges - electricity revenue		257 050		(27 550)				(27 550)	229 500	280 790	300 343	
less Revenue Foregone								-	-			
Net Service charges - electricity revenue		257 050	-	(27 550)	-	-	-	(27 550)	229 500	280 790	300 343	
Service charges - water revenue												
Total Service charges - water revenue								-	-			
less Revenue Foregone								-	-			
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue												
Total Service charges - sanitation revenue								-	-			
less Revenue Foregone								-	-			
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue												
Total refuse removal revenue		9 475		8 000				8 000	17 475	9 261	9 724	
Total landfill revenue								-	-			
less Revenue Foregone								-	-			
Net Service charges - refuse revenue		9 475	-	8 000	-	-	-	8 000	17 475	9 261	9 724	
Other Revenue By Source												
Fuel levy								-	-			
Other revenue	3	2 617		(219)				(219)	2 398	5 162	12 164	
Total 'Other' Revenue	1	2 617	-	(219)	-	-	-	(219)	2 398	5 162	12 164	
EXPENDITURE ITEMS												
Employee related costs												
Salaries and Wages		117 182		(76)				(76)	117 106	135 500	154 638	
Contributions to UIF, pensions, medical aid		23 044						-	23 044	23 548	25 903	
Travel, motor car, accom. & other allowances		3 626						-	3 626	3 989	4 388	
Housing benefits and allowances		373						-	373	410	451	
Overtime		3 200						-	3 200	2 900	2 700	
Performance bonus								-	-			
Long service awards								-	-			
Payments in lieu of leave								-	-			
Post-retirement benefit obligations								-	-			
sub-total	4	147 425	-	(76)	-	-	-	(76)	147 349	166 347	188 080	
Less: Employees costs capitalised to PPE								-	-			
Total Employee related costs	1	147 425	-	(76)	-	-	-	(76)	147 349	166 347	188 080	
Contributions recognised - capital												
List contributions by contract								-	-			
								-	-			
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		51 436		(15 431)				(15 431)	36 005	63 500	70 175	
Lease amortisation								-	-			
Capital asset impairment								-	-			
Total Depreciation & asset impairment	1	51 436	-	(15 431)	-	-	-	(15 431)	36 005	63 500	70 175	
Bulk purchases												
Electricity		157 000		39 000				39 000	196 000	170 989	180 989	
Water								-	-			
Total bulk purchases	1	157 000	-	39 000	-	-	-	39 000	196 000	170 989	180 989	
Contracted services												
Revenue Management (Old)		4 000		(4 000)				(4 000)	-	-	-	
Municipal assets Insurance		15 000		7 910				7 910	22 910	15 750	16 538	
Indigent Register		1 500		(300)				(300)	1 200	1 575	1 654	
Photocopy Machines		1 800		(540)				(540)	1 260	2 000	2 300	
Landfill sides		1 575		-				-	1 575	1 700	1 910	
Valuation roll		3 500		-				-	3 500	3 675	3 859	
Revenue Management (New)		35 951		4 000				4 000	39 951	51 930	59 886	
Financial System		9 000		(3 150)				(3 150)	5 850	9 450	9 923	
Security services (building)		2 475		(2 475)				(2 475)	(0)	2 599	2 728	
Electricity call outs				3 737				3 737	3 737			
sub-total	1	74 801	-	5 182	-	-	-	5 182	79 983	88 679	98 797	
Allocations to organs of state:												
Electricity								-	-			
Water								-	-			
Sanitation								-	-			
Other								-	-			
Total contracted services		74 801	-	5 182	-	-	-	5 182	79 983	88 679	98 797	
Other Expenditure By Type												
Repairs and maintenance (to be deleted)		44 966		(6 569)				(6 569)	38 417	53 179	79 769	
Collection costs								-	-			
Contributions to 'other' provisions								-	-			
Consultant fees		13 761		(6 709)				(6 709)	7 052	15 826	13 517	
Audit fees		3 500		-				-	3 500	3 640	4 000	
General expenses	3,5	253 126		(98 819)				(98 819)	154 307	230 921	230 923	
Total Other Expenditure	1	315 373	-	(112 097)	-	-	-	(105 528)	164 859	303 566	328 209	

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (Sec

$$12. G = B + C + D + E + F$$

$$13. Adjusted Budget H = (A or A1/2 etc) + G$$

FS194 Maluti-a-Phofung - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days									-	-		
Other current investments > 90 days		65 069							-	65 069	68 323	70 890
Total Call investment deposits	1	65 069	-	-	-	-	-	-	-	65 069	68 323	70 890
<u>Consumer debtors</u>												
Consumer debtors		82 546		630 249					630 249	712 795	86 673	
Less: provision for debt impairment		1 194 185	-	(1 030 000)	-	-	-	-	(1 030 000)	164 185	477 754	-
Total Consumer debtors	1	(1 111 639)	-	1 660 249	-	-	-	-	1 660 249	548 610	(391 081)	-
<u>Debt impairment provision</u>												
Balance at the beginning of the year		895 547		(850 000)					(850 000)	45 547	164 185	-
Contributions to the provision		298 638		(180 000)					(180 000)	118 638	313 570	
Bad debts written off									-	-		
Balance at end of year		1 194 185	-	(1 030 000)	-	-	-	-	(1 030 000)	164 185	477 754	-
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		1 133 870		(700 000)					(700 000)	433 870	1 190 564	1 897 896
Leases recognised as PPE									-	-		
Less: Accumulated depreciation		315 620							-	315 620	331 401	432 987
Total Property, plant & equipment	1	818 250	-	(700 000)	-	-	-	-	(700 000)	749 491	859 163	1 464 909
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)		20 000							-	20 000	25 000	25 000
Current portion of long-term liabilities		40 000							-	40 000	38 000	35 000
Total Current liabilities - Borrowing		60 000	-	-	-	-	-	-	-	60 000	63 000	60 000
<u>Trade and other payables</u>												
Creditors		8 287		100 000					100 000	108 287	4 351	5 891
Unspent conditional grants and receipts		17 891		(17 891)					(17 891)	(0)	8 000	5 000
VAT									-	-		
Total Trade and other payables	1	26 178	-	82 109	-	-	-	-	82 109	108 287	12 351	10 891
<u>Non current liabilities - Borrowing</u>												
Borrowing		30 000							-	30 000		
Finance leases (including PPP asset element)		13 908							-	13 908	15 679	11 679
Total Non current liabilities - Borrowing	3	43 908	-	-	-	-	-	-	-	43 908	15 679	11 679
<u>Provisions - non current</u>												
Retirement benefits									-	-		
List other major items									-	-		
Refuse landfill site rehabilitation		1 300							-	1 300	1 400	1 450
Other									-	-		
Total Provisions - non current		1 300	-	-	-	-	-	-	-	1 300	1 400	1 450
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance									-	-		
Appropriations to Reserves		676 325							-	676 325	720 141	578 923
Transfers from Reserves									-	-		
Depreciation offsets		51 436							-	51 436	63 500	70 175
Other adjustments		34 507							-	34 507	36 232	20 789
Accumulated Surplus/(Deficit)	1	762 268	-	-	-	-	-	-	-	762 268	819 873	669 887
<u>Reserves</u>												
Housing Development Fund									-	-		
Capital replacement		32 957							-	32 957	34 605	23 568
Capitalisation									-	-		
Government grant									-	-		
Donations and public contributions									-	-		
Self-insurance									-	-		
Other reserves (list)									-	-		
Revaluation									-	-		
Total Reserves	2	32 957	-	-	-	-	-	-	-	32 957	34 605	23 568
TOTAL COMMUNITY WEALTH/EQUITY	2	795 225	-	-	-	-	-	-	-	795 225	854 478	693 455
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									-	-		
2010 World Cup									-	-		

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10. $G = B + C + D + E + F$

11. $\text{Adjusted Budget } H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 2 - (name)												
Insert measure/s description									-	-	-	-
Sub-function 3 - (name)												
Insert measure/s description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments $G = B + C + D + E + F$

5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$

6. NOTE - include adjustments by 'exception' (only where amended)

FS194 Maluti-a-Phofung - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Budget Year 2010/11			Budget Year +1 2011/12	Budget Year +2 2012/13
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets				3.6%	0.0%	4.3%	0.7%	0.4%
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.2%	0.0%	-0.2%	-0.5%	-0.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves				443.8%	0.0%	693.0%	306.0%	408.9%
Gearing	Long Term Borrowing/ Funds & Reserves				133.2%	0.0%	133.2%	45.3%	49.6%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				-450.9%	0.0%	439.3%	168.8%	497.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				1662.3%	0.0%	-1779.2%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.6	0.0	0.4	0.8	0.9
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				-57.2%	0.0%	87.8%	7.9%	32.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
<u>Funding of Provisions</u>									
Provisions not funded - %	Unfunded Provns./Total Provisions								
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source								
Employee costs	Employee costs/(Total Revenue - capital revenue)				16.1%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				4.3%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				6.5%	0.0%	5.0%	6.8%	7.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				-14208.5%	0.0%	-12395.3%	-18591.3%	-19877.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				-121.5%	0.0%	65.3%	-39.4%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				1.3	0.0	0.6	0.8	1.0

References

1. Consumer debtors > 12 months old are excluded from current assets

FS194 Maluti-a-Phofung - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current year	Original Budget	Adjusted Budget
Demographics										
Population	Census count/estimate			385	400	416	465		516 503	
Females aged 5 - 14	Census count/estimate			43	45	46	52		57 527	
Males aged 5 - 14	Census count/estimate			42	44	45	51		56 295	
Females aged 15 - 34	Census count/estimate			75	78	81	90		100 334	
Males aged 15 - 34	Census count/estimate			66	69	71	80		88 467	
Unemployment	Census count/estimate			62	65	67	75		83 732	
Household income (households) (1.)										
None	Census count/estimate			191 401	198 751	206 383	231 083		256 502	
R1 - R4800	Census count per month			175 716	182 463	189 470	212 146		235 482	
R4800 - R9600	Census count per month			4 526	4 700	4 880	5 464		6 065	
Poverty profiles										
Insert description										
Household/demographics (000)										
Number of people in municipal area				385 413	400	416	465		516	
Number of poor people in municipal area				46 085	48	50	56		62	
Number of households in municipal area				97 172	101	105	117		129	
Number of poor households in municipal area				21 228	22	23	26		28	
Definition of poor household (R per month)				1 500	1 500	1 650	1 850		2 053 000	
Housing statistics (2.)										
Formal				1	1	1	1			
Informal				0	0	0	0			
Total number of households		-	-	1	1	1	1	-	-	-
Dwellings provided by municipality (3.)										
Dwellings provided by province/s										
Dwellings provided by private sector (4.)										
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic (5.)										
Inflation/inflation outlook (CPIX)						13.5%	13.5%		13.5%	
Interest rate - borrowing						9.5%	9.0%		9.5%	
Interest rate - investment						7.5%	7.5%		7.5%	
Remuneration increases						10.0%	10.0%		10.0%	
Consumption growth (electricity)						10.0%	10.0%		10.0%	
Consumption growth (water)										
Collection rates (6.)										
Property tax/service charges					70.0%	70.0%	70.0%	%	70.0%	%
Rental of facilities & equipment					6.5%	6.5%	6.5%	%	6.5%	%
Interest - external investments					9.5%	9.5%	9.5%	%	9.5%	%
Interest - debtors					12.5%	12.5%	12.5%	%	12.5%	%
Revenue from agency services					10.0%	10.0%	10.0%	%	10.0%	%

References

1. Monthly household income threshold
2. Include total of all housing units within the municipality
3. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
4. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
5. Insert actual or estimated % increases assumed as a basis for budget calculations
6. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group.

FS194 Maluti-a-Phofung - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2007/8	2008/9	2009/10	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				627 252	–	273 161	406 393	545 415
Cash + investments at the yr end less applications - R'000	2	18(1)b				(188 802)	–	(100 431)	974 936	547 748
Cash year end/monthly employee/supplier payments	3	18(1)b				0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				83 420	–	20 141	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	18.3%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	68.3%	0.0%	-16.4%	-101.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				6.5%	0.0%	5.7%	9.2%	9.2%
Capital payments % of capital expenditure	8	18(1)c:19				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-89.3%	332.0%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				16.4%	0.0%	16.4%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct 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 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 cap 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 cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

FS194 Maluti-a-Phofung - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2010/11							Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		279 963	-	-	-	-	-	279 963	-	-
Finance Management		1 200					-	1 200		
Municipal Systems Improvement	3	750					-	750		
Equitable share		267 069					-	267 069		
Department of Water Affairs		10 944					-	10 944		
							-	-		
Other transfers and grants [insert description]							-	-		
Provincial Government:		-	-	-	-	-	-	-	-	-
Housing							-	-		
Intergrated Spartial Development							-	-		
Construction of New Clinic at QwaQwa	4						-	-		
Planning and surveying							-	-		
Other transfers and grants [insert description]	5						-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Operating Transfers and Grants	6	279 963	-	-	-	-	-	279 963	-	-
<u>Capital Transfers and Grants</u>										
National Government:		216 840	-	-	(4 950)	-	(4 950)	211 890	-	-
Municipal Infrastructure (MIG)		142 459					-	142 459		
Public Works		9 381					-	9 381		
Water Affairs		55 000			(4 950)		(4 950)	50 050		
							-	-		
DME		10 000					-	10 000		
Provincial Government:		14 000	-	-	-	-	-	14 000	-	-
Provincial Grants		14 000					-	14 000		
							-	-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-		
							-	-		
Total Capital Transfers and Grants	6	230 840	-	-	(4 950)	-	(4 950)	225 890	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		280 194	-	-	(4 950)	-	(4 950)	280 189	-	-

References

- Each 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 earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

FS194 Maluti-a-Phofung - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2010/11						Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
<u>Operating expenditure of Transfers and Grants</u>									
National Government:		279 963	-	-	-	-	-	279 963	-
Finance Management		1 200					-	1 200	
Municipal Systems Improvement		750					-	750	
Equitable share		267 069					-	267 069	
Department of Water Affairs		10 944					-	10 944	
0							-	-	
0							-	-	
Other transfers and grants [insert description]							-	-	
Provincial Government:		-	-	-	-	-	-	-	-
Housing							-	-	
Intergrated Spatial Development							-	-	
Construction of New Clinic at QwaQwa							-	-	
Planning and surveying							-	-	
Other transfers and grants [insert description]							-	-	
District Municipality:		-	-	-	-	-	-	-	-
[insert description]							-	-	
0							-	-	
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]							-	-	
0							-	-	
Total operating expenditure of Transfers and Grants:		279 963	-	-	-	-	-	279 963	-
<u>Capital expenditure of Transfers and Grants</u>									
National Government:		216 840	-	-	(4 950)	-	(4 950)	211 890	-
Municipal Infrastructure (MIG)		142 459					-	142 459	
Public Works		9 381					-	9 381	
Water Affairs		55 000			(4 950)		(4 950)	50 050	
0							-	-	
0							-	-	
DME		10 000					-	10 000	
Provincial Government:		14 000	-	-	-	-	-	14 000	-
Provincial Grants		14 000					-	14 000	
0							-	-	
District Municipality:		-	-	-	-	-	-	-	-
[insert description]							-	-	
0							-	-	
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]							-	-	
0							-	-	
Total capital expenditure of Transfers and Grants		230 840	-	-	(4 950)	-	(4 950)	225 890	-
Total capital expenditure of Transfers and Grants		280 194	-	-	(4 950)	-	(4 950)	280 189	-

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved: error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. $E = B + C + D$
7. Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

FS194 Maluti-a-Phofung - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2010/11							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<u>Operating transfers and grants:</u>										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
<u>Capital transfers and grants:</u>										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. $E = B + C + D$
7. Adjusted Budget $F = (A \text{ or } A1/2 \text{ etc}) + E$

FS194 Maluti-a-Phofung - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Grants to other Organisations												
Water Entity	4	10 944							-	10 944		
water Free basic Entity		57 555							-	57 555		
[insert description]									-	-		
TOTAL GRANTS TO OTHER ORGANISATIONS:		68 499	-	-	-	-	-	-	-	68 499	-	-
TOTAL TRANSFERS/GRANTS	5	68 499	-	-	-	-	-	-	-	68 499	-	-

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. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts: = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. $G = B + C + D + E + F$
13. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2010/11									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		1	5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Salary		13 497							-	13 497	0.0%
Pension Contributions		2 156							-	2 156	0.0%
Medical Aid Contributions		343							-	343	0.0%
Motor vehicle allowance		4 504							-	4 504	0.0%
Cell phone allowance									-	-	
Housing allowance									-	-	
Other benefits or allowances									-	-	
In-kind benefits									-	-	
Sub Total - Councillors		20 500	-			-		-	-	20 500	0.0%
% increase			-1								
Senior Managers of the Municipality	3										
Salary		4 013							-	4 013	0.0%
Pension Contributions		557							-	557	0.0%
Medical Aid Contributions		162							-	162	0.0%
Motor vehicle and cell phone		1 936							-	1 936	0.0%
Cell phone allowance		160							-	-	
Housing allowance									-	-	
Performance Bonus									-	-	
Other benefits or allowances									-	-	
In-kind benefits									-	-	
Sub Total - Senior Managers of Municipality	2	6 828	-	-		-		-	-	6 668	-2.3%
% increase			-1								
Other Municipal Staff											
Basic Salaries and Wages		97 132							-	97 132	0.0%
Pension Contributions		16 433							-	16 433	0.0%
Medical Aid Contributions		3 457							-	3 457	0.0%
Motor vehicle and cell phone		327							-	327	0.0%
Cell phone allowance									-	-	
Housing allowance									-	-	
Overtime		3 200							-	3 200	0.0%
Performance Bonus		20 048							-	20 048	0.0%
Other benefits or allowances									-	-	
In-kind benefits									-	-	
Sub Total - Other Municipal Staff	2	140 597	-	-	-	-	-	-	-	140 597	0.0%
% increase			-	-	-	-	-	-	-		
Total Parent Municipality		167 925	-	-	-	-	-	-	-	167 765	-0.1%
Board Members of Entities											
Salary									-	-	
Pension Contributions									-	-	
Medical Aid Contributions									-	-	
Motor vehicle allowance									-	-	
Cell phone allowances									-	-	
Housing allowance									-	-	
Board Fees									-	-	
Other benefits and allowances									-	-	
In-kind benefits									-	-	
Sub Total - Board Members of Entities	3	-	-	-	-	-	-	-	-	-	
% increase											
Senior Managers of Entities											
Salary		2 069							-	2 069	0.0%
Pension Contributions		406							-	406	0.0%
Medical Aid Contributions		66							-	66	0.0%
Motor vehicle and cell phone									-	-	
Cell phone allowances									-	-	
Housing allowance									-	-	
Performance Bonus		1 677							-	1 677	0.0%
Other benefits or allowances									-	-	
In-kind benefits									-	-	
Sub Total - Senior Managers of Entities	3	4	-	-	-	-	-	-	-	4 218	0.0%
% increase											
Other Staff of Entities											
Basic Salaries and Wages		33 566							-	33 566	0.0%
Pension Contributions		4 572							-	4 572	0.0%
Medical Aid Contributions		2 779							-	2 779	0.0%
Motor vehicle and cell phone									-	-	
Cell phone allowances									-	-	
Housing allowance		600							-	600	0.0%
Overtime		2 150							-	2 150	0.0%
Performance Bonus		1 743							-	1 743	0.0%
Other benefits or allowances		4 447							-	4 447	0.0%
In-kind benefits									-	-	
Sub Total - Other Staff of Entities	3	49 857	-	-	-	-	-	-	-	49 857	0.0%
% increase											
Total Municipal Entities		54 075	-	-	-	-	-	-	-	54 075	0.0%
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		222 000	-	-	-	-	-	-	-	221 840	-0.1%
% increase											
TOTAL MANAGERS AND STAFF	5	201 500	-	-	-	-	-	-	-	201 340	-0.1%

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

Column Definitions:

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (Sec

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

FS194 Maluti-a-Phofung - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Legislative Authority													-	-	-	-
Office of the Municipal Manager													-	-	-	-
Financial Services		133 715	39 254	9 086	23 941	108 311	21 041	28 288	23 678	90 975	26 233	28 494	56 426	589 442	695 957	741 079
Corporate Services		52	12	11	7	3	102	25	65	20	6	27	88	417	53	55
Community Services		1 578	1 615	1 606	1 649	1 648	1 505	1 660	1 650	1 452	1 365	1 622	203	17 553	9 452	11 024
Public Safety		35	50	100	27	29	44	65	86	99	35	85	97	752	1 862	1 983
Housing Spatial Development & Planning		32	104	34	20	11	26	15	75	40	50	43	78	529	397	417
Municipal Infrastructure		21 293	18 347	17 011	10 435	11 073	13 604	16 259	17 375	21 727	18 295	22 381	42 285	230 086	283 975	307 131
LED & Tourism													-	-	-	-
Parks		38	49	144	92	58	64	25	75	46	48	50	334	1 022	956	1 003
Water & Sanitation													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
Total Revenue by Vote		156 743	59 430	27 991	36 172	121 133	36 387	46 337	43 004	114 359	46 032	52 701	99 511	839 800	992 652	1 062 692
Expenditure by Vote																
Legislative Authority		1 915	2 257	2 319	2 166	2 881	7 226	2 500	2 300	2 200	2 900	3 650	11 679	43 993	36 367	39 542
Office of the Municipal Manager		707	858	787	652	687	833	850	950	660	985	1 200	11 260	20 428	23 749	25 629
Financial Services		15 679	16 982	13 824	12 337	19 726	21 837	18 620	16 035	24 628	26 950	24 850	70 159	281 626	468 450	480 835
Corporate Services		1 058	1 590	1 590	1 576	1 495	1 541	1 952	2 500	1 950	1 650	1 320	10 586	28 808	35 375	38 007
Community Services		2 457	2 669	2 727	2 451	3 074	2 705	3 560	2 630	2 569	3 600	2 598	6 141	37 181	46 008	48 286
Public Safety		2 293	1 789	2 328	2 221	5 872	1 803	2 300	2 562	3 500	2 500	4 511	4 385	36 064	38 502	42 758
Housing Spatial Development & Planning		953	772	857	804	2 822	939	950	1 650	1 685	1 250	1 410	7 025	21 118	23 761	25 473
Municipal Infrastructure		4 431	61 078	23 866	5 868	18 512	15 068	25 852	27 181	20 524	19 244	21 365	43 660	286 649	244 168	283 978
LED & Tourism		67	174	193	132	1 067	184	98	168	156	180	1 652	5 264	9 335	9 222	9 856
Parks		1 290	1 406	2 189	1 326	1 321	1 309	1 356	1 568	1 569	1 200	1 962	5 977	22 474	24 418	27 622
Water & Sanitation													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
Total Expenditure by Vote		30 850	89 576	50 680	29 532	57 458	53 444	58 038	57 544	59 441	60 459	64 518	176 135	787 675	950 020	1 021 986
Surplus/ (Deficit)		125 893	(30 145)	(22 689)	6 640	63 675	(17 057)	(11 701)	(14 540)	54 918	(14 427)	(11 817)	(76 624)	52 126	42 632	40 706

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

FS194 Maluti-a-Phofung - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

3174 Multi-Financing - Supporting Table SD15 Adjustments Budget - Monthly Revenue and Expenditure (Standard classification)																
Description - Standard classification	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		133 767	39 266	9 097	23 949	108 314	21 096	28 313	23 891	91 071	26 239	28 584	56 156	589 742	695 957	741 079
Executive and council													-	-	-	-
Budget and treasury office		133 715	39 254	9 086	23 942	108 311	21 041	28 288	23 826	91 051	26 233	28 557	56 138	589 442	695 957	741 079
Corporate services		52	12	11	7	3	55	25	65	20	6	27	18	300	-	-
Community and public safety		623	734	872	42	39	120	70	88	102	41	115	(827)	2 019	3 842	4 061
Community and social services		561	676	736	-	-	-	-	-	-	-	-	(827)	1 147	2 031	2 131
Sport and recreation													-	-	-	-
Public safety		55	50	100	27	29	75	65	86	99	35	85	(4)	702	1 809	-
Housing		7	8	36	15	10	45	5	2	4	6	30	3	170	2	2
Health													-	-	-	-
Economic and environmental services		44	65	5	98	59	62	35	-	7	-	-	34	409	448	470
Planning and development		44	65	5	83	59	62	35	-	7	-	-	(1)	359	395	415
Road transport		-	-	0	15	-	-	-	-	-	-	-	35	50	53	55
Environmental protection													-	-	-	-
Trading services		22 310	19 365	18 017	12 083	12 720	15 109	17 919	19 025	23 179	19 752	24 003	44 147	247 630	293 421	318 148
Electricity		21 293	18 347	17 011	10 435	11 073	13 604	16 259	17 375	21 727	18 387	22 381	42 192	230 085	283 976	307 131
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		1 017	1 018	1 006	1 648	1 647	1 505	1 660	1 650	1 452	1 365	1 622	1 955	17 545	9 445	11 017
Other													-	-	-	-
Total Revenue - Standard		156 743	59 430	27 991	36 173	121 133	36 387	46 337	43 004	114 359	46 032	52 701	99 510	839 800	993 668	1 063 758
Expenditure - Standard																
Governance and administration		19 159	21 387	17 819	15 830	24 440	30 886	22 972	20 585	28 938	31 735	30 700	106 212	370 663	558 708	578 333
Executive and council		2 622	1 399	3 106	2 818	3 568	8 059	3 350	3 250	2 860	3 885	4 850	20 112	59 879	54 388	59 072
Budget and treasury office		2 070	6 666	2 346	1 047	3 962	5 203	4 877	5 477	13 947	14 692	12 189	60 922	133 398	175 138	237 573
Corporate services		14 467	13 322	12 367	11 965	16 910	17 625	14 745	11 858	12 131	13 158	13 661	25 178	177 387	329 182	281 688
Community and public safety		5 002	4 415	5 695	5 031	8 998	5 167	5 546	6 430	6 788	5 960	8 791	12 242	80 064	90 195	99 911
Community and social services		1 118	1 070	977	1 251	474	1 805	1 550	2 100	969	1 590	1 118	1 114	15 136	19 263	20 908
Sport and recreation		1 290	1 406	2 189	1 326	1 321	1 309	1 356	1 568	1 569	1 200	1 962	5 977	22 474	24 419	27 622
Public safety		2 293	1 789	2 328	2 221	5 872	1 803	2 300	2 562	3 500	2 500	4 511	4 385	36 064	38 502	42 758
Housing		300	150	200	234	1 331	250	340	200	750	670	1 200	766	6 390	8 011	8 623
Health													-	-	-	-
Economic and environmental services		1 693	3 595	3 248	4 071	6 172	2 378	4 920	5 624	3 091	3 744	2 597	26 830	67 962	74 325	103 224
Planning and development		720	796	850	702	2 560	873	708	1 618	1 091	760	1 862	11 523	24 064	24 972	26 707
Road transport		973	2 798	2 398	3 368	3 611	1 506	4 212	4 006	2 000	2 984	735	15 307	43 898	49 353	76 517
Environmental protection													-	-	-	-
Trading services		4 997	60 179	23 918	4 600	17 851	15 012	24 600	24 905	20 624	19 021	22 430	30 849	268 985	226 793	240 521
Electricity		3 458	58 280	21 468	2 500	14 901	13 562	21 640	23 175	18 524	16 261	20 630	28 349	242 748	194 815	207 464
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		1 539	1 899	2 450	2 100	2 950	1 450	2 960	1 730	2 100	2 760	1 800	2 500	26 238	31 978	33 057
Other													-	-	-	-
Total Expenditure - Standard		30 850	89 576	50 680	29 532	57 460	53 444	58 038	57 544	59 441	60 459	64 518	176 133	787 675	950 021	1 021 989
Surplus/ (Deficit) 1.																
		125 893	(30 146)	(22 690)	6 641	63 673	(17 057)	(11 701)	(14 540)	54 918	(14 428)	(11 817)	(76 623)	52 125	43 647	41 769

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

FS194 Maluti-a-Phofung - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		10 243	15 281	14 077	13 323	11 104	13 315	13 125	14 562	15 365	16 256	17 652	39 386	193 689	317 991	333 891
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue		21 257	18 303	16 988	10 401	11 017	13 560	16 250	17 350	21 135	18 235	22 365	42 640	229 500	280 790	300 343
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse		1 017	1 018	1 006	1 648	1 647	1 505	1 660	1 650	1 452	1 365	1 622	1 885	17 475	9 261	9 724
Service charges - other		3 446	20 864	(4 786)	7 878	6 050	5 615	6 660	7 512	7 220	7 850	9 250	8 005	85 564	45 828	48 895
Rental of facilities and equipment		14	33	29	72	24	26	35	150	86	98	93	78	739	588	617
Interest earned - external investments		36	389	21	710	8	87	850	120	990	166	760	862	5 000	8 400	8 820
Interest earned - outstanding debtors		2 016	1 925	59	1 991	2 126	2 011	2 200	1 600	1 330	1 952	800	990	19 000	11 550	12 127
Dividends received													-	-	-	-
Fines		30	33	54	21	15	8	65	35	9	15	9	12	305	1 575	1 683
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers recognised - operational		117 951	750	-	-	89 023	-	5 472	-	66 767	-	-	6 167	286 130	311 505	334 428
Other revenue		733	835	543	128	119	259	20	25	5	95	150	(514)	2 398	5 162	12 164
Gains on disposal of PPE													-	-	-	-
Total Revenue		156 743	59 430	27 991	36 172	121 133	36 387	46 337	43 004	114 359	46 032	52 701	99 512	839 800	992 650	1 062 692
Expenditure By Type																
Employee related costs		11 426	11 131	11 234	11 157	11 345	11 478	12 330	12 250	12 450	13 200	16 520	12 828	147 349	166 347	188 080
Remuneration of councillors		1 388	1 441	1 403	1 395	1 409	1 415	1 985	1 966	1 937	1 920	1 930	2 313	20 500	21 525	22 601
Debt impairment													30 000	30 000	60 000	64 000
Depreciation & asset impairment													36 005	36 005	63 500	70 175
Finance charges		(652)	785	238	-	644	1 361	850	635	-	863	895	442	6 061	4 443	5 679
Bulk purchases		-	55 080	21 468	-	12 901	13 562	14 500	16 235	18 524	12 560	13 560	17 610	196 000	170 989	180 989
Other materials													-	-	-	-
Contracted services		6 361	6 324	4 769	5 493	6 144	10 837	11 253	4 850	4 963	6 550	6 953	5 486	79 983	88 679	98 797
Grants and subsidies		5 708	5 708	5 708	4 796	6 620	4 796	6 620	5 708	5 708	5 708	5 708	5 711	68 500	70 972	63 454
Other expenditure		6 620	9 106	5 860	6 691	18 396	9 994	10 500	15 900	15 860	19 658	18 952	65 740	203 276	303 566	328 209
Loss on disposal of PPE													-	-	-	-
Total Expenditure		30 850	89 576	50 680	29 532	57 458	53 444	58 038	57 544	59 441	60 459	64 518	176 135	787 675	950 021	1 021 984
Surplus/(Deficit)		125 892	(30 146)	(22 690)	6 640	63 675	(17 057)	(11 701)	(14 540)	54 918	(14 427)	(11 817)	(76 623)	52 125	42 629	40 708
Transfers recognised - capital													-	-	-	-
Contributions													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		125 892	(30 146)	(22 690)	6 640	63 675	(17 057)	(11 701)	(14 540)	54 918	(14 427)	(11 817)	(76 623)	52 125	42 629	40 708

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

FS194 Maluti-a-Phofung - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		10 243	15 281	14 077	13 323	11 104	13 315	13 125	14 562	15 365	16 256	17 652	39 386	193 689	317 991	333 891
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		21 257	18 303	16 988	10 401	11 017	13 560	16 250	17 350	21 135	18 235	22 365	42 640	229 500	280 790	300 343
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		1 017	1 018	1 006	1 648	1 647	1 505	1 660	1 650	1 452	1 365	1 622	1 885	17 475	9 261	9 724
Service charges - other		3 446	20 864	(4 786)	7 878	6 050	5 615	6 660	7 512	7 220	7 850	9 250	8 005	85 564	45 828	48 895
Rental of facilities and equipment		14	33	29	72	24	26	35	150	86	98	93	78	739	588	617
Interest earned - external investments		36	389	21	710	8	87	850	120	990	166	760	862	5 000	8 400	8 820
Interest earned - outstanding debtors		2 016	1 925	59	1 991	2 126	2 011	2 200	1 600	1 330	1 952	800	990	19 000	11 550	12 127
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		30	33	54	21	15	8	65	35	9	15	9	12	305	1 575	1 683
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational		117 951	750	-	-	89 023	-	5 472	-	66 767	-	-	6 167	286 130	311 505	334 428
Other revenue		733	835	543	128	119	259	20	25	5	95	150	(514)	2 398	5 162	12 164
Cash Receipts by Source		156 743	59 430	27 991	36 172	121 133	36 387	46 337	43 004	114 359	46 032	52 701	99 512	839 800	992 650	1 062 692
Other Cash Flows by Source																
Transfers receipts - capital		25 035	55 785	-	-	51 285	-	4 040	15 465	29 496	30 784	-	18 344	230 234	273 636	252 329
Contributions & Contributed assets		5 635	6 325	-	-	6 897	-	4 256	9 875	12 025	8 526	-	(1 797)	51 744	14 000	20 000
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase 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		187 412	121 540	27 991	36 172	179 315	36 387	54 633	68 344	155 880	85 342	52 701	116 059	1 121 778	1 280 286	1 335 021
Cash Payments by Type																
Employee related costs		11 426	11 131	11 234	11 157	11 345	11 478	12 330	12 250	12 450	13 200	16 520	12 828	147 349	166 347	188 080
Remuneration of councillors		1 388	1 441	1 403	1 395	1 409	1 415	1 985	1 966	1 937	1 920	1 930	2 313	20 500	21 525	22 601
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		(652)	-	238	-	644	-	850	-	-	863	895	(776)	2 061	4 443	5 679
Bulk purchases - Electricity		-	55 080	21 468	-	12 901	13 562	14 500	16 235	18 524	12 560	13 560	17 610	196 000	170 989	180 989
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		6 361	6 324	4 769	5 493	6 144	10 837	11 253	4 850	4 963	6 550	6 953	5 486	79 983	88 679	98 797
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		5 708	5 708	5 708	4 796	6 620	4 796	6 620	5 708	5 708	5 708	5 708	5 711	68 500	70 972	63 454
General expenses		6 620	9 106	5 860	6 691	18 396	9 994	10 500	15 900	15 860	19 658	18 952	131 746	269 282	427 066	462 384
Cash Payments by Type		30 850	88 790	50 680	29 532	57 458	52 082	58 038	56 909	59 441	60 459	64 518	174 917	783 675	950 021	1 085 984
Other Cash Flows/Payments by Type																
Capital assets		12 872	23 553	21 367	7 371	24 786	26 468	1 787	287	1 487	287	287	161 427	281 978	287 636	267 329
Repayment of borrowing		-	785	-	-	-	1 361	-	635	-	-	-	1 219	4 000	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		43 722	113 128	72 047	36 903	82 245	79 912	59 825	57 831	60 928	60 745	64 805	337 563	1 069 653	1 237 657	1 353 313
NET INCREASE/(DECREASE) IN CASH HELD		143 690	8 412	(44 056)	(731)	97 071	(43 525)	(5 191)	10 514	94 953	24 597	(12 104)	(221 504)	52 125	42 629	(18 292)
Cash/cash equivalents at the monthly/year beginning:		143 690	143 690	152 102	108 046	107 315	204 385	160 860	155 669	166 183	261 135	285 732	273 629	-	52 125	94 754
Cash/cash equivalents at the monthly/year end:		143 690	152 102	108 046	107 315	204 385	160 860	155 669	166 183	261 135	285 732	273 629	52 125	52 125	94 754	76 462

FS194 Maluti-a-Phofung - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<u>Multi-year expenditure appropriation</u>	1												-	-	-	-
Legislative Authority													-	-	-	-
Office of the Municipal Manager													-	-	-	-
Financial Services													-	-	-	-
Corporate Services													-	-	-	-
Community Services													-	-	-	-
Public Safety													-	-	-	-
Housing Spatial Development & Planning													-	-	-	-
Municipal Infrastructure													-	-	-	-
LED & Tourism													-	-	-	-
Parks													-	-	-	-
Water & Sanitation													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Single-year expenditure appropriation</u>																
Legislative Authority													-	-	-	-
Office of the Municipal Manager													-	-	-	-
Financial Services													-	-	-	-
Corporate Services													-	-	-	-
Community Services													-	-	-	-
Public Safety													-	-	-	-
Housing Spatial Development & Planning													-	-	-	-
Municipal Infrastructure		12 872	23 553	21 367	7 371	24 786	26 468	1 787	287	1 487	287	287	161 427	281 978	287 636	267 329
LED & Tourism													-	-	-	-
Parks													-	-	-	-
Water & Sanitation													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
0													-	-	-	-
Capital single-year expenditure sub-total	3	12 872	23 553	21 367	7 371	24 786	26 468	1 787	287	1 487	287	287	161 427	281 978	287 636	267 329
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

FS194 Maluti-a-Phofung - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Budget and treasury office													-	-	-	-
Corporate services													-	-	-	-
Community and public safety		743	2 946	2 884	12	207	1 150	1 500	-	1 200	-	-	11 835	22 476	-	-
Community and social services		-	-	-	-	-	-	1 500	-	1 200	-	-	-	2 700	-	-
Sport and recreation		-	690	2 884	-	207	1 082						6 891	11 753	-	-
Public safety													-	-	-	-
Housing		743	2 256	-	12	-	68						4 944	8 023	-	-
Health													-	-	-	-
Economic and environmental services		6 024	9 683	4 475	3 669	6 887	9 367	-	-	-	-	-	55 838	95 943	15 000	15 000
Planning and development		-	2 841	740	-	66	1 877						7 321	12 844	-	-
Road transport		6 024	6 842	3 735	3 669	6 821	7 490						48 518	83 099	15 000	15 000
Environmental protection													-	-	-	-
Trading services		5 819	10 638	13 065	3 404	17 406	15 664	-	-	-	-	-	88 891	154 888	25 000	35 000
Electricity		-	1 814	7 173	-	6 735	6 900						(1 121)	21 500	10 000	20 000
Water		2 401	4 848	1 789	1 720	4 586	4 409						64 992	84 745	15 000	15 000
Waste water management		3 418	3 975	4 103	1 684	6 086	4 355						25 021	48 643	-	-
Waste management													-	-	-	-
Other		287	287	943	287	287	287	287	287	287	287	287	4 861	8 670	247 636	222 329
Total Capital Expenditure - Standard		12 872	23 553	21 367	7 371	24 786	26 468	1 787	287	1 487	287	287	161 426	281 977	287 636	272 329

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 the 'Financial Position' budget and monthly budget statement

FS194 Maluti-a-Phofung - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

S174 Mauritius - Supporting Table SB 16a Adjustments Budget - Capital expenditure on new assets by asset class -												
Description	Ref	Budget Year 2010/11									Budget Year +1	Budget Year +
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	
		Budget			capital	Unavoid.	Govt			Budget	Budget	
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		201 197	-	-	-	-	-	-	-	201 197	-	-
Infrastructure - Road transport		62 466	-	-	-	-	-	-	-	62 466	-	-
Roads, Pavements & Bridges		62 466	-	-	-	-	-	-	-	62 466	-	-
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		10 000	-	-	-	-	-	-	-	10 000	-	-
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		10 000	-	-	-	-	-	-	-	10 000	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		41 450	-	-	-	-	-	-	-	41 450	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		26 450	-	-	-	-	-	-	-	26 450	-	-
Reticulation		15 000	-	-	-	-	-	-	-	15 000	-	-
Infrastructure - Sanitation		27 381	-	-	-	-	-	-	-	27 381	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		27 381	-	-	-	-	-	-	-	27 381	-	-
Infrastructure - Other		59 900	-	-	-	-	-	-	-	59 900	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	59 900	-	-	-	-	-	-	-	59 900	-	-
Community		3 784	-	-	-	-	-	-	-	3 784	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		3 784	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	204 981	-	-	-	-	-	-	-	204 981	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS194 Maluti-a-Phofung - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing as:

Description	Ref	Budget Year 2010/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		31 381	-	-	-	-
Infrastructure - Road transport		23 381	-	-	-	-
<i>Roads, Pavements & Bridges</i>		23 381				
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission & Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams & Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		8 000	-	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3	8 000				
Community		8 700	-	-	-	-
Parks & gardens						
Sports Fields & stadia		6 700				
Swimming pools						
Community halls		2 000				
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses						
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing						
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other						
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		-	-	-	-	-
General vehicles						
Specialised vehicles						
Plant & equipment						

Computers - hardware/equipment						
Furniture and other office equipment						
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other						
Agricultural assets		-	-	-	-	-
<i>List sub-class</i>						
Biological assets		-	-	-	-	-
<i>List sub-class</i>						
Intangibles		-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
Total Capital Expenditure on renewal of existing assets to be adjusted	1	40 081	-	-	-	-

Specialised vehicles		-	-	-	-	-
Refuse						
Fire						
Conservancy						
Ambulances						

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after any adjustments
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on e.
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
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

-221 759 000

sets by asset class -

11				Budget Year +1 2011/12	Budget Year +2 2012/13
Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
-	-	-	31 381	-	-
-	-	-	23 381	-	-
		-	23 381		
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	8 000	-	-
		-	-		
		-	-		
		-	8 000		
-	-	-	8 700	-	-
		-	-		
		-	6 700		
		-	-		
		-	2 000		
		-	-		
		-	-		
		-	-		
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		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	40 081	-	-

-	-	-	-	-	-
		-	-		
		-	-		
		-	-		
		-	-		

iture in Budgeted Capital Expenditure

annual financial statements audited (note: only

xisting programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (sec

FS194 Maluti-a-Phofung - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by a

Description	Ref	Budget Year 2010/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Repairs and maintenance expenditure by Asset Class/Sub-class						
Infrastructure		30 159	-	-	-	-
Infrastructure - Road transport		5 545	-	-	-	-
<i>Roads, Pavements & Bridges</i>						
<i>Storm water</i>		5 545				
Infrastructure - Electricity		5 200	-	-	-	-
<i>Generation</i>						
<i>Transmission & Reticulation</i>		2 500				
<i>Street Lighting</i>		2 700				
Infrastructure - Water		-	-	-	-	-
<i>Dams & Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		19 414	-	-	-	-
<i>Refuse</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3	19 414				
Community		650	-	-	-	-
Parks & gardens		350				
Sports Fields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses						
Clinics						
Museums & Art Galleries						
Cemeteries		300				
Social rental housing						
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other						
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		8 576	-	-	-	-
General vehicles		4 435				
Specialised vehicles						
Plant & equipment						

Computers - hardware/equipment		1 394				
Furniture and other office equipment		503				
Abattoirs						
Markets						
Civic Land and Buildings		1 701				
Other Buildings						
Other Land						
Surplus Assets - (Investment or Inventory)						
Other		543				
Agricultural assets		-	-	-	-	-
<i>List sub-class</i>						
Biological assets		-	-	-	-	-
<i>List sub-class</i>						
Intangibles		-	-	-	-	-
Computers - software & programming						
Other (list sub-class)						
Total Repairs and Maintenance Expenditure to be adjusted	1	39 385	-	-	-	-

Specialised vehicles		5 600	-	-	-	-
Refuse		5 000				
Fire		600				
Conservancy						
Ambulances						

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
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. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after a
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on e.
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$
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 -222 454 511

asset class -

11				Budget Year +1 2011/12	Budget Year +2 2012/13
Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
-	-	-	30 159	-	-
-	-	-	5 545	-	-
		-	-		
		-	5 545		
-	-	-	5 200	-	-
		-	-		
		-	2 500		
		-	2 700		
-	-	-	-	-	-
		-	-		
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	19 414	-	-
		-	-		
		-	-		
		-	-		
		-	19 414		
-	-	-	650	-	-
		-	350		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
		-	-		
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		-	300		
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-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	8 576	-	-
		-	4 435		
		-	-		
		-	-		

		-	1 394		
		-	503		
		-	-		
		-	-		
		-	1 701		
		-	-		
		-	-		
		-	-		
		-	543		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
-	-	-	39 385	-	-

-	-	-	5 600	-	-
		-	5 000		
		-	600		
		-	-		
		-	-		

Annual financial statements audited (note: only

existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

FS194 Maluti-a-Phofung - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code 3.	Asset Class 4.	Asset Sub-Class 4.	Medium Term Revenue and Expenditure Framework					
						Budget Year 2010/11		Budget Year +1 2011/12		Budget Year +2 2012/13	
						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand											
Parent municipality:											
COMMUNITY SERVICES	HARRISMITH TOWN HALL					-					
COMMUNITY SERVICES	PHUTHADITJHABA HALL					2 000	2 700				
HOUSING	DPLG RDP HOUSES					-	4 344				
HOUSING	HARRISMITH/INTABAZWE CORRIDOR PHASE 1						8 500				
PARKS	FENCING AND INFRA AT CEMETRIES 1					1 784	1 790				
PARKS	FENCING AND INFRA AT CEMETRIES 2					2 000	1 263				
PARKS	PHUTHADITJHABA STADIUM					6 700	8 700				
LAND AND BUILDING	EXTENSION OF THE MAIN BUILDING					-	8 023				
ELECTICITY	ELECTRIFICATION PRGRAMME(2583)					-	-				
ELECTICITY	Integrated Natinal Electrification Programme (Eskom) Grant					-					
ELECTICITY	ELECTRIFICATION PRGRAMME(3000)					-	8 500				
ELECTICITY	ELECTRIFICATION PRGRAMME(1400)					10 000	10 000				
ELECTICITY	ELECTRIFICATION PRGRAMME(350) SNAKE PARK					2 100	2 100				
ELECTICITY	ELECTRIFICATION PRGRAMME(600) DISASTER PARK					900	900				
ELECTICITY	FORMALISATION OF ILLEGAL LINES (ELECTRIC)					5 000	-				
ROADS & STORMWATER	THOLONG/KESTELL PAVED ROAD 2					-					
ROADS & STORMWATER	STEELBRIDGES PHASE 1					7 000	5 000				
ROADS & STORMWATER	THOLONG/KESTELL PAVED ROAD 3					21 464	12 307				
ROADS & STORMWATER	THOLONG/KESTELL PAVED ROAD 4					2 000	4 031				
ROADS & STORMWATER	PHUTH PAVED ROADS					7 500	6 900				
ROADS & STORMWATER	QWA QWA RURAL PAVED ROADS					-					
ROADS & STORMWATER	DISASTER PARK PAVED ROADS PHASE 1					2 000	621				
ROADS & STORMWATER	INTABAZWE PAVED ROADS 1					7 451	7 000				
ROADS & STORMWATER	INTABAZWE EXT 3 ROADS PHASE 1					2 300	1 720				
ROADS & STORMWATER	TSHAME PAVED ROADS 1					9 251	8 789				
ROADS & STORMWATER	FOOTBRIDGES										
ROADS & STORMWATER	INCENTIVE GRANTS FOR MUNICIPALITY (EXPWP)					9 381	9 381				
ROADS & STORMWATER	REGRAVELLING OF ROADS (OWAQWA)					-					
ROADS & STORMWATER	RESURFACING OF ROADS MAP TOWNSHIPS					4 600	4 600				
ROADS & STORMWATER	ROADS MAINTANANCE					14 000	14 000				
ROADS & STORMWATER	PAVED ROADS LUSAKA					-					
ROADS & STORMWATER	UNFINISHED MAP ROADS					700	700				
ROADS & STORMWATER	PAVED ROADS INTABAZWE										
ROADS & STORMWATER	FOOTBRIDGES STEEL						999				
ROADS & STORMWATER	ALIGNMENT OF MCKECHNIE STREET MAP						7 051				
WASTE WATER MANAGEMENT	VIP TOILET PROJECT PHASE 7					-					
WASTE WATER MANAGEMENT	VIP TOILET PROJECT PHASE 8					21 000	32 466				
WASTE WATER MANAGEMENT	INTABAZWE WATERBORNE TOILETS					2 306	7 000				
WASTE WATER MANAGEMENT	INTABAZWE TOILETS					4 076	1 800				
WASTE WATER MANAGEMENT	TSHAME SEWER RETICULATION					5 377	5 377				
WASTE WATER MANAGEMENT	BLUEGUMBOSCH SANITATION					300					
WASTE WATER MANAGEMENT	MAQHEKUNG SANITATION					-					
WASTE WATER MANAGEMENT	WILGE WASTE WATER PLANT PHASE 1					-	2 000				
WATER	WATER METER PROJECT					-					
WATER	MAKHOLOKOENG WATER NETWORKS					-	300				
WATER	WILGE WATER TREATMENT PLANT					6 950	6 950				
WATER	WATER NETWORK OWAQWA RURAL					19 500	17 345				
WATER	STERKFONTEIN/QWAQWA BULK WATER					15 000	7 000				
WATER	WATER QUALITY MANAGENT PLANT					1 400	1 400				
WATER	STERKFONTEIN/QWAQWA BULK WATER SCHEME					55 000	50 050				
WATER	WATER NETWORK OWAQWA RURAL PHASE 2						1 700				
INFRASTRUCTURE	PROJECT MANAGEMENT UNIT					3 500	3 500				
INFRASTRUCTURE	RETENTION OF ALL PROJECTS					8 000	3 500				
INFRASTRUCTURE	INFRASTRUCTURE PLANS					1 000	1 000				
INFRASTRUCTURE	NESTLE PIPELINES						370				
INFRASTRUCTURE	UPGRADING BOSBOU					300	300				
Total capital expenditure						261 840	281 978	-	-	-	-
Entities:											
List all capital programs/projects grouped by Municipal Entity											
Entity Name											
Project name											

References

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table A34

FS194 Maluti-a-Phofung - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2010/11									Budget Year +1 2011/12	Budget Year +2 2012/13
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Maluti Water		120 064							-	120 064		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	120 064	-	-	-	-	-	-	-	120 064	-	-
Expenditure By Municipal Entity												
Maluti Water		115 464							-	115 464		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	115 464	-	-	-	-	-	-	-	115 464	-	-
Capital Expenditure By Municipal Entity												
Maluti Water		4 600							-	4 600		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	4 600	-	-	-	-	-	-	-	4 600	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (I) = (A or A1/2 etc) + H