

Municipal annual budgets and MTREF & supporting tables

Version 2.2

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Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic documents: lgdocuments@treasury.gov.za

Queries on formats: lgdataqueries@treasury.gov.za



Preparation Instructions

Municipality Name: FS194 Maluti-a-Phofung

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

2010



Budget Year:

**Does this municipality have
Entities?**

Yes



If YES: Identify type of report:

Parent Municipality

Name Votes & Sub

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Submission of Data

Preparing Data File for Sub

Export Data to Data File

Year: 2010/11

otes & Sub-Votes

sion of Data

File for Submission

o Data File

Organisational structure votes (if required)

Legislative Authority
Office of the Municipal Manager
Financial Services
Corporate Services
Community Services
Public Safety
Housing Spatial Development & Planning
Municipal Infrastructure
LED & Tourism
Parks, Sports & Recreation
Water & Sanitation

Vote14 - Example 14

Vote15 - Example 15

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

Executive Major
Speaker
Council General
Whippery

Subvote example 1
Subvote example 1
Subvote example 1
Subvote example 1
Subvote example 1

Office of the Municipal Manager

Municipal Manager
Information Technology
Internal Audit
Communications
Safety & Security

Financial Services

Budget & Reporting
Management
Financial Accounting
Income
Expenditure

Corporate Services

Management
Human Resources
Offices & Townhalls

Community Services

Administration
Social Services
Libraries
Refuse Removal & Dumping Site

Public Safety

Disaster Management
Traffic Control
Fire Protection
Public Safety & Transport

Housing Spatial Development & Planning

Housing Services
Council Building & Estates
Town Planning
Building Inspections
Spatial Planning & Development
Administration

Municipal Infrastructure

Roads & Stormwater
Vehicle/ Workshop Maintenance
Electricity
Administration
Maluti Water
PMU

LED & Tourism

Administration
Local Economic Development
Tourism

Parks, Sport and Recreation

Administration

Water & Sanitation

Sanitation & Sewerage
Income received by the Municipality on behalf of the Entity

Clinical Services

Water
Water

Vote1

Vote2

Vote3

Vote4

Vote5

Vote6

Vote7

Vote8

Vote9

Vote10

Vote11

Vote12

Vote13

FS194 Maluti-a-Phofung - Contact Information

A. GENERAL INFORMATION

Municipality **FS194 Maluti-a-Phofung**

Set name on 'Instructions' sheet

Grade **9**

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

Province **FS FREE STATE**

Web Address www.map.fs.gov.za

e-mail Address

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**

City / Town

Postal Code **9870**

General Contacts

Telephone number **058 718 3700**

Fax number **058 718 3777**

C. POLITICAL LEADERSHIP

Speaker:

Name **M Motloung**

Telephone number **058 718 3795**

Cell number

Fax number **058 713 6367**

E-mail address mnaledi@map.fs.gov.za

Secretary/PA to the Speaker:

Name **M Naledi**

Telephone number **058 718 3795**

Cell number

Fax number **058 713 6367**

E-mail address mnaledi@map.fs.gov.za

Mayor/Executive Mayor:

Name **BE Mzangwa**

Telephone number **058 718 3771**

Cell number **829237263**

Fax number

E-mail address mzangwa@map.fs.gov.za

Secretary/PA to the Mayor/Executive Mayor:

Name **S Mphosi**

Telephone number **058 718 3772**

Cell number

Fax number **58**

E-mail address

Deputy Mayor/Executive Mayor:

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

Name

Telephone number

Cell number

Fax number

E-mail address

D. MANAGEMENT LEADERSHIP

Municipal Manager:

Name **RS Kau**

Telephone number **058 718 3762**

Cell number **082 922 7565**

Fax number **058 713 0812**

E-mail address rskau@map.fs.gov.za

Secretary/PA to the Municipal Manager:

Name **M Moloi**

Telephone number **058 718 3767**

Cell number

Fax number **053 713 0812**

E-mail address mmadmin@map.fs.gov.za

Chief Financial Officer

Name **TJ Ramulondi**

Telephone number **058 718 3709**

Cell number **082 563 3302**

Fax number **058 713 0459**

E-mail address tramulondi@map.fs.gov.za

Secretary/PA to the Chief Financial Officer

Name **A Mofokeng**

Telephone number **058 718 3708**

Cell number **076 097 1865**

Fax number **058 713 0459**

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 A1 Budget Summary

Description	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	128,297	111,066	102,009	103,583	216,955	216,955	121,794	297,768	317,991	333,891
Service charges	91,287	126,584	160,955	217,732	201,505	201,505	181,400	318,089	335,879	358,962
Investment revenue	18,525	8,716	4,787	9,000	7,000	7,000	188	7,500	8,400	8,820
Transfers recognised - operational	198,465	224,511	305,807	227,191	231,161	230,229	216,590	279,962	311,505	334,428
Other own revenue	62,982	66,436	70,719	94,550	30,676	30,676	27,241	11,308	18,875	26,591
Total Revenue (excluding capital transfers and contributions)	499,556	537,313	644,277	652,056	687,297	686,365	547,213	914,628	992,650	1,062,692
Employee costs	84,787	97,410	100,568	129,760	129,760	129,760	83,582	147,425	166,348	188,081
Remuneration of councillors	15,392	17,791	16,504	17,411	17,411	17,411	11,722	20,500	21,525	22,601
Depreciation & asset impairment	46,099	51,630	34,000	40,000	40,000	40,000	-	51,436	63,500	70,175
Finance charges	-	2,240	5,276	7,246	7,246	7,246	-	7,608	4,443	5,679
Materials and bulk purchases	14,607	122,818	114,464	113,991	119,000	119,000	92,270	157,000	170,989	180,989
Transfers and grants	-	38,132	21,117	61,789	61,789	61,789	39,964	68,500	70,972	63,454
Other expenditure	261,832	431,382	287,015	351,678	339,434	338,835	101,845	430,174	452,245	491,006
Total Expenditure	422,718	761,404	578,945	721,875	714,640	714,041	329,382	882,643	950,022	1,021,985
Surplus/(Deficit)	76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
<u>Capital expenditure & funds sources</u>										
Capital expenditure	124,765	142,474	212,380	268,699	259,671	259,671	-	261,840	287,636	267,329
Transfers recognised - capital	59,075	91,647	132,590	172,518	178,932	178,932	75,918	230,840	272,636	252,329
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	26,000	30,000	48,000	58,000	40,000	40,000	18,000	-	-	-
Internally generated funds	39,690	20,826	31,790	38,181	40,739	40,739	-	31,000	15,000	15,000
Total sources of capital funds	124,765	142,474	212,380	268,699	259,671	259,671	93,918	261,840	287,636	267,329
<u>Financial position</u>										
Total current assets	370,472	527,184	234,846	582,329	-	650,173	-	778,496	687,682	477,879
Total non current assets	1,344,083	1,325,861	1,374,341	1,648,520	-	1,569,286	-	1,679,930	1,940,840	2,596,697
Total current liabilities	40,902	446,135	113,131	88,790	12,005	88,790	-	101,058	88,808	83,233
Total non current liabilities	13,666	12,078	13,982	15,415	-	15,415	-	45,208	17,079	13,129
Community wealth/Equity	1,330,755	667,670	736,893	685,711	-	654,323	-	576,236	467,504	516,752
<u>Cash flows</u>										
Net cash from (used) operating	96,801	17,941	69,119	84,509	-	84,509	-	127,374	42,625	33,504
Net cash from (used) investing	(59,019)	(53,284)	(39,594)	33,953	-	33,953	-	(323)	(184,635)	(39,180)
Net cash from (used) financing	(6,798)	(11,491)	1,578	(10,679)	-	(10,679)	-	(10,601)	(11,046)	(10,676)
Cash/cash equivalents at the year end	623,076	576,241	607,345	109,784	-	109,784	-	226,233	73,178	56,825
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	81,255	124,254	64,337	141,971	-	141,971	-	175,960	259,214	301,780
Application of cash and investments	(260,538)	53,418	(17,670)	(267,727)	-	(352,644)	-	(487,669)	(372,566)	(286,349)
Balance - surplus (shortfall)	341,793	70,836	82,006	409,698	-	494,615	-	663,629	631,780	588,130
<u>Asset management</u>										
Asset register summary (WDV)	629,208	604,745	629,397	1,067,275	244,155	954,155	925,067	925,067	1,035,562	1,055,434
Depreciation & asset impairment	46,099	51,630	34,000	40,000	40,000	40,000	51,436	51,436	63,500	70,175
Renewal of Existing Assets	-	-	-	-	-	-	40,081	40,081	-	-
Repairs and Maintenance	13,637	28,665	12,917	31,127	31,127	31,127	39,386	39,386	42,579	43,424
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	71,849	-	-	112,219	112,219	161,563	171,033
Revenue cost of free services provided	-	-	-	169,478	-	-	218,731	218,731	280,253	327,190
<u>Households below minimum service level</u>										
Water:	-	-	133,000	147,000	161,000	178,000	186,000	186,000	196,000	206,000
Sanitation/sewerage:	-	-	920,000	966,000	966,000	966,000	1,014,000	1,014,000	1,065,000	1,118,000
Energy:	-	-	5,465,000	5,739,000	5,739,000	5,739,000	6,026,000	6,026,000	6,327,000	6,643,000
Refuse:	-	39,710	45,970	48,269	-	-	50,681	50,681	53,215	-

FS194 Maluti-a-Phofung - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		200,105	271,036	216,899	573,029	564,687	564,687	645,445	695,957	741,079
Executive and council		4,510	–	26,643	–	–	–	–	–	–
Budget and treasury office		195,595	271,036	190,256	573,029	564,687	564,687	645,445	695,957	741,079
Corporate services		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		23,957	2,978	19,609	5,828	4,082	4,082	1,322	2,825	2,996
Community and social services		20,150	2,064	18,071	2,026	1,615	1,615	798	1,015	1,066
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		3,807	896	1,538	3,502	2,467	2,467	522	1,808	1,928
Housing		–	18	–	300	–	–	2	2	2
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		119,713	94,684	1,116	4,304	3,695	3,695	526	447	470
Planning and development		105,188	94,478	1,116	1,497	395	395	276	395	415
Road transport		14,525	207	–	2,807	3,300	3,300	250	53	55
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		155,780	168,615	406,652	176,895	182,915	182,915	267,335	293,421	318,148
Electricity		94,513	110,645	314,788	159,000	165,020	165,020	257,685	283,976	307,131
Water		33,544	34,317	44,010	–	–	–	–	–	–
Waste water management		–	–	47,855	–	–	–	–	–	–
Waste management		27,723	23,653	–	17,895	17,895	17,895	9,650	9,445	11,017
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	499,556	537,313	644,277	760,056	755,379	755,379	914,628	992,650	1,062,692
Expenditure - Standard										
<i>Governance and administration</i>		212,298	512,041	326,371	285,211	365,784	365,784	476,735	558,708	578,330
Executive and council		31,315	31,319	33,628	54,155	50,001	50,001	57,753	54,388	59,071
Budget and treasury office		91,814	343,123	211,179	88,096	121,039	121,039	147,627	175,138	237,573
Corporate services		89,169	137,599	81,564	142,960	194,744	194,744	271,354	329,183	281,687
<i>Community and public safety</i>		37,812	51,644	49,407	63,178	63,106	63,106	83,994	90,195	99,911
Community and social services		6,352	8,766	10,944	14,560	13,796	13,796	17,755	19,263	20,908
Sport and recreation		10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,419	27,622
Public safety		19,716	25,781	23,862	28,976	27,526	27,526	34,607	38,502	42,758
Housing		947	2,945	1,277	3,286	6,246	6,246	7,447	8,011	8,623
Health		141	–	35	–	–	–	–	–	–
<i>Economic and environmental services</i>		32,775	37,532	33,878	58,661	49,151	49,151	72,337	74,326	103,224
Planning and development		17,501	20,814	7,963	22,437	18,397	18,397	26,161	24,972	26,707
Road transport		13,051	14,516	23,132	32,881	27,784	27,784	46,176	49,354	76,517
Environmental protection		2,224	2,202	2,783	3,343	2,970	2,970	–	–	–
<i>Trading services</i>		139,665	158,651	169,288	256,989	236,600	236,600	249,577	226,793	240,521
Electricity		104,530	139,570	142,496	170,233	174,334	174,334	220,052	194,815	207,464
Water		18,371	–	–	–	–	–	–	–	–
Waste water management		174	–	25	57,836	34,616	34,616	–	–	–
Waste management		16,590	19,081	26,768	28,920	27,650	27,650	29,525	31,978	33,057
<i>Other</i>	4	166	1,535	–	57,836	–	–	–	–	–
Total Expenditure - Standard	3	422,717	759,869	578,945	664,039	714,641	714,641	882,643	950,022	1,021,985
Surplus/(Deficit) for the year		76,839	(222,555)	65,332	96,017	40,738	40,738	31,985	42,628	40,707

References

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

FS194 Maluti-a-Phofung - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
Municipal governance and administration		200,105	271,036	216,899	573,029	564,687	564,687	645,445	695,957	741,079
Executive and council		4,510	-	26,643	-	-	-	-	-	-
Mavor and Council		4,510		26,480						
Municipal Manager				163						
Budget and treasury office		195,595	271,036	190,256	573,029	564,687	564,687	645,445	695,957	741,079
Corporate services		-	-	-	-	-	-	-	-	-
Human Resources										
Information Technology										
Property Services										
Other Admin										
Community and public safety		23,957	2,978	19,609	5,828	4,082	4,082	1,322	2,825	2,996
Community and social services		20,150	2,064	18,071	2,026	1,615	1,615	798	1,015	1,066
Libraries and Archives		2			13	5	5	7	7	7
Museums & Art Galleries etc				492						
Community halls and Facilities		11,365	2,027	1,289	553	150	150	50	53	55
Cemeteries & Crematoriums					1,460	1,460	1,460	741	956	1,003
Child Care										
Aged Care										
Other Community		8,782	37	16,290						
Other Social										
Sport and recreation										
Public safety		3,807	896	1,538	3,502	2,467	2,467	522	1,808	1,928
Police										
Fire					255	255	255	50	53	55
Civil Defence										
Street Lighting										
Other		3,807	896	1,538	3,247	2,212	2,212	472	1,756	1,873
Housing			18		300			2	2	2
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
Economic and environmental services		119,713	94,684	1,116	4,304	3,695	3,695	526	447	470
Planning and development		105,188	94,478	1,116	1,497	395	395	276	395	415
Economic										
Town Planning/Building		105,188	94,478	1,116	1,497	395	395	276	395	415
Licensing & Regulation										
Road transport		14,525	207	-	2,807	3,300	3,300	250	53	55
Roads		14,525	207		900			200		
Public Buses										
Parking Garages										
Vehicle Licensing and Testing					1,907	3,300	3,300	50	53	55
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		155,780	168,615	406,652	176,895	182,915	182,915	267,335	293,421	318,148
Electricity		94,513	110,645	314,788	159,000	165,020	165,020	257,685	283,976	307,131
Electricity Distribution		94,513	110,645	314,788	159,000	165,020	165,020	257,685	283,976	307,131
Electricity Generation										
Water		33,544	34,317	44,010	-	-	-	-	-	-
Water Distribution		33,544	34,317	44,010						
Water Storage										
Waste water management		-	-	47,855	-	-	-	-	-	-
Sewerage				47,855						
Storm Water Management										
Public Toilets										
Waste management		27,723	23,653	-	17,895	17,895	17,895	9,650	9,445	11,017
Solid Waste		27,723	23,653		17,895	17,895	17,895	9,650	9,445	11,017
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	499,556	537,313	644,277	760,056	755,379	755,379	914,628	992,650	1,062,692
Expenditure - Standard										
Municipal governance and administration		212,298	512,041	326,371	285,211	365,784	365,784	476,735	558,708	578,330
Executive and council		31,315	31,319	33,628	54,155	50,001	50,001	57,753	54,388	59,071
Mavor and Council		23,283	25,045	26,952	39,924	37,927	37,927	38,947	36,367	39,542
Municipal Manager		8,032	6,274	6,676	14,231	12,074	12,074	18,806	18,021	19,530
Budget and treasury office		91,814	343,123	211,179	88,096	121,039	121,039	147,627	175,138	237,573
Corporate services		89,169	137,599	81,564	142,960	194,744	194,744	271,354	329,183	281,687
Human Resources		2,764	2,350	2,760	5,982	3,447	3,447	13,313	14,259	15,070
Information Technology		1,604	5,082	2,085	4,984	6,181	6,181	5,385	5,729	6,099
Property Services		74,511	120,917	67,138	122,070	173,591	173,591	235,962	293,311	243,262
Other Admin		10,290	9,250	9,582	9,925	11,525	11,525	16,694	15,883	17,257
Community and public safety		37,812	51,644	49,407	63,178	63,106	63,106	83,994	90,195	99,911
Community and social services		6,352	8,766	10,944	14,560	13,796	13,796	17,755	19,263	20,908
Libraries and Archives		1,952	2,444	2,459	4,258	2,169	2,169	3,757	4,082	4,436
Museums & Art Galleries etc										
Community halls and Facilities		2,352	3,831	3,689	4,182	4,112	4,112	4,824	5,233	5,679
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community		635	797	3,083	1,430	4,712	4,712	5,520	6,024	6,576
Other Social		1,414	1,693	1,713	4,691	2,804	2,804	3,654	3,924	4,217
Sport and recreation		10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,419	27,622
Public safety		19,716	25,781	23,862	28,976	27,526	27,526	34,607	38,502	42,758
Police										

Fire	12,516	15,670	14,935	14,698	15,346	15,346	19,485	22,123	25,009
Civil Defence									
Street Lighting									
Other	7,200	10,111	8,927	14,278	12,180	12,180	15,122	16,379	17,749
Housing	947	2,945	1,277	3,286	6,246	6,246	7,447	8,011	8,623
Health	141	-	35	-	-	-	-	-	-
Clinics	141		35						
Ambulance									
Other									
Economic and environmental services	32,775	37,532	33,878	58,661	49,151	49,151	72,337	74,326	103,224
Planning and development	17,501	20,814	7,963	22,437	18,397	18,397	26,161	24,972	26,707
Economic	4,402	4,216	2,933	12,425	7,894	7,894	10,432	9,222	9,856
Town Planning/Building	13,099	16,598	5,030	10,012	10,503	10,503	15,728	15,750	16,851
Licensing & Regulation									
Road transport	13,051	14,516	23,132	32,881	27,784	27,784	46,176	49,354	76,517
Roads	9,518	7,740	8,540	22,831	18,268	18,268	32,962	39,647	65,950
Public Buses									
Parking Garages									
Vehicle Licensing and Testing	950	3,063	2,062	3,866	3,491	3,491	2,323	1,915	2,092
Other	2,583	3,713	12,531	6,184	6,025	6,025	10,891	7,791	8,475
Environmental protection	2,224	2,202	2,783	3,343	2,970	2,970	-	-	-
Pollution Control									
Biodiversity & Landscape									
Other	2,224	2,202	2,783	3,343	2,970	2,970	-	-	-
Trading services	139,665	158,651	169,288	256,989	236,600	236,600	249,577	226,793	240,521
Electricity	104,530	139,570	142,496	170,233	174,334	174,334	220,052	194,815	207,464
Electricity Distribution	104,530	139,570	142,496	170,233	174,334	174,334	220,052	194,815	207,464
Electricity Generation									
Water	18,371	-	-	-	-	-	-	-	-
Water Distribution	18,371								
Water Storage									
Waste water management	174	-	25	57,836	34,616	34,616	-	-	-
Sewerage	174		25	57,836	34,616	34,616			
Storm Water Management									
Public Toilets									
Waste management	16,590	19,081	26,768	28,920	27,650	27,650	29,525	31,978	33,057
Solid Waste	16,590	19,081	26,768	28,920	27,650	27,650	29,525	31,978	33,057
Other	166	1,535	-	57,836	-	-	-	-	-
Expenditure paid by the Municipality on behalf of	166	1,535	-	57,836					
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Expenditure - Standard	3	422,717	761,404	578,945	721,875	714,641	882,643	950,022	1,021,985
Surplus/(Deficit) for the year		76,839	(224,090)	65,332	38,181	40,738	31,985	42,628	40,707

References

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

check oprev balance	-33	-21	27	108,000,174	68,082,083	69,014,083	-22	-431	417
check opexp balance	-990	-269	113	-206	566	599,566	-398	-314	-185

FS194 Maluti-a-Phofung - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Revenue by Vote	1									
Legislative Authority		4,510	–	26,480	–	–	–	–	–	–
Office of the Municipal Manager		–	–	163	–	–	–	–	–	–
Financial Services		195,595	271,036	190,256	573,029	564,687	564,687	645,445	695,957	741,079
Corporate Services		–	–	492	553	150	150	50	53	55
Community Services		36,508	23,690	16,290	17,908	17,900	17,900	9,657	9,452	11,024
Public Safety		3,807	896	1,538	5,409	5,767	5,767	572	1,861	1,983
Housing Spatial Development & Planning		105,188	94,496	1,116	1,797	395	395	278	397	417
Municipal Infrastructure		109,037	110,852	314,788	159,900	165,020	165,020	257,886	283,975	307,131
LED & Tourism		–	–	–	–	–	–	–	–	–
Parks, Sports & Recreation		11,365	2,027	1,289	1,460	1,460	1,460	741	956	1,003
Water & Sanitation		–	–	47,855	–	–	–	–	–	–
Clinical Services		–	–	–	–	–	–	–	–	–
Water		33,544	34,317	44,010	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	499,556	537,314	644,277	760,056	755,379	755,379	914,628	992,650	1,062,692
Expenditure by Vote to be appropriated	1									
Legislative Authority		23,283	25,045	26,952	39,924	37,927	37,927	38,947	36,367	39,542
Office of the Municipal Manager		9,636	11,357	8,762	19,215	18,255	18,255	24,191	23,750	25,628
Financial Services		166,325	464,040	278,317	268,002	294,630	294,630	383,589	468,450	480,835
Corporate Services		15,405	15,431	16,030	20,088	19,084	19,084	34,831	35,375	38,006
Community Services		20,591	24,016	34,023	39,299	37,334	37,334	42,456	46,008	48,286
Public Safety		19,797	25,782	23,862	28,975	27,526	27,526	34,607	38,502	42,758
Housing Spatial Development & Planning		17,928	22,494	7,964	21,998	20,898	20,898	23,175	23,761	25,474
Municipal Infrastructure		117,667	155,758	167,240	203,113	202,118	202,118	266,229	244,169	283,978
LED & Tourism		2,743	3,329	2,448	7,068	6,714	6,714	10,432	9,222	9,856
Parks, Sports & Recreation		10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,418	27,622
Water & Sanitation		174	–	–	57,836	34,616	34,616	–	–	–
Clinical Services		141	–	35	–	–	–	–	–	–
Water		18,371	–	25	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	422,717	761,404	578,945	721,875	714,640	714,640	882,643	950,022	1,021,985
Surplus/(Deficit) for the year	2	76,839	(224,090)	65,331	38,181	40,738	40,738	31,985	42,627	40,708

References

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

FS194 Maluti-a-Phofung - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Revenue by Vote	1									
Legislative Authority		4,510	-	26,480	-	-	-	-	-	-
Executive Major										
Speaker										
Council General		4,510	-	26,480						
Whippery										
Office of the Municipal Manager		-	-	163	-	-	-	-	-	-
Municipal Manager				163						
Information Technology										
Internal Audit										
Communications										
Safety & Security										
Financial Services		195,595	271,036	190,256	573,029	564,687	564,687	645,445	695,957	741,079
Budget & FMG										
Management					211,242	211,242	211,242			
Financial Accounting										
Income		195,595	271,036	190,256	361,087	352,745	352,745	645,145	695,642	740,748
Expenditure					700	700	700	300	315	331
Corporate Services		-	-	492	553	150	150	50	53	55
Management										
Human Resources										
Offices & Townhalls				492	553	150	150	50	53	55
Community Services		36,508	23,690	16,290	17,908	17,900	17,900	9,657	9,452	11,024
Administration		8,782	37	16,290						
Social Services										
Libraries		2			13	5	5	7	7	7
Refuse Removal & Dumping Site		27,723	23,653		17,895	17,895	17,895	9,650	9,445	11,017
Public Safety		3,807	896	1,538	5,409	5,767	5,767	572	1,861	1,983
Disaster Management						-				
Traffic Control		3,807	896	1,538	3,247	2,212	2,212	472	1,756	1,873
Fire Protection					255	255	255	50	53	55
Public Safety & Transport					1,907	3,300	3,300	50	53	55
Housing Spatial Development & Planning		105,188	94,496	1,116	1,797	395	395	278	397	417
Housing Services			18		300	-	-			
Council Building & Estates					250	-	-			
Town Planning					807	-	-	276	395	415
Building Inspections					440	395	395	2	2	2
Spatial Planning & Development										
Administration		105,188	94,478	1,116						
Municipal Infrastructure		109,037	110,852	314,788	159,900	165,020	165,020	257,886	283,975	307,131
Roads & Stormwater		14,525	207		900			200	-	-
Vehicle/ Workshop Maintenance										
Electricity		94,513	110,645	314,788	159,000	165,020	165,020	257,686	283,975	307,131
Administration										
Maluti Water										
PMU										
LED & Tourism		-	-	-	-	-	-	-	-	-
Administration										
Local Economic Development										
Tourism										
Parks, Sports & Recreation		11,365	2,027	1,289	1,460	1,460	1,460	741	956	1,003
Administration		11,365	2,027	1,289	1,460	1,460	1,460	741	956	1,003
Water & Sanitation		-	-	47,855	-	-	-	-	-	-
Sanitation & Sewerage				47,855						
Income received by the Municipality on behalf of the Entity										
Clinical Services		-	-	-	-	-	-	-	-	-
Clinics										
Water		33,544	34,317	44,010	-	-	-	-	-	-
Water		33,544	34,317	44,010						
Total Revenue by Vote	2	499,556	537,314	644,277	760,056	755,379	755,379	914,628	992,650	1,062,692

FS194 Maluti-a-Phofung - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Expenditure by Vote		1									
Legislative Authority			23,283	25,045	26,952	39,924	37,927	37,927	38,947	36,367	39,542
Executive Major			4,175	2,576	2,911	5,824	5,662	5,662	6,003	6,417	6,863
Speaker			182	754	1,286	1,062	1,025	1,025	1,029	1,113	1,205
Council General			18,589	20,766	21,984	32,543	30,773	30,773	30,925	27,759	30,299
Whippery			41	366	330	495	467	467	541	584	632
Nodal			296	583	440				449	494	543
Office of the Municipal Manager			9,636	11,357	8,762	19,215	18,255	18,255	24,191	23,750	25,628
Municipal Manager			6,203	4,186	5,248	7,043	7,283	7,283	14,398	13,254	14,374
Information Technology			1,604	5,082	2,085	4,984	6,181	6,181	5,385	5,729	6,099
Internal Audit			838	1,000	1,136	2,010	2,132	2,132	1,905	2,080	2,271
Communications			711	659	29	1,967	1,585	1,585	1,721	1,843	1,975
Safety & Security			280	430	263	3,210	1,074	1,074	782	843	910
Financial Services			166,325	464,040	278,317	268,002	294,630	294,630	383,589	468,450	480,835
Budget & FMG			1,344	1,872	1,553	3,321	4,161	4,161	4,634	5,199	5,594
Management			30,605	27,360	11,897	15,991	14,366	14,366	58,899	64,594	67,853
Financial Accounting			55,902	309,463	193,537	63,322	96,972	96,972	76,388	88,271	91,406
Income			74,511	120,917	67,138	179,906	173,591	173,591	235,962	301,980	306,811
Expenditure			3,963	4,428	4,191	5,462	5,540	5,540	7,707	8,406	9,171
Corporate Services			15,405	15,431	16,030	20,088	19,084	19,084	34,831	35,375	38,006
Management			10,290	9,250	9,582	9,925	11,525	11,525	16,694	15,883	17,257
Human Resources			2,764	2,350	2,760	5,982	3,447	3,447	13,313	14,259	15,070
Offices & Townhalls			2,352	3,831	3,689	4,182	4,112	4,112	4,824	5,233	5,680
Community Services			20,591	24,016	34,023	39,299	37,334	37,334	42,456	46,008	48,286
Administration			635	797	3,083	1,430	4,712	4,712	5,519	6,024	6,576
Social Services			1,414	1,693	1,713	4,691	2,804	2,804	3,654	3,924	4,217
Libraries			1,952	2,444	2,459	4,258	2,169	2,169	3,757	4,082	4,436
Refuse Removal & Dumping Site			16,590	19,081	26,768	28,920	27,650	27,650	29,525	31,978	33,057
Public Safety			19,797	25,782	23,862	28,975	27,526	27,526	34,607	38,502	42,758
Disaster Management			12	1,009	-	1,088	1,038	1,038	1,197	1,257	1,320
Traffic Control			5,093	6,391	6,031	9,596	7,842	7,842	8,458	9,291	10,206
Fire Protection			12,516	15,670	14,935	14,698	15,346	15,346	19,485	22,123	25,009
Public Safety & Transport			2,175	2,711	2,896	3,594	3,300	3,300	5,467	5,831	6,223
Housing Spatial Development & Planning			17,928	22,494	7,964	21,998	20,898	20,898	23,175	23,761	25,474
Housing Services			947	2,945	1,277	3,286	6,246	6,246	5,423	5,828	6,267
Council Building & Estates			11,956	14,820	1,033	1,188	1,669	1,669	2,560	2,740	2,935
Town Planning			1,143	1,779	3,997	8,824	8,834	8,834	9,724	9,279	9,874
Building Inspections			532	925	644	2,363	1,699	1,699	1,383	1,499	1,625
Spatial Planning & Development			1,659	887	485	5,357	1,180	1,180	2,062	2,232	2,417
Administration			1,691	1,139	527	980	1,271	1,271	2,024	2,183	2,355
Municipal Infrastructure			117,667	155,758	167,240	203,113	202,118	202,118	266,229	244,169	283,978
Roads & Stormwater			9,518	7,740	8,540	22,831	18,268	18,268	32,962	39,647	65,950
Vehicle/ Workshop Maintenance			950	3,063	2,062	3,866	3,491	3,491	2,323	1,915	2,092
Electricity			104,530	139,570	142,496	170,233	174,334	174,334	220,052	194,815	207,464
Administration			2,583	3,713	12,531	6,184	6,025	6,025	10,892	7,791	8,472
Civil Services and Administration			86		7						
PMU			-	1,672	1,605						
LED & Tourism			2,743	3,329	2,448	7,068	6,714	6,714	10,432	9,222	9,856
Administration			1,515	728	681	1,106	1,106	1,106	6,292	4,301	4,583
Local Economic Development			536	840	932	3,073	3,125	3,125	1,068	1,660	1,809
Tourism			692	1,762	835	2,888	2,483	2,483	3,071	3,261	3,464
Parks, Sports & Recreation			10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,418	27,622
Administration			10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,418	27,622
Water & Sanitation			174	-	-	57,836	34,616	34,616	-	-	-
Sanitation & Sewerage			174			57,836	34,616	34,616			
Income received by the Municipality on behalf of the Entity											
Clinical Services			141	-	35	-	-	-	-	-	-
Clinics			141		35						
Water			18,371	-	25	-	-	-	-	-	-
Water			18,371		25						
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-

FS194 Maluti-a-Phofung - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Total Expenditure by Vote	2	422,717	761,404	578,945	721,875	714,640	714,640	882,643	950,022	1,021,985
Surplus/(Deficit) for the year	2	76,839	(224,090)	65,331	38,181	40,738	40,738	31,985	42,627	40,708

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

FS194 Maluti-a-Phofung - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1										
Revenue By Source											
Property rates	2	128,297	111,066	102,009	103,583	216,955	216,955	121,794	297,768	317,991	333,891
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	77,669	109,636	123,478	159,000	173,000	173,000	173,000	257,050	280,790	300,343
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	13,618	11,231	16,147	15,645	8,400	8,400	8,400	9,475	9,261	9,724
Service charges - other		-	5,717	21,330	43,087	20,105	20,105	-	51,564	45,828	48,895
Rental of facilities and equipment		-	-	833	550	500	500	195	391	588	617
Interest earned - external investments		18,525	8,716	4,787	9,000	7,000	7,000	188	7,500	8,400	8,820
Interest earned - outstanding debtors		13,048	15,680	18,559	12,000	9,000	9,000	7,614	8,000	11,550	12,127
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	547	2,000	2,000	2,000	256	300	1,575	1,683
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		198,465	224,511	305,807	227,191	231,161	230,229	216,590	279,962	311,505	334,428
Other revenue	2	49,934	50,757	50,780	80,000	19,176	19,176	19,176	2,617	5,162	12,164
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		499,556	537,313	644,277	652,056	687,297	686,365	547,213	914,628	992,650	1,062,692
Expenditure By Type											
Employee related costs	2	84,787	97,410	100,568	129,760	129,760	129,760	83,582	147,425	166,348	188,081
Remuneration of councillors		15,392	17,791	16,504	17,411	17,411	17,411	11,722	20,500	21,525	22,601
Debt impairment	3	51,291	239,219	18,000	20,000	20,000	20,000	-	40,000	60,000	64,000
Depreciation & asset impairment	2	46,099	51,630	34,000	40,000	40,000	40,000	-	51,436	63,500	70,175
Finance charges		2,240	5,276	5,276	7,246	7,246	7,246	-	7,608	4,443	5,679
Bulk purchases	2	14,607	122,818	114,464	113,991	119,000	119,000	92,270	157,000	170,989	180,989
Other materials	8										
Contracted services		-	20,416	43,075	48,906	79,906	79,307	35,093	74,801	88,679	98,797
Transfers and grants			38,132	21,117	61,789	61,789	61,789	39,964	68,500	70,972	63,454
Other expenditure	4, 5	210,540	171,748	225,940	282,772	239,528	239,528	66,752	315,374	303,566	328,209
Loss on disposal of PPE											
Total Expenditure		422,718	761,404	578,945	721,875	714,640	714,041	329,382	882,643	950,022	1,021,985
Surplus/(Deficit)		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Taxation											
Surplus/(Deficit) after taxation		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706

References

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

FS194 Maluti-a-Phofung - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
Legislative Authority		-	-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-
Community Services		-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-
Housing Spatial Development & Planning		-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure		119,151	133,453	206,140	268,699	268,699	268,699	214,440	261,840	287,636	267,329
LED & Tourism		2,500	-	-	-	-	-	-	-	-	-
Parks, Sports & Recreation		3,114	5,521	5,740	-	-	-	-	-	-	-
Water & Sanitation		-	-	-	-	-	-	-	-	-	-
Clinical Services		-	3,500	500	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	124,765	142,474	212,380	268,699	268,699	268,699	214,440	261,840	287,636	267,329
Single-year expenditure to be appropriated	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, Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Water & Sanitation		-	-	-	-	-	-	-	-	-	-
Clinical Services		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		124,765	142,474	212,380	268,699	268,699	268,699	214,440	261,840	287,636	267,329
Capital Expenditure - Standard											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
Community and public safety		8,570	18,754	11,391	2,335	2,335	2,335	-	12,484	-	-
Community and social services		1,500	6,733	5,151	-	-	-	-	2,000	-	-
Sport and recreation		3,114	5,521	5,740	2,335	2,335	2,335	-	10,484	-	-
Public safety		3,956	-	-	-	-	-	-	-	-	-
Housing		-	3,000	-	-	-	-	-	-	-	-
Health		-	3,500	500	-	-	-	-	-	-	-
Economic and environmental services		28,660	19,331	69,592	93,050	77,021	77,021	-	87,647	15,000	10,000
Planning and development		6,660	4,000	36,000	22,000	22,001	22,001	-	-	-	-
Road transport		22,000	15,331	33,592	71,050	55,020	55,020	-	87,647	15,000	10,000
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		32,010	39,831	50,478	74,680	81,680	81,680	-	148,909	25,000	35,000
Electricity		10,910	8,300	15,400	25,515	25,515	25,515	-	18,000	10,000	20,000
Water		16,200	25,717	34,840	41,777	48,777	48,777	-	97,850	15,000	15,000
Waste water management		2,900	5,815	237	7,388	7,388	7,388	-	33,059	-	-
Waste management		2,000	-	-	-	-	-	-	-	-	-
Other		55,525	64,558	80,920	98,634	98,635	98,635	-	12,800	247,636	222,329
Total Capital Expenditure - Standard	3	124,765	142,474	212,380	268,699	259,671	259,671	-	261,840	287,636	267,329
Funded by:											
National Government		59,075	88,147	132,090	172,518	178,932	178,932	75,918	216,840	257,636	242,329
Provincial Government		-	3,500	500	-	-	-	-	14,000	15,000	10,000
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	59,075	91,647	132,590	172,518	178,932	178,932	75,918	230,840	272,636	252,329
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	26,000	30,000	48,000	58,000	40,000	40,000	18,000	-	-	-
Internally generated funds		39,690	20,826	31,790	38,181	40,739	40,739	-	31,000	15,000	15,000
Total Capital Funding	7	124,765	142,474	212,380	268,699	259,671	259,671	93,918	261,840	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 SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

FS194 Maluti-a-Phofung - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Legislative Authority		-	-	-	-	-	-	-	-	-	-
Executive Major											
Speaker											
Council General											
Whippery											
0											
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Municipal Manager											
Information Technology											
Internal Audit											
Communications											
Safety & Security											
Financial Services		-	-	-	-	-	-	-	-	-	-
Budget & FMG											
Management											
Financial Accounting											
Income											
Expenditure											
Corporate Services		-	-	-	-	-	-	-	-	-	-
Management											
Human Resources											
Offices & Townhalls											
Community Services		-	-	-	-	-	-	-	-	-	-
Administration											
Social Services											
Libraries											
Refuse Removal & Dumping Site		-									
Public Safety		-	-	-	-	-	-	-	-	-	-
Disaster Management											
Traffic Control											
Fire Protection											
Public Safety & Transport											
Housing Spatial Development & Planning		-	-	-	-	-	-	-	-	-	-
Housing Services											
Council Building & Estates											
Town Planning											
Building Inspections											
Spatial Planning & Development											
Administration											
Municipal Infrastructure		119,151	133,453	206,140	268,699	268,699	268,699	214,440	261,840	287,636	267,329
Roads & Stormwater											
Vehicle/ Workshop Maintenance											
Electricity		5,410	5,300	15,400	25,515	25,515	25,515	22,317	10,000	10,000	20,000
Administration		55,666	57,146	114,264	116,217	116,217	116,217	93,239	109,381	106,300	39,000
Maluti Water											
PMU		58,075	71,006	76,476	126,967	126,967	126,967	98,885	142,459	171,336	208,329
LED & Tourism		2,500	-	-	-	-	-	-	-	-	-
Administration											
Local Economic Development		2,500									
Tourism											
Parks, Sports & Recreation		3,114	5,521	5,740	-	-	-	-	-	-	-
Administration		3,114	5,521	5,740							
Water & Sanitation		-	-	-	-	-	-	-	-	-	-
Sanitation & Sewerage											
Income received by the Municipality on behalf of the Entity											
Clinical Services		-	3,500	500	-	-	-	-	-	-	-
Clinics			3,500	500							
Water		-	-	-	-	-	-	-	-	-	-
Water											
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Subvote example 14											
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Subvote example 15											
Capital multi-year expenditure sub-total		124,765	142,474	212,380	268,699	268,699	268,699	214,440	261,840	287,636	267,329

FS194 Maluti-a-Phofung - Table A6 Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
ASSETS											
Current assets											
Cash				19							
Call investment deposits	1	19,275	50,984	56,209	61,971	-	61,971	-	65,069	68,323	70,890
Consumer debtors	1	201,566	67,911	71,306	178,909	-	78,615	-	122,546	146,673	64,000
Other debtors		15,596	383,150	105,606	215,090	-	356,790		467,891	378,910	289,099
Current portion of long-term receivables		132,382	23,688	104	124,569	-	150,891		120,899	90,879	50,890
Inventory	2	1,652	1,452	1,601	1,790	-	1,906		2,091	2,898	3,000
Total current assets		370,472	527,184	234,846	582,329	-	650,173	-	778,496	687,682	477,879
Non current assets											
Long-term receivables		23,688	-	-							
Investments		61,980	79,996	38,108	80,000	-	80,000		110,890	190,891	230,890
Investment property		629,208	604,745	629,397	789,234	-	710,000		750,789	890,786	900,897
Investment in Associate											
Property, plant and equipment	3	629,208	641,120	706,835	779,286	-	779,286	-	818,250	859,163	1,464,909
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		1,344,083	1,325,861	1,374,341	1,648,520	-	1,569,286	-	1,679,930	1,940,840	2,596,697
TOTAL ASSETS		1,714,555	1,853,045	1,609,186	2,230,849	-	2,219,459	-	2,458,426	2,628,522	3,074,576
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	6,726	30,000	-	-	-	-	-	-	-
Borrowing	4	1,883	1,445	1,593	49,000	-	49,000	-	60,000	63,000	60,000
Consumer deposits		3,813	7,608	7,961	12,005	12,005	12,005		14,880	13,457	12,342
Trade and other payables	4	35,206	430,357	73,576	27,785	-	27,785	-	26,178	12,351	10,891
Provisions											
Total current liabilities		40,902	446,135	113,131	88,790	12,005	88,790	-	101,058	88,808	83,233
Non current liabilities											
Borrowing		13,666	12,078	13,982	15,415	-	15,415	-	43,908	15,679	11,679
Provisions		-	-	-	-	-	-	-	1,300	1,400	1,450
Total non current liabilities		13,666	12,078	13,982	15,415	-	15,415	-	45,208	17,079	13,129
TOTAL LIABILITIES		54,568	458,213	127,112	104,205	12,005	104,205	-	146,266	105,887	96,362
NET ASSETS	5	1,659,986	1,394,832	1,482,074	2,126,645	(12,005)	2,115,254	-	2,312,160	2,522,636	2,978,214
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		852,195	643,077	708,424	654,323	-	654,323		543,279	432,899	467,843
Reserves	4	478,561	24,593	28,469	31,387	-	-	-	32,957	34,605	48,909
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1,330,755	667,670	736,893	685,711	-	654,323	-	576,236	467,504	516,752

References

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

FS194 Maluti-a-Phofung - Table A7 Budgeted Cash Flows

ST14 Mairat Phoring - Table A7: Budgeted Cash Flows											
Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	1	399,335	49,127	306,333	387,981		387,981		443,910	367,908	378,989
Government - operating											
Government - capital	1										
Interest		31,573	24,396	28,241	29,653		29,653		31,136	32,693	33,489
Dividends											
Payments											
Suppliers and employees		(331,550)	(53,341)	(262,862)	(325,891)		(325,891)		(338,910)	(348,987)	(369,098)
Finance charges		(2,557)	(2,240)	(2,593)	(7,235)		(7,235)		(8,762)	(8,988)	(9,877)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		96,801	17,941	69,119	84,509	-	84,509	-	127,374	42,625	33,504
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(63,540)	(83,743)	(74,701)	-		-		(18,137)	(15,385)	(17,891)
Decrease (Increase) in non-current debtors		292	132	-	(2,909)		(2,909)		(20,891)	(209,890)	(21,289)
Decrease (increase) other non-current receivables		292	132	153	161		161		169	177	
Decrease (increase) in non-current investments		3,936	30,194	34,954	36,701		36,701		38,536	40,463	
Payments											
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		(59,019)	(53,284)	(39,594)	33,953	-	33,953	-	(323)	(184,635)	(39,180)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(4,851)	-	-	(20,000)		(20,000)		(20,000)	(25,000)	(25,000)
Borrowing long term/refinancing		(2,058)	(1,967)	(1,967)	(18,000)		(18,000)		-	(1,967)	
Increase (decrease) in consumer deposits		111	5,232	6,057	32,000		32,000		3,609	7,011	4,981
Payments											
Repayment of borrowing			(14,756)	(2,512)	(4,679)		(4,679)		5,790	8,910	9,343
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6,798)	(11,491)	1,578	(10,679)	-	(10,679)	-	(10,601)	(11,046)	(10,676)
NET INCREASE/ (DECREASE) IN CASH HELD											
		30,984	(46,835)	31,103	107,783	-	107,783	-	116,449	(153,055)	(16,353)
Cash/cash equivalents at the year begin:	2	592,092	623,076	576,241	2,001		2,001	-	109,784	226,233	73,178
Cash/cash equivalents at the year end:	2	623,076	576,241	607,345	109,784	-	109,784	-	226,233	73,178	56,825

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

FS194 Maluti-a-Phofung - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	623,076	576,241	607,345	109,784	–	109,784	–	226,233	73,178	56,825
Other current investments > 90 days		(603,801)	(531,984)	(581,117)	(47,813)	–	(47,813)	–	(161,163)	(4,855)	14,065
Non current assets - Investments	1	61,980	79,996	38,108	80,000	–	80,000	–	110,890	190,891	230,890
Cash and investments available:		81,255	124,254	64,337	141,971	–	141,971	–	175,960	259,214	301,780
Application of cash and investments											
Unspent conditional transfers		3,111	14,790	16,306	12,000	–	12,000	–	17,891	8,000	5,000
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	(263,649)	38,628	(33,976)	(279,727)	–	(364,644)	–	(505,560)	(380,566)	(291,349)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(260,538)	53,418	(17,670)	(267,727)	–	(352,644)	–	(487,669)	(372,566)	(286,349)
Surplus(shortfall)		341,793	70,836	82,006	409,698	–	494,615	–	663,629	631,780	588,130

References

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

FS194 Maluti-a-Phofung - Table A9 Asset Management

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	124,765	142,474	212,380	278,041	259,671	259,671	204,981	86,300	35,000
Infrastructure - Road transport		22,000	15,331	33,592	71,050	55,020	55,020	62,466	-	-
Infrastructure - Electricity		10,910	8,300	15,400	25,515	25,515	25,515	10,000	10,000	20,000
Infrastructure - Water		16,200	25,717	34,840	41,777	48,777	48,777	41,450	-	-
Infrastructure - Sanitation		2,900	5,815	238	7,388	7,388	7,388	27,381	-	-
Infrastructure - Other		57,525	64,558	80,920	96,634	96,635	96,635	59,900	76,300	15,000
Infrastructure		109,535	119,720	164,990	242,364	233,335	233,335	207,197	86,300	35,000
Community		15,230	19,754	47,391	26,335	26,336	26,336	3,784	-	-
Heritage assets		-	3,000	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	9,342	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	40,081	-	-
Infrastructure - Road transport		-	-	-	-	-	-	23,381	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	8,000	-	-
Infrastructure		-	-	-	-	-	-	37,387	-	-
Community		-	-	-	-	-	-	8,700	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		22,000	15,331	33,592	71,050	55,020	55,020	85,847	-	-
Infrastructure - Electricity		10,910	8,300	15,400	25,515	25,515	25,515	10,000	10,000	20,000
Infrastructure - Water		16,200	25,717	34,840	41,777	48,777	48,777	41,450	-	-
Infrastructure - Sanitation		2,900	5,815	238	7,388	7,388	7,388	27,381	-	-
Infrastructure - Other		57,525	64,558	80,920	96,634	96,635	96,635	67,900	76,300	15,000
Infrastructure		109,535	119,720	164,990	242,364	233,335	233,335	232,578	86,300	35,000
Community		15,230	19,754	47,391	26,335	26,336	26,336	12,484	-	-
Heritage assets		-	3,000	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	9,342	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	124,765	142,474	212,380	278,041	259,671	259,671	245,062	86,300	35,000
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5				71,050	55,020	55,020	20,000	12,000	12,600
Infrastructure - Electricity					25,515	10,000	10,000	3,000	10,000	10,500
Infrastructure - Water					41,777	48,777	48,777	23,456	-	-
Infrastructure - Sanitation					7,388	7,388	7,388	60,224	12,555	13,182
Infrastructure - Other					100,455	100,456	100,456	62,998	103,947	109,145
Infrastructure		-	-	-	246,185	221,641	221,641	169,678	138,502	145,427
Community					22,514	22,514	22,514	-	-	-
Heritage assets										
Investment properties		629,208	604,745	629,397	789,234	-	710,000	750,789	890,786	900,897
Other assets					9,342	-	-	4,600	6,274	9,110
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	629,208	604,745	629,397	1,067,275	244,155	954,155	925,067	1,035,562	1,055,434
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	46,099	51,630	34,000	40,000	40,000	40,000	51,436	63,500	70,175
Repairs and Maintenance by Asset Class		13,637	28,665	12,917	31,127	31,127	31,127	39,386	42,579	43,424
Infrastructure - Road transport		1,000	4,750	6,315	8,099	8,099	8,099	5,545	5,823	6,114
Infrastructure - Electricity		3,420	900	2,700	2,741	2,741	2,741	5,200	5,335	5,477
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	19,414	20,385	21,404
Infrastructure		4,420	5,650	9,015	10,840	10,840	10,840	30,159	31,542	32,994
Community		300	180	100	-	-	-	650	683	717
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	8,917	22,835	3,802	20,287	20,287	20,287	8,576	10,354	9,713
TOTAL EXPENDITURE OTHER ITEMS		59,737	80,295	46,917	71,127	71,127	71,127	90,822	106,079	113,599
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	19.6%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.9%	0.0%	0.0%
R&M as a % of PPE		2.2%	4.5%	1.8%	4.0%	0.0%	4.0%	4.8%	5.0%	3.0%
Renewal and R&M as a % of PPE		2.0%	5.0%	2.0%	3.0%	13.0%	3.0%	9.0%	4.0%	4.0%

References

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

FS194 Maluti-a-Phofung - Table A10 Basic service delivery measurement

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Household service targets (000)	1									
Water:										
Piped water inside dwelling				2,006	2,026	2,026	2,026	2,046	2,066	2,087
Piped water inside yard (but not in dwelling)				5,015	5,065	5,065	5,065	5,115	5,166	5,218
Using public tap (at least min.service level)	2			7,523	7,899	7,899	7,899	8,294	8,708	9,144
Other water supply (at least min.service level)	4			2,173	2,281	2,281	2,281	2,395	2,515	2,641
<i>Minimum Service Level and Above sub-total</i>		-	-	16,717	17,271	17,271	17,271	17,850	18,455	19,090
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply				133	147	161	178	186	196	206
<i>Below Minimum Service Level sub-total</i>		-	-	133	147	161	178	186	196	206
Total number of households	5	-	-	16,850	17,418	17,432	17,449	18,036	18,651	19,296
Sanitation/sewerage:										
Flush toilet (connected to sewerage)				13,110	13,241	13,241	13,241	13,374	13,507	13,642
Flush toilet (with septic tank)				460	464	464	464	469	473	478
Chemical toilet				4,554	4,599	4,599	4,599	4,646	4,691	4,738
Pit toilet (ventilated)				26,956	28,303	28,303	28,303	29,719	31,204	32,765
Other toilet provisions (> min.service level)				920	966	966	966	1,014	1,065	1,118
<i>Minimum Service Level and Above sub-total</i>		-	-	46,000	47,573	47,573	47,573	49,221	50,940	52,741
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions				920	966	966	966	1,014	1,065	1,118
<i>Below Minimum Service Level sub-total</i>		-	-	920	966	966	966	1,014	1,065	1,118
Total number of households	5	-	-	46,920	48,539	48,539	48,539	50,235	52,005	53,859
Energy:										
Electricity (at least min.service level)				2,737	2,792	2,847	2,904	3,049	3,202	3,362
Electricity - prepaid (min.service level)				8,211	8,375	8,542	8,713	9,149	9,606	10,087
<i>Minimum Service Level and Above sub-total</i>		-	-	10,948	11,167	11,389	11,617	12,198	12,808	13,449
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources				5,465	5,739	5,739	5,739	6,026	6,327	6,643
<i>Below Minimum Service Level sub-total</i>		-	-	5,465	5,739	5,739	5,739	6,026	6,327	6,643
Total number of households	5	-	-	16,413	16,906	17,128	17,356	18,224	19,135	20,092
Refuse:										
Removed at least once a week				15,290	15,595	15,907	16,225	16,550	16,881	17,219
<i>Minimum Service Level and Above sub-total</i>		-	-	15,290	15,595	15,907	16,225	16,550	16,881	17,219
Removed less frequently than once a week				330	382	401		421	442	
Using communal refuse dump				2,860	3,311	3,477		3,650	3,833	
Using own refuse dump				30,140	34,891	36,636		38,467	40,390	
Other rubbish disposal				55	64	67		70	74	
No rubbish disposal				6,325	7,322	7,688		8,072	8,476	
<i>Below Minimum Service Level sub-total</i>		-	-	40	46	48	-	51	53	-
Total number of households	5	-	40	15,336	15,643	15,907	16,225	16,601	16,934	17,219
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					44			67	77	80
Sanitation (free minimum level service)					7			8	9	10
Electricity/other energy (50kwh per household per month)					97			101	139	143
Refuse (removed at least once a week)					7			8	9	10
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					16,474			26,484	30,397	33,420
Sanitation (free sanitation service)					5,937			7,657	8,640	10,324
Electricity/other energy (50kwh per household per month)					44,777			72,067	115,743	119,185
Refuse (removed once a week)					4,661			6,012	6,783	8,105
Total cost of FBS provided (minimum social package)		-	-	-	71,849	-	-	112,219	161,563	171,033
Highest level of free service provided										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)				6kl				6kl	8kl	8kl
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)					75			79	83	87
Electricity (kwh per household per month)				50kwh				50kwh	60kwh	60kwh
Refuse (average litres per week)					59			62	65	68
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					29,546			30,512	37,701	40,368
Property rates (other exemptions, reductions and rebates)					68,082			76,000	80,989	115,789
Water					16,474			26,484	30,397	33,420
Sanitation					5,937			7,657	8,640	10,324
Electricity/other energy					44,777			72,067	115,743	119,185
Refuse					4,661			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	-	-	-	169,478	-	-	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. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

FS194 Maluti-a-Phofung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		128,297	111,066	102,009	211,583	285,037	285,037	121,794	383,768	408,291	428,706
less Revenue Foregone					108,000	68,082	68,082		86,000	90,300	94,815
Net Property Rates		128,297	111,066	102,009	103,583	216,955	216,955	121,794	297,768	317,991	333,891
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		77,669	109,636	123,478	159,000	173,000	173,000	173,000	257,050	280,790	300,343
less Revenue Foregone											
Net Service charges - electricity revenue		77,669	109,636	123,478	159,000	173,000	173,000	173,000	257,050	280,790	300,343
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		13,618	11,231	16,147	15,645	8,400	8,400	8,400	9,475	9,261	9,724
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		13,618	11,231	16,147	15,645	8,400	8,400	8,400	9,475	9,261	9,724
Other Revenue by source											
Fuel levy											
Other revenue	3	49,934	50,757	50,780	80,000	19,176	19,176	19,176	2,617	5,162	12,164
Total 'Other' Revenue	1	49,934	50,757	50,780	80,000	19,176	19,176	19,176	2,617	5,162	12,164
EXPENDITURE ITEMS:											
Employee related costs	2										
Salaries and Wages		50,758	66,702	60,114	92,964	89,074	89,074	57,888	117,182	135,500	154,638
Contributions to UIF, pensions, medical aid		17,051	18,488	17,807	19,042	19,652	19,652	13,843	23,044	23,548	25,903
Travel, motor car, accom: & other allowances		8,118	5,797	8,200	12,234	12,337	12,337	6,165	3,626	3,989	4,388
Housing benefits and allowances		368	433	6,489	1,282	1,337	1,337	413	373	410	451
Overtime		7,762	5,990	7,528	4,132	6,096	6,096	4,755	3,200	2,900	2,700
Performance bonus		-	-	-	-	-	-	-	-	-	-
Long service awards		730									
Payments in lieu of leave				431	107	1,265	1,265	517	-	-	-
Post-retirement benefit obligations											
sub-total	5	84,787	97,410	100,568	129,760	129,760	129,760	83,582	147,425	166,348	188,081
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	84,787	97,410	100,568	129,760	129,760	129,760	83,582	147,425	166,348	188,081
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		46,099	51,630	34,000	40,000	40,000	40,000	-	51,436	63,500	70,175
Lease amortisation											
Capital asset impairment											
Total Depreciation & asset impairment	1	46,099	51,630	34,000	40,000	40,000	40,000	-	51,436	63,500	70,175
Bulk purchases											
Electricity Bulk Purchases		14,607	122,818	114,464	113,991	119,000	119,000	92,270	157,000	170,989	180,989
Water Bulk Purchases											
Total bulk purchases	1	14,607	122,818	114,464	113,991	119,000	119,000	92,270	157,000	170,989	180,989
Contracted services											
Revenue Management (Old)			19,369	17,012	18,041	18,041	18,042	16,639	4,000	-	-
Municipal assets Insurance				11,751	13,147	19,147	19,147	12,024	15,000	15,750	16,538
Indigent Register			1,047	1,798	2,004	2,004	1,404	810	1,500	1,575	1,654
Photocopy Machines				1,048	1,714	1,714	1,714	64	1,800	2,000	2,300
Landfill sides				1,144	1,500	1,500	1,500	925	1,575	1,700	1,910
Valuation roll									3,500	3,675	3,859
Revenue Management (New)				-	-	27,000	27,000	-	35,951	51,930	59,886
Financial System				10,323	12,500	10,500	10,500	4,630	9,000	9,450	9,923
Security services (building)									2,475	2,599	2,728
sub-total	1	-	20,416	43,075	48,906	79,906	79,307	35,093	74,801	88,679	98,797
Allocations to organs of state:											
Electricity									-	-	-
Water					-	-	-	-	-	-	-
Sanitation									-	-	-
Other									-	-	-
Total contracted services		-	20,416	43,075	48,906	79,906	79,307	35,093	74,801	88,679	98,797
Other Expenditure By Type											
Repairs and maintenance (to be deleted)											
Collection costs		14,806	29,612	14,900	32,564	26,198	26,198	9,578	44,986	53,179	79,769
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		7,812	4,823	7,123	8,077	8,692	8,692	4,540	13,761	15,826	13,517
Audit fees		2,682	2,459	6,272	1,000	1,600	1,600	984	3,500	3,640	4,000
General expenses	3	185,240	134,854	197,645	241,131	203,038	203,038	51,649	253,126	230,921	230,923
Total 'Other' Expenditure	1	210,540	171,748	225,940	282,772	239,528	239,528	66,752	315,374	303,566	328,209

References:

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any unfunded obligations
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

FS194 Maluti-a-Phofung - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Legislative Authority	Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Public Safety	Housing Spatial Development & Planning	Municipal Infrastructure	LED & Tourism	Parks, Sports & Recreation	Water & Sanitation	Clinical Services	Water	Example 14 - Vote14	Example 15 - Vote15	Total
R thousand	1																
Revenue By Source																	
Property rates				297,768													297,768
Property rates - penalties & collection charges																	-
Service charges - electricity revenue									257,050								257,050
Service charges - water revenue														-			-
Service charges - sanitation revenue																	-
Service charges - refuse revenue						9,475						-					9,475
Service charges - other				51,564		-											51,564
Rental of facilities and equipment											391						391
Interest earned - external investments				7,500													7,500
Interest earned - outstanding debtors				8,000													8,000
Dividends received																	-
Fines							300										300
Licences and permits																	-
Agency services																	-
Other revenue				650	50	182	272	278	835		350						2,617
Transfers recognised - operational				279,963													279,963
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		-	-	645,445	50	9,657	572	278	257,885	-	741	-	-	-	-	-	914,628
Expenditure By Type																	
Employee related costs		3,710	12,469	18,760	11,862	29,595	20,888	9,538	22,476	2,688	15,441						147,425
Remuneration of councillors		20,500		-													20,500
Debt impairment				40,000													40,000
Depreciation & asset impairment				51,436													51,436
Finance charges				7,576					32								7,608
Bulk purchases									157,000								157,000
Other materials																	-
Contracted services				65,051	1,800	1,575	2,424		3,951								74,801
Transfers and grants				68,500													68,500
Other expenditure		14,737	11,722	132,268	21,169	11,286	11,295	13,637	82,770	7,744	8,744						315,373
Loss on disposal of PPE																	-
Total Expenditure		38,947	24,191	383,591	34,831	42,456	34,607	23,175	266,229	10,432	24,185	-	-	-	-	-	882,643
Surplus/(Deficit)		(38,947)	(24,191)	261,854	(34,781)	(32,799)	(34,035)	(22,897)	(8,344)	(10,432)	(23,444)	-	-	-	-	-	31,985
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(38,947)	(24,191)	261,854	(34,781)	(32,799)	(34,035)	(22,897)	(8,344)	(10,432)	(23,444)	-	-	-	-	-	31,985

References
1. Departmental columns to be based on municipal organisation structure

FS194 Maluti-a-Phofung - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		19,275	50,984	56,209	61,971		61,971	65,069	68,323	70,890	
Total Call investment deposits	2	19,275	50,984	56,209	61,971	-	61,971	-	65,069	68,323	70,890
Consumer debtors											
Consumer debtors		201,566	67,911	71,306	178,909		78,615	82,546	86,673		
Less: Provision for debt impairment								40,000	60,000	64,000	
Total Consumer debtors	2	201,566	67,911	71,306	178,909	-	78,615	-	122,546	146,673	64,000
Debt impairment provision											
Balance at the beginning of the year		67,874	119,165	353,156	611,130		611,130	895,547	894,185		
Contributions to the provision		51,291	233,990	257,975	284,417	-	284,417	298,638	313,570		
Bad debts written off											
Balance at end of year		119,165	353,156	611,130	895,547	-	895,547	-	1,194,185	1,207,754	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		824,877	888,417	979,480	1,079,877	-	1,079,877	1,133,870	1,190,564	1,897,896	
Leases recognised as PPE											
Less: Accumulated depreciation		195,669	247,297	272,645	300,591	-	300,591	315,620	331,401	432,987	
Total Property, plant and equipment (PPE)	2	629,208	641,120	706,835	779,286	-	779,286	-	818,250	859,163	1,464,909
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)					20,000	-	20,000	20,000	25,000	25,000	
Current portion of long-term liabilities		1,883	1,445	1,593	29,000	-	29,000	40,000	38,000	35,000	
Total Current liabilities - Borrowing		1,883	1,445	1,593	49,000	-	49,000	-	60,000	63,000	60,000
Trade and other payables											
Trade and other creditors		32,095	415,567	57,270	15,785	-	15,785	8,287	4,351	5,891	
Unspent conditional transfers		3,111	14,790	16,306	12,000	-	12,000	17,891	8,000	5,000	
VAT											
Total Trade and other payables	2	35,206	430,357	73,576	27,785	-	27,785	-	26,178	12,351	10,891
Non current liabilities - Borrowing											
Borrowing		13,666	12,078	13,982	15,415	-	15,415	30,000	-	-	
Finance leases (including PPP asset element)								13,908	15,679	11,679	
Total Non current liabilities - Borrowing		13,666	12,078	13,982	15,415	-	15,415	-	43,908	15,679	11,679
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation								1,300	1,400	1,450	
Other											
Total Provisions - non-current		-	-	-	-	-	-	-	1,300	1,400	1,450
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		317,772	653,927	757,002	834,595			676,325	720,141	578,923	
GRAP adjustments											
Restated balance		317,772	653,927	757,002	834,595	-	-	676,325	720,141	578,923	
Surplus/(Deficit)		76,838	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	31,984	42,628	40,706
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets		38,123	-	-	-			51,436	63,500	70,175	
Other adjustments		(165,834)	25,750	29,808	32,864			34,507	36,232	20,789	
Accumulated Surplus/(Deficit)	1	266,900	455,586	852,143	797,639	(27,343)	(27,676)	217,831	794,252	862,502	710,594
Reserves											
Housing Development Fund		57									
Capital replacement		24,593	24,593	28,469	31,387			32,957	34,605	23,568	
Capitalisation		109									
Government grant		453,802									
Donations and public contributions											
Self-insurance											
Other reserves (list)											
Revaluation											
Total Reserves	2	478,561	24,593	28,469	31,387	-	-	-	32,957	34,605	48,909
TOTAL COMMUNITY WEALTH/EQUITY	2	745,460	480,179	880,612	829,027	(27,343)	(27,676)	217,831	827,209	897,106	759,503
Total capital expenditure includes expenditure on nationally significant priorities											
Provision of basic services		83,743	63,540	213,474	250,980				70,373	53,850	60,891
2010 World Cup											

FS194 Maluti-a-Phofung - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

City of Phoenix Supporting Table C-1: Reconciliation of 2011 Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
R thousand												
Sustainable Services	Water											
Sustainable Services	Electricity		94,513	110,645	314,788	159,000	165,020	165,020	257,685	283,974	307,131	
Sustainable Services	Sanitation								-			
Sustainable Services	Waste Management				-				-			
Sustainable Services	Health			-	16				-	-		
Sustainable Services	Community Services		37	23,690	16,290	17,908	17,900	17,900	9,657	9,452	11,024	
Infrastructure	Roads & Transport		14,525	207		900			-	-		
Infrastructure	Cemeteries			-	-	-			-	-		
Infrastructure	Housing Spatial Development and Planning		105,188	94,496	1,116	1,797	395	395	278	397	417	
Infrastructure	Municipal Infrastructure											
Infrastructure	Open Space				-	-			-	-		
Infrastructure	Public Amenities				-	-			-	-		
Good Governance	Support Services / Fleet				-	-			-	-		
Good Governance	Integrated Planning				-	-			-	-		
Good Governance	Financial Management		195,595	271,036	190,256	573,029	564,687	564,687	645,445	695,957	741,079	
Good Governance	Human Resources Management		-	-	492	553	150	150	50	53	55	
Good Governance	Legislative Authority		4,510	-	26,480	-			-	-		
Good Governance	Office of the Muncial Manager			-	163,000	-			-	-		
Economic Development	Local Economic Development			-	-	-			-	-		
Social Development	Parks,Sports & Recreation		11,365	2,027	1,289	1,460	1,460	1,460	741	956	1,003	
Social Development	Public Participation			-	-	-			-	-		
Safety & Security	Safety and secutiry		3,807	896	1,538	5,409	5,767	5,767	572	1,861	1,983	
Safety & Security	Fire & Rescue			-	-	-			-	-		
Safety & Security	Disaster Management				-	-			-	-		
Safety & Security	Security				-	-			-	-		
Total Revenue (excluding capital transfers and contributions)			1	429,540	502,996	715,265	760,056	755,379	755,379	914,428	992,650	1,062,692

References

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

FS194 Maluti-a-Phofung - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
Sustainable Services	Waste Water Management										
Sustainable Services	Electricity		104,530	139,570	142,496	170,233	174,334	174,334	220,052	194,815	207,464
Sustainable Services	Sanitation			–	–	–	–	–			
Sustainable Services	Waste Management		16,590	19,081	26,768	28,920	27,650	27,650	29,525	31,978	33,057
Sustainable Services	Health		141		35						
Sustainable Services	Community		4,000	4,934	7,255	10,379	9,684	9,684	12,931	14,030	15,229
Infrastructure	Roads Transport		9,518	7,740	8,540	22,831	18,268	18,268	32,962	39,647	65,950
Good Governance	Financial Management		166,325	464,040	278,317	268,002	294,630	294,630	383,589	468,450	480,835
Good Governance	Corporate		15,405	15,431	16,030	20,088	19,084	19,084	34,831	35,375	38,006
Good Governance	Legislative Authority		23,283	25,045	26,952	39,924	37,927	37,927	38,947	36,367	39,542
Good Governance	Office of the Municipal Manager		9,636	11,357	8,762	19,215	18,255	18,255	24,191	23,750	25,628
Environmental Management	Housing Spatial Development & Planning		17,928	22,494	7,964	21,998	20,898	20,898	23,175	23,761	25,474
Economic Development	Local Economic Development		2,743	3,329	2,448	7,068	6,714	6,714	10,432	9,222	9,856
Social Development	Parks, Sports & Recreation		10,656	14,152	13,289	16,356	15,538	15,538	24,185	24,418	27,622
Social Development	Municipal Infrastructure		3,618	8,448	16,205	10,050	9,516	9,516	13,215	9,707	10,564
Safety & Security	Public Safety & Transport		19,785	24,772	23,862	27,887	26,488	26,488	33,410	37,245	41,438
Safety & Security	Waste Water Management (MAP Water)										
Safety & Security	Disaster Management		12	1,009	–	1,088	1,038	1,038	1,197	1,257	1,320
Safety & Security	Other										
		1	404,172	761,404	578,921	664,039	680,024	680,024	882,643	950,022	1,021,985

References

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

FS194 Maluti-a-Phofung - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand												
Sustainable Services	Waste Water Management	A		2,900	5,815	237	7,388	7,388	7,388	27,381	-	-
Sustainable Services	Water	B		16,200	25,717	34,840	41,777	48,777	48,777	41,450	-	-
Sustainable Services	Electricity	C		10,910	8,300	15,400	25,515	25,515	25,515	10,000	10,000	20,000
Sustainable Services	Waste Management	D		2,000	-	-	-	-	-	-	-	-
Sustainable Services	Health	E		-	-	-	-	-	-	-	-	-
Sustainable Services	Community	F		1,500	6,733	5,151	-	-	-	2,000	-	-
Infrastructure	Roads & Transport	G		22,000	15,331	33,592	71,050	55,020	55,020	85,847	15,000	10,000
Infrastructure	Cemeteries	H		-	-	-	-	-	-	3,784	-	-
Infrastructure	Housing Spatial Development and Planning	I		-	3,000	-	-	-	-	-	-	-
Infrastructure	Sport Stadium 2010	J		-	-	-	-	-	-	-	-	-
Infrastructure	Municipal Infratsructure	K		-	-	-	-	-	-	-	-	-
Infrastructure	Public Amenities	L		-	-	-	-	-	-	-	-	-
Good Governance	Support Services / Fleet	M		-	-	-	-	-	-	-	-	-
Good Governance	Integrated Planning	N		-	-	-	-	-	-	-	-	-
Good Governance	Financial Management	O		-	-	-	-	-	-	-	-	-
Good Governance	Human Resources Management	P		-	-	-	-	-	-	-	-	-
Good Governance	Executive and Council	Q		-	-	-	-	-	-	-	-	-
Economic Development	Local Economic Development	R		-	-	-	-	-	-	-	-	-
Social Development	Health	S		-	3,500	500	-	-	-	-	-	-
Social Development	Culture & Sport	T		3,114	5,521	5,740	2,335	2,335	2,335	6,700	-	-
Social Development	Public Participation	U		-	-	-	-	-	-	-	-	-
Safety & Security	Road Safety	V		-	-	-	-	-	-	-	-	-
Safety & Security	Public Safety	W		-	-	-	-	-	-	-	-	-
Safety & Security	Fire & Rescue	X		3,956	-	-	-	-	-	-	-	-
Safety & Security	Disaster Management	Y		-	-	-	-	-	-	-	-	-
Other		Z			62,185	68,558	116,920	120,634	120,636	120,636	67,900	186,336
			1	124,765	142,474	212,380	268,699	259,671	259,671	245,062	211,336	253,329

References

- 1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
- 2. Goal code must be used on Table A36

FS194 Maluti-a-Phofung - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
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										

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

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibility:

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

FS194 Maluti-a-Phofung - Entities measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

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

FS194 Maluti-a-Phofung - Supporting Table SA8 Performance indicators and benchmarks

S194 Multi-a-Planning - Supporting Table SA6 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<u>Borrowing Management</u>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.8%	0.7%	0.9%	0.7%	0.0%	0.7%	0.0%	1.8%	0.6%	0.4%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	2.2%	1.3%	1.7%	1.0%	1.7%	0.0%	0.2%	-0.5%	-0.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-10.5%	-3.9%	-2.5%	-39.5%	0.0%	-42.3%	0.0%	-64.5%	-179.8%	-166.7%
<u>Safety of Capital</u>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	4.1%	68.6%	17.2%	15.2%	0.0%	15.9%	0.0%	25.4%	22.6%	18.6%
Gearing	Long Term Borrowing/ Funds & Reserves	2.9%	49.1%	49.1%	49.1%	0.0%	0.0%	0.0%	133.2%	45.3%	23.9%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	9.1	1.2	2.1	6.6	-	7.3	-	7.7	7.7	5.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	9.1	1.2	2.1	6.6	-	7.3	-	7.7	7.7	5.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.1	0.5	0.7	-	0.7	-	0.6	0.8	0.9
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		148.4%	17.1%	97.3%	97.3%	97.3%	97.3%	87.5%	68.3%	23.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	74.7%	88.4%	27.5%	79.5%	0.0%	85.4%	0.0%	77.8%	62.1%	38.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<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)	17.0%	18.1%	15.6%	19.9%	18.9%	18.9%	15.3%	16.1%	16.8%	17.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	20.1%	18.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.2%	10.0%	6.1%	7.2%	6.9%	6.9%	0.0%	6.5%	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)	7.7	10.2	9.9	-	-	-	13.0	26.7	28.2	30.2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	159.2%	199.8%	67.1%	161.1%	0.0%	139.9%	0.0%	115.4%	94.2%	58.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	45.0	12.9	22.8	3.3	-	3.0	-	5.3	1.5	1.1

References

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

FS194 Maluti-a-Phofung - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2006/7	2007/8	2008/9	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework		
Demographics											
Population				385,413	385,413	400,213	415,581	465,318	516,503	542,328	580,290
Females aged 5 - 14				42,926	42,926	44,574	46,286	51,826	57,527	65,090	70,890
Males aged 5 - 14				42,008	42,008	43,621	45,296	50,717	56,295	59,091	62,909
Females aged 15 - 34				74,869	74,869	77,744	80,729	90,391	100,334	102,910	105,910
Males aged 15 - 34				66,014	66,014	68,549	71,181	79,700	88,467	89,343	91,891
Unemployment				62,481	62,481	64,880	67,372	75,435	83,732	90,891	92,891
Household income (households) (1.)											
None				191,401	191,401	198,751	206,383	231,083	256,502	260,890	263,821
R1 - R4800				175,716	175,716	182,463	189,470	212,146	235,482	243,123	250,890
R4800 - R9600				4,526	4,526	4,700	4,880	5,464	6,065	7,908	8,289
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area				385,413	385	400	416	465	516		
Number of poor people in municipal area				46,085	46	48	50	56	62		
Number of households in municipal area				97,172	97	101	105	117	129		
Number of poor households in municipal area				21,228	21	22	23	26	28		
Definition of poor household (R per month)				1,500	1,500	1,500	1,650	1,850	2,053,000		
Housing statistics (3.)											
Formal				0.7	0.7	0.7	0.7	0.8	-		
Informal				0.3	0.3	0.3	0.3	0.2			
Total number of households		-	-	1	1	1	1	1	-	-	-
Dwellings provided by municipality (4.)											
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic (6.)											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing							13.5%	13.5%	13.5%		
Interest rate - investment							9.5%	9.0%	9.5%		
Remuneration increases							7.5%	7.5%	7.5%		
Consumption growth (electricity)							10.0%	10.0%	10.0%		
Consumption growth (water)							10.0%	10.0%	10.0%		
Collection rates (7.)											
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. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of service:
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations:
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

FS194 Maluti-a-PhofungSupporting Table SA10 Funding measurement

Description	MFMA section	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	623,076	576,241	607,345	109,784	–	109,784	–	226,233	73,178	56,825
Cash + investments at the yr end less applications - R'000	18(1)b	2	341,793	70,836	82,006	409,698	–	494,615	–	663,629	631,780	588,130
Cash year end/monthly employee/supplier payments	18(1)b	3	45.0	12.9	22.8	3.3	–	3.0	–	5.3	1.5	1.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	114,962	(224,090)	65,332	(69,819)	(27,343)	(27,676)	217,831	83,420	106,128	110,881
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	2.2%	4.7%	16.2%	24.2%	(6.0%)	(33.5%)	41.2%	0.2%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	140.5%	12.6%	2.7%	51.7%	(40.2%)	45.3%	(55%)	52.1%	9.6%	20.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	23.4%	100.7%	6.8%	6.2%	4.8%	4.8%	0.0%	6.5%	9.2%	9.2%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(3.1%)	(3.9%)	(2.5%)	(18.7%)	0.0%	(20.1%)	0.0%	0.0%	(13.1%)	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	35.8%	(62.7%)	192.9%	(100.0%)	0.0%	(100.0%)	21.3%	(13.3%)	(34.5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	#NAME?	2.1%	4.2%	0.0%	3.4%	0.0%	5.5%	6.2%	5.4%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	18.7%	0.0%	0.0%	0.0%

References

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

FS194 Maluti-a-Phofung - Supporting Table SA11 Property rates summary

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes		Yes						
Municipal/assistant valuer appointed? (Y/N)		Yes		No						
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-		35						
No. of data collectors (FTE)	3	20		154						
No. of internal valuers (FTE)	3	4		1						
No. of external valuers (FTE)	3	7		34						
No. of additional valuers (FTE)	4	-		-						
Valuation appeal board established? (Y/N)		Yes		No						
Implementation time of new valuation roll (mths)		24		12						
No. of properties	5	427,886		434,450						
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

FS194 Maluti-a-Phofung - Supporting Table SA13 Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2010/11																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalise																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not value																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

References

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

FS194 Maluti-a-Phofung - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2009/10																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalise																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not value																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

References

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

FS194 Maluti-a-Phofung - Supporting Table SA14 Household bills

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Rand/cent											
Monthly Account for Household - 'Large' Household	1										
Rates and services charges:											
Property rates							9,121.00	–	9,121.00	9,121.00	9,121.00
Electricity: Basic levy							1,187.00	26.0%	1,496.00	1,915.00	2,490.00
Electricity: Consumption							124,568.00	26.0%	156,956.00	197,765.00	249,184.00
Water: Basic levy											
Water: Consumption							38,990.00	5.7%	41,212.00	43,561.00	46,044.00
Sanitation							21,410.00	–	21,410.00	21,410.00	21,410.00
Refuse removal							18,518.00	5.0%	19,444.00	20,416.00	21,437.00
Other											
sub-total		–	–	–	–	–	213,794.00	–	249,639.00	294,188.00	349,686.00
VAT on Services											
Total large household bill:		–	–	–	–	–	213,794.00	–	249,639.00	294,188.00	349,686.00
% increase/-decrease			–	–	–	–	–		–	17.8%	18.9%
Monthly Account for Household - 'Small' Household	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Small' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–		–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–		–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

FS194 Maluti-a-Phofung - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds				92	77	77	77	-	-	-
Deposits - Bank				48,476	37,700	37,700	37,700	34,200	29,800	31,290
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	0	0	48,568	37,777	37,777	37,777	34,200	29,800	31,290
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		0	0	48,568	37,777	37,777	37,777	34,200	29,800	31,290

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

FS194 Maluti-a-Phofung - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
Parent municipality						
Momentum /087756867		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/02/2012	330	38
Momentum /087887109		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/05/2012	309	79
Momentum /087887115		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/05/2012	2,473	143
Momentum /087570447		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2011	12,216	375
Momentum /088126418		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2012	658	154
Momentum /089256260		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2011	596	8
Mutual/7560376		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/12/2006	3,645	-
Mutual/7481893		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/10/2006	1,890	-
Mutual/8010226		18 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2005	2,109	-
Mutual/8010223		13 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2005	1,348	-
Mutual/7974326		15 Years	Guaranteed Endowment Policies (sinking Funds)	01/07/2007	2,958	-
Mutual/8477284		15 Years	Guaranteed Endowment Policies (sinking Funds)	30/06/2008	7,602	-
Sanlam/11690235x4		15 Years	Guaranteed Endowment Policies (sinking Funds)		474	14
Sanlam mon market/501189057		call	Guaranteed Endowment Policies (sinking Funds)		1,130	115
Sanlam/11690236x2		15 Years	Guaranteed Endowment Policies (sinking Funds)		280	23
Sanlam Kestell 5926 Shares 2714634354		call	Guaranteed Endowment Policies (sinking Funds)		92	15
ABSA Collateral JP Botha 2054434522		12 M	Guaranteed Endowment Policies (sinking Funds)		30	3
ABSA Collateral CE Barnard 2057955909		12 M	Guaranteed Endowment Policies (sinking Funds)		25	2
ABSA Collateral DG Hlongwane 2056895005		12 M	Guaranteed Endowment Policies (sinking Funds)		29	3
Municipality sub-total					38,194	972
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				38,194	972

References

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

FS194 Maluti-a-Phofung - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Parent municipality										
Long-Term Loans (annuity/reducing balance); Long-Term Loans (non-annuity); Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities				-	58,000	40,000	40,000	-	-	-
Municipality sub-total	1	-	-	0	58,000	40,000	40,000	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance); Long-Term Loans (non-annuity); Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	0	58,000	40,000	40,000	-	-	-

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

FS194 Maluti-a-Phofung - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		–	150,548	185,202	224,991	5,238	230,229	279,963	311,505	334,428
Finance Management			500	500	750	–	750	1,200	1,450	1,500
Municipal Systems Improvement			734	734	735	–	735	750	790	800
Equitable share			129,419	165,374	208,757	5,238	213,995	267,069	301,604	332,128
Department of Water Affairs			19,895	18,594	14,749	–	14,749	10,944	7,661	–
Provincial Government:		–	–	0	–	–	–	–	–	–
Housing	4				–			–	–	
Intergrated Spartial Development					–			–	–	
Construction of New Clinic at QwaQwa					–			–	–	
Planning and surveying					–			–	–	
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	–	150,548	185,202	224,991	5,238	230,229	279,963	311,505	334,428
<u>Capital Transfers and Grants</u>										
National Government:		–	62	111,555	167,501	7,000	174,501	216,840	257,636	242,329
Municipal Infrastructure (MIG)			62,113	86,597	126,967	-	126,967	142,459	171,336	208,329
Public Works				-	2,383	-	2,383	9,381	-	-
Water Affairs			–	24,958	23,000	7,000	30,000	55,000	76,300	14,000
DME			–	-	15,151	-	15,151	10,000	10,000	20,000
Provincial Government:		–	–	–	–	–	–	14,000	15,000	10,000
Provincial Grants								14,000	15,000	10,000
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>										
Other grant providers:		–	–	–	–	–	–	–	–	–
Basdme										
DBSA										
Total Capital Transfers and Grants	5	–	62	111,555	167,501	7,000	174,501	230,840	272,636	252,329
TOTAL RECEIPTS OF TRANSFERS & GRANTS		–	150,610,113	296,757	392,492	12,238	404,730	510,803	584,141	586,757

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation.

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

FS194 Maluti-a-Phofung - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		130,797	150,548	185,203	224,991	5,238	230,229	279,963	311,505	334,428
Finance Management		500	500	500	750	–	750	1,200	1,450	1,500
Municipal Systems Improvement		734	734	735	735	–	735	750	790	800
Equitable share		109,268	129,419	165,374	208,757	5,238	213,995	267,069	301,604	332,128
Department of Water Affairs		20,295	19,895	18,594	14,749	–	14,749	10,944	7,661	–
DME										
Provincial Government:		–	0	0	0	0	0	0	0	0
Housing										
Intergrated Spartial Development										
Construction of New Clinic at QwaQwa										
Planning and surveying										
0										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		130,797	150,548	185,203	224,991	5,238	230,229	279,963	311,505	334,428
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		1,000	4,600	111,555	171,932	7,000	178,932	216,840	257,636	242,329
Municipal Infrastructure (MIG)				86,597	126,967	–	126,967	142,459	171,336	208,329
Public Works				–	2,383	–	2,383	9,381	–	–
Water Affairs				24,958	23,000	7,000	30,000	55,000	76,300	14,000
DME		1,000	4,600	–	19,582	–	19,582	10,000	10,000	20,000
Provincial Government:		–	–	–	–	–	–	14,000	15,000	10,000
Provincial Grants								14,000	15,000	10,000
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
Basdme										
Total capital expenditure of Transfers and Grants		1,000	4,600	111,555	171,932	7,000	178,932	14,216,840	15,257,636	10,242,329
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		131,797	155,148	296,758	396,923	12,238	409,161	14,496,803	15,569,141	10,576,757

References

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

FS194 Maluti-a-Phofung - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		110,002	13,065	166,608						
Conditions met - transferred to revenue		110,002	13,065	166,608	-	-	-	-	-	-
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		110,002	13,065	166,608	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			10,307	11,258						
Current year receipts		81,659	102,368	119,102						
Conditions met - transferred to revenue		81,659	112,675	130,360	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year				4,483						
Current year receipts			1,859							
Conditions met - transferred to revenue		-	1,859	4,483	-	-	-	-	-	-
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		81,659	114,534	134,843	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		191,661	127,599	301,451	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

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

FS194 Maluti-a-Phofung - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
<u>Transfers to other municipalities</u>										
<i>Insert description</i>	1									
TOTAL TRANSFERS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-
<u>Transfers to Entities/Other External Mechanisms</u>										
<i>Insert description</i>	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-
<u>Transfers to other Organs of State</u>										
<i>Insert description</i>	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-
<u>Grants to other Organisations</u>										
<i>Water Entity</i>	4	20,295	19,895	18,594,000	14,749	14,749	14,749	10,944	7,661	8,044
<i>water Free basic Entity</i>		18,973	21,295	21,117,000	47,040	47,040	47,040	57,555	63,311	63,454
TOTAL GRANTS TO OTHER ORGANISATIONS:		39,268	41,190	39,711,000	61,789	61,789	61,789	68,499	70,972	71,498
TOTAL TRANSFERS AND GRANTS	5	39,268	41,190	39,711,000	61,789	61,789	61,789	68,499	70,972	71,498

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

FS194 Maluti-a-Phofung - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Salary		14,042	16,381	10,274	11,157	11,157	11,157	13,497	13,683	13,819
Pension Contributions		1,351	1,410	2,076	1,925	1,925	1,925	2,156	2,414	2,703
Medical Aid Contributions					307	307	307	343	384	430
Allowances				3,858	4,022	4,022	4,022	4,504	5,044	5,649
Cell phone allowance										
Housing allowance										
Other benefits or allowances										
In-kind benefits										
Sub Total - Councillors		15,392,173	17,791	16,208	17,411	17,411	17,411	20,500	21,525	22,601
% increase	4		(99.9%)	(8.9%)	7.4%	-	-	17.7%	5.0%	5.0%
Senior Managers of the Municipality	2									
Salary		3	3,841	3,688	3,577	-	3,577	4,013	5,568	5,907
Pension Contributions		0	542	274	498	-	498	557	623	697
Medical Aid Contributions				-	145	-	145	162	181	202
Allowances			1,187	1,228	1,544	-	1,544	1,936	2,404	2,949
Cell phone allowance			0	0	-	-	-	0	0	177
Housing allowance										
Performance Bonus			186		216	-	216	-	-	-
Other benefits or allowances		1	135	98	-	-	-	-	-	-
In-kind benefits										
Sub Total - Senior Managers of Municipality		4,310	6,172	5,408	5,980	0	5,980	6,828	8,946	9,932
% increase	4		43.2%	(12.4%)	10.6%	(100.0%)	-	14.2%	31.0%	11.0%
Other Municipal Staff										
Basic Salaries and Wages		50,758	75,246,320	74,317	79,345	-	77,381	97,132	109,677	125,247
Pension Contributions		5,260	6,118,858	4,365	14,673	-	14,673	16,433	18,404	20,612
Medical Aid Contributions		17,672	6,175,000	9,397	8,418	-	8,418	3,457	3,602	4,034
Allowances		2,967	3,447,036	4,961	5,292	-	5,292	327	366	409
Cell phone allowance										
Housing allowance		368	433							
Overtime		7,762	5,990	7,528	4,132	1,964	6,096	3,200	2,900	2,700
Performance Bonus				-	17,900	-	17,900	20,048	22,453	25,147
Other benefits or allowances				-	-	-	-	-	-	-
In-kind benefits										
Sub Total - Other Municipal Staff		84,786,705	97,410,139	100,568	129,760	1,964	129,760	140,597	157,402	178,149
% increase	4		14.9%	(99.9%)	29.0%	(98.5%)	6,506.9%	8.4%	12.0%	13.2%
Total Parent Municipality		100,183	97,434	122	153	19	153	168	188	211
			(2.7%)	(99.9%)	25.3%	(87.3%)	690.5%	9.6%	11.9%	12.1%
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Allowances										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits and allowances										
In-kind benefits										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salary				1,706	1,953	1,739	1,739	2,069	2,234	2,345
Pension Contributions				336	384	342	342	406	438	459
Medical Aid Contributions				55	62	56	56	66	71	74
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Performance Bonus				-	1,584	1,410	1,410	1,677	1,811	1,901
Other benefits or allowances										
Overtime										
Sub Total - Senior Managers of Entities		0	0	2,097	3,983	3,547	3,547	4,218	4,554	4,779
% increase	4		-	-	89.9%	(10.9%)	-	18.9%	8.0%	4.9%
Other Staff of Entities										
Basic Salaries and Wages		25	23,546	26,815	31,318	28,038	28,028	33,566	36,609	40,280
Pension Contributions		2	3,431	4,023	4,172	3,928	3,928	4,572	5,006	5,481
Medical Aid Contributions		1	1,728	2,043	1,902	2,039	2,039	2,779	3,043	3,332
Motor vehicle allowance		0								
Cell phone allowances										
Housing allowance					600			600	600	600
Overtime		3	2,410	2,334	2,000	3,389	3,389	2,150	2,354	2,577
Performance Bonus					1,584			1,743	1,908	2,089
Other benefits or allowances		2	1	1,430	4,700	3,839	3,839	4,447	4,869	5,331
In-kind benefits										
Sub Total - Other Staff of Entities		33,276	32,462	36,645	46,276	41,233	41,223	49,857	54,389	59,690
% increase	4		(2.4%)	12.9%	26.3%	(10.9%)	(0.0%)	20.9%	9.1%	9.7%
Total Municipal Entities		33,276	32,462	38,742	50,259	44,780	44,770	54,075	58,943	64,469
TOTAL SALARY, ALLOWANCES & BENEFITS		100,216,464	97,466,564	160,926	203,410	64,155	197,921	222,000	246,816	275,151
% increase	4		(2.7%)		26.4%	(68.5%)	208.5%	12.2%	11.2%	11.5%
TOTAL MANAGERS AND STAFF	5	84,824	97,448,773	144,718	185,999	46,744	180,510	201,500	225,291	252,550

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. 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
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

FS194 Maluti-a-Phofung - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.			2.	3.
Councillors	4							
Speaker	5		534,359	108,922	12,593			655,874
Chief Whip			262,607	50,079	12,000			324,686
Executive Mayor			1,730,542	412,663	137,079			2,280,284
Deputy Executive Mayor			–	–	–			–
Executive Committee								–
Total for all other councillors			10,969,493	1,927,336	4,342,328			17,239,157
Total Councillors	9	–	13,497,000	2,499,000	4,504,000			20,500,001
Senior Managers of the Municipality	6							
Municipal Manager (MM)			457,800	–	329,200			787,000
Chief Finance Officer			483,179	93	340,200			823,472
Deputy City Manager - Governance			396,274	–	276,182			672,456
Deputy City Manager - Procurement & Infrastructure			450,044		281,362			731,406
Deputy City Manager - Health, Safety & Social Issues			450,044		281,362			731,406
Deputy City Manager - Corporate & Human Resources			461,557		253,038			714,595
<i>List of each official with packages >= senior manager</i>								
Head: Internal Audit & Performance Management			493,105		274,070			767,175
Head: Geographical Information & Policy			480,628		265,752			746,380
Head Office of Intergovernmental & Governance Relations			732,410		121,542			853,952
Total Senior Managers of the Municipality	9	–	4,405,040	93	2,422,708	–	–	6,827,842
A Heading for Each Entity	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								–
								–
Total for municipal entities	9	–	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		–	17,902,041	2,499,093	6,926,708	–	–	27,327,842

References

1. Pension and medical aid
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. Total package must equal the total cost to the municipality
4. List each political office bearer by designation. Provide a total for all other councillors
5. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
6. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
7. List each entity where municipality has an interest and state percentage ownership and control
8. List each senior manager reporting to the CEO of an Entity by designation
9. Must reconcile to relevant section of Table A24
10. Must reconcile to totals shown for the budget year of Table A22

FS194 Maluti-a-Phofung - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2008/9			Current Year 2009/10			Budget Year 2010/11		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)					62	62		62	62	
Board Members of municipal entities	3									
Municipal employees	4									
Municipal Manager and Senior Managers	2				8		8	8		8
Other Managers	6									
Professionals		-	-	-	357	356	7	357	356	7
<i>Finance</i>					48	47	1	48	47	1
<i>Spatial/town planning</i>					24	24		24	24	
<i>Information Technology</i>					4	4		4	4	
<i>Roads</i>					52	52		52	52	
<i>Electricity</i>					44	44		44	44	
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>					185	185		185	185	
<i>Other</i>					575	568	7	575	568	7
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS		-	-	-	1,002	986	16	1,002	986	16
% increase			-	-	-	-	-	6,162.5%	(1.6%)	(98.4%)
Total municipal employees headcount	5									
Finance personnel headcount	7									
Human Resources personnel headcount	7									

References

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

FS194 Maluti-a-Phofung - Supporting Table SA25 Budgeted 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
R thousand																
Revenue By Source																
Property rates		24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	297,768	317,991	333,891
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	257,050	280,790	300,343
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		790	790	790	790	790	790	790	790	790	790	790	790	9,475	9,261	9,724
Service charges - other		4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	51,564	45,828	48,895
Rental of facilities and equipment		33	33	33	33	33	33	33	33	33	33	33	33	391	588	617
Interest earned - external investments		625	625	625	625	625	625	625	625	625	625	625	625	7,500	8,400	8,820
Interest earned - outstanding debtors		667	667	667	667	667	667	667	667	667	667	667	667	8,000	11,550	12,127
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		25	25	25	25	25	25	25	25	25	25	25	25	300	1,575	1,683
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	279,962	311,505	334,428
Other revenue		218	218	218	218	218	218	218	218	218	218	218	218	2,617	5,162	12,164
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	914,628	992,650	1,062,692
Expenditure By Type																
Employee related costs		12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	147,425	166,348	188,081
Remuneration of councillors		1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	20,500	21,525	22,601
Debt impairment		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000	60,000	64,000
Depreciation & asset impairment		4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	51,436	63,500	70,175
Finance charges		634	634	634	634	634	634	634	634	634	634	634	634	7,608	4,443	5,679
Bulk purchases		13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	157,000	170,989	180,989
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	74,801	88,679	98,797
Transfers and grants		5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	68,500	70,972	63,454
Other expenditure		26,281	26,281	26,281	26,281	26,281	26,281	26,281	26,281	26,281	26,281	26,281	26,281	315,374	303,566	328,209
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	882,643	950,022	1,021,985
Surplus/(Deficit)		2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,984	42,628	40,706
Transfers recognised - capital														-	-	-
Contributions recognised - capital														-	-	-
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,984	42,628	40,706
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,984	42,628	40,706

References

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

FS194 Maluti-a-Phofung - Supporting Table SA26 Budgeted 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
R thousand																
Revenue by Vote																
Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services		53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	645,445	695,957	741,079
Corporate Services		4	4	4	4	4	4	4	4	4	4	4	4	50	53	55
Community Services		805	805	805	805	805	805	805	805	805	805	805	805	9,657	9,452	11,024
Public Safety		48	48	48	48	48	48	48	48	48	48	48	48	572	1,861	1,983
Housing Spatial Development & Planning		23	23	23	23	23	23	23	23	23	23	23	23	278	397	417
Municipal Infrastructure		21,490	21,490	21,490	21,490	21,490	21,490	21,490	21,490	21,490	21,490	21,490	21,490	257,886	283,975	307,131
LED & Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Sports & Recreation		62	62	62	62	62	62	62	62	62	62	62	62	741	956	1,003
Water & Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	914,628	992,650	1,062,692
Expenditure by Vote to be appropriated																
Legislative Authority		3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	38,947	36,367	39,542
Office of the Municipal Manager		2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	24,191	23,750	25,628
Financial Services		31,966	31,966	31,966	31,966	31,966	31,966	31,966	31,966	31,966	31,966	31,966	31,966	383,589	468,450	480,835
Corporate Services		2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	34,831	35,375	38,006
Community Services		3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	42,456	46,008	48,286
Public Safety		2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	34,607	38,502	42,758
Housing Spatial Development & Planning		1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	23,175	23,761	25,474
Municipal Infrastructure		22,186	22,186	22,186	22,186	22,186	22,186	22,186	22,186	22,186	22,186	22,186	22,186	266,229	244,169	283,978
LED & Tourism		869	869	869	869	869	869	869	869	869	869	869	869	10,432	9,222	9,856
Parks, Sports & Recreation		2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	24,185	24,418	27,622
Water & Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	882,643	950,022	1,021,985
Surplus/(Deficit) before assoc.		2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,985	42,627	40,708
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,985	42,627	40,708

References

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

FS194 Maluti-a-Phofung - Supporting Table SA27 Budgeted monthly revenue and 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
R thousand																
Revenue - Standard																
<i>Governance and administration</i>		53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	645,445	695,957	741,079
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	53,787	645,445	695,957	741,079
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		110	110	110	110	110	110	110	110	110	110	110	110	1,322	2,825	2,996
Community and social services		66	66	66	66	66	66	66	66	66	66	66	66	798	1,015	1,066
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		44	44	44	44	44	44	44	44	44	44	44	44	522	1,808	1,928
Housing		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		44	44	44	44	44	44	44	44	44	44	44	44	526	447	470
Planning and development		23	23	23	23	23	23	23	23	23	23	23	23	276	395	415
Road transport		21	21	21	21	21	21	21	21	21	21	21	21	250	53	55
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22,278	22,278	22,278	22,278	22,278	22,278	22,278	22,278	22,278	22,278	22,278	22,278	267,335	293,421	318,148
Electricity		21,474	21,474	21,474	21,474	21,474	21,474	21,474	21,474	21,474	21,474	21,474	21,474	257,685	283,976	307,131
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		804	804	804	804	804	804	804	804	804	804	804	804	9,650	9,445	11,017
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	914,628	992,650	1,062,692
Expenditure - Standard																
<i>Governance and administration</i>		39,728	39,728	39,728	39,728	39,728	39,728	39,728	39,728	39,728	39,728	39,728	39,728	476,735	558,708	578,330
Executive and council		4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	4,813	57,753	54,388	59,071
Budget and treasury office		12,302	12,302	12,302	12,302	12,302	12,302	12,302	12,302	12,302	12,302	12,302	12,302	147,627	175,138	237,573
Corporate services		22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	22,613	271,354	329,183	281,687
<i>Community and public safety</i>		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	83,994	90,195	99,911
Community and social services		1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	1,480	17,755	19,263	20,908
Sport and recreation		2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	24,185	24,419	27,622
Public safety		2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	34,607	38,502	42,758
Housing		621	621	621	621	621	621	621	621	621	621	621	621	7,447	8,011	8,623
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	72,337	74,326	103,224
Planning and development		2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	26,161	24,972	26,707
Road transport		3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	3,848	46,176	49,354	76,517
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20,798	20,798	20,798	20,798	20,798	20,798	20,798	20,798	20,798	20,798	20,798	20,798	249,577	226,793	240,521
Electricity		18,338	18,338	18,338	18,338	18,338	18,338	18,338	18,338	18,338	18,338	18,338	18,338	220,052	194,815	207,464
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	29,525	31,978	33,057
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	882,643	950,022	1,021,985
Surplus/(Deficit) before assoc.		2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,985	42,628	40,707
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	2,665	31,985	42,628	40,707

References

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

FS194 Maluti-a-Phofung - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand																
Multi-year expenditure to be appropriated	1															
Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Spatial Development & Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Infrastructure		21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	261,840	287,636	267,329
LED & Tourism		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks, Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water & Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	261,840	287,636	267,329
Single-year expenditure to be appropriated																
Legislative Authority													-	-	-	-
Office of the Municipal Manager													-	-	-	-
Financial Services													-	-	-	-
Corporate Services													-	-	-	-
Community Services													-	-	-	-
Public Safety													-	-	-	-
Housing Spatial Development & Planning													-	-	-	-
Municipal Infrastructure													-	-	-	-
LED & Tourism													-	-	-	-
Parks, Sports & Recreation													-	-	-	-
Water & Sanitation													-	-	-	-
Clinical Services													-	-	-	-
Water													-	-	-	-
Example 14 - Vote14													-	-	-	-
Example 15 - Vote15													-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	261,840	287,636	267,329

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 Budgeted Capital Expenditure

FS194 Maluti-a-Phofung - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand																
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	6,242	1,040	1,040	(4,161)	12,484	-	-
Community and social services		167	167	167	167	167	167	167	167	1,000	167	167	(667)	2,000	-	-
Sport and recreation		874	874	874	874	874	874	874	874	5,242	874	874	(3,495)	10,484	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	87,647	15,000	10,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	7,304	87,647	15,000	10,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12,409	12,409	12,409	12,409	12,409	12,409	12,409	12,409	12,409	12,409	12,409	12,409	148,909	25,000	35,000
Electricity		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	10,000	20,000
Water		8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	97,850	15,000	15,000
Waste water management		2,755	2,755	2,755	2,755	2,755	2,755	2,755	2,755	2,755	2,755	2,755	2,755	33,059	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	12,800	247,636	222,329
Total Capital Expenditure - Standard	2	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	27,022	21,820	21,820	16,618	261,840	287,636	267,329

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 Budgeted Capital Expenditure

FS194 Maluti-a-Phofung - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	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
Cash Receipts By Source													1		
Property rates	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	24,814	297,768	317,991	333,891
Income received by Municipality on behalf of the Entity	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	51,564	45,828	48,895
Service charges - electricity revenue	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	21,421	257,050	280,790	300,343
Service charges - water revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - sanitation revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - refuse revenue	790	790	790	790	790	790	790	790	790	790	790	790	9,475	9,261	9,724
Service charges - other	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Rental of facilities and equipment	33	33	33	33	33	33	33	33	33	33	33	33	391	588	617
Interest earned - external investments	625	625	625	625	625	625	625	625	625	625	625	625	7,500	8,400	8,820
Interest earned - outstanding debtors	667	667	667	667	667	667	667	667	667	667	667	667	8,000	11,550	12,127
Dividends received	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Fines	25	25	25	25	25	25	25	25	25	25	25	25	300	1,575	1,683
Licences and permits	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Agency services	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Transfer receipts - operational	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	23,330	279,963	311,505	334,428
Other revenue	218	218	218	218	218	218	218	218	218	218	218	218	2,617	5,162	12,164
Cash Receipts by Source	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	76,219	914,628	992,650	1,062,691,500
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
MIG - Grant	74,078	0	0	0	51,285	0	0	0	17,095	0	0	1	142,459	171,336	208,329
Grants-Capital from other sources excluding MIG	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	88,381	101,300	44,000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Decrease (Increase) in non-current investment	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Total Cash Receipts by Source	157,662	83,584	83,584	83,584	134,869	83,584	83,584	83,584	100,679	83,584	83,584	83,585	1,145,468	1,265,286	1,062,943,829
Cash Payments by Type															
Employee related costs	12,285,417	12,285,417	12,285,417	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	12,285	147,425	166,348	188,081
Remuneration of councillors	1,708,333	1,708,333	1,708,333	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	20,500	21,525	22,601
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	634	634	634	634	634	634	634	634	634	634	634	634	7,608	4,443	5,679
Bulk purchases - Electricity	13,083,333	13,083,333	13,083,333	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	157,000	170,989	180,989
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6,233,399	6,233,399	6,233,399	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	6,233	74,801	88,679	98,797
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	5,708,316	5,708,316	5,708,316	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	68,500	70,972	63,454
General expenses	33,900,793	33,900,793	33,900,793	33,901	33,901	33,901	33,901	33,901	33,901	33,901	33,901	33,901	406,810	427,066	462,384
Cash Payments by Type	73,553,616	73,553,616	73,553,616	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	73,554	882,643	950,022	1,021,985
Other Cash Flows/Payments by Type															
Capital assets	21,820,000	21,820,000	21,820,000	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	21,820	261,840	287,636	267,329
Repayment of borrowing	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Other Cash Flows/Payments	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Total Cash Payments by Type	95,373,616	95,373,616	95,373,616	95,374	95,374	95,374	95,374	95,374	95,374	95,374	95,374	95,374	1,144,483	1,237,658	1,289,314
NET INCREASE/(DECREASE) IN CASH HELD	-95,215,954	-95,290,032	-95,290,032	(95,290)	(95,239)	(95,290)	(95,290)	(95,290)	(95,273)	(95,290)	(95,290)	(95,290)	(1,143,338)	(1,236,393)	(226,371)
Cash/cash equivalents at the month/year begin	-	-95,215,954	-190,505,986	(285,796)	(381,086)	(476,325)	(571,615)	(666,905)	(762,195)	(857,468)	(952,758)	(1,048,048)	(1,143,338)	(1,143,338)	(2,379,731)
Cash/cash equivalents at the month/year end	-95,215,954	-190,505,986	-285,796,018	(381,086)	(476,325)	(571,615)	(666,905)	(762,195)	(857,468)	(952,758)	(1,048,048)	(1,143,338)	(1,143,338)	(2,379,731)	(2,606,101)

FS194 Maluti-a-Phofung - NOT REQUIRED - municipality does not have entities

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R million										
Financial Performance										
Property rates		128,297	111,066	102,009	103,583	216,955	216,955	297,768	317,991	333,891
Service charges		91,287	126,584	160,955	217,732	201,505	201,505	266,525	290,051	310,067
Investment revenue		18,525	8,716	4,787	9,000	7,000	7,000	7,500	8,400	8,820
Transfers recognised - operational		198,465	224,511	305,807	227,191	231,161	230,229	279,962	311,505	334,428
Other own revenue		62,982	66,436	69,886	94,000	30,176	30,176	62,871	64,703	75,486
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		499,556	537,313	643,444	651,506	686,797	685,865	914,627	992,650	1,062,692
Employee costs		84,787	97,410	100,568	129,760	129,760	129,760	147,425	166,348	188,081
Remuneration of Board Members		15,392	17,791	16,504	17,411	17,411	17,411	20,500	21,525	22,601
Depreciation & asset impairment		46,099	51,630	34,000	40,000	40,000	40,000	51,436	63,500	70,175
Finance charges		–	2,240	5,276	7,246	7,246	7,246	7,608	4,443	5,679
Materials and bulk purchases		14,607	122,818	114,464	113,991	119,000	119,000	157,000	170,989	180,989
Transfers and grants		–	37,996	21,117	61,789	61,789	61,789	68,500	70,972	63,454
Other expenditure		261,831	431,383	287,015	351,678	339,434	338,835	430,174	452,245	491,006
Total Expenditure		422,717	761,267	578,944	721,875	714,640	714,041	882,643	950,022	1,021,985
Surplus/(Deficit)		76,839	(223,954)	642,865	650,784	686,082	685,151	31,983	42,628	40,706
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational		83,743	63,540	130,476	172,518	178,932	178,932	230,840	272,636	252,329
Public contributions & donations										
Borrowing				48,000	58,000	40,000	40,000	–	–	–
Internally generated funds				34,998	38,181	40,738	40,738	31,000	15,000	15,000
Total sources		83,743	63,540	213,474	268,699	259,670	259,670	261,840	287,636	267,329
Financial position										
Total current assets		385,565	547,930	252,736	596,400	3,819	669,444	797,767	706,953	497,150
Total non current assets		1,349,880	1,331,184	1,379,709	1,655,162	–	1,574,654	1,687,098	1,948,008	2,605,855
Total current liabilities		50,884	461,855	137,510	107,382	12,005	98,882	106,150	88,808	83,233
Total non current liabilities		21,333	15,059	18,095	19,528	–	21,915	52,708	24,579	20,629
Equity		1,330,755	667,670	736,893	685,711	–	654,323	576,236	467,504	516,752
Cash flows										
Net cash from (used) operating		98,149	20,857	68,201	84,232	–	84,232	131,973	51,735	44,250
Net cash from (used) investing		(61,205)	(54,113)	(40,648)	33,953	–	33,953	(4,923)	(193,745)	(49,929)
Net cash from (used) financing		(6,798)	(11,491)	1,578	(10,679)	–	(10,679)	(10,601)	(11,046)	(10,676)
Cash/cash equivalents at the year end		622,238	577,490	606,622	109,507	–	109,507	225,955	72,900	56,544

FS194 Maluti-a-Phofung - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

FS194 Maluti-a-Phofung - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework			Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Total Contract Value
		Total	Original Budget	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
ELECTRICAL SERVICES		90,000	30,000											120,000
WATER METERS		1,849												
ASSETS INSURANCE		92,080	40,009											
TAD CONSULTANCY		2,395												
WASTE MANAGEMENT		5,379	1,793											
INDIGENT AND PROFILLING SERVICES		2,112												
PHOTOCOPY MACHINES		8,300	3,600											
CONSULTINGSY		4,930	2,465											
			1,368	1,368										2,736
Total Operating Expenditure Implication		207,044	79,235	1,368	-	-	-	-	-	-	-	-	-	287,647
<u>Capital Expenditure Obligation By Contract</u>	2													
GROUP TWO TRADING ENTERPRISE		4,829												4,829
TATS ELECTRICAL SERVICES		11,902	5,951											17,852
Contract 3 etc														-
Total Capital Expenditure Implication		16,731	5,951	-	-	-	-	-	-	-	-	-	-	22,681
Total Parent Expenditure Implication		223,775	85,185	1,368	-	-	-	-	-	-	-	-	-	310,328
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s3:

FS194 Maluti-a-Phofung - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	109,535	119,720	164,990	242,364	233,335	233,335	201,197	86,300	35,000	
Infrastructure - Road transport		22,000	15,331	33,592	71,050	55,020	55,020	62,466	-	-	
Roads, Pavements & Bridges		22,000	15,331	33,592	71,050	55,020	55,020	62,466	-	-	
Storm water											
Infrastructure - Electricity		10,910	8,300	15,400	25,515	25,515	25,515	10,000	10,000	20,000	
Generation											
Transmission & Reticulation		10,910	8,300	15,400	25,515	25,515	25,515	10,000	10,000	20,000	
Street Lighting											
Infrastructure - Water		16,200	25,717	34,840	41,777	48,777	48,777	41,450	-	-	
Dams & Reservoirs											
Water purification								26,450			
Reticulation		16,200	25,717	34,840	41,777	48,777	48,777	15,000	-	-	
Infrastructure - Sanitation		2,900	5,815	238	7,388	7,388	7,388	27,381	-	-	
Reticulation		-	-	0	-	-	-	-	-	-	
Sewerage purification		2,900	5,815	237	7,388	7,388	7,388	27,381	-	-	
Infrastructure - Other		57,525	64,558	80,920	96,634	96,635	96,635	59,900	76,300	15,000	
Waste Management		2,000	-	-	-						
Transportation											
Gas											
Other		3	55,525	64,558	80,920	96,634	96,635	96,635	59,900	76,300	15,000
Community			15,230	19,754	47,391	26,335	26,336	26,336	3,784	-	-
Parks & gardens		7	1,000						-		
Sportsfields & stadia			1,000	5,521	5,740	2,335	2,335	2,335	-	-	-
Swimming pools									-	-	-
Community halls			1,500	6,733	5,151				-		
Libraries									-		
Recreational facilities									-	-	-
Fire, safety & emergency			3,956						-		
Security and policing									-		
Buses									-		
Clinics			3,500	500				-			
Museums & Art Galleries								-			
Cemeteries	1,114				2,000	2,000	2,000	3,784	-	-	
Social rental housing								-			
Other	8		6,660	4,000	36,000	22,000	22,001	22,001	-	-	-
Heritage assets			-	3,000	-	-	-	-	-	-	-
Buildings	9		3,000								
Other											
Investment properties		-	-	-	-	-	-	-	-	-	
Housing development											
Other											
Other assets		-	-	-	9,342	-	-	-	-	-	
General vehicles	10										
Specialised vehicles											
Plant & equipment											
Computers - hardware/equipment											
Furniture and other office equipment											
Abattoirs					9,342						
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	1	124,765	142,474	212,380	278,041	259,671	259,671	204,981	86,300	35,000	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Refuse											
Fire											
Conservancy											
Ambulances											

References

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

FS194 Maluti-a-Phofung - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand	1					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements & Bridges</i>						
<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		-	-	-	-	-
<i>Waste Management</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3					
Community		-	-	-	-	-
Parks & gardens						
Sportsfields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses	7					
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing	8					
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other	9					
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		-	-	-	-	-
General vehicles						
Specialised vehicles						
Plant & equipment	10					
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 (<i>list sub-class</i>)					
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-

Specialised vehicles	-	-	-	-	-
Refuse					
Fire					
Conservancy					
Ambulances					

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital
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 infrast
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-124,765,444	-142,473,503	-212,379,819	-268,699,000	-268,699,000
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class

10	2010/11 Medium Term Revenue & Expenditure Framework		
Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
-	31,381	-	-
-	23,381	-	-
	23,381		
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	8,000	-	-
	8,000		
-	8,700	-	-
	6,700		
	2,000		
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
-	-	-	-
-	-	-	-
-	40,081	-	-

-	-	-	-

expenditure in Budgeted Capital Expenditure

tructure

-268,699,000 -174,359,413 -261,840,000 -287,636,000

FS194 Maluti-a-Phofung - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousand	1						
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure		4,420	5,650	9,015	10,840	10,840	10,840
Infrastructure - Road transport		1,000	4,750	6,315	8,099	8,099	8,099
<i>Roads, Pavements & Bridges</i>							
<i>Storm water</i>		1,000	4,750	6,315	8,099	8,099	8,099
Infrastructure - Electricity		3,420	900	2,700	2,741	2,741	2,741
<i>Generation</i>							
<i>Transmission & Reticulation</i>		720	720		2,500	2,500	2,500
<i>Street Lighting</i>		2,700	180	2,700	241	241	241
Infrastructure - Water		-	-	-	-	-	-
<i>Dams & Reservoirs</i>							
<i>Water purification</i>							
<i>Reticulation</i>							
Infrastructure - Sanitation		-	-	-	-	-	-
<i>Reticulation</i>							
<i>Sewerage purification</i>							
Infrastructure - Other		-	-	-	-	-	-
<i>Waste Management</i>							
<i>Transportation</i>	2						
<i>Gas</i>							
<i>Other</i>	3						
Community		300	180	100	-	-	-
Parks & gardens		300					
Sportsfields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency			180	100			
Security and policing	7						
Buses							
Clinics							
Museums & Art Galleries							
Cemeteries							
Social rental housing	8						
Other							
Heritage assets		-	-	-	-	-	-
Buildings							
Other	9						
Investment properties		-	-	-	-	-	-
Housing development							
Other							
Other assets		8,917	22,835	3,802	20,287	20,287	20,287
General vehicles		3,174	2,150	1,292			
Specialised vehicles	10						

Plant & equipment						
Computers - hardware/equipment						
Furniture and other office equipment	1,266	794	360	1,954	1,954	1,954
Abattoirs						
Markets						
Civic Land and Buildings						
Other Buildings	783	961	2,150	851	851	851
Other Land						
Surplus Assets - (Investment or Inventory)						
Other	3,694	18,930		17,482	17,482	17,482
Agricultural assets	-	-	-	-	-	-
<i>List sub-class</i>						
Biological assets	-	-	-	-	-	-
<i>List sub-class</i>						
Intangibles	-	-	-	-	-	-
Computers - software & programming						
Other (<i>list sub-class</i>)						
Total Repairs and Maintenance Expenditure	1	13,637	28,665	12,917	31,127	31,127

Specialised vehicles		1,169	947	1,983	1,419	1,419	1,419
Refuse		800	577	1,519	1,419	1,419	1,419
Fire		369	370	465			
Conservancy							
Ambulances							

References

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

check balance	-111,128,166	-113,808,323	-199,463,046	-237,571,995	-237,571,995	-237,571,995
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2010/11 Medium Term Revenue & Expenditure Framework		
Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
30,159	31,542	32,994
5,545	5,823	6,114
5,545	5,823	6,114
5,200	5,335	5,477
2,500	2,500	2,500
2,700	2,835	2,977
-	-	-
-	-	-
-	-	-
19,414	20,385	21,404
19,414	20,385	21,404
650	683	717
350	368	386
300	315	331
-	-	-
-	-	-
8,576	10,354	9,713
4,435	5,880	4,890

1,394	1,464	1,537
503	503	503
1,701	1,787	1,876
543	720	907
-	-	-
-	-	-
-	-	-
39,386	42,579	43,424

5,600	5,880	6,174
5,000	5,250	5,513
600	630	662

-175,054,549 -219,261,345 -244,212,078

FS194 Maluti-a-Phofung - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2010/11 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Present value
Capital expenditure	1							
Legislative Authority		-	-	-				
Office of the Municipal Manager		-	-	-				
Financial Services		-	-	-				
Corporate Services		-	-	-				
Community Services		-	-	-				
Public Safety		-	-	-				
Housing Spatial Development & Planning		-	-	-				
Municipal Infrastructure		261,840	287,636	267,329				
LED & Tourism		-	-	-				
Parks, Sports & Recreation		-	-	-				
Water & Sanitation		-	-	-				
Clinical Services		-	-	-				
Water		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		261,840	287,636	267,329	-	-	-	-
Future operational costs by vote	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, Sports & Recreation								
Water & Sanitation								
Clinical Services								
Water								
Example 14 - Vote14								
Example 15 - Vote15								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		261,840	287,636	267,329	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

FS194 Maluti-a-Phofung - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2010/11 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2008/9	Current Year 2009/10 Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Ward location	New or renewal
R thousand	5													
Parent municipality:														
List all capital projects grouped by Municipal Vote					Examples	Examples								
COMMUNITY SERVICES	X	HARRISMITH TOWN HALL			COMMUNITY HALLS		2,335		2,335	–				
COMMUNITY SERVICES	X	PHUTHADITJHABA HALL			COMMUNITY HALLS		–		–	2,000				RENEWAL
PARKS	X	FENCING AND INFRA AT CEMETRIES 1			CEMETRIES		2,000		2,000	1,784				NEW
PARKS	X	FENCING AND INFRA AT CEMETRIES 2			CEMETRIES		–		–	2,000				NEW
PARKS	X	PHUTHADITJHABA STADIUM			SPORT & RECREATION		8,942		8,942	6,700				RENEWAL
PARKS		HARRISMITH/INTABAZWE CORRIDOR PHASE 1			HOUSES		36,000		36,000	–				
LAND	X	EXTENSION OF THE MAIN BUILDING			BUILDINGS	OFFICES	22,000		22,000	–				
ELECTRICITY		ELECTRIFICATION PRGRAMME(2583)			INFRASTRUCTURE	ELECTRICITY	15,515		15,515	–				
ELECTRICITY		Integrated Nalinal Electrification Programme (Eskom) Grant			INFRASTRUCTURE	ELECTRICITY	4,653		4,653	–				
ELECTRICITY		ELECTRIFICATION PRGRAMME(3000)			INFRASTRUCTURE	ELECTRICITY	10,000		10,000	–				
ELECTRICITY		ELECTRIFICATION PRGRAMME(1400)			INFRASTRUCTURE	ELECTRICITY				10,000	10,000	20,000		NEW
ELECTRICITY		ELECTRIFICATION PRGRAMME(350) SNAKE PARK			INFRASTRUCTURE	ELECTRICITY				2,100				NEW
ELECTRICITY		ELECTRIFICATION PRGRAMME(600) DISASTER PARK			INFRASTRUCTURE	ELECTRICITY				900				NEW
ELECTRICITY		FORMALISATION OF ILLEGAL LINES (ELECTRIC)								5,000				
ROADS & STORMWATER		THOLONGKESTELL PAVED ROAD 2			INFRASTRUCTURE	ROADS	9,176		9,176	–				
ROADS & STORMWATER		STEELBRIDGES PHASE 1			INFRASTRUCTURE	ROADS	6,872		6,872	7,000				NEW
ROADS & STORMWATER		THOLONGKESTELL PAVED ROAD 3			INFRASTRUCTURE	ROADS	10,000		10,000	21,464				NEW
ROADS & STORMWATER		THOLONGKESTELL PAVED ROAD 4			INFRASTRUCTURE	ROADS	–		–	2,000				NEW
ROADS & STORMWATER		PHUTH PAVED ROADS			INFRASTRUCTURE	ROADS	2,500		2,500	7,500				NEW
ROADS & STORMWATER		QWA QWA RURAL PAVED ROADS			INFRASTRUCTURE	ROADS	3,000		3,000	–				NEW
ROADS & STORMWATER		DISASTER PARK PAVED ROADS PHASE 1			INFRASTRUCTURE	ROADS	4,819		4,819	2,000				NEW
ROADS & STORMWATER		INTABAZWE PAVED ROADS 1			INFRASTRUCTURE	ROADS	3,000		3,000	7,451				NEW
ROADS & STORMWATER		INTABAZWE EXT 3 ROADS PHASE 1			INFRASTRUCTURE	ROADS	–		–	2,300				NEW
ROADS & STORMWATER		TSHIAME PAVED ROADS 1			INFRASTRUCTURE	ROADS	3,000		3,000	9,251				NEW
ROADS & STORMWATER		FOOTBRIDGES			INFRASTRUCTURE	ROADS	2,000		2,000					NEW
ROADS & STORMWATER		INCENTIVE GRANTS FOR MUNICIPALITY (EXPWP)			INFRASTRUCTURE	ROADS	2,383		2,383	9,381				NEW
ROADS & STORMWATER		REGRAVELLING OF ROADS (QWAQWA)			INFRASTRUCTURE	ROADS	8,378		8,378	–				
ROADS & STORMWATER		RESURFACING OF ROADS MAP TOWNSHIPS			INFRASTRUCTURE	ROADS	18,883		18,883	4,600				RENEWAL
ROADS & STORMWATER		ROADS MAINTANANCE			INFRASTRUCTURE	ROADS				14,000	15,000	10,000		NEW
ROADS & STORMWATER		PAVED ROADS LUSAKA			INFRASTRUCTURE	ROADS	–		–	–				NEW
ROADS & STORMWATER		UNFINISHED MAP ROADS			INFRASTRUCTURE	ROADS				700				RENEWAL
ROADS & STORMWATER		PAVED ROADS INTABAZWE			INFRASTRUCTURE	ROADS	–		–					
SEWERAGE & SANITATION		VIP TOILET PROJECT PHASE 7			INFRASTRUCTURE	SEWER & SANITATION	31,000		31,000	–				
SEWERAGE & SANITATION		VIP TOILET PROJECT PHASE 8			INFRASTRUCTURE	SEWER & SANITATION	–		–	21,000				NEW
SEWERAGE & SANITATION		INTABAZWE WATERBORNE TOILETS			INFRASTRUCTURE	SEWER & SANITATION	4,797		4,797	2,306				NEW
SEWERAGE & SANITATION		INTABAZWE TOILETS			INFRASTRUCTURE	SEWER & SANITATION	–		–	4,076				NEW
SEWERAGE & SANITATION		TSHIAME SEWER RETICULATION			INFRASTRUCTURE	SEWER & SANITATION	5,000		5,000	5,377				NEW
SEWERAGE & SANITATION		BLUEGUMBOSCH SANITATION			INFRASTRUCTURE	SEWER & SANITATION	1,468		1,468	300				NEW
SEWERAGE & SANITATION		MAQHEKUNG SANITATION			INFRASTRUCTURE	SEWER & SANITATION	920		920	–				
WATER		WATER METER PROJECT			INFRASTRUCTURE	WATER	3,122		3,122	–				
WATER		WATER NETWORK MAK			INFRASTRUCTURE	WATER	1,700		1,700	–				
WATER		WILGE WATER TREATMENT PLANT			INFRASTRUCTURE	WATER	8,955		8,955	6,950				NEW
WATER		WATER NETWORK QWAQWA RURAL			INFRASTRUCTURE	WATER	5,000		5,000	19,500				NEW
WATER		STERKFFONTEIN/QWAQWA BULK WATER			INFRASTRUCTURE	WATER				15,000				NEW
WATER		WATER QUALITY MANAGEMENT PLANT			INFRASTRUCTURE	WATER				1,400				NEW
WATER		STERKFFONTEIN/QWAQWA BULK WATER SCHEME			INFRASTRUCTURE	WATER	23,000		23,000	55,000	76,300	15,000		NEW
INFRASTRUCTURE		PROJECT MANAGEMENT UNIT			INFRASTRUCTURE	OPERATION	3,500		3,500	3,500				NEW
INFRASTRUCTURE		RETENTION OF ALL PROJECTS			INFRASTRUCTURE	OPERATION	4,780		4,780	8,000				NEW
INFRASTRUCTURE		INFRASTRUCTURE PLANS			INFRASTRUCTURE	OPERATION				1,000				NEW
INFRASTRUCTURE		UPGRADING BOSBOU			INFRASTRUCTURE	OPERATION				300				RENEWAL
Total Capital expenditure	1						268,699	–	268,699	261,840	101,300	45,000	–	–
Entities:														
List all capital projects grouped by Entity														
Entity A														
Water project A														
Entity B														
Electricity project B														
Total Capital expenditure	2									–	–	–		

References

1. Must reconcile with Budgeted Capital Expenditure

2. Must reconcile with table A34

FS194 Maluti-a-Phofung - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2009/10		2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand					Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>			<i>Examples</i>	<i>Examples</i>						
Entities: <i>List all capital projects grouped by Municipal Entity</i>										
Entity Name <i>Project name</i>										

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. Asset category and sub-category must be selected from Table A34