

**TSWELOPELE**  
LOCAL MUNICIPALITY  
A MUNICIPALITY IN PROGRESS.

# Budget Documents

**Medium Term Revenue**

**and Expenditure  
Framework**

2011/12 – 2013/14



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PART 1 – ANNUAL BUDGET

1. Mayoral Budget Speech

**TSWELOPELE LOCAL MUNICIPALITY**

**BUDGET SPEECH**

**BY**

**MAYOR MS KENALEMANG PHUKUNTSI**

**DATE: 20 APRIL 2011**

Honourable Speaker  
Honourable Members  
Political Parties Present  
Organized Labour  
Organized Business  
Public Servants at Tswelopele  
Baahi Ba Tswelopele

Speaker we are gathered here today to present to the people of Tswelopele the 2011/ 12 Budget. This we do during a very important time in our Country, the Freedom Month and only seven days before the most important day in the history of our democracy, our Freedom Day. This is the day is a reminder of sacrifices that were made by our founding fathers. It is also on this day when we say many thanks to these gallant soldiers who sacrificed so much to gain freedom for all of us.

Our meeting here Speaker is also taking place amidst two important and history making activities in our country. Firstly our thoughts should be with the family of Tatane in Setsoto who lost their son during the service delivery protest last week. Today a memorial service will be held in his honour. This unnecessary loss of life Honourable Speaker, should always be a reminder to all of us that with dialogue and meaningful dialogue remains the only acceptable solution to all the problems we could face.

Another important activity is the ongoing court case in the Equality Court against the President of the ANC Youth League to declare a freedom song a hate speech. As the ANC General Secretary has said, this is not a case against Julius Malema but against the heritage of the ANC, the history of the struggle against oppression and discrimination. As we have said before, we hope that the Country can adopt the model of nation building and coexistence that has been demonstrated by the communities of Tswelopele.

As a community we will continue to work together in search of harmony, peace and prosperity in Tswelopele. The cooperation of the farming community in helping out in fixing the damaged road infrastructure is an example that this community has listened to a call not to wait for the government to deliver, but for every citizen to take part in this great task of building a better life for all. Yet another example of working together is the Boertjie Fees Festival. The 2010 was a history making festival where the communities of Tswelopele worked together and hosted President Zuma at Bultfontein

As we look back twelve months and cast our eyes twelve months forward to see what has been achieved and what still needs to be achieved we can do that full of hope. . During his State of the Nation address, President Jacob Zuma made it clear that 2011 is the year of job creation, and that the South African Government will pull-out all the stops in its endeavour to make joblessness a thing of the past. President Zuma said there is nothing worse than a person with no job, therefore unable to look after their own family.

The process of building a new and caring society was never going to be an easy one. Given a chance this municipality is on track towards a transformation of the society. Hunger and poverty worsened by high unemployment rate remains a challenge to a small municipality like Tswelopele. The challenge is the de-racialization of Tswelopele Community and to overcome apartheid era spatial development so that all residents can feel at home together and enjoy the benefits brought by democracy.

The Council is committed to ensuring that the 2011/12 budget allocation addresses the concerns of the community. These will include programmes bias towards the poor particularly with regard to service delivery and improving people's lives. This Council will always strive to understand the problems experienced by the people it serves and will always demonstrate unwavering commitment to address any weaknesses identified whether systemic or otherwise.

Like the rest of South Africa, the Tswelopele Local Municipality is faced with lots of challenges, and at the top is lack of jobs. For us at local level, if most of the members of our communities are not working, it is a double blow as they are unable to pay for services that the municipality is rendering to them. If most of the community members are not working, we are unable to provide these services even to those who are working and paying for their services. As a result of the above, our municipality is working very hard towards making the conditions conducive for investors to invest and in the process create much needed jobs.

The Council has to ensure that more and more rural communities benefit from investments in basic services like water, electricity, sanitation and roads and are empowered to end hunger by productively using the available or redistributed land. Through rural development, the ANC led municipality seeks to modernise the country side and bring dignity to rural dwellers.

The Tswelopele Local Municipality is one of the few local municipalities that pride themselves of many things that have been achieved within a very short space of time. We continue to be trendsetters in many governance aspects. We have proven ourselves in achieving clean audit, how much difficult it may have been some time. We also continue to impress when it comes to the cleanest municipality category. I call upon us all to continue to give our best to the people who have given us an opportunity to lead. It is on occasions such as these where we need to renew our commitment and remind ourselves that this opportunity can be taken away at any time.

Honourable members we have paid a lot of attention on our systems and processes. We have taken in to consideration concerns which were raised by Minister Sicelo Shiceka when he made the following observations with regard to effectiveness of municipalities in South Africa:

- Inadequate skills on planning, budgeting, public financial management, including expenditure management
- Poor interface between financial and non-financial information (in-year-monitoring and quality annual reporting)

- Inability to manage cash flow significantly
- Inadequate skills on credit control and debt management, including basic financial accounting and filling or record keeping
- Duplication of payments in some instances and amounts not accounted for (lack of financial accountability)
- Lack of systems to manage audit queries and recommendations
- Inadequate systems with regard to corporate governance (especially, conflict of interest and accountability frameworks and effective integrated risk management systems) and
- General problems with leadership, governance and oversight.

As the African National Congress, we are once again going to call upon our citizens to give us another opportunity to lead them when they cast their vote on the 18<sup>th</sup> May 2011. As I stand here today, I am once again making an undertaking that we will not betray their trust should they give us that opportunity and that we will forever remain their servants.

Speaking at the launch of the ANC Local Government Election Manifesto in Rustenburg earlier this year, President Jacob Zuma said, "Through our direct contact with the people – in villages, townships and suburbs – we have received feedback on the process we often find a consistent message: "We appreciate the progress but we want faster change".

To President's message to the ANC leaders inclusive of Mayors and Councillors was that "Yes working together we have achieved much – but there is much to be done". No better acknowledgment could be made than whilst it is true that the ANC worked hard to build democratic local government that gives communities a voice and the opportunity to be active participants in the development of areas they live in, there is still much to be done.

The people of this country put an end to apartheid, achieved peace and stability and improved the lives of millions of poor people. The ANC has committed itself and its cadres to creating more united, non racial integrated and safer communities and to strengthen local participation with effective, accountable and clean local government. Building on the progress made in the last 17 years of governance and the experience gathered during this period certain things will surely have to be done differently if the current challenges have to be tackled successfully.

**TOGETHER WE CAN BUILD A BETTER COMMUNITY AT TSWELOPELE**

**I THANK YOU.**

## PART 1 – ANNUAL BUDGET

### **2. BUDGET RESOLUTIONS**

**EXTRACT FROM THE MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 20 APRIL 2011 IN THE BOARD ROOM, CIVIC CENTRE, BULTFONTEIN**

**SCMM 6 - 20/04/2011**

#### **TABLING OF THE FINAL ANNUAL BUDGET: 2011 / 2012 FINANCIAL YEAR**

**BACKGROUND:** Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, refers to Municipal Budgets.

Section 16 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“16. ANNUAL BUDGETS**

- [1] The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- [2] In order for a municipality to comply with subsection [1], the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- [3] Subsection [1] does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.”

Section 24 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“24. APPROVAL OF ANNUAL BUDGETS**

- [1] The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- [2] An annual budget -
  - [a] must be approved before the start of the budget year;
  - [b] is approved by the adoption by the council of a resolution referred to in section 17 [3][a][i]; and
  - [c] must be approved together with the adoption of resolution as may be necessary -
    - [i] imposing any municipal tax for the budget year;
    - [ii] setting any municipal tariffs for the budget year;
    - [iii] approving measurable performance objectives for revenue from each source and for each vote in the budget;
    - [iv] approving any changes to the municipality’s budget integrated development plan; and
    - [v] approving any changes to the municipality’s budget related policies.
- [3] The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.”

**LEGAL IMPLICATIONS:** Conditions as set out in applicable legislation must be adhered to.

**FINANCIAL IMPLICATIONS:** Councillors of officials, as the case may be, will be held liable for costs resulting from unauthorised, irregular or fruitless and wasteful expenditure in terms of section 32 of the Municipal Finance Management Act, 2003.

RESOLVED:

**A. Operational Budget**

1. The accounting officer and the chief financial officer submitted an operational budget to council to the amount of:

Revenue	R	105 229 629
Expenditure	R	105 229 629
Surplus / [Deficit]	R	0

2. The following tariff increases were included in the budget:  
Electricity - an increase of 27 %
3. RESOLVED that Council approved the operational budget as submitted.

**B. Capital Budget**

1. A capital budget to an amount of R 39 504 500 is submitted.
2. The budget is financed as follows:

MIG	R	24 704 500
National Lottery	R	6 500 000
DBSA	R	7 000 000
CRR	R	1 300 000
Total	R	39 504 500

3. RESOLVED that Council approved the capital budget as submitted.

**C. Tariff List**


1. The 2011 / 2012 tariff list is submitted.
2. The tariff increases as implemented in the operational budget are contained in the tariff list.
3. RESOLVED that Council approved the tariff list as submitted.

**Attention:      Municipal Manager / Chief Financial Officer**

**CERTIFIED AS A TRUE EXTRACT**

**NAME            :**      **SS RABANYE**

**SIGNATURE    :**

  
\_\_\_\_\_

**DESIGNATION :**      **EXECUTIVE MANAGER CORPORATE SERVICES**



### 3. EXECUTIVE SUMMARY

Tswelopele local municipality budget process started in August 2010, when the council of the municipality approved budget timelines as required by Municipal Finance Management Act (MFMA). The budget timelines were then submitted to both National and Free State Provincial Treasury.

The budget process was concluded on the 19<sup>th</sup> April 2011 and the Municipality's budget was approved by council on the 20<sup>th</sup> April 2011.

Tswelopele Local Municipality budget for 2011/12 is R 105 299 000.

The budget was mainly informed by National Treasury circular 54 and 55.

Among other things mentioned in MFMA circular 55 is the cost of bulk purchases, particularly Electricity; which mentions that the Eskom price of bulk electricity supplied to municipalities will increase by 26.71 per cent on 1 July 2011. Based on this price increase, and increases in the price of other inputs NERSA has set a guideline increase for municipal tariffs of 20.38 per cent, Municipality applied for 27 per cent increase in Electricity.

Furthermore MFMA circular 55 states that Municipality should look at their water tariff and that the tariffs should be structured in a cost effective manner and structured to protect levels of basic services. Tswelopele local municipality kept their tariffs unchanged for 2011/12 fiscal year, this decision was informed by the high level of unemployment in the Municipality and high level of outstanding debtors.

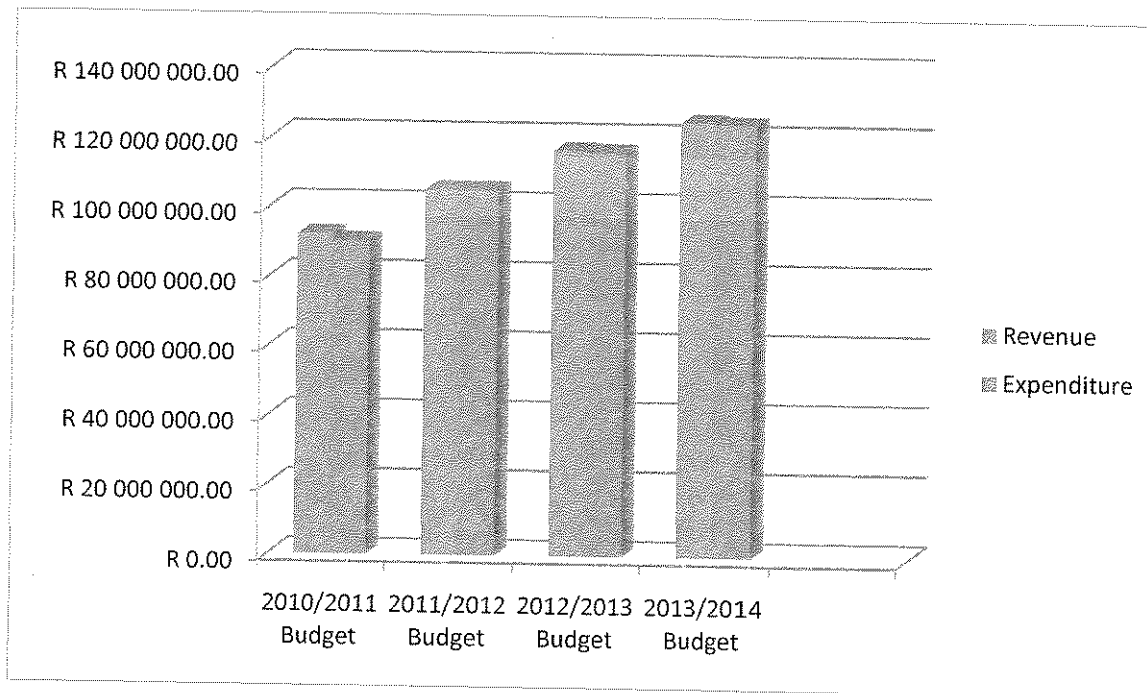
The main challenges experienced during the compilation of 2011/12 MTREF can be summarised as follows:

- Except for Electricity tariffs all other service were kept unchanged; the impact of this is that the municipality is running at a loss
- Aging and rehabilitation of infrastructure; the municipal infrastructure repairs and maintenance budget as summarised in Table SA34c is R 4 609 000, and total infrastructure asset of the municipality is in excess of R 250 000 000, this repairs and maintenance translates to less than a percentage of total assets; this in the long run will affect service delivery.
- With its own budget Tswelopele Local municipality cannot start and complete a project; the streets within Tswelopele need either paving or tarring but because of financial constraints the municipality is unable to tar or pave streets; the only project running in the Municipality is funded by Municipal infrastructure Grant (MIG), and it is a multiyear project; the project is for the construction of the new sewerage plant in Phahameng; Bultfontein, the total value of the project is R 70 000 000 and the budgeted amount for 2011/12 fiscal year is almost R 32 000 000, the details of this project are summarised on table A5 and SA36
- The need to fill critical post

The 2011/12 budget was informed by the following factors:

- 2010/2011 Budget and Adjustment budget
- National Energy regulator of Southern Africa (NERSA) and MFMA circular 55 on Electricity tariffs
- 2010/2011 MFMA section 72 which was submitted to National and Provincial Treasury on 24<sup>TH</sup> January 2011
- Consumer Price Index (CPI) on all other increases

The graph below depicts the growth of both budgeted income and expenditure from 2010/2011 budget



Tswelopele local municipality budgeted revenue is R 105 299 000 this is a growth of 14.2 per cent from 2010/2011 budget, the increase is mainly due to a 14 per cent increase in equitable share allocation and 27 per cent increase in budgeted electricity revenue. The expenditure increased by 16 percentage and this can be attributable to 8.5 percent increase in salaries and 8 percentage increase in all other good purchased by Municipality which was informed by headline CPI of almost 6 percentage during the period of 1 Feb 2010 to 28 Feb 2011 plus 1.5 – 2 percentage adjustment.

Capital budget increased form R 25 000 000 to R 39 505 000, this is 58 per cent increase; the increase was mainly to the fact that National Lottery will fund one project to the value of R 6 500 000 for the construction of athletic track in Tikwana and the Municipal Infrastructure Grant increase by almost 13 per cent; the rest of the funding is from DBSA .

#### 4. OPERATING REVENUE FRAMEWORK

The revenue generated by the Municipality is not enough to deliver the quality of services required; i.e. in Tikwana township there are no water meters and as result municipality is forced to charge flat rate for water usage irrespective of how many litres the households use; this result in unaccounted quantities of water losses.

Municipality depends vastly on Government Grants and subsidies which constitute almost 60 per cent of total revenue; electricity is the department were most revenue is generated; however due to the high cost of bulk purchases the revenue breaks even with the expenditure. The cost of providing decent services to citizens far exceeds the revenue received form delivering such services.

In every financial year municipality updates its indigent list; Tswelopele local municipality has almost 12 500 households as per the information of 2001 statistics; 80 per cent of this household are poor; this roughly translates to 10 000 households; however over the years Tswelopele Local Municipality

has only managed to register on average 3500 households in its indigent database, this poses a difficult challenge to Municipality because it bills other poor households which are not getting subsidies from equitable shares and as a result this households are unable to pay; currently the municipality's indigent policy states that if your household is poor the municipality will write off all your debt; Municipality is sitting at almost R 40 000 000 of outstanding debtors due to the fact that people do not want to come and register.

Municipality's revenue framework is build around the following factors:

- Growth of the municipality (currently in Tswelopele there are 1400 new sites being developed)
- Indigent policy
- Tariff policy
- Municipal property rates policy which was implemented on the 1<sup>st</sup> July 2009
- Guidelines from NERSA and National Treasury circulars for the Electricity tariffs

The collection rate at the municipality is currently sitting at 65 – 70 percent; and this is not good as the cost to deliver services get expensive year in year out.

The table below summarises the revenue of the municipality as classified by main revenue source over 2011/12 MTREF:

Description	Medium Term Revenue and Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Revenue By Source</b>			
Property rates	5 179	5 637	5 637
Property rates - penalties & collection charges	600	600	600
Service charges - electricity revenue	15 365	17 669	19 436
Service charges - water revenue	4 266	4 693	5 162
Service charges - sanitation revenue	3 779	4 157	4 572
Service charges - refuse revenue	2 102	2 313	2 544
Rental of facilities and equipment	663	716	745
Interest earned - external investments	510	348	383
Fines	231	249	267
Licences and permits	-	1	1
Agency services	100	110	121
Transfers recognised – operational	58 209	64 123	68 118
Other revenue	14 077	16 056	17 518
Gains on disposal of PPE	150	150	150
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>

Revenue from Property rates increased because of the phase in approach on newly rateable properties as documented in the Municipal property rates act; act 6 of 2004 section 21.

Electricity revenue increased because of 27 per cent increase on tariffs,

The Grants as gazzetted on Division of revenue bill also increased and the following table depicts the increase:

Description	2011/12 Medium Term Revenue & Expenditure Framework				
	R thousand	Full Year Forecast 2010/2011	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>REVENUE:</b>					
<b>Operating expenditure of Transfers and Grants</b>					
<b>National Government:</b>		50 772	57 623	63 537	67 532
Local Government Equitable Share		48 822	55 333	61 187	65 182
Finance Management		1 200	1 450	1 500	1 500
Municipal Systems Improvement		750	840	850	850

#### 4.1.1 Property Rates

Property rates are:

- taxes on the ownership of property (land and buildings)
- based on the market value of the property
- used to fund various services provided by municipalities.

Property rates are paid by owners of all kinds of real property, including commercial, industrial, residential, agricultural and government property.

Property rates are based on the municipal value of your property. Property rates are set, collected, and used locally. This means that the charges differ from area to area and that the money collected is spent in your municipal area.

The municipal value of your property is worked out by considering the market value of property, which includes land and improvements. Professional, independent valuers registered with the South African Council for Valuers, whose job is to ensure that all properties are valued fairly and objectively, conduct valuations.

Your rates account shows the entire amount that you need to pay for the year.

Tswelopele Local Municipality adopted its Municipal Property rates policy and property roll on the 1<sup>st</sup> July 2009 and it is in line with Municipal property rates act (MPRA) act 6 of 2004.

Property rates policy of the Municipality highlights the following :

- In line with section 17(h) of MPRA the first R 15 000 of the market value of the property is excluded from the value used to calculate the rates for the year; the policy gives a further exclusion of R 20 000 of the value of the property; this simply means that if your property is R 35 000 and less you will not be required to pay for property tax.
- 35 per cent of Public service infrastructure will be excluded from being levied rates
- Agricultural properties will be taxed at 0.25:1 to the tariff used for residential properties
- 5 per cent discount is given to agricultural property owners if they pay their account in full before September of every financial year.

Table below shows the proposed rates to be levied in 2011/12 Financial year:

<b>DESCRIPTION</b>	<b>PROPOSED TARIFF</b>
Residential Properties	: 0, 0046 cent in the Rand
Business/ Industrial/ Commercial	: 0, 0060 cent in the Rand
Agriculture	: 0, 00115 cent in the Rand
State Owned	: 0, 0120 cent in the Rand
Public Service Infrastructure	: 0, 0060 cent in the Rand
Newly rateable State Owned	: 0, 0120 cent in the Rand

All the other tariff information can be obtained from all municipal offices.

## 5. OPERATING EXPENDITURE FRAMEWORK

The operating expenditure of the Tswelopele Local Municipality is informed by the following:

- Funding of the project over medium term as informed by section 18 and 19 of MFMA
- Possible revenue from services
- Grants and Subsidies

The table below sets out the operating expenditure of the Municipality:

Description	2011/12 Medium Term Revenue & Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Expenditure By Type</b>			
Employee related costs	32 171	36 131	38 372
Remuneration of councillors	4 097	4 704	5 174
Debt impairment	2 495	2 485	2 485
Finance charges	2 024	1 840	1 840
Bulk purchases	17 242	16 401	18 779
Transfers and grants	3 728	3 293	3 358
Other expenditure	43 472	51 472	54 644
<b>Total Expenditure</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>

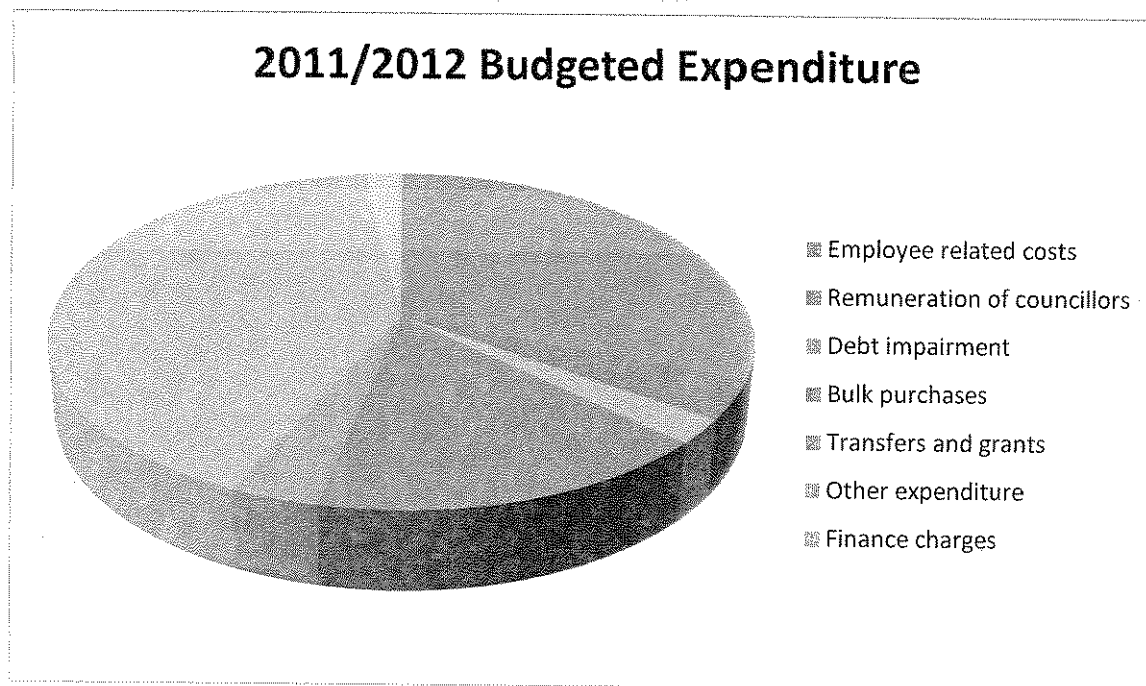
All municipal posts were budgeted for plus an increase of 8.5% on salaries as per the agreement of unions and South African Local Government Bargaining Council (SALGBC).

Provision for debt write off is R 2 495 000, currently the outstanding debtors are sitting at almost R 40 000 000

Finance costs are for the loan that the municipality took at Development Bank of Southern African (DBSA) for the eradication of bucket systems in 2004.

Bulk purchases have been increased by 27 per cent; this is in line with the increase on tariffs of 27 per cent.

The following graph explains further the total operating expenditure:



## 6. CAPITAL EXPENDITURE

The following table details the capital expenditure for 2011/2012 financial year per GFS classification:

Vote Description	2011/12 Medium Term Revenue & Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Capital expenditure - Vote</b>			
<b>Multi-year expenditure to be appropriated</b>			
1300-COMMUNITY & SOCIAL SERVICES	-	2 000	-
1500-PUBLIC SAFETY	300	-	-
1600-SPORT & RECREATION	6 500	-	-
1700-WASTE MANAGEMENT	200	3 415	-
1800-WASTE WATER MANAGEMENT	31 905	24 690	31 778
1900-ROAD TRANSPORT	200	-	-
2000-WATER	200	-	-
2100-ELECTRICITY	200	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>

Municipal Infrastructure Grant increased from R 22 000 000 to R 25 000 000, the other funding is from National Lottery for the construction of athletic track to the value of R 6 500 000; Development Bank of Southern Africa (DBSA) for the construction of new sewerage network to the value of R 7 000 000.

## **7. ANNUAL BUDGET TABLES**

The following pages present the first main tables of the budget in terms of section 8 of the municipal budget and reporting regulation.





FS183 Tswelopele - Table A2 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		
		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
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		35 711	44 420	14 665	19 790	18 775	18 775	22 587	23 812	25 473
Executive and council		2 032	4 431	2 702	781	781	781	1 441	956	1 012
Budget and treasury office		29 756	35 617	5 646	11 282	10 212	10 212	11 973	13 170	14 487
Corporate services		3 924	4 373	6 317	7 727	7 781	7 781	9 174	9 686	9 975
<b>Community and public safety</b>		2 286	2 614	200	3 812	3 804	3 804	4 408	4 907	5 374
Community and social services		2 176	2 426	200	2 142	2 159	2 159	2 545	2 726	2 983
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		109	161	-	1 670	1 645	1 645	1 863	2 181	2 391
Housing		-	-	-	-	-	-	-	-	-
Health		-	27	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 797	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
Planning and development		2	-	0	-	-	-	-	-	-
Road transport		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		30 518	35 410	19 727	66 436	66 458	66 458	74 988	84 175	90 663
Electricity		9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493
Water		8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804
Waste water management		8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559
Waste management		4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	70 313	84 723	36 719	92 426	92 034	92 034	105 230	116 822	125 254
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		30 578	41 731	23 365	29 922	28 571	28 571	30 893	36 974	39 597
Executive and council		8 112	8 555	12 563	9 161	9 633	9 633	10 805	11 036	11 910
Budget and treasury office		21 097	31 737	10 097	14 671	12 489	12 489	13 355	14 274	15 401
Corporate services		1 370	1 440	705	6 090	6 450	6 450	6 733	11 665	12 286
<b>Community and public safety</b>		5 461	6 689	5 452	9 749	9 741	9 741	10 721	11 938	13 065
Community and social services		5 256	6 424	5 380	8 008	8 006	8 006	8 780	9 677	10 586
Sport and recreation		96	78	64	72	90	90	78	80	88
Public safety		109	161	7	1 670	1 645	1 645	1 863	2 161	2 391
Housing		-	-	-	-	-	-	-	-	-
Health		-	27	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		29 988	30 863	35 952	46 962	46 422	46 422	56 166	58 237	63 271
Electricity		10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Water		8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Waste water management		7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Waste management		3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	70 309	84 625	69 987	92 489	92 028	92 028	105 230	116 326	124 651
<b>Surplus/(Deficit) for the year</b>		4	98	(33 269)	(63)	7	7	0	496	603

**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

FS183 Tswelopele - Table A2 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		
		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
<b>Revenue - Standard</b>										
<i>Municipal governance and administration</i>		35 711	44 420	14 665	19 790	18 775	18 775	22 587	23 812	25 473
Executive and council		2 032	4 431	2 702	781	781	781	1 441	956	1 012
<i>Mayor and Council</i>		503	578	2	781	781	781	1 441	956	1 012
<i>Municipal Manager</i>		1 529	3 853	2 700	-	-	-	-	-	-
Budget and treasury office		29 756	35 617	5 646	11 282	10 212	10 212	11 973	13 170	14 487
Corporate services		3 924	4 373	6 317	7 727	7 781	7 781	9 174	9 686	9 975
<i>Property Rates</i>		3 410	3 792	5 260	4 941	4 941	4 941	5 784	6 241	6 241
<i>Council Property</i>		119	136	254	130	150	150	130	130	130
<i>Camps &amp; Arable Land</i>		395	445	803	580	610	610	580	636	656
<i>Corporate Services</i>		-	-	-	2 076	2 081	2 081	2 679	2 679	2 948
<i>Community and public safety</i>		2 286	2 614	200	3 812	3 804	3 804	4 408	4 907	5 374
Community and social services		2 176	2 426	200	2 142	2 159	2 159	2 545	2 726	2 983
<i>Community Services</i>		277	2	14	7	7	7	7	7	8
<i>Libraries</i>		509	898	4	494	494	494	435	516	565
<i>Town Halls</i>		62	62	42	74	74	74	83	82	96
<i>Traffic</i>		-	-	-	-	-	-	-	-	-
<i>Welfare</i>		1 232	1 364	12	1 435	1 450	1 450	1 874	1 989	2 188
<i>Parks &amp; Cemeteries</i>		97	100	128	132	134	134	147	132	132
<i>Other Community</i>		-	-	-	-	-	-	-	-	-
<i>Other Social</i>		-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		-	-	-	-	-	-	-	-	-
Public safety		109	161	-	1 670	1 645	1 645	1 863	2 181	2 391
<i>Traffic</i>		-	-	-	1 215	1 195	1 195	1 242	1 640	1 795
<i>Disaster Management</i>		109	161	-	455	451	451	621	542	596
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	27	-	-	-	-	-	-	-
<i>Clinics</i>		-	27	-	-	-	-	-	-	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 797	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
Planning and development		2	-	0	-	-	-	-	-	-
<i>Economic Development/Planning</i>		-	-	-	-	-	-	-	-	-
<i>Town Planning/Building enforcement</i>		-	-	-	-	-	-	-	-	-
<i>Licensing &amp; Regulation</i>		2	-	0	-	-	-	-	-	-
Road transport		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
<i>Roads</i>		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
<i>Public Buses</i>		-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>		-	-	-	-	-	-	-	-	-
<i>Vehicle Licensing and Testing</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 518	35 410	19 727	66 436	66 458	66 458	74 988	84 175	98 663
Electricity		9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493
<i>Electricity Distribution</i>		9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493
<i>Electricity Generation</i>		-	-	-	-	-	-	-	-	-
Water		8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804
<i>Water Distribution</i>		8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-
Waste water management		8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559
<i>Sewerage</i>		8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-
Waste management		4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808
<i>Solid Waste</i>		4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808
<i>Other</i>		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Tourism</i>		-	-	-	-	-	-	-	-	-
<i>Forestry</i>		-	-	-	-	-	-	-	-	-
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	70 313	84 723	36 719	92 426	92 034	92 034	105 230	116 822	125 254
<b>Expenditure - Standard</b>										
<i>Municipal governance and administration</i>		30 578	41 731	23 365	29 922	28 571	28 571	30 893	36 974	39 597
Executive and council		8 112	8 555	12 563	9 161	9 633	9 633	10 805	11 036	11 910
<i>Mayor and Council</i>		4 715	4 821	5 302	6 185	6 443	6 443	7 200	7 353	7 859
<i>Municipal Manager</i>		3 397	3 733	7 261	2 976	3 191	3 191	3 605	3 682	4 051
Budget and treasury office		21 097	31 737	10 097	14 671	12 489	12 489	13 355	14 274	15 401
Corporate services		1 370	1 440	708	6 090	6 450	6 450	6 733	11 665	12 286
<i>Property Rates</i>		1 000	1 045	463	1 045	1 395	1 395	1 045	5 196	5 196
<i>Council Property</i>		210	210	139	232	232	232	125	255	270
<i>Camps &amp; Arable Land</i>		160	185	102	199	199	199	177	260	269

Corporate Services	-	-	-	4 613	4 623	4 623	5 385	5 954	6 651	
<b>Community and public safety</b>	<b>5 461</b>	<b>6 689</b>	<b>5 452</b>	<b>9 749</b>	<b>9 741</b>	<b>9 741</b>	<b>10 721</b>	<b>11 936</b>	<b>13 065</b>	
Community and social services	5 256	6 424	5 380	8 008	8 006	8 006	8 780	9 677	10 586	
Community Services	1 408	1 929	1 667	2 108	2 101	2 101	2 576	2 780	3 018	
Libraries	509	575	424	494	494	494	435	516	565	
Town Halls	714	844	793	1 127	1 107	1 107	1 134	1 274	1 401	
Traffic	-	-	-	-	-	-	-	-	-	
Welfare	1 232	1 093	893	1 435	1 450	1 450	1 874	1 989	2 188	
Parks & Cemeteries	1 393	1 933	1 602	2 843	2 853	2 853	2 762	3 118	3 414	
Other Community	-	-	-	-	-	-	-	-	-	
Other Social	-	-	-	-	-	-	-	-	-	
Sport and recreation	96	78	64	72	90	90	78	80	86	
Public safety	109	161	7	1 670	1 645	1 645	1 863	2 181	2 391	
Traffic	-	-	-	1 215	1 195	1 195	1 242	1 640	1 795	
Disaster Management	109	161	7	455	451	451	621	542	696	
Civil Defence	-	-	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	27	-	-	-	-	-	-	-	
Clinics	-	27	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	<b>4 282</b>	<b>5 342</b>	<b>5 220</b>	<b>5 856</b>	<b>7 293</b>	<b>7 293</b>	<b>7 450</b>	<b>9 178</b>	<b>8 719</b>	
Planning and development	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-	
Licensing & Regulation	-	-	-	-	-	-	-	-	-	
Road transport	4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719	
Roads	4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719	
Public Buses	-	-	-	-	-	-	-	-	-	
Parking Garages	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>	<b>29 988</b>	<b>30 883</b>	<b>35 952</b>	<b>46 962</b>	<b>46 422</b>	<b>46 422</b>	<b>56 166</b>	<b>58 237</b>	<b>63 271</b>	
Electricity	10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198	
Electricity Distribution	10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198	
Electricity Generation	-	-	-	-	-	-	-	-	-	
Water	8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307	
Water Distribution	8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109	
Sewerage	7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Waste management	3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656	
Solid Waste	3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656	
Other	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>70 369</b>	<b>84 625</b>	<b>69 987</b>	<b>92 489</b>	<b>92 028</b>	<b>92 028</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit) for the year</b>	<b>4</b>	<b>98</b>	<b>(33 269)</b>	<b>(63)</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>496</b>	<b>603</b>	

**References**

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

check oprev balance	-29 084 130	-6 814 147	-88 567 607	-20 489 355	-25 497 900	-25 497 900	-39 505 500	-30 104 265	-31 777 682
check opexp balance	11 800 231	17 243 056	-5 203 907	1 559 504	1 730 824	1 730 824	-0	754	474

FS183 Tswelopele - Table A3 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		
		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
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
1000-EXECUTIVE & COUNCIL		10 861	2 564	2 666	781	781	781	1 441	956	1 012
1100-FINANCE AND ADMINISTRATION		21 320	13 606	15 653	19 009	17 994	17 994	21 146	22 856	24 462
1200-HEALTH		150	7	-	18	18	18	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		1 800	1 749	2 523	2 142	2 159	2 159	2 545	2 726	2 983
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		56	9	757	1 670	1 645	1 645	1 863	2 181	2 391
1600-SPORT & RECREATION		-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT		4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
1800-WASTE WATER MANAGEMENT		46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
1900-ROAD TRANSPORT		1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
2000-WATER		9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
2100-ELECTRICITY		10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>106 687</b>	<b>83 512</b>	<b>97 355</b>	<b>92 444</b>	<b>92 052</b>	<b>92 052</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>
<b>Expenditure by Vote to be appropriated</b>	1									
1000-EXECUTIVE & COUNCIL		-	-	-	9 161	9 633	9 633	10 805	11 036	11 910
1100-FINANCE AND ADMINISTRATION		-	-	-	20 761	18 938	18 938	20 088	25 938	27 686
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		-	-	-	8 008	8 006	8 006	8 780	9 677	10 586
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	-	1 670	1 645	1 645	1 863	2 181	2 391
1600-SPORT & RECREATION		-	-	-	72	90	90	78	80	88
1700-WASTE MANAGEMENT		-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
1800-WASTE WATER MANAGEMENT		-	-	-	9 363	9 508	9 508	10 451	10 925	11 109
1900-ROAD TRANSPORT		-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
2000-WATER		-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
2100-ELECTRICITY		-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>92 489</b>	<b>92 028</b>	<b>92 028</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>106 687</b>	<b>83 512</b>	<b>97 355</b>	<b>(45)</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>496</b>	<b>603</b>

**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

FS183 Tswelopele - Table A3 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		
		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
<b>Revenue by Vote</b>	1									
1000-EXECUTIVE & COUNCIL		10 861	2 564	2 666	781	781	781	1 441	956	1 012
COUNCIL		-	71	1	781	781	781	1 441	956	1 012
MUNICIPAL MANAGER		10 861	2 493	2 665	-	-	-	-	-	-
1100-FINANCE AND ADMINISTRATION		21 320	13 606	15 653	19 009	17 994	17 994	21 146	22 856	24 462
FINANCE		17 200	9 307	10 446	11 282	10 212	10 212	11 973	13 170	14 467
PROPERTY RATES		3 711	3 804	4 414	4 941	4 941	4 941	5 784	6 241	6 241
COUNCIL PROPERTIES		91	86	213	130	160	130	130	130	130
CAMPS & ARABLE LAND		318	409	580	580	610	610	580	636	656
1200-HEALTH		150	7	-	18	18	18	-	-	-
CLINICS		150	7	-	18	18	18	-	-	-
ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		1 800	1 749	2 523	2 142	2 159	2 159	2 545	2 726	2 983
LIBRARIES		516	590	521	494	494	494	435	516	565
WELFARE		1 093	983	1 789	1 435	1 450	1 450	1 874	1 989	2 188
COMMUNITY HALLS		46	56	74	74	74	74	83	82	90
CEMETERIES		124	123	132	132	134	134	147	132	132
COMMUNITY SERVICES		21	7	7	7	7	7	7	7	8
1400-HOUSING		-	-	-	-	-	-	-	-	-
PUBLIC HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		56	9	757	1 670	1 645	1 645	1 863	2 181	2 391
TRAFFIC		-	-	635	1 215	1 195	1 195	1 242	1 640	1 795
DISASTER MANAGEMENT		56	9	122	455	451	451	621	542	596
1600-SPORT & RECREATION		-	-	-	-	-	-	-	-	-
SPORT FIELDS		-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT		4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
REFUSE REMOVAL		4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
1800-WASTE WATER MANAGEMENT		46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
SEWERAGE		46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
1900-ROAD TRANSPORT		1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
PUBLIC WORKS & WORKSHOP		1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
2000-WATER		9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
WATER		9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
2100-ELECTRICITY		10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
ELECTRICITY		10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Subvote example 13		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	106 687	83 512	97 355	92 444	92 052	92 052	105 230	116 822	125 254
<b>Expenditure by Vote</b>	1									
1000-EXECUTIVE & COUNCIL		-	-	-	9 161	9 633	9 633	10 805	11 036	11 910
COUNCIL		-	-	-	6 185	6 443	6 443	7 200	7 353	7 859
MUNICIPAL MANAGER		-	-	-	2 976	3 191	3 191	3 605	3 682	4 051
1100-FINANCE AND ADMINISTRATION		-	-	-	20 761	18 938	18 938	20 088	25 938	27 686
FINANCE		-	-	-	14 671	12 489	12 489	13 355	14 274	15 401
PROPERTY RATES		-	-	-	1 045	1 395	1 395	1 045	5 196	5 196
COUNCIL PROPERTIES		-	-	-	232	232	232	125	255	270
CAMPS & ARABLE LAND		-	-	-	199	199	199	177	260	269
1200-HEALTH		-	-	-	-	-	-	-	-	-
CLINICS		-	-	-	-	-	-	-	-	-
ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		-	-	-	8 008	8 006	8 006	8 780	9 677	10 586
LIBRARIES		-	-	-	494	494	494	436	516	565
WELFARE		-	-	-	1 435	1 450	1 450	1 674	1 989	2 188
COMMUNITY HALLS		-	-	-	1 127	1 107	1 107	1 134	1 274	1 401
CEMETERIES		-	-	-	2 843	2 853	2 853	2 762	3 118	3 414
COMMUNITY SERVICES		-	-	-	2 106	2 101	2 101	2 576	2 780	3 018
1400-HOUSING		-	-	-	-	-	-	-	-	-
PUBLIC HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	-	1 670	1 645	1 645	1 863	2 181	2 391
TRAFFIC		-	-	-	1 215	1 195	1 195	1 242	1 640	1 795
DISASTER MANAGEMENT		-	-	-	455	451	451	621	542	596
1600-SPORT & RECREATION		-	-	-	72	90	90	78	80	88
SPORT FIELDS		-	-	-	72	90	90	78	80	88
1700-WASTE MANAGEMENT		-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
REFUSE REMOVAL		-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
1800-WASTE WATER MANAGEMENT		-	-	-	9 383	9 508	9 508	10 451	10 925	11 109
SEWERAGE		-	-	-	9 383	9 508	9 508	10 451	10 925	11 109
1900-ROAD TRANSPORT		-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
PUBLIC WORKS & WORKSHOP		-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
2000-WATER		-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
WATER		-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
2100-ELECTRICITY		-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
ELECTRICITY		-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Subvote example 13		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	-	-	92 469	92 028	92 028	105 230	116 326	124 651
<b>Surplus/(Deficit) for the year</b>	2	106 687	83 512	97 355	(45)	25	25	0	496	603

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

FS183 Tswelopele - Table A4 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		
		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
<b>R thousand</b>										
<b>Revenue By Source</b>										
Property rates	2	3 243	3 787	4 582	3 809	3 809	3 809	5 179	5 637	5 637
Property rates - penalties & collection charges		-	-	-	600	600	600	600	600	600
Service charges - electricity revenue	2	7 439	8 648	9 753	12 098	12 098	12 098	15 365	17 669	19 436
Service charges - water revenue	2	4 266	4 271	4 703	4 266	4 266	4 266	4 266	4 693	5 162
Service charges - sanitation revenue	2	3 779	3 779	4 408	3 779	3 779	3 779	3 779	4 157	4 572
Service charges - refuse revenue	2	2 102	2 102	2 856	2 102	2 102	2 102	2 102	2 313	2 544
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		601	601	807	654	654	654	663	716	745
Interest earned - external investments		1 361	1 361	748	316	316	316	510	348	383
Interest earned - outstanding debtors		-	-	576	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1	1	100	231	231	231	231	249	267
Licences and permits		2	2	3	1	1	1	-	1	1
Agency services		-	-	-	80	80	80	100	110	121
Transfers recognised - operational		24 869	29 979	39 875	51 349	51 349	51 349	58 209	64 123	68 118
Other revenue	2	24 319	25 659	38 089	12 681	12 681	12 681	14 077	16 056	17 518
Gains on disposal of PPE		30	30	138	150	150	150	150	150	150
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>72 012</b>	<b>80 219</b>	<b>106 637</b>	<b>92 116</b>	<b>92 116</b>	<b>92 116</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>
<b>Expenditure By Type</b>										
Employee related costs	2	18 019	22 193	24 634	29 627	28 587	28 587	32 171	36 131	38 372
Remuneration of councillors		3 613	3 366	3 833	4 040	4 040	4 040	4 097	4 704	5 174
Debt impairment	3	2 550	2 550	2 382	2 400	2 400	2 400	2 495	2 485	2 485
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-
Finance charges		-	-	1 756	1 849	-	-	2 024	1 840	1 840
Bulk purchases	2	6 800	8 502	14 725	14 327	15 076	15 076	17 242	16 401	18 779
Other materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	2 176	2 728	2 728	2 728	3 728	3 293	3 358
Other expenditure	4, 5	27 526	30 771	25 686	35 959	37 467	37 467	43 472	51 472	54 644
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>58 509</b>	<b>67 382</b>	<b>75 191</b>	<b>90 930</b>	<b>90 297</b>	<b>90 297</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit)</b>										
Surplus/(Deficit)		13 503	12 837	31 446	1 187	1 819	1 819	1	496	603
Transfers recognised - capital		27 385	11 318	18 649	20 799	25 416	25 416	39 505	30 105	31 778
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>

References

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

FS183 Tswelopele - Table A5 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		
		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
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be appropriated</b>	2									
1000-EXECUTIVE & COUNCIL		449	1 073	1 711	15	15	15	-	-	-
1100-FINANCE AND ADMINISTRATION		-	32	224	135	135	135	-	-	-
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		2 892	1 607	321	129	129	129	-	2 000	-
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	195	114	114	114	300	-	-
1600-SPORT & RECREATION		317	-	-	-	-	3 000	6 500	-	-
1700-WASTE MANAGEMENT		-	-	250	-	-	-	200	3 415	-
1800-WASTE WATER MANAGEMENT		36 434	41 974	15 299	20 799	22 374	22 374	31 905	24 690	31 778
1900-ROAD TRANSPORT		-	-	1 500	-	-	-	200	-	-
2000-WATER		-	-	514	-	-	-	200	-	-
2100-ELECTRICITY		182	707	2 934	-	-	-	200	-	-
2200-CORPORATE SERVICES		-	-	-	-	-	165	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	40 274	45 394	22 946	21 192	22 767	25 931	39 505	30 105	31 778
<b>Single-year expenditure to be appropriated</b>	2									
1000-EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
1100-FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
1600-SPORT & RECREATION		-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
1800-WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
1900-ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
2000-WATER		-	-	-	-	-	-	-	-	-
2100-ELECTRICITY		-	-	-	-	-	-	-	-	-
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		40 274	45 394	22 946	21 192	22 767	25 931	39 505	30 105	31 778
<b>Capital Expenditure - Standard</b>										
<b>Governance and administration</b>		449	1 106	1 935	150	150	315	-	-	-
Executive and council		449	1 073	1 711	15	15	15	-	-	-
Budget and treasury office		-	32	224	135	135	135	-	-	-
Corporate services		-	-	-	-	-	165	-	-	-
<b>Community and public safety</b>		3 209	1 607	516	243	243	243	6 800	-	-
Community and social services		2 892	1 607	321	129	129	129	-	-	-
Sport and recreation		317	-	-	-	-	-	6 500	-	-
Public safety		-	-	195	114	114	114	300	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	1 500	-	-	-	200	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	1 500	-	-	-	200	-	-
Environmental protector		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		36 616	42 681	18 996	20 799	22 374	25 374	32 505	30 105	31 778
Electricity		182	707	2 934	-	-	-	200	-	-
Water		5 686	18 466	514	-	-	-	200	-	-
Waste water management		30 738	23 508	15 299	20 799	22 374	22 374	31 905	30 105	31 778
Waste management		-	-	250	-	-	3 000	200	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	40 274	45 394	22 946	21 192	22 767	25 931	39 505	30 105	31 778
<b>Funded by:</b>										
National Government		38 115	43 081	18 232	20 799	22 374	25 374	24 705	30 105	31 778
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	13 500	-	-
<b>Transfers recognised - capital</b>	4	38 115	43 081	18 232	20 799	22 374	25 374	38 205	30 105	31 778
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 159	2 313	4 714	393	393	557	1 300	-	-
<b>Total Capital Funding</b>	7	46 274	45 394	22 946	21 192	22 767	25 931	39 505	30 105	31 778

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget



FS183 Tswelopele - Table A5 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		
		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
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>	2									
<b>1000-EXECUTIVE &amp; COUNCIL</b>		449	1 073	1 711	15	15	15	-	-	-
COUNCIL		449	1 073	1 144	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	567	15	15	15	-	-	-
<b>1100-FINANCE AND ADMINISTRATION</b>		-	32	224	135	135	135	-	-	-
FINANCE		-	32	224	135	135	135	-	-	-
PROPERTY RATES		-	-	-	-	-	-	-	-	-
COUNCIL PROPERTIES		-	-	-	-	-	-	-	-	-
CAMPS & ARABLE LAND		-	-	-	-	-	-	-	-	-
<b>1200-HEALTH</b>		-	-	-	-	-	-	-	-	-
CLINICS		-	-	-	-	-	-	-	-	-
ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
<b>1300-COMMUNITY &amp; SOCIAL SERVICES</b>		2 892	1 607	321	129	129	129	-	2 000	-
LIBRARIES		-	-	-	-	-	-	-	-	-
WELFARE		-	-	-	12	12	12	-	-	-
COMMUNITY HALLS		-	-	281	-	-	-	-	-	-
CEMETERIES		-	-	40	80	80	80	-	2 000	-
COMMUNITY SERVICES		2 892	1 607	-	37	37	37	-	-	-
<b>1400-HOUSING</b>		-	-	-	-	-	-	-	-	-
PUBLIC HOUSING		-	-	-	-	-	-	-	-	-
<b>1500-PUBLIC SAFETY</b>		-	-	195	114	114	114	300	-	-
TRAFFIC		-	-	195	114	114	114	300	-	-
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-
<b>1600-SPORT &amp; RECREATION</b>		317	-	-	-	-	3 000	6 500	-	-
SPORT FIELDS		317	-	-	-	-	3 000	6 500	-	-
<b>1700-WASTE MANAGEMENT</b>		-	-	250	-	-	-	200	3 415	-
REFUSE REMOVAL		-	-	250	-	-	-	200	3 415	-

<b>1800-WASTE WATER MANAGEMENT</b>	<b>36 434</b>	<b>41 974</b>	<b>15 299</b>	<b>20 799</b>	<b>22 374</b>	<b>22 374</b>	<b>31 905</b>	<b>24 690</b>	<b>31 778</b>
SEWERAGE	36 434	41 974	15 299	20 799	22 374	22 374	31 905	24 690	31 778
<b>1900-ROAD TRANSPORT</b>	-	-	<b>1 500</b>	-	-	-	<b>200</b>	-	-
PUBLIC WORKS & WORKSHOP	-	-	1 500	-	-	-	200	-	-
<b>2000-WATER</b>	-	-	<b>514</b>	-	-	-	<b>200</b>	-	-
WATER	-	-	514	-	-	-	200	-	-
<b>2100-ELECTRICITY</b>	<b>182</b>	<b>707</b>	<b>2 934</b>	-	-	-	<b>200</b>	-	-
ELECTRICITY	182	707	2 934	-	-	-	200	-	-
<b>2200-CORPORATE SERVICES</b>	-	-	-	-	-	<b>165</b>	-	-	-
Subvote example 13	-	-	-	-	-	85	-	-	-
0	-	-	-	-	-	80	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Example 14 - Vote14</b>	-	-	-	-	-	-	-	-	-
Subvote example 14	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Example 15 - Vote15</b>	-	-	-	-	-	-	-	-	-
Subvote example 15	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>

**FS183 Tswelopele - Table A6 Budgeted Financial Position**

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
<b>ASSETS</b>										
<b>Current assets</b>										
Cash		302	1 367	9 074	1 654	-	-	-	-	-
Call investment deposits	1	22 999	2 099	4 534	1 520	1 732	1 732	1 520	1 520	1 520
Consumer debtors	1	7 776	7 197	5 721	6 868	6 476	6 476	6 630	7 293	8 022
Other debtors		1 924	1 644	1 408	1 989	-	-	2 188	2 407	2 647
Current portion of long-term receivables		-	-	2 758	-	-	-	-	-	-
Inventory	2	165	2 250	106	2 402	-	-	-	-	-
<b>Total current assets</b>		<b>33 166</b>	<b>14 556</b>	<b>23 601</b>	<b>14 433</b>	<b>8 209</b>	<b>8 209</b>	<b>10 338</b>	<b>11 220</b>	<b>12 190</b>
<b>Non current assets</b>										
Long-term receivables		-	-	-	-	-	-	-	-	-
Investments		212	212	212	212	-	-	212	212	212
Investment property		5 230	5 230	5 230	5 230	-	-	5 230	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	177 457	222 495	246 125	266 732	271 308	271 308	306 823	337 238	369 326
Agricultural		-	-	-	-	-	-	-	-	-
Biological		666	753	-	912	-	-	-	-	-
Intangible		-	32	32	32	-	-	32	32	32
Other non-current assets		-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>183 565</b>	<b>228 723</b>	<b>251 600</b>	<b>273 119</b>	<b>271 308</b>	<b>271 308</b>	<b>312 298</b>	<b>337 483</b>	<b>369 571</b>
<b>TOTAL ASSETS</b>		<b>216 731</b>	<b>243 279</b>	<b>275 201</b>	<b>287 551</b>	<b>279 517</b>	<b>279 517</b>	<b>322 636</b>	<b>348 703</b>	<b>381 760</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	1	-	-	-	-	-	-	-	-	-
Borrowing	4	524	405	1 408	490	490	490	571	641	721
Consumer deposits		360	414	431	501	-	-	551	606	667
Trade and other payables	4	38 348	20 343	23 368	14 539	14 077	14 077	9 813	9 849	4 096
Provisions		-	-	4 151	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>39 252</b>	<b>21 163</b>	<b>29 357</b>	<b>15 530</b>	<b>14 568</b>	<b>14 568</b>	<b>10 934</b>	<b>11 096</b>	<b>5 484</b>
<b>Non current liabilities</b>										
Borrowing		15 317	15 880	15 810	13 782	13 782	13 782	12 890	12 024	11 406
Provisions		3 383	3 507	1 946	4 613	4 613	4 613	4 768	4 897	2 140
<b>Total non current liabilities</b>		<b>18 700</b>	<b>19 388</b>	<b>17 756</b>	<b>18 395</b>	<b>18 395</b>	<b>18 395</b>	<b>17 658</b>	<b>16 921</b>	<b>13 546</b>
<b>TOTAL LIABILITIES</b>		<b>57 952</b>	<b>40 550</b>	<b>47 113</b>	<b>33 925</b>	<b>32 962</b>	<b>32 962</b>	<b>28 592</b>	<b>28 017</b>	<b>19 030</b>
<b>NET ASSETS</b>	5	<b>158 779</b>	<b>202 729</b>	<b>228 088</b>	<b>253 627</b>	<b>246 554</b>	<b>246 554</b>	<b>294 044</b>	<b>320 685</b>	<b>362 731</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)		158 779	202 729	233 317	232 639	207 334	207 334	286 931	318 640	360 506
Reserves	4	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>158 779</b>	<b>202 729</b>	<b>233 317</b>	<b>232 639</b>	<b>207 334</b>	<b>207 334</b>	<b>286 931</b>	<b>318 640</b>	<b>360 506</b>

**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

FS183 Tswelopele - Table A7 Budgeted Cash Flows

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
<b>R thousand</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		17 422	19 415	27 821	28 780	29 172	29 172	30 691	34 468	37 351
Government - operating	1	30 195	30 890	33 142	50 881	50 881	50 881	58 209	64 123	68 118
Government - capital	1	94 663	6 842	27 846	20 799	20 799	20 799	24 705	30 105	31 778
Interest		1 788	1 684	1 324	316	316	316	510	348	383
Dividends		50	31	158	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(53 952)	(43 532)	(66 707)	(75 401)	(75 862)	(75 862)	(96 983)	(108 708)	(116 969)
Finance charges		(2 127)	(2 163)	(1 756)	(1 849)	(1 849)	(1 849)	(2 024)	(1 840)	(1 840)
Transfers and Grants	1	(42 064)	(2 681)	(2 176)	(2 728)	(2 728)	(2 728)	(3 728)	(3 293)	(3 358)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>45 996</b>	<b>10 485</b>	<b>19 852</b>	<b>20 799</b>	<b>20 729</b>	<b>20 729</b>	<b>11 380</b>	<b>15 203</b>	<b>15 463</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	577	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	-	(29 682)	(21 291)	(25 866)	(25 866)	(39 505)	(30 105)	(31 778)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(29 105)</b>	<b>(21 291)</b>	<b>(25 866)</b>	<b>(25 866)</b>	<b>(39 505)</b>	<b>(30 105)</b>	<b>(31 778)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		324	56	17	46	46	46	50	50	55
<b>Payments</b>										
Repayment of borrowing		16 565	(354)	(399)	(922)	(922)	(922)	(316)	(316)	(316)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>16 889</b>	<b>(298)</b>	<b>(382)</b>	<b>(876)</b>	<b>(876)</b>	<b>(876)</b>	<b>(266)</b>	<b>(266)</b>	<b>(261)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at the year begin	2	62 885	10 187	(9 834)	(1 368)	(6 013)	(6 013)	(28 390)	(15 168)	(16 575)
Cash/cash equivalents at the year end	2	62 885	73 071	73 071	7 406	7 406	7 406	(26 998)	(42 165)	(42 165)
		62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)

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.

FS183 Tswelopele - Table A8 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		
		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
<b>R thousand</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	1	62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)
Other current investments > 90 days		(39 584)	(69 605)	(49 629)	(2 864)	340	340	28 518	43 685	60 260
Non current assets - Investments	1	212	212	212	212	-	-	212	212	212
<b>Cash and investments available</b>		<b>23 513</b>	<b>3 678</b>	<b>13 820</b>	<b>3 386</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>
<b>Application of cash and investments</b>										
Unspent conditional transfers		29 241	8 328	4 151	-	-	-	-	-	-
Unspent borrowing										
Statutory requirements	2									
Other working capital requirements	3	33 476	15 965	19 561	7 821	9 937	9 937	3 242	2 706	(3 756)
Other provisions										
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5									
<b>Total Application of cash and investments</b>		<b>62 717</b>	<b>24 293</b>	<b>23 712</b>	<b>7 821</b>	<b>9 937</b>	<b>9 937</b>	<b>3 242</b>	<b>2 706</b>	<b>(3 756)</b>
<b>Surplus(shortfall)</b>		<b>(39 204)</b>	<b>(20 615)</b>	<b>(9 891)</b>	<b>(4 434)</b>	<b>(8 205)</b>	<b>(8 205)</b>	<b>(1 509)</b>	<b>(973)</b>	<b>5 489</b>

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, tax/tior.
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 reserve

FS183 Tswelopele - Table A9 Asset Management

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
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778
Infrastructure - Road transport		-	-	1 500	-	-	-	-	200	-
Infrastructure - Electricity		44	707	-	-	-	-	-	-	-
Infrastructure - Water		5 626	18 322	-	-	-	-	-	-	-
Infrastructure - Sanitation		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Infrastructure - Other		-	-	-	-	-	-	-	3 415	-
Infrastructure		36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778
Community		96	-	-	-	-	-	3 500	2 000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 063	2 824	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	1 500	-	-	-	-	200	-
Infrastructure - Road transport		44	707	-	-	-	-	-	-	-
Infrastructure - Electricity		5 626	18 322	-	-	-	-	-	-	-
Infrastructure - Water		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	3 415	-
Infrastructure		36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778
Community		96	-	-	-	-	-	3 500	2 000	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	2 063	2 824	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>										
Infrastructure - Road transport	5	22 596	22 596	22 596	22 596	22 596	22 596	22 596	22 596	22 596
Infrastructure - Electricity		7 662	8 370	10 720	10 720	10 720	10 720	10 720	10 720	10 720
Infrastructure - Water		33 512	51 834	52 308	52 308	52 308	52 308	52 308	52 308	52 308
Infrastructure - Sanitation		83 163	106 671	129 965	150 264	150 264	150 264	182 168	206 658	238 635
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		146 934	189 471	215 589	235 888	235 888	235 888	267 792	292 482	324 256
Community		10 734	10 900	11 366	11 366	11 366	11 366	11 366	11 366	11 366
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		5 230	5 230	5 230	5 230	-	-	5 230	-	-
Other assets		17 645	19 623	19 170	19 170	19 170	19 170	19 170	19 170	19 170
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		666	753	-	912	-	-	-	-	-
Intangibles		-	32	32	32	-	-	32	32	32
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	181 208	226 010	251 387	272 598	266 424	266 424	303 591	323 050	354 828
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		-	-	-	-	-	-	-	-	-
<b>Repairs and Maintenance by Asset Class</b>	3	3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
Infrastructure - Road transport		1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Infrastructure - Electricity		1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Infrastructure - Water		335	405	395	365	365	365	242	270	296
Infrastructure - Sanitation		365	309	320	340	340	340	390	374	411
Infrastructure - Other		240	130	150	180	180	180	198	228	251
Infrastructure		3 112	9 659	3 133	3 520	3 520	3 520	3 637	4 379	4 817
Community		110	135	169	239	239	239	489	755	803
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	623	531	603	685	685	685	483	455	444
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn'</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		2.2%	4.6%	1.6%	1.7%	1.6%	1.6%	1.5%	1.7%	1.6%
<b>Renewal and R&amp;M as a % of PPE</b>		2.0%	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

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

FS183 Tswelopele - Table A10 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
<b>Household service targets (000)</b>	1									
<b>Water:</b>										
Piped water inside dwelling	2									
Piped water inside yard (but not in dwelling)	4									
Using public tap (at least min.service level)	3									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-tota</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-tota</i>										
<b>Total number of households</b>	5									
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-tota</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-tota</i>										
<b>Total number of households</b>	5									
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-tota</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-tota</i>										
<b>Total number of households</b>	5									
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-tota</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-tota</i>										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>										
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebate:										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6									

**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

## **PART 2 – SUPPORTING DOCUMENTS**

### **1. Overview of the annual budget process**

Municipal Financial Management Act (MFMA) mentions six (6) steps, i.e. (Planning, Strategising, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible, the planning and strategising processes started with the preparation of budget timelines as required by MFMA. The council of the municipality approved the budget timelines during council meeting as stipulated in the MFMA.

As per the budget timelines all the department heads were asked to give their inputs, they were given until the end of November 2010, in order to allow the budget office to prepare the budget.

The budget office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to council at the end of March 2011 as stipulated in the act.

The annual budget of the municipality is aligned to the municipal integrated development plan and municipal turn-around strategy.

As mentioned in the MFMA section 22, the budget was submitted to Free State Provincial Treasury on both hard and electronic copies.

MFMA section 23(1) stipulates that after the annual budget of the municipal has been tabled in council the council of the municipality must consider the views of a) local community, b) relevant provincial treasury.

Based on the above, the municipality invited the community to budget consultative meeting, the meeting were scheduled from the 11<sup>th</sup> April 2011 to 18<sup>th</sup> April 2011, The community inputs were taken into accounts as the youth in particular mentioned that the municipality is not doing anything to make sure the youth of the municipality are developed, in the budget the provision is made for Local Economic Development programs (LED) at an amount and special programs.

On the 05<sup>th</sup> May 2011, the municipality was invited by Free State Provincial Treasury to the budget bilateral meeting, attending the meeting was the Chief Financial Officer, the Accounting Officer had other commitments and Budget Officer was on sick leave, MMC for Finance could not attend because of other commitments.

The final step of the budget process is to finalize and approve the budget, the budget of the municipality was approved on the 20<sup>th</sup> April 2011 during a special council meeting.

### **2. Overview of the alignment of annual budget with integrated development plan**

The budget of the municipality was informed by the IDP as both documents were prepared in tandem, the IDP process plan was approved during council meeting in August 2010 as required by MFMA and systems act, the biggest project in the municipal budget and IDP is the construction of the new sewerage network in Phahameng, this project will run for 3 years, the entire funding for this project is municipal infrastructure grant (MIG), because one of the goals of the municipality is poverty alleviation and job creations, this project will create more or less 100 jobs for 3 years.



Because public participation is one of the important factors in local government, the municipality included in its budget and IDP the improvement in ward consultation, the total project value is R 105 000 and the funding is entirely from municipal systems improvement grant (MSIG).

Another important project included in the IDP is the development of recreational park, this emanated from the community consultation meetings, as a result the municipality included the project in the IDP, however the municipality is yet to secure funding for this project and applications have been made to MIG, this project will be included in the budget once the funding has been secured.

### **3. Overview of budget related policies**

Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. Tswelopele Local Municipality has the following budget related policies:

- Credit Control and Debt Collection Policy

As required by the Municipal systems act, section 97, the credit control policy was approved by council

- Property Rates Policy

With the promulgation of the new municipal property rates act, Tswelopele local Municipality reviewed its policy to be in line with the act, the new property rates policy was approved during council meeting on the 27th March 2009.

- Supply Chain Management Policy

The supply chain management policy was approved on the 29th November 2005. This policy reflects and represents the context of a specific government policy that finds expression within the provision of the Municipal Finance Management Act, Act no. 56 of 2003. The municipality is planning to amend this policy.

All this policies are available at the offices of the municipality in both units, i.e. Hoopstad and Bultfontein.

### **4. Overview of budget assumptions**

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by 10%, which is more than the current CPI and zero based budgeting mainly on Petrol. Rates and taxes were left the same except for electricity as it was inevitable that the municipality must increase its tariffs. The reason for other rates and taxes to be left as they are was that the municipality felt that the community of Tswelopele will not be able to afford them, and the priority of local government is to provide goods and services at a reasonable rate, and because we are not a profit making institution, the municipality budget breaks even.

The budget of the municipality is aligned to the principles of GRAP, however the municipality did not budget for depreciation and amortisation as required by GRAP because of the provisions of directive 4 as issued by the office of Accountant General and accounting standard board.

## **5. Overview of the funding of the budget**

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Tswelopele local municipality operating budget totals R 92 426 840 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 39 505 000, and is funded from:

The municipality collection rate is standing at 70 % and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 80% by December 2011,

The municipality plan to sell its game and included in the budget are proceeds from the sale of game, the value thereof is R 150 000, currently the municipality has two types of investments, ABSA money market investments were it earns interest and Senwes Shares.

The municipality equitable share were increase by 14.5% percent to R 55 333 000, the other grants that the municipality is receiving are; Financial management grant (FMG)– R 1 450 000, municipal systems improvement grant (MSIG) – R 840 000, a grant from Lejweleputswa district Municipality for the redemption of the loan from DBSA – R 50 000, Public works grant – R 536 000 and Municipal Infrastructure Grant – R 25 015 000, Total allocation are clearly distinguished in supporting table SA 20.

The municipality had a bank overdraft but it has since cancelled it as the municipality was not using it.

## **6. Expenditure on Allocations and Grant Programmes**

Total Grants Allocated to Tswelopele Local Municipality is R 83 224 000 including infrastructure grand of R 25 015 000.

- Financial Management Grant

Total allocation to Tswelopele Local Municipality is R 1 450 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 500 000, the grant is used for training of the municipal budget and

treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- **Municipal Systems Improvement Grant**

Total allocation is R 840 000 which is 12% from last financial years allocation, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation
- Implementation of Property Rates

The budget for the above conditions are as follows

- Prepare GRAP compliant fixed Asset Register – R 590 000
- Improve ward Participation – R 105 000
- Implementation of Property rates - R 145 000

- **Municipal infrastructure grant**

The total allocation is R 25 015 000 and the whole amount will be spend on construction of new sewerage network in Phahameng, the project will run for 3 years

- Grant from Public Works

As per the free state provincial gazette the municipality will receive R 536 000 from Public works for the payment of organs of state account.

- Lejweleputswa District Municipality Grant

Lejweleputswa will give municipality a total of R 50 000 for the redemption of loans taken form DBSA.

## **7. Allocations made by the Municipality**

Because of the financial constraints of the municipality, the municipality is not giving grants to any institutions or individuals.

## **8. Monthly target for revenue, expenditure and cash flow.**

Disclosure of the monthly cash flow is on supporting table SA 24, SA 25, SA 26, SA 27, SA 28 and SA 29.

## **9. Contracts having future budgetary implications**

The municipality do not have any contacts over 3 years,

## 10. Capital Expenditure Details

The other capital expenditure beside motor vehicle is construction of new sewerage network in Phahameng and the construction of athletic track, the details are in TABLE A5

## 11. Supporting Documents Table



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
<b>sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Allocations to organs of state:</b>										
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		-	-	-	-	-	-	-	-	-
<b>Other Expenditure By Type</b>										
Collection costs		-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		6 750	4 028	2 382	1 600	1 800	1 600	1 981	2 178	2 396
Consultant fees		-	-	-	-	-	-	-	-	-
Audit fees		500	825	1 668	1 560	1 800	1 600	2 195	2 200	2 420
General expenses	3	16 174	21 828	19 528	27 881	29 406	29 406	34 688	41 538	43 755
Repairs and maintenance		4 103	4 064	2 107	4 718	4 460	4 460	4 607	5 589	6 064
<b>Total 'Other' Expenditure</b>	1	27 526	30 771	25 686	35 959	37 467	37 467	43 472	51 472	54 644
<b>Repairs and Maintenance by Expenditure Item</b>	8									
Employee related costs										
Other materials										
Contracted Services										
Other Expenditure										
<b>Total Repairs and Maintenance Expenditure</b>	9									
check		3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064

**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 item.
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 note)

S183 Tswelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	1000- EXECUTIVE & COUNCIL	1100-FINANCE AND ADMINISTRATI ON	1200-HEALTH	1300- COMMUNITY & SOCIAL SERVICES	1400-HOUSING	1500-PUBLIC SAFETY	1600-SPORT & RECREATION	1700-WASTE MANAGEMEN T	1800-WASTE WATER MANAGEMEN T	1900-ROAD TRANSPORT	2000-WATER	2100- ELECTRICITY	2200- CORPORATE SERVICES	Example 14 - Vote14	Example 15 - Vote15	Total
: thousand																	
<b>Revenue By Source</b>																	
Property rates			5 179														5 179
Property rates - penalties & collection charges			600														600
Service charges - electricity revenue													19 365				19 365
Service charges - water revenue												4 266					4 266
Service charges - sanitation revenue																	3 779
Service charges - refuse revenue									2 102								2 102
Service charges - other																	
Rental of facilities and equipment					83												
Interest earned - external investments			510								25			656			663
Interest earned - outstanding debtors																	510
Dividends received																	
Fines																	
Licences and permits							166						55				231
Agency services			100														100
Other revenue		3	7 876		153												8 029
Transfers recognised - operations	1 436		3 492		2 309		1 697		7 747		12 900	211	12 727	16 600			58 520
Gains on disposal of PPE																150	150
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 441</b>	<b>17 757</b>		<b>2 544</b>		<b>1 863</b>		<b>9 850</b>	<b>16 079</b>	<b>3 247</b>	<b>17 009</b>	<b>32 049</b>	<b>3 389</b>			<b>105 229</b>
<b>Expenditure By Type</b>																	
Employee related costs		2 261	4 504		6 747		1 257		4 568	2 541	4 692	868	946	3 376			32 180
Remuneration of councillors		4 097															4 097
Debt impairment			760						330	750		660	55				2 495
Depreciation & asset impairment																	
Finance charges			10							2 024							2 034
Bulk purchases												1 850	15 262				17 242
Other materials																	
Contracted services																	
Transfers and grants		1 436	2 250														3 726
Other expenditure		3 006	6 896		2 034		607	78	2 660	5 136	2 458	10 076	8 192	2 305			43 453
Loss on disposal of PPE																	
<b>Total Expenditure</b>		<b>10 805</b>	<b>14 460</b>		<b>8 780</b>		<b>1 863</b>	<b>78</b>	<b>7 576</b>	<b>10 451</b>	<b>7 450</b>	<b>13 554</b>	<b>24 565</b>	<b>5 685</b>			<b>105 230</b>
<b>Surplus/(Deficit)</b>																	
Transfers recognised - capital		(9 364)	3 357		(6 237)			(78)	2 274	5 628	(4 203)	3 455	7 464	(2 298)			(1)
Contributions recognised - capital								6 500		31 705							38 205
Contributed assets								300		200	200	200	200				1 300
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(9 364)</b>	<b>3 357</b>		<b>(6 237)</b>		<b>300</b>	<b>6 423</b>	<b>2 474</b>	<b>37 532</b>	<b>(4 003)</b>	<b>3 655</b>	<b>7 664</b>	<b>(2 298)</b>			<b>39 504</b>

References:

: Departmental columns to be based on municipal organisation structure





3183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	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
in thousand											
Sustainable Services	Assessment Rates		3 251	3 792	5 260	4 941	4 941	4 941	5 784	6 241	6 241
Sustainable Services	Electricity		7 439	7 439	10 201	27 142	27 163	27 163	32 049	36 501	39 493
Sustainable Services	Water		4 266	4 266	4 014	36 784	15 985	15 985	17 009	19 377	20 804
Sustainable Services	Sanitation		3 779	3 779	3 548	14 267	14 267	14 267	16 079	17 289	18 559
Sustainable Services	Waste Management		2 605	1 731	1 963	9 041	9 042	9 042	9 850	11 008	11 808
Sustainable Services	Community		400	936	14	7	7	7	7	7	8
Sustainable Services	Libraries		5	7	4	494	494	494	435	516	565
Sustainable Services	Health		65	27	-	-	-	-	-	-	-
Sustainable Services	Welfare		1 232	1 364	12	1 435	1 450	1 450	1 874	1 989	2 188
Good Governance	General Council		503	578	2	781	781	781	1 441	956	1 012
Good Governance	Financial Management		20 035	29 987	5 646	11 282	10 212	10 212	11 973	11 311	11 884
Safety and Security	Road Safety		-	-	-	1 215	1 195	1 195	1 242	1 640	1 795
Safety and Security	Disaster Management		-	-	-	455	451	451	621	542	586
Infrastructure	Town Halls		64	62	42	74	74	74	83	82	90
Infrastructure	Council Properties		73	136	254	130	150	150	130	130	130
Infrastructure	Open Space		395	445	803	580	610	610	580	636	656
Infrastructure	Parks and Cemeteries		94	100	128	132	134	134	147	132	132
Infrastructure	Corporate Services		-	-	-	2 076	2 081	2 081	2 679	2 679	2 948
Infrastructure	Roads		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>46 002</b>	<b>56 928</b>	<b>34 018</b>	<b>113 225</b>	<b>92 034</b>	<b>92 034</b>	<b>105 230</b>	<b>114 964</b>	<b>122 652</b>

References

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

3183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	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
in thousand											
Good Governance	Financial Management		300	300	10 097	14 671	12 489	12 489	13 355	14 274	15 401
Sustainable Services	Electricity		6 962	7 434	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Sustainable Services	Water		2 581	2 762	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Sustainable Services	Sanitation		2 736	2 517	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Sustainable Services	Waste Management		2 677	3 526	5 304	7 283	7 592	7 592	7 576	8 907	9 656
Sustainable Services	Community		2 717	4 196	1 667	2 108	2 101	2 101	2 576	2 780	3 018
Sustainable Services	Libraries		510	898	424	494	494	494	435	516	565
Sustainable Services	Health		-	27	-	-	-	-	-	0	0
Sustainable Services	Welfare		1 232	1 093	893	1 435	1 450	1 450	1 874	1 989	2 188
Sustainable Services	Assessment Rates		1 000	1 045	463	1 045	1 395	1 395	1 045	1 045	1 045
Good Governance	Executive and Council		13 096	15 210	5 302	9 161	9 633	9 633	10 805	11 036	11 910
Safety and Security	Road Safety		4 574	5 190	-	1 215	1 195	1 195	1 242	1 640	1 795
Safety and Security	Disaster Management		135	161	-	455	451	451	621	542	596
Infrastructure	Town Halls		803	909	793	1 127	1 107	1 107	1 134	1 274	1 401
Infrastructure	Council Properties		210	330	139	232	232	232	125	255	270
Infrastructure	Open Space		117	185	102	199	199	199	177	260	269
Infrastructure	Parks and Cemeteries		1 549	1 936	1 602	2 843	2 853	2 853	2 762	3 118	3 414
Infrastructure	Corporate Services		-	-	-	4 613	4 623	4 623	5 385	5 954	6 551
Social Development	Culture and Sports		86	106	64	72	90	90	78	80	88
Infrastructure	Roads		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
		1	45 565	53 166	62 720	92 489	92 028	92 028	105 230	112 175	120 500

References

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

rS183 Tswelopele - 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		
				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
R thousand												
Good Governance	Executive and Council	A		449	1 073	-	15	15	15	-	-	-
Good Governance	Finance and Admin	B		-	32	-	135	135	135	-	-	-
Sustainable Services	Community and Social Services	C		-	-	-	129	129	129	-	2 000	-
Sustainable Services	Waste management	D		-	-	-	-	-	-	200	3 415	-
Sustainable Services and Infrastructure	Waste water management	E		-	-	-	20 799	22 374	22 374	31 905	24 690	31 778
Infrastructure	Road transport	F		-	-	-	-	-	-	200	-	-
Infrastructure	Water	G		-	-	-	-	-	-	200	-	-
Infrastructure	Electricity	H		-	-	-	-	-	-	200	-	-
Safety and Security	Road Safety	I		-	-	-	114	114	114	300	-	-
Social Development	Culture and Sports	J		-	-	-	-	-	3 000	6 500	-	-
Infrastructure	Corporate Services	K		-	-	-	-	-	165	-	-	-
		L										
		M										
		N										
		O										
		P										
		Q										
			1	449	1 106	-	21 192	22 767	25 931	39 505	30 105	31 778

References

Total capital expenditure must reconcile to Budgeted Capital Expenditure

Goal code must be used on Table A36

FS183 Tswelopele - 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	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Borrowing Management</b>										
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	7.1%	6.5%	5.7%	4.8%	4.9%	4.9%	4.0%	3.4%	3.0%
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-28.3%	0.5%	2.9%	3.0%	1.0%	1.0%	2.2%	1.9%	1.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>										
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	36.5%	20.0%	20.2%	14.6%	15.9%	15.9%	10.0%	8.8%	5.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	0.8	0.7	0.8	0.9	0.6	0.6	0.9	1.0	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.7	0.8	0.9	0.6	0.6	0.9	1.0	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.2	0.5	0.2	0.1	0.1	0.1	0.1	0.3
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		38.1%	39.7%	42.6%	42.6%	42.6%	72.4%	66.2%	66.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.5%	11.0%	9.3%	9.6%	7.0%	7.0%	8.4%	8.3%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))									
<b>Funding of Provisions</b>										
Provisions not funded - %	Unfunded Provs./Total Provisions									
<b>Other Indicators</b>										
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)	25.0%	27.7%	23.1%	32.2%	31.0%	31.0%	30.6%	30.9%	30.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.6%	31.1%	3.2%	36.5%	35.4%	35.4%	26.5%	26.2%	26.9%
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)	0.0%	0.0%	1.6%	2.0%	0.0%	0.0%	1.9%	1.6%	1.5%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.1	29.2	53.9	32.9	32.9	32.9	70.9	75.5	81.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.3%	38.1%	36.5%	32.4%	23.7%	23.7%	27.6%	27.1%	27.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	24.4	24.0	15.3	1.3	0.3	0.3	(5.2)	(7.8)	(10.1)

**References**

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

**FS183 Tsvelopele - 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
<b>Demographics</b>									
Population									
Females aged 5 - 14									
Males aged 5 - 14									
Females aged 15 - 34									
Males aged 15 - 34									
Unemployment									
<b>Household income (households) (1.)</b>									
None									
R1 - R4800									
R4800 - R9600									
<b>Poverty profiles (2.)</b>									
Insert description									
<b>Household demographics (300)</b>									
Number of people in municipal area									
Number of poor people in municipal area									
Number of households in municipal area									
Number of poor households in municipal area									
Definition of poor household (R per month)									
<b>Housing statistics (3.)</b>									
Formal									
Informal									
<b>Total number of households</b>									
Dwellings provided by municipality (4.)									
Dwellings provided by provincials									
Dwellings provided by private sector (5.)									
<b>Total new housing dwellings</b>									
<b>Economic (6.)</b>									
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
<b>Collection rates (7.)</b>									
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

**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

FS183 Tswelopele 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	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Funding measures</b>											
Cash/cash equivalents at the year end - R'000	18(1)b	1	62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(39 204)	(20 615)	(9 891)	(4 434)	(8 205)	(8 205)	(1 509)	(973)	5 489
Cash year end/monthly employee/supplier payments	18(1)b	3	24.4	24.0	15.3	1.3	0.3	0.3	(5.2)	(7.8)	(10.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	2.4%	10.5%	(4.7%)	(6.0%)	(6.0%)	11.4%	6.1%	2.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	37.9%	38.0%	41.9%	68.9%	63.9%	63.9%	66.1%	64.9%	64.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.9%	11.0%	8.8%	8.8%	8.8%	8.8%	7.8%	6.9%	6.4%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	129.4%	100.5%	113.6%	99.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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.	(6.9%)	11.9%	(10.4%)	(26.9%)	0.0%	36.2%	10.0%	10.0%
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%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.2%	4.6%	1.6%	1.7%	1.6%	1.6%	1.8%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**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
  1. 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)
  2. 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

**FS183 Tswelopele - 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
<b>Valuation:</b>	1	Jan - Mar 2004	Jan - March 2009							
Date of valuation:		01-Jul-04	01-Jul-09		01-Jul-09					
Financial year valuation used	2									
Municipal by-laws s6 in place? (Y/N)										
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	12 310	12 310				12 310	12 310	12 310	
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	-	4				4	4	4	
Municipality owned property value (Rm)		-	117				117	117	117	
<b>Valuation reductions:</b>										
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)			26				26	26	26	
<b>Total valuation reductions:</b>		-	26	-	-	-	26	26	26	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5		182				182	182	182	
Total value of improvements (Rm)	5									
Total market value (Rm)	5		182				182	182	182	
<b>Rating:</b>										
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)			1588353				1588353	1588353	1588353	
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	(3 410)	(3 954)				(5 118)	(5 630)	(6 193)	
Rate revenue expected to collect (R'000)	6	(3 711)	(3 207)				(3 223)	(3 545)	(3 900)	
Expected cash collection rate (%)		100.0%	81.1%				69.3%	76.2%	83.8%	
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)							124 299			
Rebates, exemptions - other (R'000)		-	162				18 438	20 282	22 310	
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	162	-	-	-	142 737	20 282	22 310	-

**References**

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

FS183 Tswelopele - 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)(f) (note 1)	Protect. Areas	National Monum'ts	Public benefit organs.	Mining Props.
<b>Budget Year 2011/12</b>																	
<b>Valuation:</b>																	
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 finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing in properties s21 (number)		0															
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
<b>Valuation reductions:</b>																	
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)		-															
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6	-															
Total land value (Rm)	6	368															
Total value of improvements (Rm)	6	-															
Total market value (Rm)	6	368															
<b>Rating:</b>																	
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)																	
<b>Total rebates, exemptions, discounts (R'000)</b>																	
<b>References</b>																	
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations																	
2. Include value of additional reductions is 'free' value greater than MPRFA 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.																	



FS183 Tswelopele - 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/Is	Public benefit organs.	Mining Props.
<b>Current Year: 2010/11</b>																	
<b>Valuation:</b>																	
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 finalised																	
No. of appeals by rate-payers not valued	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation used (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?																	
<b>Valuation reductions:</b>																	
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)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4																
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)																	
<b>Total rebates, exemptions, discounts, phase-in (R'000)</b>																	

**References**

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

FS183 Tswelopele - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Rand/Cent</b>											
<b>Monthly Account for Household - 'Large' Household</b>	1										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>			-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Small' Household</b>	2										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>			-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Small' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>			-	-	-	-	-	-	-	-	-

**References**

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

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

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

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	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
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		22 999	2 099	4 534	1 520	1 520	1 520	1 520	1 520	1 520
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		212	212	212	212	212	212	212	212	212
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>23 212</b>	<b>2 311</b>	<b>4 747</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>
<b>Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>23 212</b>	<b>2 311</b>	<b>4 747</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>

References

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

FS183 Tswelopele - 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	
<b>Parent municipality</b>						
ABSA BANK (9108352550)		Not applicable	Money Market	Not applicable	1 520	
ABSA BANK (917438302)		Not applicable	Savings Account	Not applicable	-	
Senwes		Not applicable	Available for sale shares	Not applicable	212	
<b>Municipality sub-total</b>					1 732	-
<b>Entities</b>						
<b>Entities sub-total</b>					-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1				1 732	-

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

FS183 Tswelopele - 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		
		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
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-			-	-	-	-
Long-Term Loans (non-annuity)		14 756	14 401	14 003			13 554	12 890	12 024	11 406
Local registered stock		-	-	-			-	-	-	-
Instalment Credit		-	-	-			-	-	-	-
Financial Leases		1 086	1 884	3 215			718	396	172	119
PPP liabilities		-	-	-			-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-			-	-	-	-
Marketable Bonds		-	-	-			-	-	-	-
Non-Marketable Bonds		-	-	-			-	-	-	-
Bankers Acceptances		-	-	-			-	-	-	-
Financial derivatives		-	-	-			-	-	-	-
Other Securities		-	-	-			-	-	-	-
<b>Municipality sub-total</b>	1	<b>15 841</b>	<b>16 285</b>	<b>17 217</b>	-	-	<b>14 272</b>	<b>13 286</b>	<b>12 195</b>	<b>11 525</b>
<b>Entities</b>										
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		-	-	-			-	-	-	-
<b>Entities sub-total</b>	1	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	1	<b>15 841</b>	<b>16 285</b>	<b>17 217</b>	<b>-</b>	<b>-</b>	<b>14 272</b>	<b>13 286</b>	<b>12 195</b>	<b>11 525</b>

References

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

FS183 Tswelopele - 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		
		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
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		24 794	29 929	39 825	50 772	50 772	50 772	57 623	63 537	67 532
Local Government Equitable Share		23 560	28 944	38 340	48 822	48 822	48 822	55 333	61 187	65 182
Finance Management		500	250	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	735	735	750	750	750	840	850	850
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		25	97	-	-	-	-	-	-	-
Skills Development Levy		25	97	-	-	-	-	-	-	-
<b>District Municipality:</b>		50	50	50	50	50	50	50	50	50
DBSA Loan Redemption		50	50	50	50	50	50	50	50	50
<b>Other grant providers:</b>		-	-	-	527	527	527	536	536	536
Public Works					527	527	527	536	536	536
<b>Total Operating Transfers and Grants</b>	5	24 869	30 076	39 875	51 349	51 349	51 349	58 209	64 123	68 118
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Municipal Infrastructure Grant (MIG)		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		1 492	-	-	-	-	-	-	-	-
Other capital transfers/grants [Tikwana Housing]		1 492								
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
DBSA Loan Redemption										
<b>Other grant providers:</b>		750	1 136	-	-	-	-	-	-	-
Vuna Awards (DPLG)		750	750	-	-	-	-	-	-	-
Lotto			386	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	29 627	12 454	18 649	20 799	20 799	20 799	25 015	30 415	32 088
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		54 496	42 530	58 524	72 148	72 148	72 148	83 224	94 538	100 206

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation.
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flow.
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

## FS183 Tswelopele - 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		
		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
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		24 794	29 929	39 825	50 772	50 772	50 772	57 623	63 537	67 532
Local Government Equitable Share		23 560	28 944	38 340	48 822	48 822	48 822	55 333	61 187	65 182
Finance Management		500	250	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	735	735	750	750	750	840	850	850
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		25	97	-	-	-	-	-	-	-
Skills Development Levy		25	97							
<b>District Municipality:</b>		50	50	50	50	50	50	50	50	50
DBSA Loan Redemption		50	50	50	50	50	50	50	50	50
<b>Other grant providers:</b>		-	-	-	527	527	527	536	536	536
Public Works					527	527	527	536	536	536
<b>Total operating expenditure of Transfers and Grants:</b>		<b>24 869</b>	<b>30 076</b>	<b>39 875</b>	<b>51 349</b>	<b>51 349</b>	<b>51 349</b>	<b>58 209</b>	<b>64 123</b>	<b>68 118</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Municipal Infrastructure Grant (MIG)		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		1 492	-	-	-	-	-	-	-	-
Other capital transfers/grants [Tikwana Housing]		1 492								
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
DBSA Loan Redemption										
<b>Other grant providers:</b>		750	1 136	-	-	-	-	-	-	-
Vuna Awards (DPLG)		750	750							
Lotto			386							
<b>Total capital expenditure of Transfers and Grants</b>		<b>29 627</b>	<b>12 454</b>	<b>18 649</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>25 015</b>	<b>30 415</b>	<b>32 088</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>54 496</b>	<b>42 530</b>	<b>58 524</b>	<b>72 148</b>	<b>72 148</b>	<b>72 148</b>	<b>83 224</b>	<b>94 538</b>	<b>100 206</b>

## References

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

FS183 Tsweelopele - 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		
		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
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the yea		415	191	140	-					
Current year receipts		24 869	30 076	39 875	50 772	50 772	50 772	58 159	62 187	66 182
<b>Conditions met - transferred to revenue</b>		<b>25 093</b>	<b>30 127</b>	<b>40 015</b>	<b>50 772</b>	<b>50 772</b>	<b>50 772</b>	<b>58 159</b>	<b>62 187</b>	<b>66 182</b>
Conditions still to be met - transferred to liabilities		191	140	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>25 093</b>	<b>30 127</b>	<b>40 015</b>	<b>50 772</b>	<b>50 772</b>	<b>50 772</b>	<b>58 159</b>	<b>62 187</b>	<b>66 182</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>191</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the yea		-								
Current year receipts		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
<b>Conditions met - transferred to revenue</b>		<b>27 385</b>	<b>11 318</b>	<b>18 649</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>25 015</b>	<b>30 415</b>	<b>32 088</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>27 385</b>	<b>11 318</b>	<b>18 649</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>25 015</b>	<b>30 415</b>	<b>32 088</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>52 478</b>	<b>41 445</b>	<b>58 664</b>	<b>71 571</b>	<b>71 571</b>	<b>71 571</b>	<b>83 174</b>	<b>92 602</b>	<b>98 270</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>191</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



FS183 Tswelopele - 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		
		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
<b>Transfers to other municipalities</b> <i>Insert description</i>	1									
<b>TOTAL TRANSFERS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-
<b>Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2									
<b>TOTAL TRANSFERS TO ENTITIES/EMs</b>		-	-	-	-	-	-	-	-	-
<b>Transfers to other Organs of State</b> <i>Insert description</i>	3									
<b>TOTAL TRANSFERS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-
<b>Grants to Organisations/ Groups of Individuals</b> <i>Insert description</i>	4									
<b>TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	5	-	-	-	-	-	-	-	-	-

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 provider)
4. Insert description of each other organisation (e.g. charity)
5. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

FS183 Tswelopele - 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		
		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
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary	1	1 447	1 504	1 896	2 075	2 075	2 075	2 104	2 314	2 546
Pension Contributions		217	226	284	311	311	311	316	347	362
Medical Aid Contributions		149	194	214	629	629	629	227	250	275
Motor vehicle allowance		611	657	817	791	791	791	802	883	971
Cell phone allowance		--	--	166	161	161	161	163	160	198
Housing allowance		--	--	--	--	--	--	--	--	--
Other benefits or allowances		127	137	51	20	20	20	54	59	65
In-kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Councillors</b>		<b>2 551</b>	<b>2 717</b>	<b>3 428</b>	<b>3 987</b>	<b>3 987</b>	<b>3 987</b>	<b>3 666</b>	<b>4 033</b>	<b>4 436</b>
<b>% increase</b>	4		<b>6.5%</b>	<b>26.2%</b>	<b>16.3%</b>	--	--	<b>(8.1%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Senior Managers of the Municipality</b>										
Salary	2	503	724	--	2 803	2 789	2 789	2 821	3 103	3 413
Pension Contributions		80	129	--	556	572	572	491	540	594
Medical Aid Contributions		21	105	--	122	106	106	74	81	90
Motor vehicle allowance		256	228	--	716	716	716	653	729	802
Cell phone allowance		--	--	--	--	--	--	--	--	--
Housing allowance		4	7	--	36	36	36	--	--	--
Performance Bonus		42	60	--	--	--	--	--	--	--
Other benefits or allowances		9	14	--	--	19	19	129	142	156
In-kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Municipality</b>		<b>914</b>	<b>1 268</b>	<b>--</b>	<b>4 233</b>	<b>4 240</b>	<b>4 240</b>	<b>4 178</b>	<b>4 596</b>	<b>5 055</b>
<b>% increase</b>	4		<b>38.8%</b>	<b>(100.0%)</b>	--	<b>0.2%</b>	--	<b>(1.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		11 140	12 894	--	16 149	18 411	18 411	15 147	16 651	18 327
Pension Contributions		2 046	2 312	--	3 412	3 002	3 002	2 470	2 717	2 989
Medical Aid Contributions		967	1 148	--	2 314	1 399	1 399	1 206	1 327	1 460
Motor vehicle allowance		874	945	--	1 104	395	395	409	443	488
Cell phone allowance		--	--	--	--	--	--	--	--	--
Housing allowance		26	54	--	64	49	49	32	35	39
Overtime		297	364	--	576	433	433	211	233	256
Performance Bonus		812	933	--	1 571	--	--	--	--	--
Other benefits or allowances		9	9	--	--	668	668	545	599	659
In-kind benefits		936	2 265	--	205	--	--	--	--	--
<b>Sub Total - Other Municipal Staff</b>		<b>17 105</b>	<b>20 926</b>	<b>--</b>	<b>25 394</b>	<b>24 347</b>	<b>24 347</b>	<b>20 015</b>	<b>22 016</b>	<b>24 218</b>
<b>% increase</b>	4		<b>22.3%</b>	<b>(100.0%)</b>	--	<b>(4.1%)</b>	--	<b>(17.8%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Total Parent Municipality</b>		<b>20 570</b>	<b>24 910</b>	<b>3 428</b>	<b>33 614</b>	<b>32 574</b>	<b>32 574</b>	<b>27 859</b>	<b>30 645</b>	<b>33 709</b>
			<b>21.1%</b>	<b>(86.2%)</b>	<b>880.6%</b>	<b>(3.1%)</b>	--	<b>(14.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Board Members of Entities</b>										
Salary		--	--	--	--	--	--	--	--	--
Pension Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor vehicle allowance		--	--	--	--	--	--	--	--	--
Cell phone allowances		--	--	--	--	--	--	--	--	--
Housing allowance		--	--	--	--	--	--	--	--	--
Board Fees		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
In-kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Board Members of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% increase</b>	4		--	--	--	--	--	--	--	--
<b>Senior Managers of Entities</b>										
Salary		--	--	--	--	--	--	--	--	--
Pension Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor vehicle allowance		--	--	--	--	--	--	--	--	--
Cell phone allowances		--	--	--	--	--	--	--	--	--
Housing allowance		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Other benefits or allowances		--	--	--	--	--	--	--	--	--
In-kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Senior Managers of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% increase</b>	4		--	--	--	--	--	--	--	--
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor vehicle allowance		--	--	--	--	--	--	--	--	--
Cell phone allowances		--	--	--	--	--	--	--	--	--
Housing allowance		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Other benefits or allowances		--	--	--	--	--	--	--	--	--
In-kind benefits		--	--	--	--	--	--	--	--	--
<b>Sub Total - Other Staff of Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>% increase</b>	4		--	--	--	--	--	--	--	--
<b>Total Municipal Entities</b>		<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>26 570</b>	<b>24 910</b>	<b>3 428</b>	<b>33 614</b>	<b>32 574</b>	<b>32 574</b>	<b>27 859</b>	<b>30 645</b>	<b>33 709</b>
<b>% increase</b>	4		<b>21.1%</b>	<b>(86.2%)</b>	<b>880.6%</b>	<b>(3.1%)</b>	--	<b>(14.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5	<b>18 019</b>	<b>22 193</b>	<b>--</b>	<b>29 626</b>	<b>28 587</b>	<b>28 587</b>	<b>24 193</b>	<b>26 612</b>	<b>29 274</b>

**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

FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2009/10			Current Year 2010/11			Budget Year 2011/12		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		14		14	14	-	14	14	-	14
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	6	-	6	6	-	6	6	-	6
Other Managers	7	2	2	-						
Professionals		22	21	-	21	21	-	21	21	-
<i>Finance</i>		22	21	-	21	21	-	21	21	-
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		3	3	-	3	3	-	3	3	-
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>										
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		162	160	24	162	160	24	162	160	24
Clerks (Clerical and administrative)		8	8		8	8		8	8	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>		<b>217</b>	<b>194</b>	<b>44</b>	<b>214</b>	<b>192</b>	<b>44</b>	<b>214</b>	<b>192</b>	<b>44</b>
<b>% increase</b>					(1.4%)	(1.0%)	-	-	-	-
<b>Total municipal employees headcount</b>	6									
Finance personnel headcount	8	22	21	1	22	21	1	21	21	1
Human Resources personnel headcount	8	6	6		6	6	6	6	6	6

References

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





FS183 Tswelopele - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Ref	Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		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
	<b>Revenue - Standard</b>	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	22 587	23 812	29 473
	<i>Executive and council</i>	—	—	—	—	—	—	—	—	—	—	—	—	1 441	956	1 012
	<i>Budget and treasury office</i>	998	998	998	998	998	998	998	998	998	998	998	998	11 973	13 170	14 487
	<i>Corporate services</i>	367	367	367	367	367	367	367	367	367	367	367	367	4 408	4 907	5 374
	<i>Community and public safety</i>	212	212	212	212	212	212	212	212	212	212	212	212	2 545	2 726	2 983
	<i>Community and social services</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Sport and recreation</i>	155	155	155	155	155	155	155	155	155	155	155	155	1 863	2 181	2 391
	<i>Public safety</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Housing</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Health</i>	271	271	271	271	271	271	271	271	271	271	271	271	3 247	3 928	3 744
	<b>Economic and environmental services</b>	271	271	271	271	271	271	271	271	271	271	271	271	3 247	3 928	3 744
	<i>Planning and development</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Road transport</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Environmental protection</i>	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	74 988	84 175	90 663
	<b>Trading services</b>	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	32 049	36 501	39 483
	<i>Electricity</i>	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	17 009	19 377	20 804
	<i>Water</i>	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	16 079	17 289	18 559
	<i>Waste water management</i>	821	821	821	821	821	821	821	821	821	821	821	821	9 850	11 008	11 808
	<i>Waste management</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Other</b>	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	105 230	116 822	125 254
	<b>Total Revenue - Standard</b>	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	105 230	116 822	125 254
	<b>Expenditure - Standard</b>	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	30 893	36 574	39 597
	<i>Executive and council</i>	900	900	900	900	900	900	900	900	900	900	900	900	10 805	11 036	11 910
	<i>Budget and treasury office</i>	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 355	14 274	15 401
	<i>Corporate services</i>	561	561	561	561	561	561	561	561	561	561	561	561	6 733	11 665	12 286
	<b>Community and public safety</b>	893	893	893	893	893	893	893	893	893	893	893	893	10 721	11 938	13 065
	<i>Community and social services</i>	732	732	732	732	732	732	732	732	732	732	732	732	8 780	9 677	10 586
	<i>Sport and recreation</i>	7	7	7	7	7	7	7	7	7	7	7	7	78	80	88
	<i>Public safety</i>	155	155	155	155	155	155	155	155	155	155	155	155	1 863	2 181	2 391
	<i>Housing</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Health</i>	621	621	621	621	621	621	621	621	621	621	621	621	7 450	9 178	8 719
	<b>Economic and environmental services</b>	621	621	621	621	621	621	621	621	621	621	621	621	7 450	9 178	8 719
	<i>Planning and development</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<i>Road transport</i>	621	621	621	621	621	621	621	621	621	621	621	621	7 450	9 178	8 719
	<i>Environmental protection</i>	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	56 166	58 237	63 271
	<b>Trading services</b>	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	24 585	24 243	27 188
	<i>Electricity</i>	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	13 554	14 162	15 367
	<i>Water</i>	871	871	871	871	871	871	871	871	871	871	871	871	10 451	10 925	11 109
	<i>Waste water management</i>	631	631	631	631	631	631	631	631	631	631	631	631	7 576	8 907	9 656
	<i>Waste management</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Other</b>	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	105 230	116 326	124 651
	<b>Total Expenditure - Standard</b>	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	105 230	116 326	124 651
	<b>Surplus/(Deficit) before assoc.</b>	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	0	496	603
	Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Surplus/(Deficit)</b>	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	0	496	603

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



FS183 Tswelopele - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
			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	
	<b>Capital Expenditure - Standard</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Community and public safety</b>		-	3 500	300	3 000	-	-	-	-	-	-	-	-	-	6 800	-	-
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		-	3 500	300	3 000	-	-	-	-	-	-	-	-	-	6 500	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>		-	-	-	-	-	200	-	-	-	-	-	-	-	200	-	-
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		-	-	-	-	-	200	-	-	-	-	-	-	-	200	-	-
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Trading services</b>		-	-	-	-	-	600	-	-	-	-	-	-	-	32 505	30 105	31 778
	Electricity		-	-	-	-	-	200	-	-	-	-	-	-	-	200	-	-
	Water		-	-	-	-	-	200	-	-	-	-	-	-	200	-	-	-
	Waste water management		-	-	-	-	-	200	-	-	-	-	-	-	31 905	30 105	31 778	-
	Waste management		-	-	-	-	-	200	-	-	-	-	-	-	200	-	-	-
	<b>Other</b>		-	3 500	300	3 000	800	-	-	-	-	-	-	-	-	39 505	30 105	31 778
	<b>Total Capital Expenditure - Standard</b>	2	-	3 500	300	3 000	800	-	-	-	-	-	-	-	-	39 505	30 105	31 778

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



FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Ref	Description	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
				Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14								
1,3	R thousand Parent Municipality: Revenue Obligation By Contract	Total												
2	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Revenue Implication													
2	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Expenditure Implication													
2	Capital Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Capital Expenditure Implication													
	Total Parent Expenditure Implication													
	Entities:													
2	Revenue Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Revenue Implication													
2	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Expenditure Implication													
2	Capital Expenditure Obligation By Contract													
	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 MTRF (MMA s33)

FS183 Tswelopele - Supporting Table SA34a 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		
		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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778
Infrastructure - Road transport		-	-	1 500	-	-	-	-	200	-
Roads, Pavements & Bridges		-	-	1 500	-	-	-	-	200	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		44	707	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		44	707	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5 626	18 322	-	-	-	-	-	-	-
Dams & Reservoirs		5 626	18 322	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Infrastructure - Other		-	-	-	-	-	-	-	3 415	-
Waste Management		-	-	-	-	-	-	-	3 415	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		96	-	-	-	-	-	3 500	2 000	-
Parks & gardens		96	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	3 500	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	2 000	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 063	2 824	-	-	-	-	-	-	-
General vehicles		499	287	-	-	-	-	-	-	-
Specialised vehicles		138	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		22	150	-	-	-	-	-	-	-
Furniture and other office equipment		1 255	1 605	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		70	-	-	-	-	-	-	-	-
Other Land		-	523	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		79	58	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>		38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778
<b>Specialised vehicles</b>		-	138	-	-	-	-	-	-	-
Refuse		-	138	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

**References**

- 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
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purpose
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure  
Leased/contributed assets to be included within the respective sub-class



FS183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class

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
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3 112	9 859	3 133	3 520	3 520	3 520	3 637	4 379	4 817
Infrastructure - Road transport		1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Roads, Pavements & Bridges		1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		335	405	395	365	365	365	242	270	296
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		335	405	395	365	365	365	242	270	296
Infrastructure - Sanitation		365	300	320	340	340	340	390	374	411
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		365	300	320	340	340	340	390	374	411
Infrastructure - Other		240	130	150	180	180	180	198	228	251
Waste Management		240	130	150	180	180	180	198	228	251
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		110	135	169	239	239	239	489	755	803
Parks & gardens		-	-	-	-	-	-	89	170	170
Sportsfields & stadia		1	1	1	1	1	1	77	77	85
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		90	110	130	200	200	200	173	220	242
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	15	17	18
Security and policing		-	-	-	-	-	-	10	17	18
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		19	24	38	38	38	38	125	255	270
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		623	531	603	685	685	685	483	455	444
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		623	531	603	685	685	685	483	455	444
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
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'

FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
		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
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
1000-EXECUTIVE & COUNCIL		-	-	-				
1100-FINANCE AND ADMINISTRATION		-	-	-				
1200-HEALTH		-	-	-				
1300-COMMUNITY & SOCIAL SERVICES		-	2 000	-				
1400-HOUSING		-	-	-				
1500-PUBLIC SAFETY		300	-	-				
1600-SPORT & RECREATION		6 500	-	-				
1700-WASTE MANAGEMENT		200	3 415	-				
1800-WASTE WATER MANAGEMENT		31 905	24 690	31 778				
1900-ROAD TRANSPORT		200	-	-				
2000-WATER		200	-	-				
2100-ELECTRICITY		200	-	-				
2200-CORPORATE SERVICES		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>39 505</b>	<b>30 105</b>	<b>31 778</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
1000-EXECUTIVE & COUNCIL								
1100-FINANCE AND ADMINISTRATION								
1200-HEALTH								
1300-COMMUNITY & SOCIAL SERVICES								
1400-HOUSING								
1500-PUBLIC SAFETY								
1600-SPORT & RECREATION								
1700-WASTE MANAGEMENT								
1800-WASTE WATER MANAGEMENT								
1900-ROAD TRANSPORT								
2000-WATER								
2100-ELECTRICITY								
2200-CORPORATE SERVICES								
Example 14 - Vote14								
Example 15 - Vote15								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>39 505</b>	<b>30 105</b>	<b>31 778</b>	-	-	-	-

**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)



Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Entity	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete Year	Current Year 2010/11		2011/12 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
	Capital projects grouped by Municipal Vote		Examples	Examples						
	Capital projects grouped by Municipal Entity									

Projects with planned completion dates in current year that have been re-budgeted in the MTREF

Project and sub-category must be selected from Table A34

# QUALITY CERIFICATE

## TSWELOPELE LOCAL MUNICIPALITY

I KELEHILE MOTLHALE, municipal manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name: KELEHILE MOTLHALE

Municipal Manager of Tswelopele Local Municipality (FS 183)

Signature: 