Municipal annual budgets and MTREF & supporting tables

Version 2.3.

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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: 2011

Budget Year: 2011/12

Does this municipality have Entities? Yes

If YES: Identify type of report: Consolidated Information

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all sheets

Important documents which provide essential assistance

MFMA Budget Circular 2011/12 — Click to view

MBRR Budget Formats Guide — Click to view

Hide Reference columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

MFMA Circular 48	**Click to view**
MFMA Circular 51	**Click to view**
MFMA Return Forms	**Click to view**

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
Water
Clinics

Organisational structure sub-votes (if required)	
Legislative Authority	Vote1
Office of the Major	
Office of the Speaker	
Council General	
Whippery Office	
Nodal	
Speaker	
Mayoral committee	
Executive Major	
Office of the Municipal Manager	Vote2
Municipal Manager Administration	
Information Technology	
Internal Audit	
Communicatios	
Safety & Security	
Municipal Manager	
Chief Operating Officer	
Financial Services	Vote3
Budget & Reporting	
Management	
Financial Accounting	
Income	
Expenditure	
Chief Financial Officer	
Corporate Services	Vote4
Management	
Human Resources	
Offices & Townhalls	
Director Corporate	

Community Services	Vote5
Administration	
Social Services	
Libraries	
Refuse Removal & Dumping Site	
Director Community	
Public Safety	Vote6
Disaster Management	
Traffic Control	
Fire Protection	
Public Safety & Transport	
Director Public Safety	
Housing Spatial Development & Planning	Vote7
Housing Services	
Council Building & Estates	
Town Planning	
Building Inspections	
Spartial Planning & Development	
Administration	
Director Housing	
Municipal Infrastructure	Vote8
Roads & Stormwater	
Vihicle/ Workshop Maintenance	
Electricity	

Adminstration	
Maluti Water	
PMU	
Director Municipal Infrastructure	
LED & Tourism	Vote9
Administration	
Local Economic Development	
Tourism	
Director LED	
Parks, Sports & Recreation	Vote10
Administration	
Director Parks	
Water & Sanitation	Vote11
Sanitation & Sewerage	
Income received by the Municipality on behalf of the Entity	
Water	Vote12

Water

Example 13	Vote13

health

Example 14	Vote14

Clinics	Vote15

health

FS194 Maluti-a-Phofung - Contact Information

A. GENERAL INFORMATION

Municipality	**FS194 Maluti-a-Phofung**	Set name on 'Instructions' sheet
Grade		*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:		**Secretary/PA to the Speaker:**	
Name	M Motloung	Name	M Naledi
Telephone number	058 718 3795	Telephone number	058 718 3795
Cell number		Cell number	
Fax number	058 713 6367	Fax number	058 713 6367
E-mail address	mnaledi@map.fs.gov.za	E-mail address	mnaledi@map.fs.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	BE Mzangwa	Name	S Mphosi
Telephone number	058 718 3771	Telephone number	058 718 3772
Cell number	829237263	Cell number	
Fax number		Fax number	
E-mail address	mzangwa@map.fs.gov.za	E-mail address	
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

FS194 Maluti-a-Phofung - Table A1 Consolidated Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Financial Performance										
Property rates	111 066	114 035	151 425	297 768	193 689	193 689	–	194 660	204 393	214 612
Service charges	159 998	165 931	194 422	369 603	361 648	361 648	–	441 550	468 884	492 616
Investment revenue	8 716	5 056	3 406	7 500	5 000	5 000	–	6 400	6 720	7 056
Transfers recognised - operational	224 511	185 202	229 251	279 962	354 630	354 630	–	389 741	410 601	450 317
Other own revenue	32 119	22 181	14 469	11 308	22 442	22 442	–	79 874	84 967	89 151
Total Revenue (excluding capital transfers and contributions)	536 410	492 405	592 973	966 142	937 409	937 409	–	1 112 225	1 175 566	1 253 752
Employee costs	130 000	159 036	175 573	201 500	201 424	201 424	–	240 207	263 852	289 852
Remuneration of councillors	17 791	16 208	16 965	20 500	20 500	20 500	–	20 307	22 338	24 572
Depreciation & asset impairment	51 630	32 429	35 935	51 436	36 005	36 005	–	55 000	57 750	60 638
Finance charges	2 240	2 510	3 998	7 608	6 061	6 061	–	29 980	31 479	33 053
Materials and bulk purchases	129 945	150 498	180 355	169 607	208 607	208 607	–	256 195	269 005	282 456
Transfers and grants	38 132	41 961	61 789	68 500	68 500	68 500	–	74 387	70 062	80 565
Other expenditure	523 185	205 514	161 045	478 910	339 591	339 591	–	420 824	425 710	451 421
Total Expenditure	892 924	608 157	635 659	998 061	880 689	880 689	–	1 096 901	1 140 196	1 222 557
Surplus/(Deficit)	(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	15 324	35 370	31 196
Transfers recognised - capital	–	–	–	–	–	–	–	635 275	258 729	239 787
Contributions recognised - capital & contributed asset	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Capital expenditure & funds sources										
Capital expenditure	142 474	212 380	177 776	261 840	291 319	291 319	–	458 350	272 729	239 787
Transfers recognised - capital	91 647	132 590	154 605	230 840	230 234	230 234	–	269 775	258 729	239 787
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	30 000	48 000	23 171	–	–	–	–	174 000	–	–
Internally generated funds	20 826	31 790	9 342	35 600	56 344	56 344	–	14 575	14 000	–
Total sources of capital funds	142 474	212 380	187 118	266 440	286 578	286 578	–	458 350	272 729	239 787
Financial position										
Total current assets	550 238	252 271	667 824	792 567	901 270	901 270	–	959 535	1 014 249	1 064 256
Total non current assets	1 331 678	1 376 315	1 571 659	1 691 698	230 807	230 807	–	253 425	278 148	306 118
Total current liabilities	465 283	148 668	87 341	108 558	190 667	190 667	–	203 686	211 979	219 488
Total non current liabilities	12 078	13 982	15 962	45 208	45 208	45 208	–	16 582	17 684	18 473
Community wealth/Equity	677 800	720 627	627 842	594 575	896 202	896 202	–	992 692	1 062 733	1 132 413
Cash flows										
Net cash from (used) operating	99 051	15 969	85 773	641 165	274 242	274 848	283 132	224 568	193 592	179 820
Net cash from (used) investing	(59 019)	(53 284)	33 953	(323)	17 677	17 677	17 677	19 051	19 730	20 444
Net cash from (used) financing	(6 798)	(11 491)	(10 679)	(10 601)	(16 391)	(16 391)	(16 391)	(212 215)	(41 104)	(42 014)
Cash/cash equivalents at the year end	33 234	(15 573)	93 474	643 596	288 883	289 489	297 773	44 760	216 978	375 228
Cash backing/surplus reconciliation										
Cash and investments available	126 504	64 455	143 513	175 960	65 069	65 069	–	69 624	73 801	77 491
Application of cash and investments	(25 326)	62 235	(308 728)	(492 114)	(245 506)	(244 774)	–	(225 906)	(287 404)	(305 664)
Balance - surplus (shortfall)	151 830	2 219	452 241	668 073	310 575	309 843	–	295 530	361 205	383 155
Asset management										
Asset register summary (WDV)	604 745	629 397	710 000	750 789	100 789	100 789	105 828	105 828	111 119	116 675
Depreciation & asset impairment	51 630	32 429	35 935	51 436	36 005	36 005	55 000	55 000	57 750	60 638
Renewal of Existing Assets	20 554	76 303	187 118	183 825	135 759	135 759	166 675	166 675	112 029	68 500
Repairs and Maintenance	30 055	14 821	36 616	67 604	41 424	41 424	95 712	95 712	100 504	105 529
Free services										
Cost of Free Basic Services provided	–	–	–	112 219	112 219	112 219	117 831	117 831	123 723	129 908
Revenue cost of free services provided	–	–	–	218 731	218 731	218 731	164 932	164 932	175 147	183 905
Households below minimum service level										
Water:	-	-	178 000	186 000	186 000	186 000	195 300	195 300	205 065	215 318
Sanitation/sewerage:	-	-	966 000	1 014 000	1 014 000	1 014 000	1 064 700	1 064 700	1 117 935	1 173 832
Energy:	-	-	5 739 000	6 026 000	6 026 000	6 026 000	6 327 300	6 327 300	6 643 665	6 975 848
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Standard Classification Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard										
Governance and administration		271 036	114 231	384 457	645 445	589 742	589 742	682 323	725 857	774 336
Executive and council		–	26 643	–	–	–	–	–	–	–
Budget and treasury office		271 036	87 588	384 457	645 445	589 442	589 442	682 323	725 857	774 336
Corporate services		–	–	–	–	300	300	–	–	–
Community and public safety		2 978	19 609	4 082	1 322	2 019	2 019	2 878	3 021	3 172
Community and social services		2 064	18 071	1 615	798	1 147	1 147	1 015	1 066	1 119
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		896	1 538	2 467	522	702	702	1 861	1 954	2 051
Housing		18	–	–	2	170	170	2	2	2
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		94 684	1 116	395	526	409	409	395	415	435
Planning and development		94 478	1 116	395	276	359	359	395	415	435
Road transport		207	–	–	250	50	50	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		134 298	330 930	183 174	267 335	345 239	345 239	426 629	446 273	475 810
Electricity		110 645	314 788	165 020	257 685	230 085	230 085	283 949	298 146	313 054
Water		–	–	–	–	97 609	97 609	124 148	127 568	141 234
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		23 653	16 143	18 154	9 650	17 545	17 545	18 533	20 559	21 522
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	502 996	465 887	572 108	914 628	937 409	937 409	1 112 225	1 175 566	1 253 753
Expenditure - Standard										
Governance and administration		512 041	229 506	258 596	476 735	370 664	370 664	485 632	494 660	530 784
Executive and council		31 319	33 628	50 001	57 753	59 879	59 879	63 357	68 983	75 136
Budget and treasury office		343 123	114 314	61 039	147 627	133 398	133 398	153 695	156 469	164 942
Corporate services		137 599	81 564	147 556	271 354	177 387	177 387	268 580	269 208	290 707
Community and public safety		51 644	49 407	63 106	83 994	80 064	80 064	93 287	101 206	109 798
Community and social services		8 766	10 944	13 796	17 755	15 136	15 136	20 884	22 701	24 637
Sport and recreation		14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Public safety		25 781	23 862	27 526	34 607	36 064	36 064	37 819	40 792	44 022
Housing		2 945	1 277	6 246	7 447	6 390	6 390	9 643	10 511	11 462
Health		–	35	–	–	–	–	–	–	–
Economic and environmental services		37 532	33 878	49 151	72 337	67 962	67 962	80 460	85 474	90 838
Planning and development		20 814	7 963	18 397	26 161	24 064	24 064	18 513	19 653	20 872
Road transport		14 516	23 132	27 784	46 176	43 898	43 898	61 947	65 820	69 966
Environmental protection		2 202	2 783	2 970	–	–	–	–	–	–
Trading services		158 651	204 263	171 984	249 577	362 000	362 000	436 477	457 746	489 956
Electricity		139 570	177 496	144 334	220 052	242 748	242 748	279 275	294 160	309 437
Water		–	–	–	–	93 014	93 014	124 148	127 568	141 234
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		19 081	26 768	27 650	29 525	26 238	26 238	33 055	36 018	39 285
Other	4	166	–	–	–	–	–	1 045	1 110	1 180
Total Expenditure - Standard	3	760 035	517 055	542 837	882 643	880 690	880 690	1 096 901	1 140 196	1 222 557
Surplus/(Deficit) for the year		(257 039)	(51 168)	29 272	31 985	56 719	56 719	15 324	35 370	31 197

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 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard										
Municipal governance and administration		271 036	114 231	384 457	645 445	589 742	589 742	682 323	725 857	774 336
Executive and council		–	26 643	–	–	–	–	–	–	–
Mayor and Council			26 480							
Municipal Manager			163							
Budget and treasury office		271 036	87 588	384 457	645 445	589 442	589 442	682 323	725 857	774 336
Corporate services		–	–	–	–	300	300	–	–	–
Human Resources						300	300			
Information Technology										
Property Services										
Other Admin										
Community and public safety		2 978	19 609	4 082	1 322	2 019	2 019	2 878	3 021	3 172
Community and social services		2 064	18 071	1 615	798	1 147	1 147	1 015	1 066	1 119
Libraries and Archives				5	7	8	8	7	7	8
Museums & Art Galleries etc										
Community halls and Facilities			492	150	50	117	117	53	55	58
Cemeteries & Crematoriums		2 027	1 289	1 460	741	1 022	1 022	956	1 003	1 053
Child Care										
Aged Care										
Other Community		37	16 290							
Other Social										
Sport and recreation										
Public safety		896	1 538	2 467	522	702	702	1 861	1 954	2 051
Police						55	55	–	–	–
Fire				255	50	175	175	53	55	58
Civil Defence										
Street Lighting										
Other		896	1 538	2 212	472	472	472	1 808	1 899	1 993
Housing		18			2	170	170	2	2	2
Health		–	–	–	–	–	–	–	–	–
Clinics										
Ambulance										
Other										
Economic and environmental services		94 684	1 116	395	526	409	409	395	415	435
Planning and development		94 478	1 116	395	276	359	359	395	415	435

Economic Development/Planning										
Town Planning/Building enforcement		94 478	1 116	395	276	359	359	395	415	435
Licensing & Regulation										
Road transport		207	–	–	250	50	50	–	–	–
Roads		207			200	–	–	–	–	–
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other					50	50	50	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		134 298	330 930	183 174	267 335	345 239	345 239	426 629	446 273	475 810
Electricity		110 645	314 788	165 020	257 685	230 085	230 085	283 949	298 146	313 054
Electricity Distribution		110 645	314 788	165 020	257 685	230 085	230 085	283 949	298 146	313 054
Electricity Generation										
Water		–	–	–	–	97 609	97 609	124 148	127 568	141 234
Water Distribution		–				97 609	97 609	124 148	127 568	141 234
Water Storage										
Waste water management		–	–	–	–	–	–	–	–	–
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		23 653	16 143	18 154	9 650	17 545	17 545	18 533	20 559	21 522
Solid Waste		23 653	16 143	18 154	9 650	17 545	17 545	18 533	20 559	21 522
Other		–	–	–	–	–	–	–	–	–
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	502 996	465 887	572 108	914 628	937 409	937 409	1 112 225	1 175 566	1 253 753
Expenditure - Standard										
Municipal governance and administration		512 041	229 506	258 596	476 735	370 664	370 664	485 632	494 660	530 784
Executive and council		31 319	33 628	50 001	57 753	59 879	59 879	63 357	68 983	75 136
Mayor and Council		25 045	26 952	37 927	38 947	43 993	43 993	42 412	46 278	50 513
Municipal Manager		6 274	6 676	12 074	18 806	15 886	15 886	20 945	22 705	24 623
Budget and treasury office		343 123	114 314	61 039	147 627	133 398	133 398	153 695	156 469	164 942
Corporate services		137 599	81 564	147 556	271 354	177 387	177 387	268 580	269 208	290 707

Human Resources	2 350	2 760	3 447	13 313	9 519	9 519	15 548	16 428	17 362
Information Technology	5 082	2 085	6 181	5 385	4 542	4 542	11 231	6 167	6 558
Property Services	120 917	67 138	126 403	235 962	148 229	148 229	225 664	229 276	248 150
Other Admin	9 250	9 582	11 525	16 694	15 097	15 097	16 138	17 337	18 636
Community and public safety	51 644	49 407	63 106	83 994	80 064	80 064	93 287	101 206	109 798
Community and social services	8 766	10 944	13 796	17 755	15 136	15 136	20 884	22 701	24 637
Libraries and Archives	2 444	2 459	2 169	3 757	3 333	3 333	3 445	3 753	4 089
Museums & Art Galleries etc									
Community halls and Facilities	3 831	3 689	4 112	4 824	4 192	4 192	7 817	8 462	9 166
Cemeteries & Crematoriums									
Child Care									
Aged Care									
Other Community	797	3 083	4 712	5 520	4 959	4 959	5 368	5 921	6 481
Other Social	1 693	1 713	2 804	3 654	2 652	2 652	4 255	4 565	4 901
Sport and recreation	14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Public safety	25 781	23 862	27 526	34 607	36 064	36 064	37 819	40 792	44 022
Police									
Fire	15 670	14 935	15 346	19 485	16 548	16 548	17 265	18 803	20 486
Civil Defence									
Street Lighting									
Other	10 111	8 927	12 180	15 122	19 516	19 516	20 553	21 988	23 536
Housing	2 945	1 277	6 246	7 447	6 390	6 390	9 643	10 511	11 462
Health	–	35	–	–	–	–	–	–	–
Clinics		35							
Ambulance									
Other									
Economic and environmental services	37 532	33 878	49 151	72 337	67 962	67 962	80 460	85 474	90 838
Planning and development	20 814	7 963	18 397	26 161	24 064	24 064	18 513	19 653	20 872
Economic Development/Planning	4 216	2 933	7 894	10 432	9 336	9 336	4 372	4 616	4 875
Town Planning/Building enforcement	16 598	5 030	10 503	15 728	14 728	14 728	14 141	15 038	15 998
Licensing & Regulation									
Road transport	14 516	23 132	27 784	46 176	43 898	43 898	61 947	65 820	69 966
Roads	7 740	8 540	18 268	32 962	32 495	32 495	53 162	56 197	59 422
Public Buses									
Parking Garages									
Vehicle Licensing and Testing	3 063	2 062	3 491	2 323	1 689	1 689	1 830	1 996	2 177
Other	3 713	12 531	6 025	10 891	9 714	9 714	6 955	7 627	8 367
Environmental protection	2 202	2 783	2 970	–	–	–	–	–	–
Pollution Control									
Biodiversity & Landscape									
Other	2 202	2 783	2 970						

Trading services		158 651	204 263	171 984	249 577	362 000	362 000	436 477	457 746	489 956
Electricity		139 570	177 496	144 334	220 052	242 748	242 748	279 275	294 160	309 437
Electricity Distribution		139 570	177 496	144 334	220 052	242 748	242 748	279 275	294 160	309 437
Electricity Generation										
Water		–	–	–	–	93 014	93 014	124 148	127 568	141 234
Water Distribution						93 014	93 014	124 148	127 568	141 234
Water Storage										
Waste water management		–	–	–	–	–	–	–	–	–
Sewerage			–	–						
Storm Water Management										
Public Toilets										
Waste management		19 081	26 768	27 650	29 525	26 238	26 238	33 055	36 018	39 285
Solid Waste		19 081	26 768	27 650	29 525	26 238	26 238	33 055	36 018	39 285
Other		166	–	–	–	–	–	1 045	1 110	1 180
Air Transport										
Abattoirs										
Tourism			–	–				1 045	1 110	1 180
Forestry										
Markets		166	–							
Total Expenditure - Standard	3	760 035	517 055	542 837	882 643	880 690	880 690	1 096 901	1 140 196	1 222 557
Surplus/(Deficit) for the year		(257 039)	(51 168)	29 272	31 985	56 719	56 719	15 324	35 370	31 197

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 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

check oprev balance	*-33 414 177*	*-26 518 209*	*-20 864 423*	*-51 514 022*	*289*	*289*	*-635 275 000*	*-258 729 012*	*-239 786 126*
check opexp balance	*-132 888 686*	*-91 101 880*	*-92 822 358*	*-115 418 368*	*1 336*	*1 336*	*126*	*300*	*0*

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

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Legislative Authority		–	26 480	–	–	–	–	–	–	–
Office of the Municipal Manager		–	163	–	–	–	–	–	–	–
Financial Services		271 036	87 589	381 157	645 445	589 442	589 442	682 323	725 857	774 336
Corporate Services		–	492	150	50	417	417	53	55	58
Community Services		23 690	32 433	18 159	9 657	17 553	17 553	18 539	20 566	21 530
Public Safety		896	1 538	5 767	572	752	752	1 861	1 954	2 051
Housing Spatial Development & Planning		94 496	1 116	395	278	529	529	397	417	438
Municipal Infrastructure		110 852	314 788	165 020	257 886	230 086	230 086	283 949	298 146	313 054
LED & Tourism		–	–	–	–	–	–	–	–	–
Parks, Sports & Recreation		2 027	1 289	1 460	741	1 022	1 022	956	1 003	1 053
Water & Sanitation		–	–	–	–	97 609	97 609	124 148	127 568	141 234
Water		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	502 996	465 887	572 108	914 628	937 410	937 410	1 112 225	1 175 566	1 253 753
Expenditure by Vote *to be appropriated*	1									
Legislative Authority		24 462	26 511	37 927	38 498	43 992	43 992	42 448	46 317	50 553
Office of the Municipal Manager		11 357	8 762	18 255	24 191	20 428	20 428	32 177	28 872	31 181
Financial Services		464 040	181 926	187 443	384 038	281 626	281 626	379 321	385 727	413 074
Corporate Services		15 431	16 030	19 084	34 831	28 808	28 808	39 502	42 227	45 164
Community Services		24 016	34 023	37 334	42 456	37 181	37 181	46 122	50 235	54 734
Public Safety		25 782	23 862	27 526	34 607	36 064	36 064	37 819	40 792	44 022
Housing Spatial Development & Planning		22 494	7 964	20 898	23 175	21 118	21 118	23 784	25 549	27 460
Municipal Infrastructure		155 758	202 240	172 118	266 229	286 650	286 650	341 221	359 980	379 403
LED & Tourism		3 329	2 448	6 714	10 432	9 334	9 334	5 417	5 726	6 055
Parks, Sports & Recreation		14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Water & Sanitation		–	–	–	–	93 014	93 014	124 148	127 568	141 234
Water		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	760 820	517 055	542 837	882 643	880 689	880 689	1 096 900	1 140 195	1 222 557
Surplus/(Deficit) for the year	2	(257 824)	(51 168)	29 270	31 985	56 721	56 721	15 324	35 370	31 196

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 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Legislative Authority		–	26 480	–	–	–	–	–	–	–
Executive Major										
Speaker										
Council General			26 480							
Whippery										
Office of the Municipal Manager		–	163	–	–	–	–	–	–	–
Municipal Manager			163							
Information Technology										
Internal Audit										
Communicatios										
Safety & Security										
Financial Services		271 036	87 589	381 157	645 445	589 442	589 442	682 323	725 857	774 336
Budget & Reporting										
Management				211 242		280 021	280 021	–	–	–
Financial Accounting										
Income		271 036	87 589	169 215	645 145	309 421	309 421	682 323	725 857	774 336
Expenditure				700	300					
Corporate Services		–	492	150	50	417	417	53	55	58
Management										
Human Resources						300	300	–	–	–
Offices & Townhalls			492	150	50	117	117	53	55	58
Community Services		23 690	32 433	18 159	9 657	17 553	17 553	18 539	20 566	21 530
Administration		37	16 290							
Social Services										
Libraries				5	7	8	8	7	7	8
Refuse Removal & Dumping Site		23 653	16 143	18 154	9 650	17 545	17 545	18 533	20 559	21 522
Public Safety		896	1 538	5 767	572	752	752	1 861	1 954	2 051
Disaster Management										
Traffic Control		896	1 538	2 212	472	527	527	1 756	1 843	1 936
Fire Protection				255	50	175	175	53	55	58
Public Safety & Transport				3 300	50	50	50	53	55	58
Housing Spatial Development & Planning		94 496	1 116	395	278	529	529	397	417	438
Housing Services		18		–						
Council Building & Estates				–						
Town Planning				–	276	106	106	395	415	435
Building Inspections				395	2	170	170	2	2	2
Spartial Planning & Development		94 478	1 116			253	253			
Administration										
Municipal Infrastructure		110 852	314 788	165 020	257 886	230 086	230 086	283 949	298 146	313 054
Roads & Stormwater		207			200	–	–			
Vihicle/ Workshop Maintenance										
Electricity		110 645	314 788	165 020	257 686	230 086	230 086	283 949	298 146	313 054
Adminstration										
Maluti Water										
PMU										

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

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
LED & Tourism		–	–	–	–	–	–	–	–	–
Administration										
Local Economic Development										
Tourism										
Parks, Sports & Recreation		2 027	1 289	1 460	741	1 022	1 022	956	1 003	1 053
Administration		2 027	1 289	1 460	741	1 022	1 022	956	1 003	1 053
Water & Sanitation		–	–	–	–	97 609	97 609	124 148	127 568	141 234
Sanitation & Sewerage			–			97 609	97 609	124 148	127 568	141 234
Income received by the Municipality on behalf of the Entity			–	–						
Water		–	–	–	–	–	–	–	–	–
Water		–	–	–						
Clinics		–	–	–	–	–	–	–	–	–
health										
Total Revenue by Vote	2	502 996	465 887	572 108	914 628	937 410	937 410	1 112 225	1 175 566	1 253 753

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

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure by Vote	1									
Legislative Authority		24 462	26 511	37 927	38 498	43 992	43 992	42 448	46 317	50 553
Executive Major		2 576	2 911	5 662	6 003	7 885	7 885	15 889	17 326	18 899
Speaker		754	1 286	1 025	1 029	1 141	1 141	1 812	1 978	2 160
Council General		20 766	21 984	30 773	30 925	34 585	34 585	24 279	26 508	28 950
Whippery		366	330	467	541	381	381	468	505	545
Office of the Municipal Manager		11 357	8 762	18 255	24 191	20 428	20 428	32 177	28 872	31 181
Municipal Manager		4 186	5 248	7 283	14 398	12 342	12 342	10 037	10 829	11 689
Information Technology		5 082	2 085	6 181	5 385	4 542	4 542	11 231	6 167	6 558
Internal Audit		1 000	1 136	2 132	1 905	1 772	1 772	4 369	4 774	5 218
Communicatios		659	29	1 585	1 721	1 175	1 175	1 164	1 222	1 283
Safety & Security		430	263	1 074	782	597	597	5 375	5 880	6 434
Financial Services		464 040	181 926	187 443	384 038	281 626	281 626	379 321	385 727	413 074
Budget & Reporting		1 872	1 553	4 161	4 634	3 478	3 478	4 542	4 905	5 301
Management		27 360	11 897	14 366	58 899	59 254	59 254	30 651	32 234	33 902
Financial Accounting		309 463	97 146	76 972	76 388	64 284	64 284	111 956	112 192	117 956
Income		120 917	67 138	86 404	236 411	148 229	148 229	225 627	229 258	248 132
Expenditure		4 428	4 191	5 540	7 707	6 381	6 381	6 546	7 137	7 783
Corporate Services		15 431	16 030	19 084	34 831	28 808	28 808	39 502	42 227	45 164
Management		9 250	9 582	11 525	16 694	15 097	15 097	16 138	17 337	18 636
Human Resources		2 350	2 760	3 447	13 313	9 519	9 519	15 548	16 428	17 362
Offices & Townhalls		3 831	3 689	4 112	4 824	4 192	4 192	7 817	8 462	9 166
Community Services		24 016	34 023	37 334	42 456	37 181	37 181	46 122	50 235	54 734
Administration		797	3 083	4 712	5 519	4 958	4 958	5 368	5 876	6 434
Social Services		1 693	1 713	2 804	3 654	2 652	2 652	4 255	4 565	4 901
Libraries		2 444	2 459	2 169	3 757	3 333	3 333	3 445	3 753	4 089
Refuse Removal & Dumping Site		19 081	26 768	27 650	29 525	26 238	26 238	33 055	36 041	39 309
Public Safety		25 782	23 862	27 526	34 607	36 064	36 064	37 819	40 792	44 022
Disaster Management		1 009	–	1 038	1 197	460	460	1 141	1 198	1 258
Traffic Control		6 391	6 031	7 842	8 458	7 082	7 082	8 790	9 547	10 374
Fire Protection		15 670	14 935	15 346	19 485	16 548	16 548	17 265	18 803	20 486
Public Safety & Transport		2 711	2 896	3 300	5 467	11 974	11 974	10 622	11 243	11 903
Housing Spatial Development & Planning		22 494	7 964	20 898	23 175	21 118	21 118	23 784	25 549	27 460
Housing Services		2 945	1 277	6 246	5 423	4 647	4 647	2 855	3 111	3 391
Council Building & Estates		14 820	1 033	1 669	2 560	2 075	2 075	2 090	2 224	2 367
Town Planning		1 779	3 997	8 834	9 724	7 676	7 676	10 713	11 359	12 049
Building Inspections		925	644	1 699	1 383	1 172	1 172	1 338	1 454	1 581
Spartial Planning & Development		887	485	1 180	2 062	3 805	3 805	4 229	4 627	5 062
Administration		1 139	527	1 271	2 024	1 743	1 743	2 558	2 774	3 009
Municipal Infrastructure		155 758	202 240	172 118	266 229	286 650	286 650	341 221	359 980	379 403
Roads & Stormwater		7 740	8 540	18 268	32 962	32 495	32 495	53 162	56 197	59 422
Vihicle/ Workshop Maintenance		3 063	2 062	3 491	2 323	1 689	1 689	1 830	1 996	2 177
Electricity		139 570	177 496	144 334	220 052	242 752	242 752	279 275	294 160	309 437
Adminstration		3 713	12 531	6 025	10 892	9 714	9 714	6 955	7 627	8 367
Maluti Water			7							
PMU		1 672	1 605							

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

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
LED & Tourism		3 329	2 448	6 714	10 432	9 334	9 334	5 417	5 726	6 055
Administration		728	681	1 106	6 292	1 667	1 667	1 240	1 314	1 393
Local Economic Development		840	932	3 125	1 068	927	927	3 132	3 302	3 482
Tourism		1 762	835	2 483	3 071	6 740	6 740	1 045	1 110	1 180
Parks, Sports & Recreation		14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Administration		14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Water & Sanitation		–	–	–	–	93 014	93 014	124 148	127 568	141 234
Sanitation & Sewerage			–	–		93 014	93 014	124 148	127 568	141 234
Income received by the Municipality on behalf of the Entity										
Water		–	–	–	–	–	–	–	–	–
Water			–		–	–	–			
Clinics		–	–	–	–	–	–	–	–	–
health			–							
Total Expenditure by Vote	2	760 820	517 055	542 837	882 643	880 689	880 689	1 096 900	1 140 195	1 222 557
Surplus/(Deficit) for the year	2	(257 824)	(51 168)	29 270	31 985	56 721	56 721	15 324	35 370	31 196

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 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source											
Property rates	2	111 066	114 035	151 425	297 768	193 689	193 689	–	194 660	204 393	214 612
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	109 636	123 270	155 403	257 050	229 500	229 500	–	280 763	294 801	309 541
Service charges - water revenue	2	19 248	16 169	14 662	35 811	20 308	20 308	–	34 256	41 148	43 411
Service charges - sanitation revenue	2	14 166	10 349	6 203	15 703	8 801	8 801	–	15 505	16 357	17 257
Service charges - refuse revenue	2	11 231	16 143	18 154	9 475	17 475	17 475	–	18 349	19 266	20 229
Service charges - other		5 717	–	–	51 564	85 564	85 564		92 678	97 312	102 177
Rental of facilities and equipment		–	902	224	391	739	739		588	617	648
Interest earned - external investments		8 716	5 056	3 406	7 500	5 000	5 000		6 400	6 720	7 056
Interest earned - outstanding debtors		15 680	18 756	11 183	8 000	19 000	19 000		11 550	12 127	12 734
Dividends received		–	–	–	–	–	–				
Fines		–	547	282	300	305	305		1 575	1 654	1 736
Licences and permits		–	–	–	–	–	–				
Agency services					–	–	–				
Transfers recognised - operational		224 511	185 202	229 251	279 962	354 630	354 630		389 741	410 601	450 317
Other revenue	2	16 440	1 976	2 779	2 617	2 398	2 398	–	66 161	70 569	74 033
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		536 410	492 405	592 973	966 142	937 409	937 409	–	1 112 225	1 175 566	1 253 752
Expenditure By Type											
Employee related costs	2	130 000	159 036	175 573	201 500	201 424	201 424	–	240 207	263 852	289 852
Remuneration of councillors		17 791	16 208	16 965	20 500	20 500	20 500		20 307	22 338	24 572
Debt impairment	3	239 219	40 525	(20 797)	40 000	30 000	30 000		58 000	60 900	63 945
Depreciation & asset impairment	2	51 630	32 429	35 935	51 436	36 005	36 005	–	55 000	57 750	60 638
Finance charges		2 240	2 510	3 998	7 608	6 061	6 061		29 980	31 479	33 053
Bulk purchases	2	129 945	150 498	180 355	169 607	208 607	208 607	–	256 195	269 005	282 456
Other materials	8										
Contracted services		20 416	48 654	69 111	74 801	79 983	79 983	–	63 298	66 463	69 786
Transfers and grants		38 132	41 961	61 789	68 500	68 500	68 500		74 387	70 062	80 565
Other expenditure	4, 5	263 551	116 335	112 731	364 109	229 608	229 608	–	299 526	298 347	317 690
Loss on disposal of PPE											
Total Expenditure		892 924	608 157	635 659	998 061	880 689	880 689	–	1 096 901	1 140 196	1 222 557
Surplus/(Deficit)		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	15 324	35 370	31 196
Transfers recognised - capital									635 275	258 729	239 787
Contributions recognised - capita	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Taxation											
Surplus/(Deficit) after taxation		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983

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 impairme

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee cos

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 SA

7. Equity method

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

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote											
Multi-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		–	–	–	–	–	–	–	55 575	14 000	–
Municipal Infrastructure		133 453	206 140	177 776	261 840	281 978	281 978	–	333 995	228 329	239 787
LED & Tourism		–	–	–	–	–	–	–	–	–	–
Parks, Sports & Recreation		5 521	5 740	–	–	–	–	–	–	–	–
Water & Sanitation		–	–	9 342	4 600	4 600	4 600	–	–	–	–
Water		–	–	–	–	–	–	–	68 780	30 400	–
Clinics		–	–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	138 974	211 880	187 118	266 440	286 578	286 578	–	458 350	272 729	239 787
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		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–	–
Vote14 - Example 14		–	–	–	–	–	–	–	–	–	–
Vote15 - Example 15		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		138 974	211 880	187 118	266 440	286 578	286 578	–	458 350	272 729	239 787
Capital Expenditure - Standard											
Governance and administration		–	–	–	–	–	–	–	–	–	–
Executive and council											
Budget and treasury office											
Corporate services											
Community and public safety		18 754	11 391	2 549	12 484	22 476	22 476	–	19 500	18 000	14 000
Community and social services		6 733	5 151	2 549	2 000	2 700	2 700				
Sport and recreation		5 521	5 740	–	10 484	11 753	11 753		19 500	18 000	14 000
Public safety											
Housing		3 000		–		8 023	8 023				
Health		3 500	500								
Economic and environmental services		19 331	69 592	146 337	87 647	95 943	95 943	–	152 428	76 000	59 000
Planning and development		4 000	36 000	23 171	–	12 844	12 844		54 400		
Road transport		15 331	33 592	123 166	87 647	83 099	83 099		98 028	76 000	59 000
Environmental protection											
Trading services		39 831	50 478	28 890	148 909	164 230	164 230	–	276 249	167 400	155 787
Electricity		8 300	15 400	19 448	18 000	21 500	21 500		88 600	20 000	20 000
Water		25 717	34 840	6 987	97 850	94 087	94 087		110 555	65 400	58 000
Waste water management		5 815	237	2 455	33 059	48 643	48 643		77 094	82 000	77 787
Waste management											
Other		64 558	80 920	–	12 800	8 670	8 670		10 173	11 329	11 000
Total Capital Expenditure - Standard	3	142 474	212 380	177 776	261 840	291 319	291 319	–	458 350	272 729	239 787
Funded by:											
National Government		88 147	132 090	154 605	216 840	211 890	211 890		269 775	258 729	239 787
Provincial Government		3 500	500	–	14 000	18 344	18 344				
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	91 647	132 590	154 605	230 840	230 234	230 234	–	269 775	258 729	239 787
Public contributions & donations	5									–	
Borrowing	6	30 000	48 000	23 171	–	–	–		174 000	–	–
Internally generated funds		20 826	31 790	9 342	35 600	56 344	56 344		14 575	14 000	–
Total Capital Funding	7	142 474	212 380	187 118	266 440	286 578	286 578	–	458 350	272 729	239 787

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 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Legislative Authority		–	–	–	–	–	–	–	–	–	–
Executive Major											
Speaker											
Council General											
Whippery											
Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–
Municipal Manager											
Information Technology											
Internal Audit											
Communicatios											
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		–	–	–	–	–	–	–	55 575	14 000	–
Housing Services											
Council Building & Estates											
Town Planning											
Building Inspections											
Spartial Planning & Development									55 575	14 000	
Administration											
Municipal Infrastructure		133 453	206 140	177 776	261 840	281 978	281 978	–	333 995	228 329	239 787
Roads & Stormwater											
Vihicle/ Workshop Maintenance											
Electricity		5 300	15 400	–	10 000	10 000	10 000		19 600	20 000	20 000
Adminstration		57 146	114 264	–	109 381	129 519	129 519		143 059	–	
Maluti Water											
PMU		71 006	76 476	177 776	142 459	142 459	142 459		171 336	208 329	219 787
LED & Tourism		–	–	–	–	–	–	–	–	–	–
Administration											
Local Economic Development											
Tourism											
Parks, Sports & Recreation		5 521	5 740	–	–	–	–	–	–	–	–
Administration		5 521	5 740								
Water & Sanitation		–	–	9 342	4 600	4 600	4 600	–	–	–	–
Sanitation & Sewerage				9 342	4 600	4 600	4 600				
Income received by the Municipality on behalf of the Entity											
Water		–	–	–	–	–	–	–	68 780	30 400	–
Water									68 780	30 400	–
Clinics		–	–	–	–	–	–	–	–	–	–
health											
Capital multi-year expenditure sub-total		138 974	211 880	187 118	266 440	286 578	286 578	–	458 350	272 729	239 787

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
ASSETS											
Current assets											
Cash		2 250	137	1 542							
Call investment deposits	1	50 984	56 209	61 971	65 069	65 069	65 069	–	69 624	73 801	77 491
Consumer debtors	1	67 911	71 306	78 615	122 546	630 249	630 249	–	674 366	714 828	750 570
Other debtors		401 311	119 094	370 195	481 962	82 962	82 962		83 703	87 319	91 116
Current portion of long-term receivables		23 688	104	150 891	120 899	120 899	120 899		126 943	133 291	139 955
Inventory	2	4 095	5 420	4 610	2 091	2 091	2 091		4 899	5 009	5 124
Total current assets		550 238	252 271	667 824	792 567	901 270	901 270	–	959 535	1 014 249	1 064 256
Non current assets											
Long-term receivables		–	–								
Investments		79 996	38 108	80 000	110 890	–	–		–	–	–
Investment property		604 745	629 397	710 000	750 789	100 789	100 789		105 828	111 119	116 675
Investment in Associate											
Property, plant and equipment	3	646 937	708 809	781 659	830 018	130 018	130 018	–	147 597	167 029	189 443
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		1 331 678	1 376 315	1 571 659	1 691 698	230 807	230 807	–	253 425	278 148	306 118
TOTAL ASSETS		1 881 916	1 628 585	2 239 483	2 484 265	1 132 077	1 132 077	–	1 212 960	1 292 397	1 370 374
LIABILITIES											
Current liabilities											
Bank overdraft	1	6 726	30 000								
Borrowing	4	1 883	1 445	1 593	60 000	60 000	60 000	–	61 000	61 000	61 000
Consumer deposits		7 608	7 961	12 005	14 880	14 880	14 880	–	15 624	16 405	17 225
Trade and other payables	4	449 067	109 261	73 743	26 178	108 287	108 287	–	115 867	122 819	128 960
Provisions					7 500	7 500	7 500		11 195	11 755	12 303
Total current liabilities		465 283	148 668	87 341	108 558	190 667	190 667	–	203 686	211 979	219 488
Non current liabilities											
Borrowing		12 078	13 982	15 415	43 908	43 908	43 908	–	14 882	15 774	16 563
Provisions		–	–	547	1 300	1 300	1 300	–	1 700	1 910	1 910
Total non current liabilities		12 078	13 982	15 962	45 208	45 208	45 208	–	16 582	17 684	18 473
TOTAL LIABILITIES		477 361	162 649	103 303	153 766	235 875	235 875	–	220 268	229 664	237 961
NET ASSETS	5	1 404 555	1 465 936	2 136 180	2 330 499	896 202	896 202	–	992 692	1 062 733	1 132 413
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		653 207	692 158	627 842	561 618	863 245	863 245	–	946 292	1 016 333	1 086 013
Reserves	4	24 593	28 469	–	32 957	32 957	32 957	–	46 400	46 400	46 400
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	677 800	720 627	627 842	594 575	896 202	896 202	–	992 692	1 062 733	1 132 413

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 Consolidated Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		427 559	80 661	408 936	493 867	373 019	373 019	356 789	343 532	366 940	386 687
Government - operating	1	39 817	40 383	61 793	348 463	354 630	354 630	286 130	389 741	410 601	450 267
Government - capital	1				230 840	230 234	230 840	230 840	287 275	258 729	239 787
Interest		31 573	24 396	29 653	31 136	7 045	7 045	7 045	6 009	7 910	8 768
Dividends						–	–				
Payments											
Suppliers and employees		(397 341)	(127 230)	(407 375)	(454 379)	(681 924)	(681 924)	(588 910)	(769 559)	(818 158)	(873 259)
Finance charges		(2 557)	(2 240)	(7 235)	(8 762)	(8 762)	(8 762)	(8 762)	(32 430)	(32 430)	(32 430)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		99 051	15 969	85 773	641 165	274 242	274 848	283 132	224 568	193 592	179 820
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(63 540)	(83 743)	–	(18 137)	1 863	1 863	1 863	1 963	2 532	2 785
Decrease (Increase) in non-current debtors		292	132	(2 909)	(20 891)	(7 891)	(7 891)	(7 891)	(6 985)	(7 123)	(6 896)
Decrease (increase) other non-current receivables		292	132	161	169	169	169	169	178	198	199
Decrease (increase) in non-current investments		3 936	30 194	36 701	38 536	23 536	23 536	23 536	23 895	24 124	24 356
Payments											
Capital assets											
NET CASH FROM/(USED) INVESTING ACTIVITIES		(59 019)	(53 284)	33 953	(323)	17 677	17 677	17 677	19 051	19 730	20 444
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(4 851)	–	(20 000)	(20 000)	(20 000)	(20 000)	(20 000)	(20 000)	(20 000)	(20 000)
Borrowing long term/refinancing		(2 058)	(1 967)	(18 000)	–	–	–	–	(174 000)	–	–
Increase (decrease) in consumer deposits		111	5 232	32 000	3 609	3 609	3 609	3 609	3 785	3 896	3 986
Payments											
Repayment of borrowing			(14 756)	(4 679)	5 790				(22 000)	(25 000)	(26 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 798)	(11 491)	(10 679)	(10 601)	(16 391)	(16 391)	(16 391)	(212 215)	(41 104)	(42 014)
NET INCREASE/ (DECREASE) IN CASH HELD		33 234	(48 807)	109 047	630 240	275 528	276 134	284 418	31 404	172 218	158 250
Cash/cash equivalents at the year begin:	2		33 234	(15 573)	13 356	13 356	13 356	13 356	13 356	44 760	216 978
Cash/cash equivalents at the year end:	2	33 234	(15 573)	93 474	643 596	288 883	289 489	297 773	44 760	216 978	375 228

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 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash and investments available											
Cash/cash equivalents at the year end	1	33 234	(15 573)	93 474	643 596	288 883	289 489	297 773	44 760	216 978	375 228
Other current investments > 90 days		13 274	41 919	(29 961)	(578 526)	(223 814)	(224 420)	(297 773)	24 864	(143 177)	(297 737)
Non current assets - Investments	1	79 996	38 108	80 000	110 890	–	–	–	–	–	–
Cash and investments available:		126 504	64 455	143 513	175 960	65 069	65 069	–	69 624	73 801	77 491
Application of cash and investments											
Unspent conditional transfers		14 790	16 306	12 000	17 891	(0)	(0)	–	–	–	–
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	(49 608)	45 929	(338 544)	(528 564)	(264 797)	(264 797)	–	(230 474)	(287 404)	(305 664)
Other provisions											
Long term investments committed	4	9 492	–	17 816	18 560	19 291	20 023	–	4 568	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(25 326)	62 235	(308 728)	(492 114)	(245 506)	(244 774)	–	(225 906)	(287 404)	(305 664)
Surplus(shortfall)		151 830	2 219	452 241	668 073	310 575	309 843	–	295 530	361 205	383 155

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 Consolidated Asset Management

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	121 920	136 077	–	82 615	155 419	155 419	291 675	160 700	171 287
Infrastructure - Road transport		15 331	33 592	–	–	22 750	22 750	74 400	41 500	44 500
Infrastructure - Electricity		8 300	15 400	–	10 000	21 500	21 500	88 600	20 000	20 000
Infrastructure - Water		25 717	34 840	–	41 450	34 695	34 695	19 775	–	18 000
Infrastructure - Sanitation		5 815	238	–	27 381	37 902	37 902	6 500	–	–
Infrastructure - Other		44 004	4 617	–	–	32 466	32 466	85 673	93 329	88 787
Infrastructure		*99 166*	*88 687*	–	*78 831*	*149 313*	*149 313*	*274 948*	*154 829*	*171 287*
Community		19 754	47 391	–	3 784	6 106	6 106	16 727	5 871	–
Heritage assets		3 000	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	20 554	76 303	187 118	183 825	135 759	135 759	166 675	112 029	68 500
Infrastructure - Road transport		–	–	3 124	–	34 132	34 132	45 928	35 300	14 500
Infrastructure - Electricity		8 300	15 400	19 448	18 000	21 500	21 500	–	–	–
Infrastructure - Water		–	–	16 329	102 450	56 350	56 350	108 780	65 400	40 000
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	2 455	300	12 377	12 377	11 967	11 329	14 000
Infrastructure		*8 300*	*15 400*	*41 356*	*120 750*	*124 359*	*124 359*	*166 675*	*112 029*	*68 500*
Community		12 254	60 903	145 762	63 075	11 400	11 400	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		15 331	33 592	3 124	–	56 882	56 882	120 328	76 800	59 000
Infrastructure - Electricity		16 600	30 800	19 448	28 000	43 000	43 000	88 600	20 000	20 000
Infrastructure - Water		25 717	34 840	16 329	143 900	91 045	91 045	128 555	65 400	58 000
Infrastructure - Sanitation		5 815	238	–	27 381	37 902	37 902	6 500	–	–
Infrastructure - Other		44 004	4 617	2 455	300	44 843	44 843	97 640	104 658	102 787
Infrastructure		*107 466*	*104 087*	*41 356*	*199 581*	*273 672*	*273 672*	*441 623*	*266 858*	*239 787*
Community		32 008	108 294	145 762	66 859	17 506	17 506	16 727	5 871	–
Heritage assets		3 000	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	142 474	212 380	187 118	266 440	291 178	291 178	458 350	272 729	239 787
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		–	–	–	–	–	–	–	–	–
Community										
Heritage assets										
Investment properties		604 745	629 397	710 000	750 789	100 789	100 789	105 828	111 119	116 675
Other assets										
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	604 745	629 397	710 000	750 789	100 789	100 789	105 828	111 119	116 675
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		51 630	32 429	35 935	51 436	36 005	36 005	55 000	57 750	60 638
Repairs and Maintenance by Asset Class	3	30 055	14 821	36 616	67 604	41 424	41 424	95 712	100 504	105 529
Infrastructure - Road transport		6 140	6 715	13 254	24 959	23 592	23 592	46 862	56 433	58 655
Infrastructure - Electricity		900	2 700	2 741	5 200	5 550	5 550	17 050	14 878	16 221
Infrastructure - Water		–	1 504	334	1 503	1 503	1 503	17 153	18 014	18 915
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	19 414	6 199	6 199	4 135	142	149
Infrastructure		*7 040*	*10 919*	*16 329*	*51 076*	*36 845*	*36 845*	*85 201*	*89 467*	*93 940*
Community		180	100	–	650	–	–	1 457	1 530	1 607
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	22 835	3 802	20 287	15 877	4 579	4 579	9 054	9 507	9 983
TOTAL EXPENDITURE OTHER ITEMS		81 685	47 249	72 551	119 040	77 429	77 429	150 712	158 254	166 167
Renewal of Existing Assets as % of total capex		*14.4%*	*35.9%*	*100.0%*	*69.0%*	*46.6%*	*46.6%*	*36.4%*	*41.1%*	*28.6%*
Renewal of Existing Assets as % of deprecn"		*39.8%*	*235.3%*	*520.7%*	*357.4%*	*377.1%*	*377.1%*	*303.0%*	*194.0%*	*113.0%*
R&M as a % of PPE		*4.6%*	*2.1%*	*4.7%*	*8.1%*	*31.9%*	*31.9%*	*64.8%*	*60.2%*	*55.7%*
Renewal and R&M as a % of PPE		*8.0%*	*14.0%*	*32.0%*	*33.0%*	*176.0%*	*176.0%*	*248.0%*	*191.0%*	*149.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

FS194 Maluti-a-Phofung - Table A10 Consolidated basic service delivery measurement

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Household service targets (000)	1									
Water:										
Piped water inside dwelling				2 026	2 046	2 046	2 046	2 148	2 255	2 368
Piped water inside yard (but not in dwelling)				5 065	5 115	5 115	5 115	5 371	5 639	5 921
Using public tap (at least min.service level)	2			7 899	8 294	8 294	8 294	8 709	9 144	9 601
Other water supply (at least min.service level)	4			2 281	2 395	2 395	2 395	2 515	2 640	2 773
Minimum Service Level and Above sub-total		–	–	17 271	17 850	17 850	17 850	18 742	19 679	20 663
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply				178	186	186	186	195	205	215
Below Minimum Service Level sub-total		–	–	178	186	186	186	195	205	215
Total number of households	5	–	–	17 449	18 036	18 036	18 036	18 938	19 884	20 878
Sanitation/sewerage:										
Flush toilet (connected to sewerage)				13 241	13 374	13 374	13 374	14 043	14 745	15 482
Flush toilet (with septic tank)				464	469	469	469	492	517	543
Chemical toilet				4 599	4 646	4 646	4 646	4 878	5 122	5 378
Pit toilet (ventilated)				28 303	29 719	29 719	29 719	31 205	32 765	34 403
Other toilet provisions (> min.service level)				966	1 014	1 014	1 014	1 065	1 118	1 174
Minimum Service Level and Above sub-total		–	–	47 573	49 221	49 221	49 221	51 683	54 267	56 981
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions				966	1 014	1 014	1 014	1 065	1 118	1 174
Below Minimum Service Level sub-total		–	–	966	1 014	1 014	1 014	1 065	1 118	1 174
Total number of households	5	–	–	48 539	50 235	50 235	50 235	52 748	55 385	58 154
Energy:										
Electricity (at least min.service level)				2 904	3 049	3 049	3 049	3 201	3 362	3 530
Electricity - prepaid (min.service level)				8 713	9 149	9 149	9 149	9 606	10 087	10 591
Minimum Service Level and Above sub-total		–	–	11 617	12 198	12 198	12 198	12 808	13 448	14 121
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources				5 739	6 026	6 026	6 026	6 327	6 644	6 976
Below Minimum Service Level sub-total		–	–	5 739	6 026	6 026	6 026	6 327	6 644	6 976
Total number of households	5	–	–	17 356	18 224	18 224	18 224	19 135	20 092	21 097
Refuse:										
Removed at least once a week				16 225	16 550	16 550	16 550	17 378	18 246	19 159
Minimum Service Level and Above sub-total		–	–	16 225	16 550	16 550	16 550	17 378	18 246	19 159
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	16 225	16 550	16 550	16 550	17 378	18 246	19 159
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					67	67	67	70	74	78
Sanitation (free minimum level service)					8	8	8	8	9	9
Electricity/other energy (50kwh per household per month)					101	101	101	106	111	117
Refuse (removed at least once a week)					8	8	8	8	9	9
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					26 484	26 484	26 484	27 808	29 199	30 659
Sanitation (free sanitation service)					7 657	7 657	7 657	8 040	8 442	8 864
Electricity/other energy (50kwh per household per month)					72 067	72 067	72 067	75 670	79 454	83 427
Refuse (removed once a week)					6 012	6 012	6 012	6 313	6 628	6 959
Total cost of FBS provided (minimum social package)		–	–	–	112 219	112 219	112 219	117 831	123 723	129 908
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)					6kl	6kl	6kl	6kl	6kl	6kl
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)					79	79	79	80	83	85
Electricity (kwh per household per month)					50khw	50khw	50khw	50khw	50khw	50khw
Refuse (average litres per week)					62	62	62	63	65	68
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					30 512	30 512	30 512	32 648	34 607	36 337
Property rates (other exemptions, reductions and rebates)					76 000	76 000	76 000	81 320	86 199	90 509
Water					26 484	26 484	26 484	28 338	30 038	31 540
Sanitation					7 657	7 657	7 657	8 193	8 685	9 119
Electricity/other energy					72 067	72 067	72 067	8 000	8 800	9 240
Refuse					6 012	6 012	6 012	6 433	6 819	7 160
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	–	–	218 731	218 731	218 731	164 932	175 147	183 905

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 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		111 066	114 035	219 507	383 768	695 671	695 671		721 741	748 803	777 356
less Revenue Foregone				68 082	86 000	501 982	501 982		527 081	544 410	562 744
Net Property Rates		111 066	114 035	151 425	297 768	193 689	193 689	–	194 660	204 393	214 612
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		109 636	123 270	155 403	257 050	229 500	229 500		280 763	294 801	309 541
less Revenue Foregone											
Net Service charges - electricity revenue		109 636	123 270	155 403	257 050	229 500	229 500	–	280 763	294 801	309 541
Service charges - water revenue	6										
Total Service charges - water revenue		19 248	16 169	14 662	35 811	20 308	20 308		34 256	41 148	43 411
less Revenue Foregone											
Net Service charges - water revenue		19 248	16 169	14 662	35 811	20 308	20 308	–	34 256	41 148	43 411
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		14 166	10 349	6 203	15 703	8 801	8 801		15 505	16 357	17 257
less Revenue Foregone											
Net Service charges - sanitation revenue		14 166	10 349	6 203	15 703	8 801	8 801	–	15 505	16 357	17 257
Service charges - refuse revenue	6										
Total refuse removal revenue		11 231	16 143	18 154	9 475	17 475	17 475		18 349	19 266	20 229
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		11 231	16 143	18 154	9 475	17 475	17 475	–	18 349	19 266	20 229
Other Revenue by source											
Fuel levy											
Other revenue	3	16 440	1 976	2 779	2 617	2 398	2 398		66 161	70 569	74 033
Total 'Other' Revenue	1	16 440	1 976	2 779	2 617	2 398	2 398	–	66 161	70 569	74 033
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	88 520	102 813	117 616	152 196	152 120	152 120		179 345	196 939	216 280
Contributions to UIF, pensions, medical aid		23 660	24 130	27 297	30 593	30 593	30 593		36 364	39 990	43 983
Travel, motor car, accom; & other allowances		7 159	12 525	15 254	9 112	9 112	9 112		9 949	10 918	11 985
Housing benefits and allowances		433	6 489	1 337	373	373	373		5 958	6 554	7 209

Overtime		8 500	9 862	10 171	6 350	6 350	6 350		5 529	6 082	6 690
Performance bonus		1 728	2 787	2 634	2 876	2 876	2 876		3 063	3 369	3 705
Long service awards				–							
Payments in lieu of leave			431	1 265	–	–	–				
Post-retirement benefit obligations	4		–								
sub-total	5	130 000	159 036	175 573	201 500	201 424	201 424	–	240 207	263 852	289 852
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	130 000	159 036	175 573	201 500	201 424	201 424	–	240 207	263 852	289 852
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		51 630	32 391	35 935	51 436	36 005	36 005		55 000	57 750	60 638
Lease amortisation											
Capital asset impairment			38								
Total Depreciation & asset impairment	1	51 630	32 429	35 935	51 436	36 005	36 005	–	55 000	57 750	60 638
Bulk purchases											
Electricity Bulk Purchases		122 818	137 891	166 548	157 000	196 000	196 000		245 000	257 250	270 113
Water Bulk Purchases		7 127	12 607	13 807	12 607	12 607	12 607		11 195	11 755	12 343
Total bulk purchases	1	129 945	150 498	180 355	169 607	208 607	208 607	–	256 195	269 005	282 456
Contracted services											
Revenue Management(Old)		19 369	17 012	13 042	4 000	–	–				
Municipal assets Insurance			16 751	19 147	15 000	22 910	22 910		18 655	19 588	20 567
Indigent Register		1 047	2 377	1 404	1 500	1 200	1 200		1 200	1 260	1 323
Photocopy Machines			1 048	1 714	1 800	1 260	1 260		2 000	2 100	2 205
Landfill sides			1 144	1 500	1 575	1 575	1 575		1 700	1 785	1 874
Valuation roll					3 500	3 500	3 500		3 850	4 043	4 245
Revenue Enhancement (New)			–	21 804	35 951	39 951	39 951		17 393	18 263	19 176
Financial System			10 323	10 500	9 000	5 850	5 850		5 000	5 250	5 513
Security services(building)					2 475	–	–				
Call outs					–	3 737	3 737		12 500	13 125	13 781
Collection costs			–						1 000	1 050	1 103
				–							

sub-total	1	20 416	48 654	69 111	74 801	79 983	79 983	–	63 298	66 463	69 786
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		20 416	48 654	69 111	74 801	79 983	79 983	–	63 298	66 463	69 786
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees		4 823	7 123	8 692	13 761	7 052	7 052		13 440	14 112	14 818
Audit fees		2 459	6 272	1 600	3 500	3 500	3 500		4 000	4 200	4 410
General expenses	3	226 657	84 309	83 014	300 359	179 136	179 136		203 527	197 545	211 848
R & M - AERODROME		29	5	10	55	10	10		50	53	55
R & M - BUILDINGS		100	35	586	1 701	586	586		738	775	814
R & M - COMPUTER EQUIPMENT		60	75	248	917	386	386		631	662	696
R & M - EQUIPMENT & TOOLS		80	50	319	1 199	395	395		780	819	860
R & M - COMMUNICATION SYSTEM		–	–	20	116	12	12		122	128	134
R & M - FENCING		2 000	10	20	203	92	92		220	231	243
R & M - FURNITURE		23	10	16	503	80	80		195	205	215
R & M - ROADS		1 390	2 627	3 655	19 414	24 814	24 814		43 409	45 579	47 858
R & M - GROUNDS & OPEN SPACES		200	130	402	350	350	350		200	210	221
R & M - MOTORS & PUMPS		30	10	103	304	170	170		320	336	352
R & M - NETWORK RETICULATION		5 000	2 000	4 704	2 500	3 500	3 500		2 600	2 730	2 867
R & M - OFFICE MACHINES/COMPUTERS		100	9	77	477	164	164		720	756	794
R & M - RADIO'S		–	–	27	611	66	66		304	319	335
R & M - RAILWAY SIDINGS/CEMETRIES		–	–	–	300	30	30		300	315	331
R & M - STREET LIGHTS		4 900	2 700	2 843	2 700	2 050	2 050		2 800	2 940	3 087
R & M - STREET NAMES & SIGNS		200	131	100	345	104	104		937	984	1 033
R & M - STREETS & STORMWATER		2 600	1 385	2 860	2 500	1 750	1 750		500	525	551
R & M - SUBSTATIONS		2 000	400	66	500	190	190		500	525	551
R & M - VEHICLES		10 000	7 451	2 934	10 035	3 527	3 527		5 767	6 055	6 358
R & M -TRAFFIC LIGHTS		900	100	100	255	143	143		313	328	345
R & M -MAP WATER		–	1 504	334	1 503	1 503	1 503		17 153	18 014	18 915
Total 'Other' Expenditure	1	263 551	116 335	112 731	364 109	229 608	229 608	–	299 526	298 347	317 690

Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	–	–	–	–	–	–	–	–	–	–
	check	30 055	14 821	36 616	67 604	41 424	41 424		95 712	100 504	105 529

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 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description R thousand	Ref 1	Legislative Authority	Office of the Municipal Manager	Financial Services	Corporate Services	Community Services	Public Safety	Housing Spatial Development & Planning	Municipal Infrastructure	LED & Tourism	Parks, Sports & Recreation	Water & Sanitation	Water	Clinics	Vote14 - Example 14	Vote15 - Example 15	Total
Revenue By Source																	
Property rates				194 660													194 660
Property rates - penalties & collection charges																	–
Service charges - electricity revenue									280 763								280 763
Service charges - water revenue												34 256					34 256
Service charges - sanitation revenue												15 505					15 505
Service charges - refuse revenue				42 850		18 349											61 199
Service charges - other																	–
Rental of facilities and equipment											588						588
Interest earned - external investments				6 400													6 400
Interest earned - outstanding debtors				11 550													11 550
Dividends received																	–
Fines							1 575										1 575
Licences and permits																	–
Agency services																	–
Other revenue				108 510	53	191	286	397	3 186		368						112 989
Transfers recognised - operational				315 354								74 387					389 741
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contribution		–	–	679 323	53	18 539	1 861	397	283 949	–	956	124 148	–	–	–	–	1 109 225
Expenditure By Type																	
Employee related costs		14 612	15 739	19 272	15 003	36 132	21 643	11 519	25 873	773	20 277	59 366					240 207
Remuneration of councillors		20 307															20 307
Debt impairment				58 000													58 000
Depreciation & asset impairment				55 000													55 000
Finance charges				29 980													29 980
Bulk purchases									245 000			11 195					256 195
Other materials																	–
Contracted services			–	52 598	2 000	1 700			7 000								63 298
Transfers and grants				74 387													74 387
Other expenditure		7 529	16 438	90 085	22 499	8 290	16 176	12 265	63 348	4 644	4 665	53 586					299 525
Loss on disposal of PPE				–													–
Total Expenditure		42 448	32 177	379 321	39 502	46 122	37 819	23 784	341 221	5 417	24 941	124 148	–	–	–	–	1 096 900
Surplus/(Deficit)		(42 448)	(32 177)	300 002	(39 450)	(27 583)	(35 958)	(23 387)	(57 273)	(5 417)	(23 986)	–	–	–	–	–	12 324
Transfers recognised - capital																	–
Contributions recognised - capital																	–
Contributed assets																	–
Surplus/(Deficit) after capital transfers & contributions		(42 448)	(32 177)	300 002	(39 450)	(27 583)	(35 958)	(23 387)	(57 273)	(5 417)	(23 986)	–	–	–	–	–	12 324

References

1. Departmental columns to be based on municipal organisation structure

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		50 984	56 209	61 971	65 069	65 069	65 069		69 624	73 801	77 491
Total Call investment deposits	2	50 984	56 209	61 971	65 069	65 069	65 069	–	69 624	73 801	77 491
Consumer debtors											
Consumer debtors		67 911	71 306	78 615	82 546	630 249	630 249		674 366	714 828	750 570
Less: Provision for debt impairment					40 000	–	–				
Total Consumer debtors	2	67 911	71 306	78 615	122 546	630 249	630 249	–	674 366	714 828	750 570
Debt impairment provision											
Balance at the beginning of the year		119 165	353 156	611 130	895 547	45 547	45 547		48 735	51 659	54 242
Contributions to the provision		233 990	257 975	284 417	298 638	118 638	118 638		124 570	132 044	138 646
Bad debts written off											
Balance at end of year		353 156	611 130	895 547	1 194 185	164 185	164 185	–	173 305	183 704	192 889
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		894 234	981 454	1 082 250	1 145 638	445 638	445 638		485 310	525 005	565 318
Leases recognised as PPE	3					–	–		–	–	–
Less: Accumulated depreciation		247 297	272 645	300 591	315 620	315 620	315 620		337 713	357 976	375 875
Total Property, plant and equipment (PPE)	2	646 937	708 809	781 659	830 018	130 018	130 018	–	147 597	167 029	189 443
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)					20 000	20 000	20 000		20 000	20 000	20 000
Current portion of long-term liabilities		1 883	1 445	1 593	40 000	40 000	40 000		41 000	41 000	41 000
Total Current liabilities - Borrowing		1 883	1 445	1 593	60 000	60 000	60 000	–	61 000	61 000	61 000
Trade and other payables											
Trade and other creditors		434 277	92 955	61 743	8 287	108 287	108 287		115 867	122 819	128 960
Unspent conditional transfers		14 790	16 306	12 000	17 891	(0)	(0)		–	–	–
VAT											
Total Trade and other payables	2	449 067	109 261	73 743	26 178	108 287	108 287	–	115 867	122 819	128 960
Non current liabilities - Borrowing											
Borrowing	4	12 078	13 982	15 415	30 000	30 000	30 000		–	–	–
Finance leases (including PPP asset element)					13 908	13 908	13 908		14 882	15 774	16 563
Total Non current liabilities - Borrowing		12 078	13 982	15 415	43 908	43 908	43 908	–	14 882	15 774	16 563
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation					1 300	1 300	1 300		1 700	1 910	1 910
Other				547							
Total Provisions - non-current		–	–	547	1 300	1 300	1 300	–	1 700	1 910	1 910
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		653 927	757 002								
GRAP adjustments											
Restated balance		653 927	757 002	–	–	–	–	–	–	–	–
Surplus/(Deficit)		(356 513)	(115 752)	(42 686)	(31 920)	56 720	56 720	–	650 599	294 099	270 983
Appropriations to Reserves					676 325	676 325	676 325		723 668	767 088	805 442
Transfers from Reserves											
Depreciation offsets		–	–		51 436	51 436	51 436		55 037	58 339	61 256
Other adjustments		25 750	29 808		34 507	65 020	65 020		93 571	120 314	143 976
Accumulated Surplus/(Deficit)	1	323 164	671 059	(42 686)	730 348	849 501	849 501	–	1 522 875	1 239 840	1 281 656
Reserves											
Housing Development Fund											
Capital replacement		24 593	28 469	–	32 957	32 957	32 957		46 400	46 400	46 400
Capitalisation											
Government grant											
Donations and public contributions											
Self-insurance											
Other reserves *(list)*											
Revaluation											
Total Reserves	2	24 593	28 469	–	32 957	32 957	32 957	–	46 400	46 400	46 400
TOTAL COMMUNITY WEALTH/EQUITY	2	347 756	699 528	(42 686)	763 305	882 458	882 458	–	1 569 275	1 286 240	1 328 056

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
2010 World Cup											

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

Strategic Objective R thousand	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Sustainable Services	Water		73 231	67 769	82 657	120 014	97 609	97 609	124 148	127 568	141 234
Sustainable Services	Electricity		110 645	314 788	165 020	257 685	230 085	230 085	283 949	298 146	313 054
Sustainable Services	Sanitation					–	–	–			
Sustainable Services	Waste Management			16 143	18 154	9 650	17 545	17 545	18 533	20 559	21 522
Sustainable Services	Health		–	–		–	–	–			
Sustainable Services	Community Services		23 690	16 290	5	7	8	8	7	7	8
Infrastructure	Roads & Transport		207			–	–	–			
Infrastructure	Cemeteries		–	–		–	–	–			
Infrastructure	Housing Spartial Development and Planning		94 496	1 116	395	278	529	529	397	417	438
Infrastructure	Municipal Infrastructure						–	–			
Infrastructure	Open Space			–		–	–	–			
Infrastructure	Public Amenities			–		–	–	–			
Good Governance	Support Services / Fleet			–		–	–	–			
Good Governance	Integrated Planning			–		–	–	–			
Good Governance	Financial Management		271 036	87 589	381 157	645 445	589 442	589 442	682 323	725 857	774 336
Good Governance	Corporate services		–	492	150	50	417	417	53	55	58
Good Governance	Legislative Authority		–	26 480		–	–	–			
Good Governance	Office of the Municial Manager		–	163		–	–	–			
Economic Development	Local Economic Development		–	–		–	–	–			
Social Development	Parks,Sports & Recreation		2 027	1 289	1 460	741	1 022	1 022	956	1 003	1 053
Social Development	Public Participation		–	–		–	–	–			
Safety & Security	Safety and secutiry		896	1 538	5 511	522	577	577	1 808	1 899	1 993
Safety & Security	Fire & Rescue		–		255	50	175	175	53	55	58
Safety & Security	Disaster Management			–		–	–	–			
Safety & Security	Security					–	–	–			
Total Revenue (excluding capital transfers and contributions)		1	576 227	533 656	654 765	1 034 442	937 409	937 409	1 112 225	1 175 566	1 253 753

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 R thousand	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Sustainable Infrastructure and Services	Waste Water Management										
Sustainable Infrastructure and Services	Electricity		139 570	177 496	144 334	220 052	242 752	242 752	279 275	294 160	309 437
Sustainable Infrastructure and Services	Sanitation		–	–	–	–	–	–			
Sustainable Infrastructure and Services	Waste Management		19 081	26 768	27 650	29 525	26 238	26 238	33 055	36 041	39 309
Sustainable Infrastructure and Services	Health			–	–	–	–	–			
Sustainable Infrastructure and Services	Community		4 934	7 255	9 684	12 931	10 943	10 943	13 067	14 194	15 425
Infrastructure	Roads Transport		7 740	8 540	18 268	32 962	32 495	32 495	53 162	56 197	59 422
Good Governance	Financial Management		464 040	181 926	187 443	383 589	281 626	281 626	379 321	385 727	413 074
Good Governance	Corporate		15 431	16 030	19 084	34 831	28 808	28 808	39 502	42 227	45 164
Good Governance	Legislative Authority		24 462	26 511	37 927	38 947	43 993	43 993	42 448	46 317	50 553
Good Governance	Office of the Municipal Manager		11 357	8 762	18 255	24 191	20 428	20 428	32 177	28 872	31 181
Environmental Management	Housing Spatial Development & Planning		22 494	7 964	20 898	23 175	21 118	21 118	23 784	25 549	27 460
Economic Development	Local Economic Development		3 329	2 448	6 714	10 432	9 335	9 335	5 417	5 726	6 055
Social Development	Parks, Sports & Recreation		14 152	13 289	15 538	24 185	22 474	22 474	24 941	27 202	29 678
Social Development	Municipal Infrastructure		8 448	16 205	9 516	13 215	11 402	11 402	8 784	9 623	10 544
Safety & Security	Public Safety & Transport		24 772	23 862	26 488	33 410	35 604	35 604	36 677	39 593	42 763
Safety & Security	Waste Water Management (MAP Water)		70 727	91 182	92 932	115 419	93 014	93 014	124 148	127 568	141 234
Safety & Security	Disaster Management		1 009	–	1 038	1 197	460	460	1 141	1 198	1 258
Safety & Security	Other										
		1	831 547	608 237	635 769	998 062	880 690	880 690	1 096 901	1 140 196	1 222 557

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Sustainable Services	Waste Water Management	A		5 815	237	11 797	37 659	53 243	53 243	77 094	82 000	77 787
Sustainable Services	Water	B		25 717	34 840	6 987	97 850	84 745	84 745	110 555	35 000	58 000
Sustainable Services	Electricity	C		8 300	15 400	19 448	18 000	21 500	21 500	88 600		
Sustainable Services	Waste Management	D		–	–	–	–					
Sustainable Services	Health	E		–	–	–	–					
Sustainable Services	Community	F		6 733	5 151	2 549	2 000	2 700	2 700			
Infrastructure	Roads & Transport	G		15 331	33 592	123 166	87 647	83 099	83 099	98 028	76 000	59 000
Infrastructure	Cemeteries	H		–	–	–	3 784	3 053	3 053	4 000	8 000	4 000
Infrastructure	Housing Spartial Development and Planning	I		3 000	–	23 171	–	12 844	12 844	54 400		
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		5 521	5 740	–	6 700	8 700	8 700	15 500	10 000	10 000
Social Development	Public Participation	U		–	–	–	–					
Safety & Security	Road Safety	V		–	–	–	–					
Safety & Security	Public Safety	W		–	–	–	–					
Safety & Security	Fire & Rescue	X		–	–	–	–					
Safety & Security	Disaster Management	Y		–	–	–	–					
Other		Z		68 558	116 920	–	12 800	16 694	16 694	10 173	11 329	11 000
			1	142 474	212 380	187 118	266 440	286 578	286 578	458 350	222 329	219 787

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
MUNICIPAL INFRASTRUCTURE										
Function 1 - ROADS										
Sub-function 1 - Roads Construction										
11 km of new raods to be constructed	kilometer							21.0%	28.0%	25.0%
eradication of backlogs										
Sub-function 2 - Roads maintenance										
resurfacing	kilometer							32.0%	45.0%	55.0%
eradication of backlogs										
Sub-function 3 - VIP Toilets										
4363 VIP Toilets	number of households							15.0%	13.0%	15.0%
eradication of backlogs										
Function 2 - Electricitity										
Sub-function 1 - Electricity										
2784 electricity connections	meters							37.0%	18.0%	25.0%
eradication of backlogs										
Sub-function 2 - Sewerage										
600 sewer connections	number of households							19.0%	22.0%	26.0%
Sub-function 3 - Water										
7698 of water connections	number of households							12.0%	45.0%	48.0%
eradication of backlogs										
FINANCE										
Function 1 - Revenue Management										
Sub-function 1 -Smart meter connection										
Connection of Smart meter	meters							60.0%	20.0%	10.0%
revenue enhancement										
Sub-function 2 - Water meter										
Connection of Smart meter	meters							40.0%	50.0%	10.0%
revenue enhancement										
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 responsibilities

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
resurfacing										
Entity 3 - (name of entity)										
resurfacing										
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

Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.6%	0.9%	0.7%	1.8%	3.9%	3.9%	0.0%	1.2%	1.2%	1.2%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	2.8%	1.4%	0.2%	0.7%	0.7%	0.0%	4.7%	5.0%	4.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-14.6%	-2.5%	-116.9%	-56.2%	-35.5%	-35.5%	0.0%	-102.9%	-142.9%	0.0%
Safety of Capital											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	70.4%	22.6%	16.5%	25.9%	26.3%	26.3%	0.0%	22.2%	21.6%	21.0%
Gearing	Long Term Borrowing/ Funds & Reserves	49.1%	49.1%	0.0%	133.2%	133.2%	133.2%	0.0%	32.1%	34.0%	35.7%
Liquidity											
Current Ratio	Current assets/current liabilities	1.2	1.7	7.6	7.3	4.7	4.7	–	4.7	4.8	4.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.7	7.6	7.3	4.7	4.7	–	4.7	4.8	4.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.4	0.7	0.6	0.3	0.3	–	0.3	0.3	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		148.9%	28.6%	116.3%	116.3%	116.3%	116.3%	65.4%	47.8%	48.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	91.9%	38.7%	101.1%	75.1%	89.0%	89.0%	0.0%	79.6%	79.6%	78.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Funding of Provisions											
Provisions not funded - %	Unfunded Provns./Total Provisions										
Other Indicators											
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)	24.2%	32.3%	29.6%	20.9%	21.5%	21.5%	0.0%	21.6%	22.4%	23.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.7%	33.3%	33.4%	23.0%	23.7%	23.7%		23.4%	24.3%	25.1%
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%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	7.1%	6.7%	6.1%	4.5%	4.5%	0.0%	7.6%	7.6%	7.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.0	8.9	14.4	97.4	97.4	97.4	–	22.0	22.0	23.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	181.8%	67.8%	173.3%	108.6%	150.0%	150.0%	0.0%	139.0%	138.8%	138.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	(0.4)	2.3	13.3	5.6	5.6	–	0.7	3.3	5.3

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	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework		
Demographics											
Population				400 213	400 213	415 581	465 318	516 503	537 163	542 328	580 290
Females aged 5 - 14				44 574	44 574	46 286	51 826	57 527	59 828	65 090	70 890
Males aged 5 - 14				43 621	43 621	45 296	50 717	56 295	58 547	59 091	62 909
Females aged 15 - 34				77 744	77 744	80 729	90 391	100 334	101 347	102 910	105 910
Males aged 15 - 34				68 549	68 549	71 181	79 700	88 467	88 647	89 343	91 891
Unemployment				64 880	64 880	67 372	75 435	83 732	87 081	90 891	92 891
Household income (households) (1.)											
None				198 751	198 751	206 383	231 083	231 083	256 502	260 890	263 821
R1 - R4800				182 463	182 463	189 470	212 146	212 146	235 482	243 123	250 890
R4800 - R9600				4 700	4 700	4 880	5 464	5 464	6 065	7 908	8 289
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area				385 413	385 413	400 213	415 581	465 318	516 000	552 120	585 247
Number of poor people in municipal area				46 085	46 085	47 855	49 692	55 639	62 000	66 340	70 320
Number of households in municipal area				97 172	97 172	100 903	104 778	117 318	129 000	138 030	146 312
Number of poor households in municipal area				21 228	21 228	22 043	22 890	25 629	28 000	29 960	31 758
Definition of poor household (R per month)				1 500	1 500	1 500	1 650	1 850	2 053 000	2 196 710	2 328 513
Housing statistics (3.)											
Formal				0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8
Informal				0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2
Total number of households		-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
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%	13.8%	13.9%
Interest rate - investment							9.5%	9.0%	9.5%	9.6%	9.8%
Remuneration increases							7.5%	7.5%	7.5%	7.6%	7.7%
Consumption growth (electricity)							10.0%	10.0%	10.0%	10.2%	10.5%
Consumption growth (water)							10.0%	10.0%	10.0%	10.2%	10.5%
Collection rates (7.)											
Property tax/service charges						70.0%	70.0%	70.0%	70.0%	70.5%	70.9%
Rental of facilities & equipment						6.5%	6.5%	6.5%	6.5%	6.9%	7.0%
Interest - external investments						9.5%	9.5%	9.5%	9.5%	9.7%	9.8%
Interest - debtors						12.5%	12.5%	12.5%	12.5%	12.6%	12.7%
Revenue from agency services						10.0%	10.0%	10.0%	10.0%	10.5%	10.7%

References

1. Monthly household income threshold

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

FS194 Maluti-a-Phofung Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	33 234	(15 573)	93 474	643 596	288 883	289 489	297 773	44 760	216 978	375 228
Cash + investments at the yr end less applications - R'000	18(1)b	2	151 830	2 219	452 241	668 073	310 575	309 843	–	295 530	361 205	383 155
Cash year end/monthly employee/supplier payments	18(1)b	3	0.7	(0.4)	2.3	13.3	5.6	5.6	–	0.7	3.3	5.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(356 513)	(115 752)	(42 686)	19 516	108 156	108 156	–	705 636	352 438	332 238
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.7%)	17.5%	87.0%	(22.8%)	(6.0%)	(106.0%)	8.6%	(0.2%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	143.4%	(78.2%)	53.5%	59.4%	46.0%	46.0%	0%	38.9%	45.2%	45.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	88.3%	14.4%	(6.0%)	6.0%	5.4%	5.4%	0.0%	9.1%	9.0%	9.0%
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	(4.3%)	(2.5%)	(55.4%)	0.0%	0.0%	0.0%	0.0%	(92.3%)	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(61.4%)	214.8%	21.0%	15.0%	0.0%	(100.0%)	6.1%	5.7%	4.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.6%	2.1%	4.7%	8.1%	31.9%	31.9%	0.0%	68.1%	63.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	14.8%	36.0%	100.0%	69.0%	47.4%	47.4%	0.0%	24.4%	25.1%	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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2		Yes							
Municipal/assistant valuer appointed? (Y/N)			No							
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3		35							
No. of data collectors (FTE)	3		154							
No. of internal valuers (FTE)	3		1							
No. of external valuers (FTE)	3		34							
No. of additional valuers (FTE)	4		–							
Valuation appeal board established? (Y/N)			No							
Implementation time of new valuation roll (mths)			12							
No. of properties	5		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 2011/12																	
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 finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
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,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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 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 finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
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,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<u>Monthly Account for Household - 'Large' Household</u>	1										
Rates and services charges:											
Property rates				9 121.00	9 121.00	9 121.00	9 121.00	–	9 759.00	10 345.00	10 862.00
Electricity: Basic levy				1 187.00	1 496.00	1 496.00	1 496.00	26.0%	1 601.00	1 697.00	1 782.00
Electricity: Consumption				124 568.00	156 956.00	156 956.00	156 956.00	26.0%	167 943.00	178 019.00	186 920.00
Water: Basic levy											
Water: Consumption				38 990.00	41 212.00	41 212.00	41 212.00	5.7%	44 097.00	46 743.00	49 080.00
Sanitation				21 410.00	21 410.00	21 410.00	21 410.00	–	22 909.00	24 283.00	25 497.00
Refuse removal				18 518.00	19 444.00	19 444.00	19 444.00	5.0%	20 805.00	22 053.00	23 156.00
Other											
sub-total		–	–	213 794.00	249 639.00	249 639.00	249 639.00	7.0%	267 114.00	283 140.00	297 297.00
VAT on Services											
Total large household bill:		–	–	213 794.00	249 639.00	249 639.00	249 639.00	7.0%	267 114.00	283 140.00	297 297.00
% increase/-decrease			–	–	16.8%	–	–		7.0%	6.0%	5.0%
<u>Monthly Account for Household - 'Small' Household</u>	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			–	–	–	–	–		–	–	–
<u>Monthly Account for Household - 'Small' Household receiving free basic services</u>	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			–	–	–	–	–		–	–	–

<u>References</u>

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 R thousand	Ref	2007/8 Audited Outcome	2008/9 Audited Outcome	2009/10 Audited Outcome	Current Year 2010/11 Original Budget	Adjusted Budget	Full Year Forecast	2011/12 Medium Term Revenue & Expenditure Framework Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality										
Securities - National Government										
Listed Corporate Bonds			0	77	–	–	–	–		
Deposits - Bank			48	37 700	34	–	–	38 194	39 400	40 200
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	–	49	37 777	34	–	–	38 194	39 400	40 200
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:		–	49	37 777	34	–	–	38 194	39 400	40 200

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	l Endowment Policies (sin	01/02/2012	330	380
Momentum /087887109		15 Years	l Endowment Policies (sin	01/05/2012	309	790
Momentum /087887115		15 Years	l Endowment Policies (sin	01/05/2012	2 473	1 430
Momentum /087570447		15 Years	l Endowment Policies (sin	01/07/2011	12 216	2 589
Momentum /088126418		15 Years	l Endowment Policies (sin	01/07/2012	658	591
Momentum /089256260		15 Years	l Endowment Policies (sin	01/07/2011	596	445
Mutual/7560376		15 Years	l Endowment Policies (sin	01/12/2006	3 645	–
Mutual/7481893		15 Years	l Endowment Policies (sin	01/10/2006	1 890	–
Mutual/8010226		18 Years	l Endowment Policies (sin	01/07/2005	2 109	–
Mutual/8010223		13 Years	l Endowment Policies (sin	01/07/2005	1 348	–
Mutual/7974326		15 Years	l Endowment Policies (sin	01/07/2007	2 958	–
Mutual/8477284		15 Years	l Endowment Policies (sin	30/06/2008	7 602	–
Sanlam/11690235x4		15 Years	l Endowment Policies (sinking Funds)		474	14
Sanlam mon market/501189057		call	l Endowment Policies (sinking Funds)		1 130	115
Sanlam/11690236x2		15 Years	l Endowment Policies (sinking Funds)		280	23
Sanlam Kestell 5926 Shares 2714634354		call	l Endowment Policies (sinking Funds)		92	15
ABSA Collateral JP Botha 2054434522		12 M	l Endowment Policies (sinking Funds)		30	3
ABSA Collateral CE Barnard 2057955909		12 M	l Endowment Policies (sinking Funds)		25	2
ABSA Collateral DG Hlongwane 2056895005		12 M	l Endowment Policies (sinking Funds)		29	3
Municipality sub-total					38 194	6 400
Entities						
Entities sub-total					–	–
TOTAL INVESTMENTS AND INTEREST	1				38 194	6 400

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality										
Long-Term Loans (annuity/reducing balance)				40 000				174 000	–	–
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	40 000	–	–	–	174 000	–	–
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	–	–	40 000	–	–	–	174 000	–	–

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		150 548	185	230	280	280	280	315 354	340 539	369 752
Local Government Equitable Share										
Finance Management		500	500	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	734	735	750	750	750	790	800	850
Local Government Equitable Share		129 419	165 374	213 995	267 069	267 069	267 069	305 453	338 239	360 402
Water Services Operating Subsidy		19 895	18 594	14 749	10 944	10 944	10 944	7 661	–	7 000
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	150 548	185	230	280	280	280	315 354	340 539	369 752
Capital Transfers and Grants										
National Government:		62	112	175	217	211 890	211 890	269 857	258 729	239 828
Municipal Infrastructure Grant (MIG)		62 113	86 597	126 967	142 459	142 459	142 459	171 336	208 329	219 787
Public Transport and Systems			–	–	–	–	–	–		
Regional Bulk Infrastructure		–	24 958	30 000	55 000	50 050	50 050	68 780	30 400	–
Others (DWA,DoE,EPWPIG)				17 534	19 381	19 381	19 381	29 741	20 000	20 041
Provincial Government:		–	–	–	14	18 344	18 344	–	–	–
Other capital transfers/grants [insert description]					14 000	18 344	18 344	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	62	112	175	231	230 234	230 234	269 857	258 729	239 828
TOTAL RECEIPTS OF TRANSFERS & GRANTS		150 610	297	405	511	230 514	230 514	585 211	599 268	609 580

References

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

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		150 548	185	230	280	279 963	279 963	315 354	340 539	369 752
Local Government Equitable Share										
Finance Management		500	500	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	735	735	750	750	750	790	800	850
Local Government Equitable Share		129 419	165 374	213 995	267 069	267 069	267 069	305 453	338 239	360 402
Water Services Operating Subsidy		19 895	18 594	14 749	10 944	10 944	10 944	7 661	–	7 000
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		150 548	185	230	280	279 963	279 963	315 354	340 539	369 752
Capital expenditure of Transfers and Grants										
National Government:		–	112	179	226	201 909	201 909	269 857	258 729	239 828
Municipal Infrastructure Grant (MIG)			86 597	126 967	142 459	142 459	142 459	171 336	208 329	219 787
Public Transport and Systems			–	2 383	9 381	9 381	9 381	–		
Regional Bulk Infrastructure			24 958	30 000	55 000	50 050	50 050	68 780	30 400	–
Others (DWA,DoE,EPWPIG)			–	19 582	19 381	19 381	19 381	29 741	20 000	20 041
Provincial Government:		–	–	–	14 000	18 344	18 344	–	–	–
Provincial Grant					14 000	18 344	18 344	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		–	112	179	14 226	220 253	220 253	269 857	258 729	239 828
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		150 548	297	409	14 506	500 216	500 216	585 211	599 268	609 580

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		13 065	166 608							
Conditions met - transferred to revenue		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		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		102 368	119 102							
Conditions met - transferred to revenue		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		114 534	134 843	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		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 Performan

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/gran

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Transfers to other municipalities										
Insert description	1									
TOTAL TRANSFERS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–
Transfers to Entities/Other External Mechanisms										
Insert description	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–
Transfers to other Organs of State										
Insert description	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–
Grants to Organisations/ Groups of Individuals										
Water Entity	4	19 895	18 594	14 749	10 944	10 944	10 944	7 661	–	7 000
Water Free basic Entity		21 295	21 117	47 040	57 555	57 555	57 555	66 726	70 062	73 565
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:		41 190	39 711	62	68	68	68	74 387	70 062	80 565
TOTAL TRANSFERS AND GRANTS	5	41 190	39 711	62	68	68	68	74 387	70 062	80 565

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	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Salary		16 381	10 274	11 157	13 497	13 497	13 497	12 455	13 858	15 287
Pension Contributions		1 410	2 076	1 925	2 156	2 156	2 156	2 380	2 570	2 815
Medical Aid Contributions			–	307	343	343	343	383	414	453
Motor vehicle allowance			3 858	4 022	4 504	4 504	4 504	3 988	4 307	4 716
Cell phone allowance								932	1 007	1 102
Housing allowance										
Other benefits or allowances								168	182	199
In-kind benefits										
Sub Total - Councillors		17 791	16 208	17 411	20 500	20 500	20 500	20 307	22 338	24 572
% increase	4		(8.9%)	7.4%	17.7%	–	–	(0.9%)	10.0%	10.0%
Senior Managers of the Municipality	2									
Salary		3 841	3 688	3 577	4 013	4 013	4 013	10 789	11 142	11 610
Pension Contributions		542	274	498	557	557	557	1 810	1 216	1 233
Medical Aid Contributions			–	145	162	162	162	544	588	644
Motor vehicle allowance		1 187	1 228	1 544	1 936	1 936	1 936	2 787	3 010	3 296
Cell phone allowance		281	120		160	160	160	99	107	117
Housing allowance										
Performance Bonus		186		216	–	–	–			
Other benefits or allowances		135	98	–	–	–	–	65	70	77
In-kind benefits										
Sub Total - Senior Managers of Municipality		6 172	5 408	5 980	6 828	6 828	6 828	16 095	16 134	16 976
% increase	4		(12.4%)	10.6%	14.2%	–	–	135.7%	0.2%	5.2%
Other Municipal Staff										
Basic Salaries and Wages		75 246	74 317	77 381	97 056	97 056	97 056	137 811	153 702	169 987
Pension Contributions		6 119	4 365	14 673	16 433	16 433	16 433	7 867	8 497	9 304
Medical Aid Contributions		6 175	9 397	8 418	3 457	3 457	3 457	4 512	4 873	5 336
Motor vehicle allowance		3 447	4 961	5 292	327	327	327	4 033	4 355	4 769
Cell phone allowance										
Housing allowance		433						396	428	468
Overtime		5 990	7 528	6 096	3 200	3 200	3 200			
Performance Bonus			–	17 900	20 048	20 048	20 048	9 255	9 995	10 944
Other benefits or allowances			–		–	–	–	873	943	1 033
In-kind benefits										
Sub Total - Other Municipal Staff		97 410	100 568	129 760	140 521	140 521	140 521	164 747	182 793	201 842
% increase	4		3.2%	29.0%	8.3%	–	–	17.2%	11.0%	10.4%
Total Parent Municipality		121 373	122 184	153 151	167 849	167 849	167 849	201 149	221 264	243 390
			0.7%	25.3%	9.6%	–	–	19.8%	10.0%	10.0%
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits and allowances					160	160	160	240		
In-kind benefits										
Sub Total - Board Members of Entities		–	–	–	160	160	160	240	–	–
% increase	4		–	–	–	–	–	50.0%	(100.0%)	–
Senior Managers of Entities										
Salary					824	824	824	916	1 007	1 074
Pension Contributions					199	199	199	221	234	251
Medical Aid Contributions										
Motor vehicle allowance					231	231	231	243	243	243
Cell phone allowances										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	1 254	1 254	1 254	1 380	1 484	1 568
% increase	4		–	–	–	–	–	10.0%	7.6%	5.6%
Other Staff of Entities										
Basic Salaries and Wages		21 818	25 651	27 261	34 030	34 030	34 030	41 433	45 800	50 061
Pension Contributions		5 172	6 323	7 645	7 350	7 350	7 350	6 565	7 221	7 943
Medical Aid Contributions										
Motor vehicle allowance		1 362	4 325	2 917	5 255	5 255	5 255	3 089	3 397	3 736
Cell phone allowances										
Housing allowance										
Overtime		2 510	2 334	4 075	3 150	3 150	3 150	3 323	3 655	4 021
Performance Bonus		1 728	2 787	2 634	2 876	2 876	2 876	3 063	3 369	3 705
Other benefits or allowances										
In-kind benefits			259	239			–	273		
Sub Total - Other Staff of Entities		32 591	41 679	44 771	52 661	52 661	52 661	57 746	63 442	69 466
% increase	4		27.9%	7.4%	17.6%	–	–	9.7%	9.9%	9.5%
Total Municipal Entities		32 591	41 679	44 771	54 075	54 075	54 075	59 366	64 926	71 034
TOTAL SALARY, ALLOWANCES & BENEFITS		153 964	163 863	197 922	221 925	221 925	221 925	260 515	286 190	314 424
% increase	4		6.4%	20.8%	12.1%	–	–	17.4%	9.9%	9.9%
TOTAL MANAGERS AND STAFF	5	136 173	147 655	180 511	201 265	201 265	201 265	239 969	263 853	289 852

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. Rand per annum	Ref	No. 10	Salary	Contrib. 1.	Allowances	Performance Bonuses	In-kind benefits 2.	Total Package 3.
Councillors	4							
Speaker	5		484 572	92 408	167 243			744 223
Chief Whip			453 588	86 499	133 497			673 584
Executive Mayor			781 880	139 570	103 522			1 024 972
Deputy Executive Mayor								–
Executive Committee			4 757 965	907 344	1 444 013			7 109 322
Total for all other councillors			5 906 041	1 394 060	3 454 798			10 754 899
Total Councillors	9	–	12 384 046	2 619 881	5 303 073			20 307 000
Senior Managers of the Municipality	6							
Municipal Manager (MM)			477 968	86 367	188 888			753 223
Chief Finance Officer			536 472	52 967	219 067			808 506
Deputy City Manager - Governance			466 909	82 190	18 000			567 099
Deputy City Manager - Procurement & Infrastructure			473 691	83 385	313 459			870 535
Deputy City Manager - Health, Safety & Social Issues			451 751	79 522	162 031			693 304
Deputy City Manager - Corporate & Human Resources			545 581	96 039	132 000			773 620
List of each offical with packages >= senior manager								
Office of the Municipal Manager			1 529 189	244 907	458 830			2 232 926
Corporate services			1 266 985	199 542	345 434			1 811 961
Financial services			1 287 445	187 040	274 293			1 748 778
Municipal infrastructure			803 043	120 527	236 344			1 159 914
Community services			803 043	120 527	269 923			1 193 493
Public safety			1 288 877	221 503	398 695			1 909 075
Sports, arts and culture			346 731	59 464	131 400			537 595
Housing spatial develoment and planning			693 463	118 929	222 579			1 034 971
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	9	–	10 971 148	1 752 909	3 370 943	–	–	16 095 000
A Heading for Each Entity	7, 8							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	9	–	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		–	23 355 194	4 372 790	8 674 016	–	–	36 402 000

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	2009/10			Current Year 2010/11			Budget Year 2011/12		
Number	1,2	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		70	70	
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	8		8	8		8	8	8	
Other Managers	7									
Professionals		*932*	*924*	*8*	*932*	*924*	*8*	*1 054*	*1 054*	*44*
Finance		48	47	1	48	47	1	21	21	21
Spatial/town planning		24	24		24	24		60	60	5
Information Technology		4	4		4	4		3	3	3
Roads		52	52		52	52		49	49	
Electricity		44	44		44	44		55	55	
Water										
Sanitation										
Refuse		185	185		185	185		243	243	15
Other		575	568	7	575	568	7	623	623	–
Technicians		–	–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
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	1 132	1 132	44
% increase					–	–	–	13.0%	14.8%	175.0%
Total municipal employees headcount	6									
Finance personnel headcount	8									
Human Resources personnel headcount	8									

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

FS194 Maluti-a-Phofung - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source																
Property rates		13 125	14 562	15 365	16 256	17 652	18 123	15 256	16 123	16 589	17 145	18 125	16 338	194 660	204 393	214 612
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue		30 250	29 350	25 135	16 235	16 365	12 155	13 256	24 256	26 000	28 596	29 265	29 898	280 763	294 801	309 541
Service charges - water revenue		2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 862	34 256	41 148	43 411
Service charges - sanitation revenue		1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 205	15 505	16 357	17 257
Service charges - refuse revenue		1 660	1 650	1 452	1 365	1 622	1 895	1 257	1 547	1 125	1 590	1 459	1 728	18 349	19 266	20 229
Service charges - other		7 660	7 512	7 220	7 850	7 250	7 256	7 562	7 786	7 126	7 251	7 257	10 948	92 678	97 312	102 177
Rental of facilities and equipment		35	53	45	63	78	65	45	55	40	36	45	28	588	617	648
Interest earned - external investments		850	120	990	166	760	580	210	995	661	670	205	193	6 400	6 720	7 056
Interest earned - outstanding debtors		965	846	785	896	800	1 845	500	700	896	986	879	1 452	11 550	12 127	12 734
Dividends received													–	–	–	–
Fines		165	89	170	198	90	165	99	185	134	56	85	139	1 575	1 654	1 736
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers recognised - operational		121 000	790	–	–	98 000	–	5 633	–	69 000	26 524	26 536	42 258	389 741	410 601	450 317
Other revenue		5 233	3 335	2 443	8 528	6 619	5 259	6 562	5 852	3 456	4 950	7 150	6 774	66 161	70 569	74 033
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributions)		185 097	62 461	57 759	55 711	153 390	51 497	54 534	61 654	129 180	91 959	95 160	113 822	1 112 225	1 175 566	1 253 752
Expenditure By Type																
Employee related costs		13 426	13 131	13 234	13 157	13 345	14 478	14 330	14 250	14 450	14 200	14 520	87 686	240 207	263 852	289 852
Remuneration of councillors		1 988	1 941	1 903	1 995	1 909	1 915	1 985	1 966	1 937	1 920	1 930	(1 080)	20 307	22 338	24 572
Debt impairment													58 000	58 000	60 900	63 945
Depreciation & asset impairment													55 000	55 000	57 750	60 638
Finance charges		–	856	700	–	654	500	925	690	900	459	254	24 042	29 980	31 479	33 053
Bulk purchases		17 150	18 254	16 855	19 852	18 789	15 869	14 582	18 796	16 254	18 976	15 896	64 921	256 195	269 005	282 456
Other materials													–	–	–	–
Contracted services		6 361	6 324	7 389	7 459	6 144	8 837	9 253	6 850	7 963	7 550	6 953	(17 785)	63 298	66 463	69 786
Transfers and grants		5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	9 329	74 387	70 062	80 565
Other expenditure		20 083	19 708	19 708	24 796	18 620	19 796	21 620	23 080	24 708	15 708	19 708	71 990	299 526	298 347	317 690
Loss on disposal of PPE													–	–	–	–
Total Expenditure		64 921	66 129	65 704	73 174	65 375	67 310	68 610	71 546	72 126	64 727	65 176	352 104	1 096 901	1 140 196	1 222 557
Surplus/(Deficit)		120 176	(3 668)	(7 945)	(17 463)	88 015	(15 813)	(14 075)	(9 892)	57 054	27 232	29 984	(238 281)	15 324	35 370	31 196
Transfers recognised - capital													635 275	635 275	258 729	239 787
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		120 176	(3 668)	(7 945)	(17 463)	88 015	(15 813)	(14 075)	(9 892)	57 054	27 232	29 984	396 994	650 599	294 099	270 983
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	120 176	(3 668)	(7 945)	(17 463)	88 015	(15 813)	(14 075)	(9 892)	57 054	27 232	29 984	396 994	650 599	294 099	270 983

References

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

FS194 Maluti-a-Phofung - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																
Legislative Authority													–	–	–	–
Office of the Municipal Manager													–	–	–	–
Financial Services		93 039	24 256	52 459	49 366	85 237	51 237	36 326	48 956	66 254	49 026	55 025	71 142	682 323	725 857	774 336
Corporate Services		4	5	3	2	6	8	5	3	4	2	7	4	53	55	58
Community Services		1 545	1 456	1 479	1 259	1 785	1 235	1 124	1 563	1 148	1 259	1 963	2 723	18 539	20 566	21 530
Public Safety		155	145	155	163	126	148	167	199	156	137	153	158	1 861	1 954	2 051
Housing Spatial Development & Planning		33	34	32	31	35	36	32	30	31	33	31	39	397	417	438
Municipal Infrastructure		23 662	24 563	22 563	25 000	21 356	26 259	27 000	29 365	28 258	21 000	18 558	16 363	283 949	298 146	313 054
LED & Tourism													–	–	–	–
Parks, Sports & Recreation		79	77	83	81	76	78	80	82	78	76	82	84	956	1 003	1 053
Water & Sanitation		10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 353	124 148	127 568	141 234
Water													–	–	–	–
Clinics													–	–	–	–
Vote14 - Example 14													–	–	–	–
Vote15 - Example 15													–	–	–	–
Total Revenue by Vote		128 862	60 882	87 119	86 247	118 966	89 345	75 079	90 544	106 274	81 877	86 165	100 865	1 112 225	1 175 566	1 253 753
Expenditure by Vote to be appropriated																
Legislative Authority		3 024	3 000	2 990	3 146	2 857	3 025	2 898	2 986	3 256	2 897	3 102	9 268	42 448	46 317	50 553
Office of the Municipal Manager		2 020	2 100	1 990	1 890	2 200	1 901	2 302	1 875	1 998	2 426	1 426	10 049	32 177	28 872	31 181
Financial Services		31 512	30 256	29 258	33 265	32 564	28 790	30 259	29 865	30 256	35 000	36 000	32 297	379 321	385 727	413 074
Corporate Services		2 947	2 999	2 989	2 897	3 102	3 000	2 785	3 212	2 895	3 000	2 695	6 981	39 502	42 227	45 164
Community Services		3 834	3 625	3 758	3 500	3 456	3 986	3 215	3 958	3 900	3 400	3 562	5 928	46 122	50 235	54 734
Public Safety		3 209	3 103	3 325	3 203	3 425	3 501	3 412	3 313	3 013	2 999	3 000	2 318	37 819	40 792	44 022
Housing Spatial Development & Planning		1 985	1 958	1 971	1 917	1 986	1 968	1 896	1 698	1 875	1 578	2 158	2 793	23 784	25 549	27 460
Municipal Infrastructure		26 248	23 562	22 356	26 000	24 562	23 568	23 258	25 456	26 586	26 896	24 860	67 870	341 221	359 980	379 403
LED & Tourism		768	777	789	698	775	786	789	786	759	789	897	(3 196)	5 417	5 726	6 055
Parks, Sports & Recreation		2 035	2 039	2 031	2 032	1 898	1 996	2 022	2 011	1 999	2 045	2 201	2 633	24 941	27 202	29 678
Water & Sanitation		10 000	11 000	9 000	12 000	13 000	10 000	11 000	9 000	8 000	10 000	10 500	10 648	124 148	127 568	141 234
Water													–	–	–	–
Clinics													–	–	–	–
Vote14 - Example 14													–	–	–	–
Vote15 - Example 15													–	–	–	–
Total Expenditure by Vote		87 582	84 419	80 457	90 547	89 825	82 521	83 836	84 160	84 537	91 029	90 400	147 588	1 096 900	1 140 195	1 222 557
Surplus/(Deficit) before assoc.		41 280	(23 537)	6 662	(4 300)	29 141	6 824	(8 758)	6 384	21 738	(9 152)	(4 236)	(46 723)	15 324	35 370	31 196
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	41 280	(23 537)	6 662	(4 300)	29 141	6 824	(8 758)	6 384	21 738	(9 152)	(4 236)	(46 723)	15 324	35 370	31 196

References

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

FS194 Maluti-a-Phofung - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard																
Governance and administration		93 039	24 256	52 459	49 366	85 237	51 237	36 326	48 956	66 254	59 026	55 025	61 142	682 323	725 857	774 336
Executive and council													–	–	–	–
Budget and treasury office		93 039	24 256	52 459	49 366	85 237	51 237	36 326	48 956	66 254	59 026	55 025	61 142	682 323	725 857	774 336
Corporate services													–	–	–	–
Community and public safety		240	228	237	244	205	226	243	274	237	226	253	264	2 878	3 021	3 172
Community and social services		85	83	82	81	79	78	76	75	81	89	100	106	1 015	1 066	1 119
Sport and recreation													–	–	–	–
Public safety		155	145	155	163	126	148	167	199	156	137	153	158	1 861	1 954	2 051
Housing		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Health													–	–	–	–
Economic and environmental services		33	34	32	31	35	36	32	30	31	33	31	37	395	415	435
Planning and development		33	34	32	31	35	36	32	30	31	33	31	37	395	415	435
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		35 552	36 364	34 387	36 604	33 487	37 839	38 469	41 274	39 751	32 604	30 867	29 432	426 629	446 273	475 810
Electricity		23 662	24 563	22 563	25 000	21 356	26 259	27 000	29 365	28 258	21 000	18 558	16 363	283 949	298 146	313 054
Water		10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 345	10 353	124 148	127 568	141 234
Waste water management													–	–	–	–
Waste management		1 545	1 456	1 479	1 259	1 785	1 235	1 124	1 563	1 148	1 259	1 963	2 717	18 533	20 559	21 522
Other													–	–	–	–
Total Revenue - Standard		128 864	60 883	87 115	86 245	118 963	89 337	75 070	90 534	106 274	91 888	86 176	90 875	1 112 225	1 175 566	1 253 753
Expenditure - Standard																
Governance and administration		20 553	21 013	18 661	18 376	21 347	20 825	18 696	21 179	19 081	20 511	22 965	262 426	485 632	494 660	530 784
Executive and council		4 567	4 425	4 325	4 500	4 400	4 253	4 120	4 600	4 758	4 895	4 563	13 952	63 357	68 983	75 136
Budget and treasury office		14 662	15 263	13 025	12 563	15 632	15 256	13 256	15 258	13 000	14 258	17 000	(5 479)	153 695	156 469	164 942
Corporate services		1 324	1 325	1 311	1 313	1 315	1 316	1 320	1 321	1 323	1 358	1 402	253 953	268 580	269 208	290 707
Community and public safety		7 642	7 533	7 736	7 636	7 721	7 808	7 892	7 677	7 326	7 063	7 558	9 697	93 287	101 206	109 798
Community and social services		1 605	1 600	1 599	1 601	1 597	1 555	1 602	1 611	1 613	1 230	1 562	3 709	20 884	22 701	24 637
Sport and recreation		2 035	2 039	2 031	2 032	1 898	1 996	2 022	2 011	1 999	2 045	2 201	2 633	24 941	27 202	29 678
Public safety		3 209	3 103	3 325	3 203	3 425	3 501	3 412	3 313	3 013	2 999	3 000	2 318	37 819	40 792	44 022
Housing		793	791	781	800	801	756	856	742	701	789	795	1 038	9 643	10 511	11 462
Health													–	–	–	–
Economic and environmental services		6 097	6 189	5 997	5 906	6 086	5 868	6 096	6 098	5 675	5 878	6 260	14 310	80 460	85 474	90 838
Planning and development		1 985	1 958	1 971	1 917	1 986	1 968	1 896	1 698	1 875	1 578	2 158	(2 477)	18 513	19 653	20 872
Road transport		4 112	4 231	4 026	3 989	4 100	3 900	4 200	4 400	3 800	4 300	4 102	16 787	61 947	65 820	69 966
Environmental protection													–	–	–	–
Trading services		32 160	33 000	30 891	33 145	35 057	31 175	32 854	30 775	29 756	32 697	31 964	83 004	436 477	457 746	489 956
Electricity		19 136	19 000	18 901	18 999	19 200	19 150	18 956	18 789	19 500	19 800	19 362	68 482	279 275	294 160	309 437
Water		10 000	11 000	9 000	12 000	13 000	10 000	11 000	9 000	8 000	10 000	10 500	10 648	124 148	127 568	141 234
Waste water management													–	–	–	–
Waste management		3 024	3 000	2 990	2 146	2 857	2 025	2 898	2 986	2 256	2 897	2 102	3 874	33 055	36 018	39 285
Other													1 045	1 045	1 110	1 180
Total Expenditure - Standard		66 452	67 735	63 284	65 062	70 211	65 676	65 538	65 729	61 838	66 149	68 746	370 481	1 096 901	1 140 196	1 222 557
Surplus/(Deficit) before assoc.		62 412	(6 852)	23 831	21 183	48 752	23 661	9 532	24 805	44 436	25 740	17 429	(279 606)	15 324	35 370	31 197
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	62 412	(6 852)	23 831	21 183	48 752	23 661	9 532	24 805	44 436	25 740	17 429	(279 606)	15 324	35 370	31 197

References

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

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

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<u>Multi-year expenditure</u> *to be appropriated*	1															
Legislative Authority													–	–	–	–
Office of the Municipal Manager													–	–	–	–
Financial Services													–	–	–	–
Corporate Services													–	–	–	–
Community Services													–	–	–	–
Public Safety													–	–	–	–
Housing Spatial Development & Planning													55 575	55 575	14 000	–
Municipal Infrastructure		27 600	25 000	36 000	15 002	18 000	45 000	26 000	31 000	24 000	29 000	20 000	37 393	333 995	228 329	239 787
LED & Tourism													–	–	–	–
Parks, Sports & Recreation													–	–	–	–
Water & Sanitation													–	–	–	–
Water													68 780	68 780	30 400	–
Clinics													–	–	–	–
Vote14 - Example 14													–	–	–	–
Vote15 - Example 15													–	–	–	–
Capital multi-year expenditure sub-total	2	27 600	25 000	36 000	15 002	18 000	45 000	26 000	31 000	24 000	29 000	20 000	161 748	458 350	272 729	239 787
<u>Single-year expenditure</u> *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													–	–	–	–
Water													–	–	–	–
Clinics													–	–	–	–
Vote14 - Example 14													–	–	–	–
Vote15 - Example 15													–	–	–	–
Capital single-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure	2	27 600	25 000	36 000	15 002	18 000	45 000	26 000	31 000	24 000	29 000	20 000	161 748	458 350	272 729	239 787

<u>References</u>

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 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital Expenditure - Standard	1															
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council													–	–	–	–
Budget and treasury office													–	–	–	–
Corporate services													–	–	–	–
Community and public safety		2 958	2 841	3 015	2 858	2 902	3 000	2 928	2 720	2 724	3 312	2 823	(12 581)	19 500	18 000	14 000
Community and social services													–	–	–	–
Sport and recreation		1 750	1 741	1 700	1 735	1 701	1 699	1 725	1 618	1 526	1 987	1 623	695	19 500	18 000	14 000
Public safety													–	–	–	–
Housing		1 208	1 100	1 315	1 123	1 201	1 301	1 203	1 102	1 198	1 325	1 200	(13 276)	–	–	–
Health													–	–	–	–
Economic and environmental services		21 333	1 210	16 100	1 323	13 233	1 245	1 256	1 230	1 340	1 563	1 490	91 105	152 428	76 000	59 000
Planning and development		1 333	1 210	1 100	1 323	1 233	1 245	1 256	1 230	1 340	1 563	1 490	40 077	54 400	–	–
Road transport		20 000		15 000		12 000							51 028	98 028	76 000	59 000
Environmental protection													–	–	–	–
Trading services		11 650	19 552	5 230	20 510	10 551	14 574	10 396	28 041	18 242	9 685	10 258	117 560	276 249	167 400	155 787
Electricity		5 400	3 500		4 522	3 300		4 500		10 256			57 122	88 600	20 000	20 000
Water		6 250	7 456	5 230	6 112	7 251	6 985	5 896	16 785	7 986	9 685	10 258	20 661	110 555	65 400	58 000
Waste water management			8 596		9 876		7 589		11 256				39 777	77 094	82 000	77 787
Waste management													–	–	–	–
Other													10 173	10 173	11 329	11 000
Total Capital Expenditure - Standard	2	35 941	23 603	24 345	24 691	26 686	18 819	14 580	31 991	22 306	14 560	14 571	206 257	458 350	272 729	239 787

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 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Receipts By Source													1		
Property rates	13 125	14 562	15 365	16 256	17 652	18 123	15 256	16 123	16 589	17 145	18 125	16 338	194 660	204 393	214 612
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	30 250	29 350	25 135	16 235	16 365	12 155	13 256	24 256	26 000	28 596	29 265	29 898	280 763	294 801	309 541
Service charges - water revenue	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 862	34 256	41 148	43 411
Service charges - sanitation revenue	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 205	15 505	16 357	17 257
Service charges - refuse revenue	1 660	1 650	1 452	1 365	1 622	1 895	1 257	1 547	1 125	1 590	1 459	1 728	18 349	19 266	20 229
Service charges - other	3 660	4 512	3 220	3 850	3 250	4 256	4 562	4 786	4 126	4 251	4 257	47 948	92 678	97 312	102 177
Rental of facilities and equipment	35	53	45	63	78	65	45	55	40	36	45	28	588	617	648
Interest earned - external investments	850	120	990	166	760	580	210	995	661	670	205	193	6 400	6 720	7 056
Interest earned - outstanding debtors	965	846	785	896	800	1 845	500	700	896	986	879	1 452	11 550	12 127	12 734
Dividends received												–			
Fines	165	89	170	198	90	165	99	185	134	56	85	139	1 575	1 654	1 736
Licences and permits												–			
Agency services												–			
Transfer receipts - operational	121 000	790	–	–	98 000	–	5 633	–	69 000	26 524	26 536	42 258	389 741	410 601	450 317
Other revenue	5 233	3 335	2 443	8 528	6 619	5 259	6 562	5 852	3 456	4 950	7 150	6 774	66 161	70 569	74 033
Cash Receipts by Source	181 097	59 461	53 759	51 711	149 390	48 497	51 534	58 654	126 180	88 959	92 160	150 822	1 112 225	1 175 566	1 253 752
Other Cash Flows by Source															
Transfer receipts - capital	18 067	17 256	36 256	23 025	15 000	12 352		42 000		16 895	18 789	261 635	461 275	258 729	239 787
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												174 000	174 000		
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	199 164	76 717	90 015	74 736	164 390	60 850	51 534	100 654	126 180	105 854	110 949	586 457	1 747 500	1 434 295	1 493 539
Cash Payments by Type															
Employee related costs	18 373	18 078	18 181	18 164	18 292	19 425	19 337	19 197	19 397	19 207	19 467	33 089	240 207	263 852	289 852
Remuneration of councillors	1 988	1 941	1 903	1 995	1 909	1 915	1 985	1 966	1 937	1 920	1 930	(1 080)	20 307	22 338	24 572
Collection costs												58 000	58 000	60 900	63 945
Interest paid	–	856	700	–	654	500	925	690	900	459	254	49 062	55 000	57 750	60 638
Bulk purchases - Electricity	17 150	18 254	16 855	19 852	18 789	15 869	14 582	18 796	16 254	18 976	15 896	(161 294)	29 980	31 479	33 053
Bulk purchases - Water & Sewer	20 417	20 417	20 417	20 417	20 417	20 417	20 417	20 417	20 417	20 417	20 417	20 413	245 000	257 250	270 113
Other materials	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	195	11 195	11 755	12 343
Contracted services	6 361	6 324	7 389	7 459	6 144	8 837	9 253	6 850	7 963	7 550	6 953	(17 785)	63 298	66 463	69 786
Grants and subsidies paid - other municipalities	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	5 914	9 329	74 387	70 062	80 565
Grants and subsidies paid - other												–	–	–	–
General expenses	17 083	15 708	16 708	14 796	16 620	17 796	18 620	19 080	20 708	15 708	19 708	106 990	299 526	298 347	317 690
Cash Payments by Type	88 285	88 493	89 068	89 598	89 739	91 674	92 034	93 910	94 490	91 151	91 540	96 920	1 096 900	1 140 196	1 222 557
Other Cash Flows/Payments by Type															
Capital assets	37 600	35 000	46 000	25 002	28 000	65 000	46 000	41 000	34 000	29 000	30 000	41 748	458 350	272 729	239 787
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	125 885	123 493	135 068	114 600	117 739	156 674	138 034	134 910	128 490	120 151	121 540	138 668	1 555 250	1 412 925	1 462 344
NET INCREASE/(DECREASE) IN CASH HELD	73 279	(46 776)	(45 053)	(39 864)	46 651	(95 824)	(86 499)	(34 256)	(2 310)	(14 297)	(10 591)	447 789	192 249	21 370	31 196
Cash/cash equivalents at the month/year begin:		73 279	26 503	(18 550)	(58 413)	(11 763)	(107 587)	(194 087)	(228 343)	(230 652)	(244 949)	(255 540)	–	192 249	213 619
Cash/cash equivalents at the month/year end:	73 279	26 503	(18 550)	(58 413)	(11 763)	(107 587)	(194 087)	(228 343)	(230 652)	(244 949)	(255 540)	192 249	192 249	213 619	244 815

FS194 Maluti-a-Phofung - Supporting Table SA31 Aggregated entity budget

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<u>Financial Performance</u>										
Property rates		111 066	102 009	216 955	297 768	193 689	193 689	195	204	215
Service charges		159 998	187 473	207 708	282 228	276 084	276 084	331	352	370
Investment revenue		8 716	4 787	7 000	7 500	5 000	5 000	6	7	7
Transfers recognised - operational		264 328	347 057	292 021	348 462	354 630	354 630	390	411	450
Other own revenue		66 436	69 886	30 176	62 872	89 006	89 006	191	202	212
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		611	711	754	999	918	918	1 112	1 176	1 254
Employee costs		130 046	41 860	45 011	201 501	201 424	201 424	240	264	290
Remuneration of Board Members		17 791	17	17	20 500	20 500	20 500	20	22	25
Depreciation & asset impairment		51 630	34	40	51 436	36 005	36 005	55	58	61
Finance charges		2 240	5	7	7 608	6 061	6 061	30	31	33
Materials and bulk purchases		129 945	12 721	13 926	169 607	208 607	208 607	256	269	282
Transfers and grants		37 996	21	62	68 500	68 500	68 500	74	70	81
Other expenditure		462 347	37 103	34 583	478 910	339 591	338 088	421	426	451
Total Expenditure		832	92	94	998	881	879	1 097	1 140	1 223
Surplus/(Deficit)		(221)	619	660	1	38	39	15	35	31
<u>Capital expenditure & funds sources</u>										
Capital expenditure										
Transfers recognised - operational		130 476	130 476	178 932	(31 000)			252		
Public contributions & donations								18		
Borrowing		48 000	48 000	40 000	–			174		
Internally generated funds		34 998	34 998	40 738	31 000	51 744	51 744	15		
Total sources		0	0	0	–	52	52	458	–	–
<u>Financial position</u>										
Total current assets		547 930	252 736	669 444	(455 689)	804 560	804 560	945	1 000	1 050
Total non current assets		1 331 184	1 379 709	1 574 654	1 679 930	219 040	219 040	232	245	258
Total current liabilities		461 855	137 510	98 882	101 058	183 167	183 167	192	200	207
Total non current liabilities		15 059	18 095	21 915	45 208	45 208	45 208	17	18	18
Equity		667 670	736 893	654 323	576 236	795 225	795 225	987	1 028	1 082
<u>Cash flows</u>										
Net cash from (used) operating		21	68	84	638	264	264	506	172	174
Net cash from (used) investing		(54)	(41)	34	(0)	18	18	19	20	20
Net cash from (used) financing		(11)	2	(11)	(11)	(9)	(9)	(16)	(16)	(16)
Cash/cash equivalents at the year end		577	607	110	627	273	273	509	175	178

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

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		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 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
ELECTRICAL SERVICES		30 000												30 000
WATER METERS														
ASSETS INSURANCE		40 009	22 910	18 655	19 588	20 567								
CALL OUTS		–	3 737	12 500	13 125	13 781								
WASTE MANAGEMENT		1 793	1 575	1 700	1 785	1 874								
INDIGENT AND PROFILLING SERVICES		4 249	1 200	1 200	1 260	1 323								
PHOTOCOPY MACHINES		3 600	1 260	2 000	2 100	2 205								
CONSULTINGSY		2 465												
VALUATION ROLL			3 500	3 000	3 859	4 052								
REVENUE MANAGEMENT		27 000	39 951											
COMPUTER SERVICES														
														–
														–
Total Operating Expenditure Implication		109 116	74 133	39 055	41 717	43 803	–	–	–	–	–	–	–	307 823
Capital Expenditure Obligation By Contract	2													
GROUP TWO TRADING ENTERPRISE														–
FINANCIAL SYSTEM		20 823	5 850	5 000	5 250	5 513								42 436
Contract 3 etc				19 243	19 496	20 471								59 210
Total Capital Expenditure Implication		20 823	5 850	24 243	24 746	25 984	–	–	–	–	–	–	–	101 645
Total Parent Expenditure Implication		129 939	79 983	63 298	66 463	69 786	–	–	–	–	–	–	–	409 468
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

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

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		99 166	88 687	–	78 831	149 313	149 313	274 948	154 829	171 287
Infrastructure - Road transport		15 331	33 592	–	–	22 750	22 750	74 400	41 500	44 500
Roads, Pavements & Bridges		15 331	33 592	–	–	22 750	22 750	74 400	41 500	44 500
Storm water										
Infrastructure - Electricity		8 300	15 400	–	10 000	21 500	21 500	88 600	20 000	20 000
Generation										
Transmission & Reticulation		8 300	15 400	–	10 000	21 500	21 500	88 600	20 000	20 000
Street Lighting										
Infrastructure - Water		25 717	34 840	–	41 450	34 695	34 695	19 775	–	18 000
Dams & Reservoirs										
Water purification					26 450					
Reticulation		25 717	34 840	–	15 000	34 695	34 695	19 775		18 000
Infrastructure - Sanitation		5 815	238	–	27 381	37 902	37 902	6 500	–	–
Reticulation		–	0	–						
Sewerage purification		5 815	237	–	27 381	37 902	37 902	6 500		
Infrastructure - Other		44 004	4 617	–	–	32 466	32 466	85 673	93 329	88 787
Waste Management						32 466	32 466	75 500	82 000	77 787
Transportation	2									
Gas										
Other	3	44 004	4 617	–	–	–	–	10 173	11 329	11 000
Community		19 754	47 391	–	3 784	6 106	6 106	16 727	5 871	–
Parks & gardens					–	3 053	3 053	–		
Sportsfields & stadia		5 521	5 740	–	–			–		
Swimming pools					–					
Community halls		6 733	5 151		–	–	–	2 700		
Libraries					–					
Recreational facilities					–					
Fire, safety & emergency					–					
Security and policing					–					
Buses	7				–					
Clinics		3 500	500		–					
Museums & Art Galleries					–					
Cemeteries				–	3 784	3 053	3 053			
Social rental housing	8				–					
Other		4 000	36 000	–			–	14 027	5 871	
Heritage assets		3 000	–	–	–	–	–	–	–	–
Buildings		3 000								
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	121 920	136 077	–	82 615	155 419	155 419	291 675	160 700	171 287

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 Consolidated capital expenditure on existing assets by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		8 300	15 400	41 356	120 750	124 359	124 359	166 675	112 029	68 500
Infrastructure - Road transport		–	–	3 124	–	34 132	34 132	45 928	35 300	14 500
Roads, Pavements & Bridges				3 124		34 132	34 132	45 928	35 300	14 500
Storm water										
Infrastructure - Electricity		8 300	15 400	19 448	18 000	21 500	21 500	–	–	–
Generation		8 300	15 400	19 448	18 000	21 500	21 500			
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	16 329	102 450	56 350	56 350	108 780	65 400	40 000
Dams & Reservoirs										
Water purification		–	–	16 329	102 450	56 350	56 350	108 780	65 400	40 000
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	2 455	300	12 377	12 377	11 967	11 329	14 000
Waste Management		–	–	2 455	–	12 377	12 377	1 594		
Transportation	2									
Gas										
Other	3				300	–		10 373	11 329	14 000
Community		12 254	60 903	145 762	63 075	11 400	11 400	–	–	–
Parks & gardens										
Sportsfields & stadia		5 521	5 740			8 700	8 700			
Swimming pools										
Community halls		6 733	5 151	2 549	2 000	2 700	2 700			
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										

Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		–	50 012	143 213	61 075	–	–			
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development				–	–					
Other										
Other assets		–	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing asse	1	20 554	76 303	187 118	183 825	135 759	135 759	166 675	112 029	68 500

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 expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. 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	-118 419 503	-135 576 819	-	-82 615 000	-150 818 619	-150 818 619	-291 675 000	-160 700 000	-171 287 000

FS194 Maluti-a-Phofung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		7 040	10 919	16 329	51 076	36 845	36 845	85 201	89 467	93 940
Infrastructure - Road transport		6 140	6 715	13 254	24 959	23 592	23 592	46 862	56 433	58 655
Roads, Pavements & Bridges		1 390	400	5 155	19 414	21 738	21 738	41 237	52 408	54 104
Storm water		4 750	6 315	8 099	5 545	1 854	1 854	5 625	4 025	4 551
Infrastructure - Electricity		900	2 700	2 741	5 200	5 550	5 550	17 050	14 878	16 221
Generation								4 150	3 708	4 268
Transmission & Reticulation		720		2 500	2 500	3 500	3 500	7 600	8 230	8 867
Street Lighting		180	2 700	241	2 700	2 050	2 050	5 300	2 940	3 087
Infrastructure - Water		–	1 504	334	1 503	1 503	1 503	17 153	18 014	18 915
Dams & Reservoirs										
Water purification			1 504	334	1 503	1 503	1 503	17 153	18 014	18 915
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	19 414	6 199	6 199	4 135	142	149
Waste Management										
Transportation	2									
Gas										
Other	3				19 414	6 199	6 199	4 135	142	149
Community		180	100	–	650	–	–	1 457	1 530	1 607
Parks & gardens					350			969	1 018	1 069
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries								103	108	113
Recreational facilities										
Fire, safety & emergency		180	100							
Security and policing										
Buses	7									

Clinics										
Museums & Art Galleries										
Cemeteries					300			35	37	39
Social rental housing	8									
Other								350	368	386
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Housing development										
Other										
<u>Other assets</u>		22 835	3 802	20 287	15 877	4 579	4 579	9 054	9 507	9 983
General vehicles		2 150	1 292		10 035	3 527	3 527	7 094	7 449	7 822
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment					1 394	386	386	–	–	–
Furniture and other office equipment		794	360	1 954	503	80	80	–	–	–
Abattoirs										
Markets										
Civic Land and Buildings					1 701					
Other Buildings		961	2 150	851	1 701	586	586	619	650	682
Other Land								20	21	22
Surplus Assets - (Investment or Inventory)										
Other		18 930		17 482	543			1 321	1 387	1 457
<u>Agricultural assets</u>		–	–	–	–	–	–	–	–	–
List sub-class										
<u>Biological assets</u>		–	–	–	–	–	–	–	–	–
List sub-class										
<u>Intangibles</u>		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	30 055	14 821	36 616	67 604	41 424	41 424	95 712	100 504	105 529
<u>Specialised vehicles</u>		947	1 983	1 419	5 600	–	–	–	–	–

Refuse		577	1 519	1 419	5 000			–		
Fire		370	465		600					
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	30 055 180	14 820 773	36 616 005	67 603 864	41 423 948	41 423 948	95 712 230	100 503 883	105 529 476

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

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
Capital expenditure	1							
Legislative Authority		–	–	–				
Office of the Municipal Manager		–	–	–				
Financial Services		–	–	–				
Corporate Services		–	–	–				
Community Services		–	–	–				
Public Safety		–	–	–				
Housing Spatial Development & Planning		55 575	14 000	–				
Municipal Infrastructure		333 995	228 329	239 787				
LED & Tourism		–	–	–				
Parks, Sports & Recreation		–	–	–				
Water & Sanitation		–	–	–				
Water		68 780	30 400	–				
Clinics		–	–	–				
Vote14 - Example 14		–	–	–				
Vote15 - Example 15		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		458 350	272 729	239 787	–	–	–	–
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								
Water								
Clinics								
Vote14 - Example 14								
Vote15 - Example 15								
List entity summary if applicable								
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								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		458 350	272 729	239 787	–	–	–	–

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 Consolidated detailed capital budget

Municipal Vote/Capital project R thousand	Ref 5	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes: Audited Outcome 2009/10	Prior year outcomes: Current Year 2010/11 Full Year Forecast	2011/12 Medium Term Revenue & Expenditure Framework: Budget Year 2011/12	2011/12 Medium Term Revenue & Expenditure Framework: Budget Year +1 2012/13	2011/12 Medium Term Revenue & Expenditure Framework: Budget Year +2 2013/14	Project information: Ward location	Project information: New or renewal
Parent municipality:														
List all capital projects grouped by Municipal Vote					*Examples*	*Examples*								
COMMUNITY SERVICES		HARRISMITH TOWN HALL			*COMMUNITY HALLS*			2 549	–					new
COMMUNITY SERVICES		PHUTHADITJHABA HALL			*COMMUNITY HALLS*				2 700					new
HOUSING		DPLG HOUSES			*HOUSES*				4 344					new
PARKS		FENCING AND INFRA AT CEMETRIES 1			*CEMETRIES*				1 790					new
PARKS		FENCING AND INFRA AT CEMETRIES 2			*CEMETRIES*				1 263					new
PARKS		FENCING AND INFRA AT CEMETRIES 1B			*CEMETRIES*					4 000	8 000	4 000		new
PARKS		PHUTHADITJHABA STADIUM			*SPORT & RECREATION*				8 700	8 500				renewal
PARKS		NEW INDOOR AND RECREATIONAL FACILITY			*SPORT & RECREATION*					7 000	10 000	10 000		new
LAND AND BUILDING		EXTENSION OF THE MAIN BUILDING			*BUILDINGS*	*OFFICES*			8 023					new
LAND AND BUILDING		REFURBISHMENT OF MUNICIPAL OFFICE BUILDING			*BUILDINGS*	*OFFICES*				24 000				new
LAND AND BUILDING		RENOVATION OF COMMUNITY CENTRE(INTABAZWE)			*BUILDINGS*					800				new
LAND AND BUILDING		HARRISMITH/INTABAZWE CORRIDOR PHASE 1			*INFRASTRUCTURE*	*NEW SITES DEVELOPMENT*		23 171	8 500	29 600				renewal
ELECTICITY		ELECTRIFICATION PRGRAMME(2583)			*INFRASTRUCTURE*	*ELECTRICITY*		19 448	–					new
ELECTICITY		Integrated Natinal Electrification Programme (Eskom) Grant			*INFRASTRUCTURE*	*ELECTRICITY*			–					new
ELECTICITY		ELECTRIFICATION PRGRAMME(3000)			*INFRASTRUCTURE*	*ELECTRICITY*			8 500					new
ELECTICITY		ELECTRIFICATION PRGRAMME(1400)			*INFRASTRUCTURE*	*ELECTRICITY*			10 000					new
ELECTICITY		ELECTRIFICATION PRGRAMME(350) SNAKE PARK			*INFRASTRUCTURE*	*ELECTRICITY*			2 100					new
ELECTICITY		MAKHOLOKOENG HIGHMAST LIGHTS			*INFRASTRUCTURE*	*ELECTRICITY*			–					new
ELECTICITY		REITPAN HIGH MAST			*INFRASTRUCTURE*	*ELECTRICITY*			–					new
ELECTICITY		ELECTRIFICATION PRGRAMME(600) DISASTER PARK			*INFRASTRUCTURE*	*ELECTRICITY*			900					new
ELECTICITY		FORMALISATION OF ILLEGAL LINES (ELECTRIC)			*INFRASTRUCTURE*	*ELECTRICITY*			–					new
ELECTICITY		ELECTRIFICATION PROGRAMME (2700) DOE			*INFRASTRUCTURE*	*ELECTRICITY*				19 600	20 000	20 000		new
ELECTICITY		ESKOM			*INFRASTRUCTURE*	*ELECTRICITY*				–				new
ELECTICITY		UPGRADE OF SUBSTATIONS-MAP			*INFRASTRUCTURE*	*ELECTRICITY*				10 000				new
ELECTICITY		ELECTRIFICATION PROGRAMME (1300) DOE			*INFRASTRUCTURE*	*ELECTRICITY*				–				new
ELECTICITY		TRANSFORMERS - MAP			*INFRASTRUCTURE*	*ELECTRICITY*				3 000				new
ELECTICITY		HIGH VOLTAGE LINES IN HARRISMITH			*INFRASTRUCTURE*	*ELECTRICITY*				6 000				new
ELECTICITY		INSTALLATION OF ELETRICITY & WATER METERS			*INFRASTRUCTURE*	*ELECTRICITY*				50 000				new
ROADS & STORMWATER		THOLONG/KESTELL PAVED ROAD 2			*INFRASTRUCTURE*	*ROADS*		120 042	–					renewal
ROADS & STORMWATER		STEELBRIDGES PHASE 1			*INFRASTRUCTURE*	*ROADS*		3 124	5 000					renewal
ROADS & STORMWATER		THOLONG/KESTELL PAVED ROAD 3			*INFRASTRUCTURE*	*ROADS*			12 307					renewal
ROADS & STORMWATER		THOLONG/KESTELL PAVED ROAD 4			*INFRASTRUCTURE*	*ROADS*			4 031	17 000	17 000			renewal
ROADS & STORMWATER		PHUTH PAVED ROADS PHASE 2			*INFRASTRUCTURE*	*ROADS*			6 900	10 342	7 500	7 500		renewal
ROADS & STORMWATER		QWA QWA RURAL PAVED ROADS			*INFRASTRUCTURE*	*ROADS*			–	–	–	17 000		new
ROADS & STORMWATER		DISASTER PARK PAVED ROADS PHASE 1			*INFRASTRUCTURE*	*ROADS*			621					new
ROADS & STORMWATER		INTABAZWE PAVED ROADS 1			*INFRASTRUCTURE*	*ROADS*			7 000	1 027				renewal
ROADS & STORMWATER		INTABAZWE EXT 3 ROADS PHASE 1			*INFRASTRUCTURE*	*ROADS*			1 720	7 000	10 000	7 000		renewal
ROADS & STORMWATER		TSHIAME PAVED ROADS			*INFRASTRUCTURE*	*ROADS*			8 789					new
ROADS & STORMWATER		FOOTBRIDGES			*INFRASTRUCTURE*	*ROADS*			–	2 700	5 000	5 000		new
ROADS & STORMWATER		INCENTIVE GRANTS FOR MUNICIPALITY (EXPWP)			*INFRASTRUCTURE*	*ROADS*			9 381	10 059	–			renewal
ROADS & STORMWATER		REGRAVELLING OF ROADS (QWAQWA)			*INFRASTRUCTURE*	*ROADS*			–					
ROADS & STORMWATER		RESURFACING OF ROADS MAP TOWNSHIPS			*INFRASTRUCTURE*	*ROADS*			4 600	5 000				renewal
ROADS & STORMWATER		ROADS MAINTANANCE			*INFRASTRUCTURE*	*ROADS*			14 000					new
ROADS & STORMWATER		PAVED ROADS LUSAKA			*INFRASTRUCTURE*	*ROADS*			–					
ROADS & STORMWATER		UNFINISHED MAP ROADS			*INFRASTRUCTURE*	*ROADS*			700					new
ROADS & STORMWATER		FOOTBRIDGES STEEL			*INFRASTRUCTURE*	*BRIDGES*			999					new
ROADS & STORMWATER		ALIGNMENT OF MCKECHNIE STREET MAP			*INFRASTRUCTURE*	*ROADS*			7 051					new
ROADS & STORMWATER		INTABAZWE ROADS-PUBLIC WORKS DISTRICT			*INFRASTRUCTURE*	*ROADS*				–				new
ROADS & STORMWATER		DISASTER PARK PAVED ROADS PHASE 2			*INFRASTRUCTURE*	*ROADS*				8 000	7 500	7 500		new
ROADS & STORMWATER		INTABAZWE PAVED ROADS 2			*INFRASTRUCTURE*	*ROADS*				5 000	7 500	7 500		new
ROADS & STORMWATER		TSHIAME PAVED ROADS 2			*INFRASTRUCTURE*	*ROADS*				5 000	7 500	7 500		new
ROADS & STORMWATER		FLEET VEHICLE & EQUIPMENT FOR ROAD CONSTRUCTION / MAINTENANCE			*INFRASTRUCTURE*	*ROADS*				20 000	–	–		new
ROADS & STORMWATER		CONSTRUCTION OF ROADS LUSAKA			*INFRASTRUCTURE*	*ROADS*				5 500				new
ROADS & STORMWATER		UPGRADING OF TAXI RANK (HARRISMITH)			*INFRASTRUCTURE*	*ROADS*				1 400				new
ROADS & STORMWATER					*INFRASTRUCTURE*	*ROADS*					14 000	–		new
WASTE WATER MANAGEMENT		VIP TOILET PROJECT PHASE 7			*INFRASTRUCTURE*	*SEWER & SANITATION*			–					new
WASTE WATER MANAGEMENT		VIP TOILET PROJECT PHASE 8			*INFRASTRUCTURE*	*SEWER & SANITATION*			32 466	–				new
WASTE WATER MANAGEMENT		VIP TOILET PROJECT PHASE 9			*INFRASTRUCTURE*	*SEWER & SANITATION*				24 000	37 000	32 000		new
WASTE WATER MANAGEMENT		INTABAZWE WATERBORNE TOILETS			*INFRASTRUCTURE*	*SEWER & SANITATION*		2 455	7 000					renewal
WASTE WATER MANAGEMENT		INTABAZWE TOILETS			*INFRASTRUCTURE*	*SEWER & SANITATION*			1 800					new
WASTE WATER MANAGEMENT		TSHIAME SEWER RETICULATION			*INFRASTRUCTURE*	*SEWER & SANITATION*			5 377	1 594				renewal
WASTE WATER MANAGEMENT		BLUEGUMBOSCH SANITATION			*INFRASTRUCTURE*	*SEWER & SANITATION*								new
WASTE WATER MANAGEMENT		MAQHEKUNG SANITATION			*INFRASTRUCTURE*	*SEWER & SANITATION*								new
WASTE WATER MANAGEMENT		INTABAZWE/HARRISMITH WASTE WATER TREATMENT WORKS			*INFRASTRUCTURE*	*SEWER & SANITATION*				10 000	35 000	29 000		new
WASTE WATER MANAGEMENT		MAKHOLOKOENG SEWER			*INFRASTRUCTURE*	*SEWER & SANITATION*				10 000	10 000			new
WASTE WATER MANAGEMENT		TLHOLONG SEWER			*INFRASTRUCTURE*	*SEWER & SANITATION*				5 000				new
WASTE WATER MANAGEMENT		MANDELA PARK SEWER			*INFRASTRUCTURE*	*SEWER & SANITATION*				–		16 787		new
WASTE WATER MANAGEMENT		FLEET VEHICLE & EQUIPMENT FOR WASTE REMOVAL			*INFRASTRUCTURE*	*SEWER & SANITATION*				20 000				new
WASTE WATER MANAGEMENT		LUSAKA SEWERAGE			*INFRASTRUCTURE*	*SEWER & SANITATION*				6 500				new
WATER		WILGE WATER TREATMENT PLANT PHASE 1			*INFRASTRUCTURE*	*SEWER & SANITATION*			2 000					new
WATER		WATER METER PROJECT			*INFRASTRUCTURE*	*WATER*		9 342	4 600					new
WATER		WATER NETWORK MAK			*INFRASTRUCTURE*	*WATER*			–					new
WATER		WILGE WATER TREATMENT PLANT 5			*INFRASTRUCTURE*	*WATER*			6 950					new
WATER		WATER NETWORK QWAQWA RURAL			*INFRASTRUCTURE*	*WATER*			17 345					new
WATER		STERKFONTEIN/QWAQWA BULK WATER			*INFRASTRUCTURE*	*WATER*			7 000					new
WATER		WATER QUALITY MANAGENT PLANT			*INFRASTRUCTURE*	*WATER*			1 400					new
WATER		STERKFONTEIN/QWAQWA BULK WATER SCHEME			*INFRASTRUCTURE*	*WATER*		6 987	50 050	68 780	30 400			renewal
WATER		MAKHOLOKOENG WATER NETWORKS			*INFRASTRUCTURE*	*WATER*			300					new
WATER		WATER NETWORK QWAQWA RURAL PHASE 2			*INFRASTRUCTURE*	*WATER*			1 700	40 000	35 000	40 000		renewal
WATER		DIATALAWA WATER			*INFRASTRUCTURE*	*WATER*				1 400				new
WATER		CHRIS HANI WATER			*INFRASTRUCTURE*	*WATER*						18 000		new
WATER		WATER PROOFING MUNICIPAL OFFICES			*INFRASTRUCTURE*	*WATER*				375				new
INFRASTRUCTURE		PROJECT MANAGEMENT UNIT			*INFRASTRUCTURE*	*OPERATION*			3 500	3 500	3 500	3 500		renewal
INFRASTRUCTURE		RETENTION OF ALL PROJECTS			*INFRASTRUCTURE*	*OPERATION*			3 500	6 673	7 829	7 500		renewal
INFRASTRUCTURE		INFRASTRUCTURE PLANS			*INFRASTRUCTURE*	*OPERATION*			1 000					new
INFRASTRUCTURE		UPGRADING BOSBOU			*INFRASTRUCTURE*	*OPERATION*			300					new
INFRASTRUCTURE		NESTLE PIPELINES			*INFRASTRUCTURE*	*OPERATION*			370					new
Total Capital expenditure	1							187 117	286 578	458 350	272 729	239 787		
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

3. As per Table A6

4. As per Table 34

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

Municipal Vote/Capital project R thousand	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2010/11		2011/12 Medium Term Revenue & Expenditure Framework		
					Year	Original Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality:										
List all capital projects grouped by Municipal Vote			*Examples*	*Examples*						
Entities:										
List all capital projects grouped by Municipal Entity										
Entity Name										
Project name										

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