

Municipal annual budgets and MTREF & supporting tables

Version 2.4

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national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS181 Masilonyana ▼

CFO Name: KOBUS VERMEULEN

Tel: 057 733 2841 Fax: 057 733 2856

E-Mail: vermeulenj1@ufs.co.za

Budget for MTREF starting: 2012 ▼ Budget Year: 2012/13

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

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Important documents which provide essential assistance

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Dummy Budget Guide

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE & COUNCIL	Vote 1 EXECUTIVE & COUNCIL	
Vote 2 - Finance & Admin	1.1 Council General	1.1 - Council General
Vote 3 - Community Facilities	1.2 Office of the Mayor	
Vote 4 - Housing	1.3 Office of the Speaker	
Vote 5 - PUBLIC SAFETY	1.4 Municipal Manager	
Vote 6 - SPORT & RECREATION	1.5 Corporate Services	1.5 - Corporate Services
Vote 7 - WASTE MANAGEMENT	1.6 (Name of sub-vote)	
Vote 8 - WASTE WATER MANAGEMENT	1.7 (Name of sub-vote)	
Vote 9 - ROADS TRANSPORT	1.8 (Name of sub-vote)	
Vote 10 - WATER	1.9 (Name of sub-vote)	
Vote 11 - [NAME OF VOTE 11]	1.10 (Name of sub-vote)	
Vote 12 - [NAME OF VOTE 12]	Vote 2 Finance & Admin	
Vote 13 - [NAME OF VOTE 13]	2.1 Properties	2.1 - Properties
Vote 14 - [NAME OF VOTE 14]	2.2 Rates	
Vote 15 - [NAME OF VOTE 15]	2.3 Townhall & Offices	2.3 - Townhall & Offices
	2.4 Financial Services	2.4 - Financial services
	2.5 (Name of sub-vote)	
	2.6 (Name of sub-vote)	
	2.7 (Name of sub-vote)	
	2.8 (Name of sub-vote)	
	2.9 (Name of sub-vote)	
	2.10 (Name of sub-vote)	
	Vote 3 Community Facilities	
	3.1 Community & Social services	3.1 - Community & Social services
	3.2 Cemeteries	3.2 - Cemeteries
	3.3 Libraries	3.3 - Libraries
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	Vote 4 Housing	
	4.1 Housing	4.1 - Housing
	4.2 (Name of sub-vote)	
	4.3 (Name of sub-vote)	
	4.4 (Name of sub-vote)	
	4.5 (Name of sub-vote)	
	4.6 (Name of sub-vote)	
	4.7 (Name of sub-vote)	
	4.8 (Name of sub-vote)	
	4.9 (Name of sub-vote)	
	4.10 (Name of sub-vote)	
	Vote 5 PUBLIC SAFETY	
	5.1 TRAFFIC	5.1 - TRAFFIC
	5.2 (Name of sub-vote)	
	5.3 (Name of sub-vote)	
	5.4 (Name of sub-vote)	
	5.5 (Name of sub-vote)	
	5.6 (Name of sub-vote)	
	5.7 (Name of sub-vote)	
	5.8 (Name of sub-vote)	
	5.9 (Name of sub-vote)	
	5.10 (Name of sub-vote)	
	Vote 6 SPORT & RECREATION	
	6.1 PARKS & RECREATION	6.1 - PARKS & RECREATION
	6.2 (Name of sub-vote)	
	6.3 (Name of sub-vote)	
	6.4 (Name of sub-vote)	
	6.5 (Name of sub-vote)	
	6.6 (Name of sub-vote)	
	6.7 (Name of sub-vote)	
	6.8 (Name of sub-vote)	
	6.9 (Name of sub-vote)	
	6.10 (Name of sub-vote)	
	Vote 7 WASTE MANAGEMENT	
	7.1 REFUSE	7.1 - REFUSE
	7.2 (Name of sub-vote)	
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	Vote 8 WASTE WATER MANAGEMENT	
	8.1 SEWERAGE	8.1 - SEWERAGE
	8.2 (Name of sub-vote)	
	8.3 (Name of sub-vote)	
	8.4 (Name of sub-vote)	
	8.5 (Name of sub-vote)	
	8.6 (Name of sub-vote)	
	8.7 (Name of sub-vote)	
	8.8 (Name of sub-vote)	
	8.9 (Name of sub-vote)	
	8.10 (Name of sub-vote)	
	Vote 9 ROADS TRANSPORT	
	9.1 PUBLIC WORKS	9.1 - PUBLIC WORKS
	9.2 (Name of sub-vote)	
	9.3 (Name of sub-vote)	
	9.4 (Name of sub-vote)	
	9.5 (Name of sub-vote)	
	9.6 (Name of sub-vote)	
	9.7 (Name of sub-vote)	
	9.8 (Name of sub-vote)	
	9.9 (Name of sub-vote)	
	9.10 (Name of sub-vote)	
	Vote 10 WATER	
	10.1 Water	10.1 - Water
	10.2 (Name of sub-vote)	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
	10.5 (Name of sub-vote)	
	10.6 (Name of sub-vote)	
	10.7 (Name of sub-vote)	
	10.8 (Name of sub-vote)	
	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	Vote 11 [NAME OF VOTE 11]	
	11.1 (Name of sub-vote)	11.1 - [Name of sub-vote]
	11.2 (Name of sub-vote)	
	11.3 (Name of sub-vote)	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	Vote 12 [NAME OF VOTE 12]	
	12.1 (Name of sub-vote)	12.1 - [Name of sub-vote]
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	Vote 13 [NAME OF VOTE 13]	
	13.1 (Name of sub-vote)	13.1 - [Name of sub-vote]
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	Vote 14 [NAME OF VOTE 14]	
	14.1 (Name of sub-vote)	14.1 - [Name of sub-vote]
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	Vote 15 [NAME OF VOTE 15]	
	15.1 (Name of sub-vote)	15.1 - [Name of sub-vote]
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
	15.5 (Name of sub-vote)	
	15.6 (Name of sub-vote)	
	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

FS181 Masilonyana - Contact Information

A. GENERAL INFORMATION

Municipality	FS181 Masilonyana
Grade	4
Province	FS FREE STATE
Web Address	www.masilonyana.gov.za
e-mail Address	administrator@masilo.co.za

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	8
City / Town	THEUNISSEN
Postal Code	9410
Street address	
Building	Town Hall
Street No. & Name	Cnr. Le Roux & Pienaar streets
City / Town	Theunissen
Postal Code	9410
General Contacts	
Telephone number	057 733 2105
Fax number	073 733 1942

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	SJ MABITILE	Name	TSHIDI DIPHOKO
Telephone number	057 733 0106	Telephone number	057 733 0106
Cell number	082 3175439	Cell number	073 321 8568
Fax number	057 733 2870	Fax number	073 733 2870
E-mail address		E-mail address	tshidi@masilo.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	STEVEN KOALANE	Name	CHAMPION MOHAPI
Telephone number	057 733 0106	Telephone number	057 733 0106
Cell number	073 141 6952	Cell number	073 166 6557
Fax number	057 733 2214	Fax number	057 733 2214
E-mail address	koalane@masilo.co.za	E-mail address	mohapichampion@yahoo.com
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	N/A	Name	N/A
Telephone number	N/A	Telephone number	N/A
Cell number	N/A	Cell number	N/A
Fax number	N/A	Fax number	N/A
E-mail address	N/A	E-mail address	N/A

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	EXCINIA MAPHOBOLE	Name	THOKOZILE ZIGANA
Telephone number	057 733 0106	Telephone number	057 733 0106
Cell number	083 9374 200	Cell number	084 6060 3302
Fax number	057 733 2217	Fax number	057 733 2217
E-mail address	excinia@yahoo.com	E-mail address	tkmalindi@masilo.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	KOBUS VERMEULEN	Name	LERATO KOITHENG
Telephone number	057 733 2841	Telephone number	057 7332841
Cell number	082 572 8889	Cell number	082 235 7065
Fax number	057 733 2856	Fax number	057 733 2856
E-mail address	vermeulen1@ufs.co.za	E-mail address	lerato@masilo.co.za
Official responsible for submitting financial information			
Name	SAREL MYBURGH		
Telephone number	057 733 2841		
Cell number	072 566 2059		
Fax number	057 733 2856		
E-mail address	myburghsarel@yahoo.com		

FS181 Masilonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard	1									
Governance and administration		–	71 499	66 502	51 656	51 656	51 656	65 915	69 172	73 913
Executive and council		–	57 270	46 409	32 042	32 042	32 042	40 878	42 770	45 776
Budget and treasury office		–	6 854	6 853	5 159	5 159	5 159	14 786	15 517	16 570
Corporate services		–	7 375	13 240	14 455	14 455	14 455	10 252	10 885	11 567
Community and public safety		–	528	(54)	81	81	81	(50)	(54)	(57)
Community and social services		–	273	(3)	158	158	158	2	2	2
Sport and recreation		–	–	(169)	(187)	(187)	(187)	(187)	(197)	(208)
Public safety		–	107	81	67	67	67	3	3	3
Housing		–	148	37	43	43	43	131	138	146
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	21 077	1 162	(324)	(324)	(324)	(324)	(342)	(361)
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	21 077	1 162	(324)	(324)	(324)	(324)	(342)	(361)
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	36 475	87 004	104 167	104 167	104 167	96 344	108 819	119 937
Electricity		–	16 696	26 618	38 247	38 247	38 247	37 826	42 425	47 531
Water		–	6 142	23 212	23 906	23 906	23 906	21 560	23 486	25 487
Waste water management		–	8 621	15 473	20 863	20 863	20 863	22 031	25 661	27 791
Waste management		–	5 016	21 701	21 151	21 151	21 151	14 927	17 246	19 128
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	–	129 579	154 614	155 580	155 580	155 580	161 884	177 594	193 432
Expenditure - Standard										
Governance and administration		–	42 871	42 702	42 111	42 111	42 111	59 708	63 095	65 324
Executive and council		–	20 884	14 342	15 657	15 657	15 657	18 969	20 076	21 284
Budget and treasury office		–	13 010	14 880	13 416	13 416	13 416	26 945	28 565	30 231
Corporate services		–	8 977	13 480	13 038	13 038	13 038	13 794	14 453	13 809
Community and public safety		–	9 712	11 522	12 874	12 874	12 874	13 016	13 821	14 669
Community and social services		–	5 276	7 982	8 152	8 152	8 152	8 233	8 740	9 274
Sport and recreation		–	3 038	2 588	2 936	2 936	2 936	2 769	2 942	3 125
Public safety		–	626	442	815	815	815	950	1 008	1 069
Housing		–	772	510	971	971	971	1 064	1 130	1 201
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	9 399	12 413	13 652	13 652	13 652	18 167	19 280	20 438
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	9 399	12 413	13 652	13 652	13 652	18 167	19 280	20 438
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	70 323	87 152	86 416	86 416	86 416	70 003	80 646	92 796
Electricity		–	19 106	25 472	35 603	35 603	35 603	32 955	36 341	39 635
Water		–	35 521	23 576	21 378	21 378	21 378	17 861	19 600	19 924
Waste water management		–	10 241	17 411	12 733	12 733	12 733	12 262	16 933	25 451
Waste management		–	5 455	20 693	16 702	16 702	16 702	6 926	7 772	7 786
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	–	132 305	153 789	155 053	155 053	155 053	160 895	176 842	193 226
Surplus/(Deficit) for the year		–	(2 726)	825	527	527	527	990	752	206

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

<i>Town Planning/Building enforcement</i>									
<i>Licensing & Regulation</i>									
Road transport	-	21 077	1 162	(324)	(324)	(324)	(324)	(342)	(361)
<i>Roads</i>		21 077	1 162	(324)	(324)	(324)	(324)	(342)	(361)
<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 & Landscape</i>									
<i>Other</i>									
Trading services	-	36 475	87 004	104 167	104 167	104 167	96 344	108 819	119 937
Electricity	-	16 696	26 618	38 247	38 247	38 247	37 826	42 425	47 531
<i>Electricity Distribution</i>		16 696	26 618	38 247	38 247	38 247	37 826	42 425	47 531
<i>Electricity Generation</i>									
Water	-	6 142	23 212	23 906	23 906	23 906	21 560	23 486	25 487
<i>Water Distribution</i>		6 142	23 212	23 906	23 906	23 906	21 560	23 486	25 487
<i>Water Storage</i>									
Waste water management	-	8 621	15 473	20 863	20 863	20 863	22 031	25 661	27 791
<i>Sewerage</i>		8 621	15 473	20 863	20 863	20 863	22 031	25 661	27 791
<i>Storm Water Management</i>									
<i>Public Toilets</i>									
Waste management	-	5 016	21 701	21 151	21 151	21 151	14 927	17 246	19 128
<i>Solid Waste</i>		5 016	21 701	21 151	21 151	21 151	14 927	17 246	19 128
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Revenue - Standard	-	129 579	154 614	155 580	155 580	155 580	161 884	177 594	193 432
Expenditure - Standard									
Municipal governance and administration	-	42 871	42 702	42 111	42 111	42 111	59 708	63 095	65 324
Executive and council	-	20 884	14 342	15 657	15 657	15 657	18 969	20 076	21 284
<i>Mayor and Council</i>		17 328	9 925	9 942	9 942	9 942	11 130	11 753	12 449
<i>Municipal Manager</i>		3 556	4 417	5 715	5 715	5 715	7 839	8 324	8 834
Budget and treasury office		13 010	14 880	13 416	13 416	13 416	26 945	28 565	30 231
Corporate services	-	8 977	13 480	13 038	13 038	13 038	13 794	14 453	13 809
<i>Human Resources</i>									
<i>Information Technology</i>									
<i>Property Services</i>		3 755	7 968	7 032	7 032	7 032	6 548	6 770	5 670

Water		-	35 521	23 576	21 378	21 378	21 378	17 861	19 600	19 924
<i>Water Distribution</i>			35 521	23 576	21 378	21 378	21 378	17 861	19 600	19 924
<i>Water Storage</i>										
Waste water management		-	10 241	17 411	12 733	12 733	12 733	12 262	16 933	25 451
<i>Sewerage</i>			10 241	17 411	12 733	12 733	12 733	12 262	16 933	25 451
<i>Storm Water Management</i>										
<i>Public Toilets</i>										
Waste management		-	5 455	20 693	16 702	16 702	16 702	6 926	7 772	7 786
<i>Solid Waste</i>			5 455	20 693	16 702	16 702	16 702	6 926	7 772	7 786
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	-	132 305	153 789	155 053	155 053	155 053	160 895	176 842	193 226
Surplus/(Deficit) for the year		-	(2 726)	825	527	527	527	990	752	206

References

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

check oprev balance	-	-1 000	-25 211 000	-30 321 568	-30 321 568	-30 321 568	-45 532 560	-54 593 032	-61 878 326
check opexp balance	-	-877	-	-1 123	-1 123	-1 123	-585	-126	-811

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		–	57 270	46 645	32 304	32 042	32 042	35 654	36 848	45 657
Vote 2 - Finance & Admin		–	14 286	20 194	19 767	19 767	19 767	20 967	22 043	28 383
Vote 3 - Community Facilities		–	216	(105)	7	7	7	7	7	(125)
Vote 4 - Housing		–	148	838	971	971	971	1 031	1 096	146
Vote 5 -Public Safety		–	107	741	815	815	815	864	916	3
Vote 6 - Sports & Recreation		–	–	2 764	2 936	2 936	2 936	3 118	3 313	(208)
Vote 7 - Waste Management		–	5 016	20 693	16 702	16 702	16 702	17 258	17 832	19 128
Vote 8 - Waste Water Management		–	8 621	17 409	12 733	12 733	12 733	5 008	9 024	27 791
Vote 9 - Roads Transport		–	21 077	12 413	13 652	13 652	13 652	14 468	15 334	(361)
Vote 10 - Water		–	6 142	23 576	21 379	21 379	21 379	21 912	22 433	25 487
Vote 11 - Electricity		–	16 696	25 472	35 604	35 604	35 604	41 597	48 748	47 531
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	129 579	170 643	156 868	156 606	156 606	161 884	177 594	193 432
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE & COUNCIL		–	26 107	21 663	23 955	23 955	23 955	26 216	27 760	29 423
Vote 2 - Finance & Admin		–	18 136	22 548	25 359	25 359	25 359	36 524	38 551	39 310
Vote 3 - Community Facilities		–	3 904	6 052	4 027	4 027	4 027	5 195	5 518	5 858
Vote 4 - Housing		–	772	971	1 050	1 050	1 050	1 064	1 130	1 201
Vote 5 -Public Safety		–	626	815	488	418	418	950	1 008	1 069
Vote 6 - Sports & Recreation		–	3 038	2 936	2 110	2 110	2 110	2 769	2 942	3 125
Vote 7 - Waste Management		–	5 455	10 320	12 705	12 705	12 705	6 926	7 772	7 786
Vote 8 - Waste Water Management		–	10 241	12 733	18 382	18 382	18 382	12 269	16 940	25 458
Vote 9 - Roads Transport		–	9 399	13 652	15 205	15 205	15 205	18 167	19 280	20 438
Vote 10 - Water		–	35 521	20 203	18 680	18 680	18 680	17 861	19 600	19 924
Vote 11 - Electricity		–	19 106	32 512	30 717	30 717	30 717	32 955	36 341	39 635
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	132 305	144 405	152 676	152 606	152 606	160 895	176 842	193 226
Surplus/(Deficit) for the year	2	–	(2 726)	26 238	4 192	4 000	4 000	989	752	206

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

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	57 270	46 645	32 304	32 042	32 042	35 654	36 848	45 657
GENERAL COUNCIL			57 270	46 645	32 304	32 304	32 304	35 929	37 139	45 948
OFFICE OF THE MAYOR						(48)	(48)	(51)	(53)	(53)
OFFICE OF THE SPEAKER						(48)	(48)	(51)	(53)	(53)
MUNICIPAL MANAGER						(59)	(59)	(62)	(65)	(65)
CORPORATE SERVICES						(107)	(107)	(112)	(119)	(119)
			-							
Vote 2 - Finance & Admin		-	14 286	20 194	19 767	19 767	19 767	20 967	22 043	28 383
PROPERTIES			16	28	74	74	74	78	82	45
ASSESSMENT RATES			7 375	13 240	14 455	14 455	14 455	15 222	16 059	11 686
TOWNHALL & OFFICES			41	74	78	78	78	82	87	81
FINANCIAL SERVICES			6 854	6 853	5 159	5 159	5 159	5 585	5 815	16 570
Vote 3 - Community Facilities		-	216	(105)	7	7	7	7	7	(125)
SOCIAL & COMMUNITY SERVICES			75	(126)	(40)	(40)	(40)	(42)	(44)	(149)
CEMETARIES			141	65	94	94	94	99	105	78
LIBRARIES			0	(44)	(48)	(48)	(48)	(51)	(53)	(53)
Vote 4 - Housing		-	148	838	971	971	971	1 031	1 096	146
HOUSING			148	838	971	971	971	1 031	1 096	146
Vote 5 - Public Safety		-	107	741	815	815	815	864	916	3
TRAFFIC			107	741	815	815	815	864	916	3
Vote 6 - Sports & Recreation		-	-	2 764	2 936	2 936	2 936	3 118	3 313	(208)
Parks & Recreation			-	2 764	2 936	2 936	2 936	3 118	3 313	(208)
Vote 7 - Waste Management		-	5 016	20 693	16 702	16 702	16 702	17 258	17 832	19 128
REFUSE			5 016	20 693	16 702	16 702	16 702	17 258	17 832	19 128

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	129 579	170 643	156 868	156 606	156 606	161 884	177 594	193 432

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Expenditure by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		-	26 107	21 663	23 955	23 955	23 955	26 216	27 760	29 423
GENERAL COUNCIL			12 530	4 855	5 065	5 065	5 065	5 943	6 308	6 692
OFFICE OF THE MAYOR			2 847	2 869	2 474	2 474	2 474	2 837	3 010	3 144
OFFICE OF THE SPEAKER			1 951	2 218	2 013	2 013	2 013	2 350	2 435	2 614
MUNICIPAL MANAGER			3 556	5 715	4 867	4 867	4 867	7 839	8 324	8 834
CORPORATE SERVICES			5 222	6 006	9 536	9 536	9 536	7 247	7 683	8 139
Vote 2 - Finance & Admin		-	18 136	22 548	25 359	25 359	25 359	36 524	38 551	39 310
PROPERTIES			225	220	223	223	223	878	928	978
ASSESSMENT RATES			3 755	7 032	9 095	9 095	9 095	6 548	6 770	5 670
TOWNHALL & OFFICES			1 147	1 879	1 625	1 625	1 625	2 160	2 295	2 437
FINANCIAL SERVICES			13 010	13 416	14 416	14 416	14 416	26 938	28 558	30 224
Vote 3 - Community Facilities		-	3 904	6 052	4 027	4 027	4 027	5 195	5 518	5 858
SOCIAL & COMMUNITY SERVICES			2 304	2 480	2 336	2 336	2 336	2 947	3 130	3 321
CEMETARIES			459	2 254	584	584	584	826	876	928
LIBRARIES			1 141	1 319	1 107	1 107	1 107	1 421	1 512	1 609
Vote 4 - Housing		-	772	971	1 050	1 050	1 050	1 064	1 130	1 201
HOUSING			772	971	1 050	1 050	1 050	1 064	1 130	1 201
Vote 5 - Public Safety		-	626	815	488	418	418	950	1 008	1 069
TRAFFIC			626	815	488	418	418	950	1 008	1 069
Vote 6 - Sports & Recreation		-	3 038	2 936	2 110	2 110	2 110	2 769	2 942	3 125
Parks & Recreation			3 038	2 936	2 110	2 110	2 110	2 769	2 942	3 125
Vote 7 - Waste Management		-	5 455	10 320	12 705	12 705	12 705	6 926	7 772	7 786
REFUSE			5 455	10 320	12 705	12 705	12 705	6 926	7 772	7 786

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	132 305	144 405	152 676	152 606	152 606	160 895	176 842	193 226
Surplus/(Deficit) for the year	2	-	(2 726)	26 238	4 192	4 000	4 000	989	752	206

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

FS181 Masilonyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1										
Revenue By Source											
Property rates	2	–	7 375	13 240	14 455	14 455	14 455	14 455	10 359	10 998	11 686
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	16 582	19 502	25 150	25 150	25 150	25 150	22 068	25 294	28 975
Service charges - water revenue	2	–	6 141	14 324	15 021	15 021	15 021	15 021	11 765	12 634	13 573
Service charges - sanitation revenue	2	–	8 621	15 032	15 783	15 783	15 783	15 783	13 153	15 791	16 928
Service charges - refuse revenue	2	–	4 985	7 795	8 184	8 184	8 184	8 184	5 975	7 297	8 182
Service charges - other			389	365	(855)	(855)	(855)	(855)	2 217	2 572	2 981
Rental of facilities and equipment			191	155	174	174	174	174	257	271	286
Interest earned - external investments			159	27	50	50	50	50	50	52	55
Interest earned - outstanding debtors			2 743	2 998	3 094	3 094	3 094	3 094	12 500	13 163	13 886
Dividends received			13	26	11	11	11	11	10	11	11
Fines			107	81	67	67	67	67	3	3	3
Licences and permits											
Agency services											
Transfers recognised - operational			60 896	80 939	74 392	74 392	74 392	74 392	83 391	89 365	96 713
Other revenue	2	–	436	130	53	53	53	53	137	145	153
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		–	108 638	154 614	155 580	155 580	155 580	155 580	161 885	177 594	193 431
Expenditure By Type											
Employee related costs	2	–	47 630	41 239	44 924	44 924	44 924	44 924	48 935	52 065	55 396
Remuneration of councillors			4 844	4 433	4 835	4 835	4 835	4 835	5 250	5 524	5 859
Debt impairment	3		26 557	37 515	31 436	31 436	31 436	31 436	26 681	26 536	25 087
Depreciation & asset impairment	2	–	3 837	400	3 100	3 100	3 100	3 100	4 000	4 248	4 499
Finance charges			519	1 006	514	514	514	514	555	589	624
Bulk purchases	2	–	17 306	19 300	23 575	23 575	23 575	23 575	30 736	34 014	37 645
Other materials	8										
Contracted services			2 242	400	500	500	500	500	1 100	1 170	1 245
Transfers and grants			34	3 850	10 649	10 649	10 649	10 649	–	–	–
Other expenditure	4, 5	–	29 260	45 646	35 521	35 521	35 521	35 521	43 638	52 696	62 871
Loss on disposal of PPE			77	–							
Total Expenditure		–	132 306	153 789	155 054	155 054	155 054	155 054	160 895	176 842	193 226
Surplus/(Deficit)		–	(23 668)	825	526	526	526	526	990	751	205
Transfers recognised - capital			20 942	25 211	30 322	30 322	30 322	30 322	44 782	53 801	61 044
Contributions recognised - capital	6	–	–	–	–	–	–	–	750	792	835
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		–	(2 726)	26 036	30 848	30 848	30 848	30 848	46 522	55 344	62 084
Taxation											
Surplus/(Deficit) after taxation		–	(2 726)	26 036	30 848	30 848	30 848	30 848	46 522	55 344	62 084
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		–	(2 726)	26 036	30 848	30 848	30 848	30 848	46 522	55 344	62 084
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		–	(2 726)	26 036	30 848	30 848	30 848	30 848	46 522	55 344	62 084

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 costs
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

FS181 Masilonyana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		-	-	100	-	-	-	-	-	-	-
Vote 2 - Finance & Admin		-	300	-	3 547	3 547	3 547	3 547	555	720	840
Vote 3 - Community Facilities		-	860	1 650	1 500	1 500	1 500	1 500	7 435	7 930	8 465
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	2 000	2 000	2 000	2 000	-	-	-
Vote 6 - SPORT & RECREATION		-	-	3 800	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	2 100	-	-	-	-	1 272	1 450	1 600
Vote 8 - WASTE WATER MANAGEMENT		-	-	9 238	10 652	10 652	10 652	10 652	10 514	12 060	13 850
Vote 9 - ROADS TRANSPORT		-	-	12 591	4 970	4 970	4 970	4 970	4 518	4 700	4 900
Vote 10 - WATER		-	27 578	7 582	11 473	11 473	11 473	11 473	21 249	27 941	32 390
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	28 738	37 061	34 142	34 142	34 142	34 142	45 542	54 801	62 045
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Facilities		-	-	-	-	-	-	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		-	28 738	37 061	34 142	34 142	34 142	34 142	45 542	54 801	62 045
Capital Expenditure - Standard											
Governance and administration		-	300	100	3 547	3 547	3 547	3 547	555	720	840
Executive and council				100							
Budget and treasury office			300		3 547	3 547	3 547	3 547	555	720	840
Corporate services											
Community and public safety		-	860	5 450	3 500	3 500	3 500	3 500	7 435	7 930	8 465
Community and social services			860	1 650	1 500	1 500	1 500	1 500	435	510	600
Sport and recreation				3 800	2 000	2 000	2 000	2 000	7 000	7 420	7 865
Public safety											
Housing											
Health											
Economic and environmental services		-	-	12 591	4 970	4 970	4 970	4 970	4 518	4 700	4 900
Planning and development											
Road transport				12 591	4 970	4 970	4 970	4 970	4 518	4 700	4 900
Environmental protection											
Trading services		-	27 578	18 920	22 125	22 125	22 125	22 125	33 035	41 451	47 840
Electricity											
Water			27 578	7 582	11 473	11 473	11 473	11 473	21 249	27 941	32 390
Waste water management				9 238	10 652	10 652	10 652	10 652	10 514	12 060	13 850
Waste management				2 100					1 272	1 450	1 600
Other											
Total Capital Expenditure - Standard	3	-	28 738	37 061	34 142	34 142	34 142	34 142	45 542	54 801	62 045
Funded by:											
National Government			20 942	25 211	30 322	30 322	30 322	30 322	36 868	38 801	41 044
Provincial Government				8 000					8 000	15 000	20 000
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	20 942	33 211	30 322	30 322	30 322	30 322	44 868	53 801	61 044
Public contributions & donations	5										
Borrowing	6										
Internally generated funds			7 796	3 850	3 820	3 820	3 820	3 820	675	1 000	1 001
Total Capital Funding	7	-	28 738	37 061	34 142	34 142	34 142	34 142	45 542	54 801	62 045

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

FS181 Masilomyana - Table A5 Budoeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - EXECUTIVE & COUNCIL				100							
1.1 - Council General											
1.5 - Corporate Services				100							
Vote 2 - Finance & Admin			300		3 547	3 547	3 547	3 547	555	720	840
2.1 - Properties			300								
2.3 - Touristal & Offices					3 227	3 227	3 227	3 227			
2.4 - Financial services					320	320	320	320	555	720	840
Vote 3 - Community Facilities			860	1 650	1 500	1 500	1 500	1 500	7 435	7 930	8 485
3.1 - Community & Social services									315	360	398
3.2 - Communities			860	1 650	1 500	1 500	1 500	1 500	120	150	210
3.3 - Libraries									7 000	7 420	7 865
Vote 4 - Housing											
4.1 - Housing											
Vote 5 - PUBLIC SAFETY					2 000	2 000	2 000	2 000			
5.1 - TRAFFIC					2 000	2 000	2 000	2 000			
Vote 6 - SPORT & RECREATION				3 800							
6.1 - PARKS & RECREATION				3 800							
Vote 7 - WASTE MANAGEMENT				2 100					1 272	1 450	1 600
7.1 - REFUSE				2 100					1 272	1 450	1 600
Vote 8 - WASTE WATER MANAGEMENT				9 238	10 652	10 652	10 652	10 652	10 514	12 060	13 850
8.1 - SEWERAGE				9 238	10 652	10 652	10 652	10 652	10 514	12 060	13 850
Vote 9 - ROADS TRANSPORT				12 591	4 970	4 970	4 970	4 970	4 518	4 700	4 900
9.1 - PUBLIC WORKS				12 591	4 970	4 970	4 970	4 970	4 518	4 700	4 900
Vote 10 - WATER			27 578	7 582	11 473	11 473	11 473	11 473	21 249	27 941	32 398
10.1 - Water			27 578	7 582	11 473	11 473	11 473	11 473	21 249	27 941	32 398
Vote 11 - [NAME OF VOTE 11]											
11.1 - [Name of sub-vote]											
Vote 12 - [NAME OF VOTE 12]											
12.1 - [Name of sub-vote]											
Vote 13 - [NAME OF VOTE 13]											
13.1 - [Name of sub-vote]											
Vote 14 - [NAME OF VOTE 14]											
14.1 - [Name of sub-vote]											
Vote 15 - [NAME OF VOTE 15]											
15.1 - [Name of sub-vote]											
Capital multi-year expenditure sub-total			28 738	37 061	34 142	34 142	34 142	34 142	45 542	54 891	62 045

FS181 Masilonyana - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Current assets											
Cash			203	15 358	1 796	1 796	1 796	1 796	7 347	16 634	14 300
Call investment deposits	1	-	4 823	4 823	-	-	-	-	-	-	-
Consumer debtors	1	-	190	3 558	13 743	13 743	13 743	13 743	17 003	20 442	35 900
Other debtors			3 542	3 542							
Current portion of long-term receivables											
Inventory	2		379	379	84	84	84	84	84	84	95
Total current assets		-	9 138	27 661	15 623	15 623	15 623	15 623	24 434	37 160	50 295
Non current assets											
Long-term receivables											
Investments			748	748	3 301	3 301	3 301	3 301	3 301	3 301	3 301
Investment property											
Investment in Associate											
Property, plant and equipment	3	-	435 532	468 343	101 340	101 340	101 340	101 340	134 916	170 325	211 839
Agricultural											
Biological											
Intangible			38	38							
Other non-current assets			998	998							
Total non current assets		-	437 317	470 128	104 641	104 641	104 641	104 641	138 217	173 627	215 140
TOTAL ASSETS		-	446 455	497 789	120 264	120 264	120 264	120 264	162 652	210 787	265 435
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	594	3 785	-	-	-	-	-	-	-
Consumer deposits					841	841	841	841	841	841	841
Trade and other payables	4	-	65 715	66 223	56 594	56 594	56 594	56 594	57 233	57 908	60 414
Provisions			6 012	6 348	4 272	4 272	4 272	4 272	4 643	5 034	5 500
Total current liabilities		-	72 322	76 356	61 707	61 707	61 707	61 707	62 717	63 783	66 755
Non current liabilities											
Borrowing		-	6 018	6 018	9 646	9 646	9 646	9 646	6 922	4 302	3 219
Provisions		-	26 130	26 130	-	-	-	-	-	-	-
Total non current liabilities		-	32 148	32 148	9 646	9 646	9 646	9 646	6 922	4 302	3 219
TOTAL LIABILITIES		-	104 470	108 504	71 353	71 353	71 353	71 353	69 639	68 086	69 974
NET ASSETS	5	-	341 985	389 285	48 912	48 912	48 912	48 912	93 012	142 702	195 461
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			341 985	389 285	48 912	48 912	48 912	48 912	93 012	142 702	195 461
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	341 985	389 285	48 912	48 912	48 912	48 912	93 012	142 702	195 461

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

FS181 Masilonyana - Table A7 Budgeted Cash Flows

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			45 249	27 242	46 595	46 595	46 595		38 557	47 731	56 900	
Government - operating	1		60 896	79 674	74 392	74 392	74 392		83 391	89 265	96 713	
Government - capital	1		20 942	33 211	30 322	30 322	30 322		44 782	53 801	61 044	
Interest			159	0	50	50	50		12 500	13 100	13 886	
Dividends			13	10	11	11	11		37	39	41	
Payments												
Suppliers and employees			(6 910)	(90 764)	(119 044)	(119 044)	(119 044)		(128 814)	(144 577)	(162 076)	
Finance charges			1 167	(1 007)	(514)	(514)	(514)		(555)	(589)	(624)	
Transfers and Grants	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	121 515	48 366	31 812	31 812	31 812	-	49 898	58 770	65 884
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (Increase) in non-current debtors												
Decrease (increase) other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets			(32 030)	(33 211)	(34 142)	(34 142)	(34 142)		(44 782)	(53 801)	(61 044)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(32 030)	(33 211)	(34 142)	(34 142)	(34 142)	-	(44 782)	(53 801)	(61 044)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing			(19 528)		(2 724)	(2 724)	(2 724)		(2 724)	(2 620)	(2 777)	
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(19 528)	-	(2 724)	(2 724)	(2 724)	-	(2 724)	(2 620)	(2 777)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2		-	69 957	(5 054)	(5 054)	(5 054)		-	2 392	2 349	2 063
Cash/cash equivalents at the year end:	2		-	69 957	85 112	(5 054)	(5 054)	(5 054)	-	2 392	4 742	6 805

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

FS181 Masilonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	–	69 957	85 112	(5 054)	(5 054)	(5 054)	–	2 392	4 742	6 805
Other current investments > 90 days		–	(64 931)	(64 931)	6 849	6 849	6 849	1 796	4 955	11 892	7 495
Non current assets - Investments	1	–	748	748	3 301	3 301	3 301	3 301	3 301	3 301	3 301
Cash and investments available:		–	5 774	20 930	5 097	5 097	5 097	5 097	10 649	19 935	17 601
Application of cash and investments											
Unspent conditional transfers		–	3 787	3 787	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2								(40 619)	(29 255)	(23 741)
Other working capital requirements	3	–	46 803	48 234	48 701	48 701	48 701	56 594	48 875	46 841	39 279
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		–	50 590	52 020	48 701	48 701	48 701	56 594	8 256	17 586	15 538
Surplus(shortfall)		–	(44 816)	(31 091)	(43 604)	(43 604)	(43 604)	(51 497)	2 392	2 349	2 064

References

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

FS181 Masilonyana - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	28 738	16 083	23 955	23 955	23 955	45 543	48 274	51 172
Infrastructure - Road transport		-	-	-	1 516	1 516	1 516	4 518	4 790	5 077
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	27 578	7 582	8 149	8 149	8 149	28 249	29 943	31 740
Infrastructure - Sanitation		-	-	4 651	7 242	7 242	7 242	10 514	11 145	11 814
Infrastructure - Other		-	-	1 000	-	-	-	1 827	1 936	2 053
Infrastructure		-	27 578	13 233	16 907	16 907	16 907	45 108	47 814	50 684
Community		-	860	1 000	4 727	4 727	4 727	435	460	488
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	300	1 850	2 320	2 320	2 320	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	1 516	1 516	1 516	4 518	4 790	5 077
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	27 578	7 582	8 149	8 149	8 149	28 249	29 943	31 740
Infrastructure - Sanitation		-	-	4 651	7 242	7 242	7 242	10 514	11 145	11 814
Infrastructure - Other		-	-	1 000	-	-	-	1 827	1 936	2 053
Infrastructure		-	27 578	13 233	16 907	16 907	16 907	45 108	47 814	50 684
Community		-	860	1 000	4 727	4 727	4 727	435	460	488
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	300	1 850	2 320	2 320	2 320	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	28 738	16 083	23 955	23 955	23 955	45 543	48 274	51 172
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	8 391	4 970	4 970	4 970	10 419	10 992	11 651
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	27 578	7 582	11 473	11 473	11 473	38 582	39 165	40 833
Infrastructure - Sanitation		-	-	9 238	10 652	10 652	10 652	13 582	14 329	15 483
Infrastructure - Other		-	166 502	1 000	-	-	-	1 827	1 936	2 053
Infrastructure		-	166 502	26 211	27 095	27 095	27 095	24 001	25 321	27 134
Community		-	101 929	1 000	4 727	4 727	4 727	8 631	9 106	9 652
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	167 102	441 132	69 518	69 518	69 518	102 284	135 898	175 052
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	38	38	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	435 571	468 382	101 340	101 340	101 340	134 916	170 325	211 839
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	-	3 837	400	3 100	3 100	3 100	4 000	4 248	4 499
Repairs and Maintenance by Asset Class		-	3 796	6 088	7 288	7 288	7 288	7 674	8 096	8 582
Infrastructure - Road transport		-	18	37	803	803	803	845	892	945
Infrastructure - Electricity		-	483	471	628	628	628	661	698	740
Infrastructure - Water		-	1 392	2 993	3 137	3 137	3 137	3 303	3 485	3 694
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	357	552	563	563	563	593	626	664
Infrastructure		-	2 250	4 054	5 131	5 131	5 131	5 403	5 700	6 042
Community		-	2	27	192	192	192	202	213	226
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	-	1 545	2 008	1 965	1 965	1 965	2 069	2 183	2 314
TOTAL EXPENDITURE OTHER ITEMS		-	7 633	6 488	10 388	10 388	10 388	11 674	12 344	13 081
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.9%	1.3%	7.2%	7.2%	7.2%	5.7%	4.8%	4.1%
Renewal and R&M as a % of PPE		0.0%	1.0%	1.0%	7.0%	7.0%	7.0%	6.0%	5.0%	4.0%

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

FS181 Masilonyana - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4				8	8	8			
<i>Minimum Service Level and Above sub-total</i>		-	-	-	8	8	8	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	8	8	8	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)					7	7	7			
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	7	7	7	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	7	7	7	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)					4 615	4 615	4 615	4 615	4 615	4 615
Sanitation (free minimum level service)					4 615	4 615	4 615	4 615	4 615	4 615
Electricity/other energy (50kwh per household per month)					4 615	4 615	4 615	4 615	4 615	4 615
Refuse (removed at least once a week)					4 615	4 615	4 615	4 615	4 615	4 615
Cost of Free Basic Services provided (R'000)	8				94	94	94	94	94	94
Water (6 kilolitres per household per month)					4 016	4 016	4 016	4 228	4 461	4 729
Sanitation (free sanitation service)					3 092	3 092	3 092	3 255	3 435	3 641
Electricity/other energy (50kwh per household per month)					2 366	2 366	2 366	2 492	2 629	2 786
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	9 567	9 567	9 567	10 069	10 618	11 249
Highest level of free service provided										
Property rates (R value threshold)					30 000	30 000	30 000	30 000	30 000	30 000
Water (kilolitres per household per month)					10	10	10	10	10	10
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)					81	81	81	86	91	96
Electricity (kwh per household per month)					50	50	50	53	56	60
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					3 960	3 960	3 960	4 237	4 534	4 806
Property rates (other exemptions, reductions and rebates)					3 960	3 960	3 960	4 237	4 534	4 806
Water					1 176	1 176	1 176	1 238	1 307	1 385
Sanitation					4 016	4 016	4 016	4 228	4 461	4 729
Electricity/other energy					3 092	3 092	3 092	3 255	3 435	3 641
Refuse					2 366	2 366	2 366	2 492	2 629	2 786
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	18 569	18 569	18 569	19 688	20 898	22 152

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

FS181 Masilonyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand												
REVENUE ITEMS:												
Property rates	6											
Total Property Rates			7 375	13 240	14 455	14 455	14 455	14 455	10 359	10 998	11 686	
less Revenue Foregone												
Net Property Rates			7 375	13 240	14 455	14 455	14 455	14 455	10 359	10 998	11 686	
Service charges - electricity revenue	8											
Total Service charges - electricity revenue			16 582	19 502	25 150	25 150	25 150	25 150	22 068	25 294	28 975	
less Revenue Foregone												
Net Service charges - electricity revenue			16 582	19 502	25 150	25 150	25 150	25 150	22 068	25 294	28 975	
Service charges - water revenue	6											
Total Service charges - water revenue			6 141	14 324	15 021	15 021	15 021	15 021	11 765	12 634	13 573	
less Revenue Foregone												
Net Service charges - water revenue			6 141	14 324	15 021	15 021	15 021	15 021	11 765	12 634	13 573	
Service charges - sanitation revenue	6											
Total Service charges - sanitation revenue			8 621	15 032	15 783	15 783	15 783	15 783	13 153	15 791	16 928	
less Revenue Foregone												
Net Service charges - sanitation revenue			8 621	15 032	15 783	15 783	15 783	15 783	13 153	15 791	16 928	
Service charges - refuse revenue	6											
Total refuse removal revenue			4 985	7 795	8 184	8 184	8 184	8 184	5 975	7 297	8 182	
Total landfill revenue												
less Revenue Foregone												
Net Service charges - refuse revenue			4 985	7 795	8 184	8 184	8 184	8 184	5 975	7 297	8 182	
Other Revenue by source												
List other revenue by source			436	130	53	53	53	53	137	145	153	
Total 'Other' Revenue	1		436	130	53	53	53	53	137	145	153	
EXPENDITURE ITEMS:												
Employee related costs	2											
Basic Salaries and Wages			31 113	31 358	34 012	34 012	34 012	34 012	34 315	36 511	38 847	
Pension and UIF Contributions			13 151	6 975	6 634	6 634	6 634	6 634	4 976	5 294	5 633	
Medical Aid Contributions									2 264	2 469	2 563	
Overtime			1 353	573	560	560	560	560	2 156	2 295	2 441	
Performance Bonus			1 963	2 054	2 468	2 468	2 468	2 468	2 413	2 567	2 731	
Motor Vehicle Allowance					867	867	867	867	2 148	2 265	2 432	
Cellphone Allowance									49	52	55	
Housing Allowances			50	79	83	83	83	83	56	59	63	
Other benefits and allowances									409	435	463	
Payments in lieu of leave												
Long service awards				200	300	300	300	300	150	158	167	
Post-retirement benefit obligations	4											
sub-total	5		47 630	41 239	44 924	44 924	44 924	44 924	48 935	52 065	55 396	
Less: Employees costs capitalised to PPE												
Total Employee related costs	1		47 630	41 239	44 924	44 924	44 924	44 924	48 935	52 065	55 396	
Contributions recognised - capital												
List contributions by contract									750	792	835	
Total Contributions recognised - capital									750	792	835	
Depreciation & asset impairment	10											
Depreciation of Property, Plant & Equipment			3 837	400	3 100	3 100	3 100	3 100	4 000	4 248	4 499	
Lease amortisation												
Capital asset impairment												
Depreciation resulting from revaluation of PPE												
Total Depreciation & asset impairment	1		3 837	400	3 100	3 100	3 100	3 100	4 000	4 248	4 499	
Bulk purchases	1											
Electricity Bulk Purchases			16 832	16 800	19 830	19 830	19 830	19 830	27 936	31 018	34 439	
Water Bulk Purchases			674	3 500	3 745	3 745	3 745	3 745	2 800	2 996	3 206	
Total bulk purchases	1		17 306	19 300	23 575	23 575	23 575	23 575	30 736	34 014	37 645	
Transfers and grants	1											
Cash transfers and grants												
Non-cash transfers and grants			34	3 850	10 649	10 649	10 649	10 649				
Total transfers and grants	1		34	3 850	10 649	10 649	10 649	10 649				
Contracted services	1											
Audit Internal			2 242	400	500	500	500	500	1 100	1 170	1 245	
sub-total	1		2 242	400	500	500	500	500	1 100	1 170	1 245	
Allocations to organs of state:												
Electricity												
Water												
Sanitation												
Other												
Total contracted services			2 242	400	500	500	500	500	1 100	1 170	1 245	
Other Expenditure By Type	3											
Collection costs			967	550	352	352	352	352	95	100	105	
Contributions to 'other' provisions			1 461	2 606	1 960	1 960	1 960	1 960	3 814	4 028	4 245	
Audit fees			2 400	2 201	2 201	2 201	2 201	2 201	2 500	2 640	2 783	
General expenses			23 035	34 002	23 720	23 720	23 720	23 720	28 208	36 461	45 697	
List Other Expenditure by Type			3 797	6 088	7 288	7 288	7 288	7 288	9 022	9 527	10 041	
Total 'Other' Expenditure	1		29 260	45 846	35 521	35 521	35 521	35 521	43 638	52 696	62 671	
by Expenditure Item	8											
Employee related costs												
Other materials												
Contracted Services												
Other Expenditure												
Total Repairs and Maintenance Expenditure	8											
check			(3 796)	(6 088)	(7 288)	(7 288)	(7 288)	(7 288)	(7 674)	(8 096)	(8 582)	

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-table must agree with the total on SA22, but excluding councillor and board member items
6. Includes a note for each revenue item that is affected by 'Revenue Foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'Joint venture' budgets where circumstances require this (include separately under relevant notes)

FS181 Masilonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE & COUNCIL	Vote 2 - Finance & Admin	Vote 3 - Community Facilities	Vote 4 - Housing	Vote 5 -Public Safety	Vote 6 - Sports & Recreation	Vote 7 - Waste Management	Vote 8 - Waste Water Management	Vote 9 - Roads Transport	Vote 10 - Water	Vote 11 - Electricity	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			10 359														10 359
Property rates - penalties & collection charges																	-
Service charges - electricity revenue												24 826					24 826
Service charges - water revenue											12 560						12 560
Service charges - sanitation revenue								5 927	13 031								13 031
Service charges - refuse revenue																	5 927
Service charges - other																	-
Rental of facilities and equipment			73		179												253
Interest earned - external investments			50														50
Interest earned - outstanding debtors			12 500														12 500
Dividends received			10														10
Fines						3											3
Licences and permits																	-
Agency services																	-
Other revenue		(320)	(33)	(112)	(48)		(187)										(1 024)
Transfers recognised - operational		41 091	2 300					9 000	9 000	(324)	9 000	13 000					83 391
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		40 771	25 259	(112)	131	3	(187)	14 927	22 031	(324)	21 560	37 826	-	-	-	-	161 885
Expenditure By Type																	
Employee related costs		10 838	8 778	3 951	911	607	2 228	3 620	4 796	8 965	3 050	1 041					48 785
Remuneration of councillors		5 250															5 250
Debt impairment			15 155					2 670	5 692		5 008	2 836					31 361
Depreciation & asset impairment										4 000							4 000
Finance charges			54				22		104		230	145					555
Bulk purchases											2 800	27 936					30 736
Other materials																	-
Contracted services		1 100															1 100
Transfers and grants				58													58
Other expenditure		9 028	11 914	1 066	153	343	519	637	1 632	5 202	6 773	996					38 262
Loss on disposal of PPE																	-
Total Expenditure		26 216	35 901	5 075	1 064	950	2 769	6 926	12 224	18 167	17 861	32 955	-	-	-	-	160 107
Surplus/(Deficit)		14 555	(10 642)	(5 187)	(932)	(947)	(2 956)	8 001	9 807	(18 491)	3 699	4 872	-	-	-	-	1 778
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets			630	120													750
Surplus/(Deficit) after capital transfers & contributions		14 555	(10 012)	(5 067)	(932)	(947)	(2 956)	8 001	9 807	(18 491)	3 699	4 872	-	-	-	-	2 528

References

1. Departmental columns to be based on municipal organisation structure

FS181 Masilonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand												
Provide quality basic service	PMU											
Provide quality community facilities	Construction of Soutpan community hall & sport complex						5 584	5 584	5 584	1 843	2 100	2 500
										315	450	650
Provide quality basic service	Eradication of 1261 buckets Winburg/Makeleketta						21 858	21 858	21 858	6 213	6 500	6 600
Provide quality basic infrastructure	Provision of 1ML storage reservoir Soutpan/Ikgomotseng									2 193	2 400	2 500
Provide quality basic service	Upgrading of water purification plant Brandfort/Majwemasweu						10 975	10 975	10 975	480	520	650
Provide quality basic service	Upgrading of storm water drainage Winburg/Makeleketta						3 040	3 040	3 040	140	180	200
Provide quality basic infrastructure	Construction of 0.8km residential distributor street Winburg/Makeleketta						5 125	5 125	5 125	240	280	290
Provide quality basic service	Upgrading of the water disposal site Brandfort/Majwemasweu						1 762	1 762	1 762	1 272	1 600	1 800
Provide quality basic service	Installation of 3720 water metres, 2 zone metres and 5 bulk water metres Theunissen/Masilo						2 800	2 800	2 800	5 604	5 700	5 900
Provide quality basic service	Installation of 505 domestic water metres, 2 zone metres and 5 bulk water metres Verkeerdevlei/Tshepong						1 436	1 436	1 436	75	90	120
Provide quality basic service	Installation of 2719 water metres, 3 zone water metres and 5 bulk water metres Brandfort/Majwemasweu						2 828	2 828	2 828	3 474	3 550	3 700
Provide quality basic service	Installation of 1027 water metres, 2 zone water metres and 5 bulk water metres Soutpan/Ikgomotseng									2 739	2 739	2 930
Provide quality basic service	Installation of 3122 water metres and 3 zone metres						1 506	1 506	1 506	5 643	5 643	5 800
Provide quality community facilities	Construction and surface of 1.5km distributor road and water drainage phase-2 Winburg/Makeleketta									2 435	2 650	2 800
Provide quality basic service	Verkeerdevlei upgrading of oxidation ponds									4 300	4 400	4 600
			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	56 914	56 914	56 914	36 967	38 802	41 040

References

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

FS181 Masilonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
Provide quality basic service	PMU									1 843	2 100	2 500	
Provide quality community facilities	Construction of Soutpan community hall & sport complex						5 584	5 584	5 584	315	450	650	
Provide quality basic service	Eradication of 1261 buckets Winburg/Makeleketa						21 858	21 858	21 858	6 213	6 500	6 600	
Provide quality basic infrastructure	Provision of 1ML storage reservoir Soutpan/Ikgomotseng									2 193	2 400	2 500	
Provide quality basic service	Upgrading of water purification plant Brandfort/Majwemasweu						10 975	10 975	10 975	480	520	650	
Provide quality basic service	Upgrading of storm water drainage Winburg/Makeleketa						3 040	3 040	3 040	140	180	200	
Provide quality basic infrastructure	Construction of 0.8km residential distributor street Winburg/Makeleketa						5 125	5 125	5 125	240	280	290	
Provide quality basic service	Upgrading of the water disposal site Brandfort/Majwemasweu						1 762	1 762	1 762	1 272	1 600	1 800	
Provide quality basic service	Installation of 3720 water metres, 2 zone metres and 5 bulk water metres Theunissen/Masilo						2 800	2 800	2 800	5 604	5 700	5 900	
Provide quality basic service	Installation of 505 domestic water metres, 2 zone metres and 5 bulk water metres						1 436	1 436	1 436	75	90	120	
Provide quality basic service	Installation of 2719 water metres, 3 zone water metres and 5 bulk water metres						2 828	2 828	2 828	3 474	3 550	3 700	
Provide quality basic service	Brandfort/Majwemasweu Installation of 1027 water metres, 2 zone water metres and 5 bulk water metres									2 739	2 739	2 930	
Provide quality basic service	Soutpan/Ikgomotseng Installation of 3122 water metres and 3 zone metres						1 506	1 506	1 506	5 643	5 643	5 800	
Provide quality community facilities	Construction and surface of 1.5km distributor road and water drainage phase-2 Winburg/Makeleketa									2 435	2 650	2 800	
Provide quality basic service	Verkeerdelei upgrading of oxidation ponds									4 300	4 400	4 600	
Allocations to other priorities													
Total Expenditure				1	-	-	-	56 914	56 914	56 914	36 967	38 802	41 040

References

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

FS181 Masilonyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Provide quality basic service	PMU	A								1 843	2 100	2 500
Provide quality community facilities	Construction of Soupan community hall & sport complex	B				5 584	5 584	5 584		315	450	650
Provide quality basic service	Eradication of 1261 buckets Winburg/Makelekella	C				21 858	21 858	21 858		6 213	6 500	6 600
Provide quality basic infrastructure	Provision of 1ML storage reservoir Soupan/Ikgomotseng	D								2 193	2 400	2 500
Provide quality basic service	Upgrading of water purification plant Brandfort/Majwemasweu	E				10 975	10 975	10 975		480	520	650
Provide quality basic service	Upgrading of storm water drainage Winburg/Makelekella	F				3 040	3 040	3 040		140	180	200
Provide quality basic infrastructure	Construction of 0.8km residential distributor street Winburg/Makelekella	G				5 125	5 125	5 125		240	280	290
Provide quality basic service	Upgrading of the water disposal site Brandfort/Majwemasweu	H				1 762	1 762	1 762		1 272	1 600	1 800
Provide quality basic service	Installation of 3720 water metres, 2 zone metres and 5 bulk water metres Theunissen/Masilo	I				2 800	2 800	2 800		5 604	5 700	5 900
Provide quality basic service	Installation of 505 domestic water metres, 2 zone metres and 5 bulk water metres Verkeerdevlei/Tshepong	J				1 436	1 436	1 436		75	90	120
Provide quality basic service	Installation of 2719 water metres, 3 zone water metres and 5 bulk water metres Brandfort/Majwemasweu	K				2 828	2 828	2 828		3 474	3 550	3 700
Provide quality basic service	Installation of 1027 water metres, 2 zone water metres and 5 bulk water metres Soupan/Ikgomotseng	L								2 739	2 739	2 930
Provide quality basic service	Installation of 3122 water metres and 3 zone metres	M				1 506	1 506	1 506		5 643	5 643	5 800
Provide quality community facilities	Construction and surface of 1.5km distributor road and water drainage phase-2 Winburg/Makelekella	N								2 435	2 650	2 800
Provide quality basic service	Verkeerdevlei upgrading of oxidation ponds	O								4 300	4 400	4 600
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	56 914	56 914	56 914	36 967	38 802	41 040

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36

Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

FS181 Masilonyana - Entities measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

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

FS181 Masilonyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.4%	0.7%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	1.1%	1.4%	0.6%	0.6%	0.6%	0.6%	0.7%	0.7%	0.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-250.5%	0.0%	-71.3%	-71.3%	-71.3%	0.0%	-403.6%	-262.0%	-277.4%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	-	0.1	0.4	0.3	0.3	0.3	0.3	0.4	0.6	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	0.1	0.4	0.3	0.3	0.3	0.3	0.4	0.6	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	-	0.1	0.3	0.0	0.0	0.0	0.0	0.1	0.3	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	95.1%	37.0%	57.4%	57.4%	57.4%	0.0%	49.2%	54.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			0.0%	95.1%	37.0%	57.4%	57.4%	57.4%	0.0%	49.2%	54.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	3.4%	4.6%	8.8%	8.8%	8.8%	8.8%	10.5%	11.5%	18.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	72.0%	59.8%	-1119.9%	-1119.9%	-1119.9%	0.0%	2392.2%	1221.3%	887.8%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	43.8%	26.7%	28.9%	28.9%	28.9%	28.9%	30.2%	29.3%	28.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	34.5%	34.5%	34.5%		35.6%	34.7%	34.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	3.5%	3.9%	4.7%	4.7%	4.7%		4.7%	4.6%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	4.0%	0.9%	2.3%	2.3%	2.3%	2.3%	2.8%	2.7%	2.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	712 567.2	1 488.4	1 640.2	1 640.2	1 640.2	6.5	6.0	6.4	7.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	8.4%	10.1%	17.6%	17.6%	17.6%	17.6%	25.8%	27.3%	43.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	7.6	8.4	(0.5)	(0.5)	(0.5)	-	0.2	0.4	0.5

References

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

FS181 Masilonyana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	69 957	85 112	(5 054)	(5 054)	(5 054)	–	2 392	4 742	6 805
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	(44 816)	(31 091)	(43 604)	(43 604)	(43 604)	(51 497)	2 392	2 349	2 064
Cash year end/monthly employee/supplier payments	18(1)b	3	–	7.6	8.4	(0.5)	(0.5)	(0.5)	–	0.2	0.4	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	(2 726)	26 036	30 848	30 848	30 848	30 848	46 522	55 344	62 084
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	53.3%	4.6%	(6.0%)	(6.0%)	(6.0%)	(21.7%)	7.8%	4.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	95.1%	37.0%	57.4%	57.4%	57.4%	0.0%	49.2%	54.1%	58.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	60.0%	53.3%	40.3%	40.3%	40.3%	40.3%	40.6%	35.4%	30.4%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	111.5%	89.6%	100.0%	100.0%	100.0%	0.0%	98.3%	98.2%	98.4%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	(250.5%)	0.0%	(71.3%)	(71.3%)	(71.3%)	0.0%	(403.6%)	(262.0%)	(277.4%)
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.	0.0%	90.2%	93.5%	0.0%	0.0%	0.0%	23.7%	20.2%	75.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.9%	1.3%	7.2%	7.2%	7.2%	7.6%	5.7%	4.8%	4.1%
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%	0.0%

References

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

FS181 Masilonyana - Supporting Table SA11 Property rates summary

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Valuation:	1									
Date of valuation:					2008/07/01					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2				Yes			Yes		
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)				Yes	Yes			Yes		
Implementation time of new valuation roll (mths)				12	24			24		
No. of properties	5			20 199	20 199	20 199	20 199	20 199	20 199	20 199
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				278	278	278	278	278	278	278
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			8	8	8	8	8	8	8
Municipality owned property value (Rm)				135	135	135	135	135	135	135
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				2	2	2	2	2	2	2
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)				107	107	107	107	107	107	107
Valuation reductions-public worship (Rm)				26	26	26	26	26	26	26
Valuation reductions-other (Rm)				1 323	1 323	1 323	1 323	1 323	1 323	1 323
Total valuation reductions:				1 459	1 459	1 459	1 459	1 459	1 459	1 459
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				2 577	2 577	2 577	2 577	2 577	2 577
Rating:										
Residential rate used to determine rate for other categories? (Y/N)				Yes	Yes					
Differential rates used? (Y/N)	5			Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)				Yes	Yes	Yes	Yes			
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)				3068	3068	3068	3068	3068	3068	3068
Rates policy accompanying budget? (Y/N)				Yes	Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6				14 556	14 556	14 556			
Rate revenue expected to collect (R'000)	6				10 047	10 047	10 047			
Expected cash collection rate (%)					69.0%	69.0%	69.0%			
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					1 944	1 944	1 944			
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)					16 324	16 324	16 324			
Rebates, exemptions - other (R'000)					2 315	2 315	2 315			
Phase-in reductions/discounts (R'000)					1 666	1 666	1 666			
Total rebates, exemptns, reductns, discs (R'000)					22 249	22 249	22 249			

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

FS181 Masilonyana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2011/12																		
Valuation:																		
No. of properties													140					
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptns, reductns, discs (R'000)																		

References

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

FS181 Masilonyana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Budget Year 2012/13																		
Valuation:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)																		
Is balance rated by uniform rate/variable rate?																		
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)																		
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)																		
Valuation reductions-public worship (Rm)																		
Valuation reductions-other (Rm)	2																	
Total valuation reductions:																		
Total value used for rating (Rm)	6																	
Total land value (Rm)	6																	
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptns, reductns, discs (R'000)																		

References

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

Volumetric charge - Block 1 (c/k)

Volumetric charge - Block 2 (c/k)

Volumetric charge - Block 3 (c/k)

(fill in structure)

(fill in structure)

(fill in structure)

Volumetric charge - Block 4 (c/kI) [insert extra blocks if necessary]	(fill in structure)							
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)							
[insert extra blocks if necessary]	(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
[insert extra blocks if necessary]	(fill in thresholds)							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee								
80l bin - once a week								
250l bin - once a week								

References

1 If properties are not rated or zero rated this must be indicated as such

FS181 Masilonyana - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates				400.00	400.00	400.00	400.00		400.00	400.00	400.00
Electricity: Basic levy				49.82	59.97	59.97	59.97	6.0%	63.57	67.38	71.43
Electricity: Consumption				890.00	1 070.00	1 070.00	1 070.00	6.0%	1 134.20	1 202.25	1 274.39
Water: Basic levy				50.43	53.96	53.96	53.96	6.0%	57.20	60.63	64.27
Water: Consumption				140.70	150.60	150.60	150.60	6.0%	159.64	169.21	179.37
Sanitation				60.73	75.91	75.91	75.91	6.0%	80.46	85.29	90.41
Refuse removal				41.80	47.86	47.86	47.86	6.0%	50.73	53.78	57.00
Other											
sub-total		-	-	1 633.48	1 858.30	1 858.30	1 858.30	4.7%	1 945.80	2 038.55	2 136.86
VAT on Services											
Total large household bill:		-	-	1 633.48	1 858.30	1 858.30	1 858.30	4.7%	1 945.80	2 038.55	2 136.86
% increase/-decrease					13.8%	-	-	4.7%	4.7%	4.8%	4.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates				200.00	200.00	200.00	200.00		200.00	200.00	200.00
Electricity: Basic levy				49.82	59.97	59.97	59.97	6.0%	63.57	67.38	71.43
Electricity: Consumption				445.00	535.00	535.00	535.00	6.0%	567.10	601.13	637.19
Water: Basic levy				50.43	53.96	53.96	53.96	6.0%	57.20	60.63	64.27
Water: Consumption				117.25	125.50	125.50	125.50	6.0%	133.03	141.01	149.47
Sanitation				60.73	75.91	75.91	75.91	6.0%	80.46	85.29	90.41
Refuse removal				41.80	47.86	47.86	47.86	6.0%	50.73	53.78	57.00
Other											
sub-total		-	-	965.03	1 098.20	1 098.20	1 098.20	4.9%	1 152.09	1 209.22	1 269.77
VAT on Services											
Total small household bill:		-	-	965.03	1 098.20	1 098.20	1 098.20	4.9%	1 152.09	1 209.22	1 269.77
% increase/-decrease					13.8%	-	-	4.9%	4.9%	5.0%	5.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates				100.00	100.00	100.00	100.00		100.00	100.00	100.00
Electricity: Basic levy				49.82	59.97	59.97	59.97	6.0%	63.57	67.38	71.43
Electricity: Consumption				311.50	374.50	374.50	374.50	6.0%	396.97	420.79	446.04
Water: Basic levy				50.43	53.96	53.96	53.96	6.0%	57.20	60.63	64.27
Water: Consumption				93.80	100.40	100.40	100.40	6.0%	106.42	112.81	119.58
Sanitation				60.73	75.91	75.91	75.91	6.0%	80.46	85.29	90.41
Refuse removal				41.80	47.86	47.86	47.86	6.0%	50.73	53.78	57.00
Other											
sub-total		-	-	708.08	812.60	812.60	812.60	5.3%	855.36	900.68	948.72
VAT on Services											
Total small household bill:		-	-	708.08	812.60	812.60	812.60	5.3%	855.36	900.68	948.72
% increase/-decrease					14.8%	-	-	5.3%	5.3%	5.3%	5.3%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

FS181 Masilonyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
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										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality held to maturity investments										23 226	
Municipality sub-total										23 226	-
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									23 226	-

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

FS181 Masilonyana - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)					4 552	4 552	4 552			
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	4 552	4 552	4 552	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	4 552	4 552	4 552	-	-	-

Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	74 392	74 392	74 392	83 391	89 365	96 713
Local Government Equitable Share					72 352	72 352	72 352	81 091	86 995	94 013
Finance Management					1 250	1 250	1 250	1 500	1 500	1 750
Municipal Systems Improvement					790	790	790	800	870	950
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	-	-	74 392	74 392	74 392	83 391	89 365	96 713
Capital Transfers and Grants										
National Government:		-	-	-	28 977	28 977	28 977	44 782	68 801	61 044
Municipal Infrastructure Grant (MIG)					28 977	28 977	28 977	36 782	53 801	41 044
Rrgional Bulk Infrasructure Grant								8 000	15 000	20 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	28 977	28 977	28 977	44 782	68 801	61 044
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	103 369	103 369	103 369	128 173	158 166	157 757

References

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

FS181 Masilonyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	2 000	34 392	34 392	34 392	83 391	89 365	96 713
Local Government Equitable Share					32 352	32 352	32 352	81 091	86 995	94 013
Finance Management				1 250	1 250	1 250	1 250	1 500	1 500	1 750
Municipal Systems Improvement				750	790	790	790	800	870	950
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	8 000	15 000	20 000
Regional Bulk Infrastructure Grant								8 000	15 000	20 000
Total operating expenditure of Transfers and Grants:		-	-	2 000	34 392	34 392	34 392	91 391	104 365	116 713
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	28 977	28 977	28 977	36 782	38 801	41 044
Municipal Infrastructure Grant (MIG)					28 977	28 977	28 977	36 782	38 801	41 044
Rrgional Bulk Infrastructure Grant										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	-	-	28 977	28 977	28 977	36 782	38 801	41 044
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	2 000	63 369	63 369	63 369	128 173	143 166	157 757

References

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

FS181 Masilonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts					34 252	34 252	34 252	83 391	89 365	96 713
Conditions met - transferred to revenue		-	-	-	34 252	34 252	34 252	83 391	89 365	96 713
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	34 252	34 252	34 252	83 391	89 365	96 713
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								8 000	15 000	20 000
Conditions met - transferred to revenue		-	-	-	-	-	-	8 000	15 000	20 000
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	8 000	15 000	20 000
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	34 252	34 252	34 252	91 391	104 365	116 713
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Refuse, Sewerage, Water&Electricity</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Indigent subsidy- Wate, Electricity, Refuse, Sewerage</i>	4		34	3 850	10 649	10 649	10 649	10 649			
Total Non-Cash Grants To Organisations		-	34	3 850	10 649	10 649	10 649	10 649	-	-	-
Groups of Individuals											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	34	3 850	10 649	10 649	10 649	10 649	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	34	3 850	10 649	10 649	10 649	10 649	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1				5 555	5 555	5 555	5 250	5 524	5 859
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions								20		
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances								343		
Sub Total - Councillors					5 555	5 555	5 555	5 612	5 524	5 859
% increase	4	-	-	-	-	-	(0.0%)	1.0%	(1.6%)	6.1%
Senior Managers of the Municipality	2				1 715	1 715	1 715	1 852	2 000	2 160
Basic Salaries and Wages					6	6	6	7	8	8
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3				1 057	1 057	1 057	1 142	1 233	1 332
Cellphone Allowance	3				32	32	32	34	37	40
Housing Allowances	3									
Other benefits and allowances	3				127	127	127	138	149	161
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality					2 937	2 937	2 937	3 172	3 426	3 700
% increase	4	-	-	-	-	-	-	8.0%	8.0%	8.0%
Other Municipal Staff					31 844	31 844	31 844	34 391	37 143	40 114
Basic Salaries and Wages					3 365	3 365	3 365	3 634	3 925	4 239
Pension and UIF Contributions					2 096	2 096	2 096	2 264	2 445	2 641
Medical Aid Contributions					2 071	2 071	2 071	2 237	2 416	2 609
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3				156	156	156	169	182	197
Housing Allowances	3				53	53	53	56	60	65
Other benefits and allowances	3				5 601	5 601	5 601	6 049	6 533	7 056
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff					45 186	45 186	45 186	48 800	52 704	56 921
% increase	4	-	-	-	-	-	-	8.0%	8.0%	8.0%
Total Parent Municipality					53 678	53 678	53 678	57 584	61 655	66 480
% increase							(0.0%)	7.3%	7.1%	7.8%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS					53 678	53 678	53 678	57 584	61 655	66 480
% increase	4	-	-	-	-	-	(0.0%)	7.3%	7.1%	7.8%
TOTAL MANAGERS AND STAFF	5				48 124	48 124	48 124	51 972	56 131	60 621

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. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
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)
6. Includes pension payments and employer contributions to medical aid

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

FS181 Masilonyana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)						20	2	18	20	2	18
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		5									
Other Managers		3				1		1	1		1
Professionals		7				4		4	4		4
<i>Finance</i>			-	-	-	370	354	16	370	354	16
<i>Spatial/town planning</i>						41	25	16	41	25	16
<i>Information Technology</i>						1	1		1	1	
<i>Roads</i>						1	1		1	1	
<i>Electricity</i>						67	67		67	67	
<i>Water</i>						10	10		10	10	
<i>Sanitation</i>						39	39		39	39	
<i>Refuse</i>						57	57		57	57	
<i>Other</i>						64	64		64	64	
Technicians						90	90		90	90	
<i>Finance</i>			-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>											
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations											
TOTAL PERSONNEL NUMBERS			-	-	-	395	356	39	395	356	39
% increase						-	-	-	-	-	-
Total municipal employees headcount		6				395	356	39	395	356	39
Finance personnel headcount		8				41	25	16	41	25	16
Human Resources personnel headcount		8				7	7	-	7	7	-

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

FS181 Masilonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source																
Property rates		863	863	863	863	863	863	863	863	863	863	863	863	10 359	10 998	11 686
Property rates - penalties & collection charges														-	-	-
Service charges - electricity revenue		1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	1 839	22 068	25 294	28 975
Service charges - water revenue		980	980	980	980	980	980	980	980	980	980	980	980	11 765	12 634	13 573
Service charges - sanitation revenue		1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	13 153	15 791	16 928
Service charges - refuse revenue		498	498	498	498	498	498	498	498	498	498	498	498	5 975	7 297	8 182
Service charges - other														2 217	2 572	2 981
Rental of facilities and equipment														257	271	286
Interest earned - external investments														50	52	55
Interest earned - outstanding debtors														12 500	13 163	13 886
Dividends received														10	11	11
Fines														3	3	3
Licences and permits														-	-	-
Agency services														-	-	-
Transfers recognised - operational														83 391	89 365	96 713
Other revenue		11	11	11	11	11	11	11	11	11	11	11	11	137	145	153
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contribution)		5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	103 715	161 885	177 594	193 431
Expenditure By Type																
Employee related costs														48 935	52 065	55 396
Remuneration of councillors														5 250	5 524	5 859
Debt impairment														26 681	26 536	25 087
Depreciation & asset impairment														4 000	4 248	4 499
Finance charges														555	589	624
Bulk purchases														30 736	34 014	37 645
Other materials														-	-	-
Contracted services														1 100	1 170	1 245
Transfers and grants														-	-	-
Other expenditure														43 638	52 696	62 871
Loss on disposal of PPE														-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	160 895	160 895	176 842	193 226
Surplus/(Deficit)		5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	(57 180)	990	751	205
Transfers recognised - capital														44 782	53 801	61 044
Contributions recognised - capital														750	792	835
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	(11 648)	46 522	55 344	62 084
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	(11 648)	46 522	55 344	62 084

References

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

FS181 Masilonyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	35 654	36 848	45 657
Vote 2 - Finance & Admin		1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	20 967	22 043	28 383
Vote 3 - Community Facilities		1	1	1	1	1	1	1	1	1	1	1	1	7	7	(125)
Vote 4 - Housing		86	86	86	86	86	86	86	86	86	86	86	86	1 031	1 096	146
Vote 5 -Public Safety		72	72	72	72	72	72	72	72	72	72	72	72	864	916	3
Vote 6 - Sports & Recreation		260	260	260	260	260	260	260	260	260	260	260	260	3 118	3 313	(208)
Vote 7 - Waste Management		1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	1 438	17 258	17 832	19 128
Vote 8 - Waste Water Management		107	107	107	107	107	107	107	107	107	107	107	107	3 835	9 024	27 791
Vote 9 - Roads Transport		1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	14 468	15 334	(361)
Vote 10 - Water		1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	21 912	22 433	25 487
Vote 11 - Electricity		3 466	3 466	3 466	3 466	3 466	3 466	3 466	3 466	3 466	3 466	3 466	3 466	41 597	48 748	47 531
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		13 180	13 180	13 180	13 180	13 180	13 180	13 180	13 180	13 180	13 180	13 180	16 908	161 884	177 594	193 432
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL		2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	26 216	27 760	29 423
Vote 2 - Finance & Admin		3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	36 524	38 551	39 310
Vote 3 - Community Facilities		433	433	433	433	433	433	433	433	433	433	433	433	5 195	5 518	5 858
Vote 4 - Housing		89	89	89	89	89	89	89	89	89	89	89	89	1 064	1 130	1 201
Vote 5 -Public Safety		79	79	79	79	79	79	79	79	79	79	79	79	950	1 008	1 069
Vote 6 - Sports & Recreation		231	231	231	231	231	231	231	231	231	231	231	231	2 769	2 942	3 125
Vote 7 - Waste Management		577	577	577	577	577	577	577	577	577	577	577	577	6 926	7 772	7 786
Vote 8 - Waste Water Management		1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 064	12 269	16 940	25 458
Vote 9 - Roads Transport		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 167	19 280	20 438
Vote 10 - Water		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 861	19 600	19 924
Vote 11 - Electricity		2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	32 955	36 341	39 635
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		13 404	13 404	13 404	13 404	13 404	13 404	13 404	13 404	13 404	13 404	13 404	13 449	160 895	176 842	193 226
Surplus/(Deficit) before assoc.		(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	3 459	989	752	206
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	3 459	989	752	206

References

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

FS181 Masilonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard																
Governance and administration		5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 493	5 493	65 915	69 172	73 913
Executive and council		3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	40 878	42 770	45 776
Budget and treasury office		1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	14 786	15 517	16 570
Corporate services		854	854	854	854	854	854	854	854	854	854	854	854	10 252	10 885	11 567
Community and public safety		(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	(50)	(54)	(57)
Community and social services		0	0	0	0	0	0	0	0	0	0	0	2	2	2	2
Sport and recreation		(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(187)	(197)	(208)
Public safety		0	0	0	0	0	0	0	0	0	0	0	3	3	3	3
Housing		11	11	11	11	11	11	11	11	11	11	11	11	131	138	146
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(324)	(342)	(361)
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(324)	(342)	(361)
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8 029	8 029	8 029	8 029	8 029	8 029	8 029	8 029	8 029	8 029	8 029	8 029	96 344	108 819	119 937
Electricity		3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	3 152	37 826	42 425	47 531
Water		1 797	1 797	1 797	1 797	1 797	1 797	1 797	1 797	1 797	1 797	1 797	1 797	21 560	23 486	25 487
Waste water management		1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	1 836	22 031	25 661	27 791
Waste management		1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	14 927	17 246	19 128
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		13 490	13 490	13 490	13 490	13 490	13 490	13 490	13 490	13 490	13 490	13 490	13 495	161 884	177 594	193 432
Expenditure - Standard																
Governance and administration		19 203	19 203	19 203	19 203	19 203	19 203	19 203	19 203	19 203	19 203	19 203	(151 524)	59 708	63 095	65 324
Executive and council		15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	(154 919)	18 969	20 076	21 284
Budget and treasury office		2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	26 945	28 565	30 231
Corporate services		1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 794	14 453	15 119
Community and public safety		996	996	996	996	996	996	996	996	996	996	996	2 060	13 016	13 821	14 669
Community and social services		686	686	686	686	686	686	686	686	686	686	686	686	8 233	8 740	9 274
Sport and recreation		231	231	231	231	231	231	231	231	231	231	231	231	2 769	2 942	3 125
Public safety		79	79	79	79	79	79	79	79	79	79	79	79	950	1 008	1 069
Housing		-	-	-	-	-	-	-	-	-	-	-	1 064	1 064	1 130	1 201
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 167	19 280	20 438
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	18 167	19 280	20 438
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 868	70 003	80 646	92 796
Electricity		2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	32 955	36 341	39 635
Water		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 861	19 600	21 340
Waste water management		1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 019	1 057	12 262	14 033	15 881
Waste management		577	577	577	577	577	577	577	577	577	577	577	577	6 926	7 972	9 140
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		27 543	27 543	27 543	27 543	27 543	27 543	27 543	27 543	27 543	27 543	27 543	(142 082)	160 895	176 842	193 226
Surplus/(Deficit) before assoc.		(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	155 577	990	752	206
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	(14 053)	155 577	990	752	206

References

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

FS181 Masilonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13											Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousand																	
Multi-year expenditure to be appropriated	1																
Vote 1 - EXECUTIVE & COUNCIL														-	-	-	-
Vote 2 - Finance & Admin														555	555	720	840
Vote 3 - Community Facilities														7 435	7 435	7 930	8 465
Vote 4 - Housing														-	-	-	-
Vote 5 - PUBLIC SAFETY														-	-	-	-
Vote 6 - SPORT & RECREATION														-	-	-	-
Vote 7 - WASTE MANAGEMENT														1 272	1 272	1 450	1 600
Vote 8 - WASTE WATER MANAGEMENT														10 514	10 514	12 060	13 850
Vote 9 - ROADS TRANSPORT														4 518	4 518	4 700	4 900
Vote 10 - WATER														21 249	21 249	27 941	32 390
Vote 11 - [NAME OF VOTE 11]														-	-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Capital multi-year expenditure sub-total	2													45 542	45 542	54 801	62 045
Single-year expenditure to be appropriated																	
Vote 1 - EXECUTIVE & COUNCIL														-	-	-	-
Vote 2 - Finance & Admin														-	-	-	-
Vote 3 - Community Facilities														-	-	-	-
Vote 4 - Housing														-	-	-	-
Vote 5 - PUBLIC SAFETY														-	-	-	-
Vote 6 - SPORT & RECREATION														-	-	-	-
Vote 7 - WASTE MANAGEMENT														-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT														-	-	-	-
Vote 9 - ROADS TRANSPORT														-	-	-	-
Vote 10 - WATER														-	-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Capital single-year expenditure sub-total	2													-	-	-	-
Total Capital Expenditure	2													45 542	45 542	54 801	62 045

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

FS181 Masilonyana - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard	1	-	-	-	-	-	-	-	-	-	-	-	555	555	720	840
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	555	555	720	840
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	7 435	7 435	7 930	8 465
Community and social services		-	-	-	-	-	-	-	-	-	-	-	435	435	510	600
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	7 000	7 000	7 420	7 865
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	4 518	4 518	4 700	4 900
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	4 518	4 518	4 700	4 900
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	33 035	33 035	41 451	47 840
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	21 249	21 249	27 941	32 390
Waste water management		-	-	-	-	-	-	-	-	-	-	-	10 514	10 514	12 060	13 850
Waste management		-	-	-	-	-	-	-	-	-	-	-	1 272	1 272	1 450	1 600
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	-	-	-	-	-	-	-	-	-	-	-	45 542	45 542	54 801	62 045

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

FS181 Masilonyana - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Pastel	Yrs	3	Licence fees FMS	18 April 2013	576
Data-M	Yrs	2	Licence fees FMS	31 December 2013	348

References

1. Total agreement period from commencement until end
2. Annual value

FS181 Masilonyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework			Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Total Contract Value
		Total	Original Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Gestetner</i>		792	864	864	864									3 384
<i>Telkom</i>		1 040	780	780										2 600
<i>Pastel</i>		1 246	160	152	162	175								1 894
Total Operating Expenditure Implication		3 078	1 804	1 796	1 026	175	-	-	-	-	-	-	-	7 878
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		3 078	1 804	1 796	1 026	175	-	-	-	-	-	-	-	7 878
Entities:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

FS181 Masilonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	27 578	13 233	16 907	16 907	16 907	45 108	47 814	50 684
Infrastructure - Road transport		-	-	-	1 516	1 516	1 516	4 518	4 790	5 077
Roads, Pavements & Bridges					1 516	1 516	1 516	4 518	4 790	5 077
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	27 578	7 582	8 149	8 149	8 149	28 249	29 943	31 740
Dams & Reservoirs										
Water purification										
Reticulation			27 578	7 582	8 149	8 149	8 149	28 249	29 943	31 740
Infrastructure - Sanitation		-	-	4 651	7 242	7 242	7 242	10 514	11 145	11 814
Reticulation				4 051	7 242	7 242	7 242	10 514	11 145	11 814
Sewerage purification				600						
Infrastructure - Other		-	-	1 000	-	-	-	1 827	1 936	2 053
Waste Management				1 000				1 272	1 348	1 429
Transportation	2									
Gas										
Other	3							555	588	624
Community		-	860	1 000	4 727	4 727	4 727	435	460	488
Parks & gardens										
Sportsfields & stadia										
Swimming pools					3 227	3 227	3 227	315	333	353
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries			860	1 000	1 500	1 500	1 500	120	127	135
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	300	1 850	2 320	2 320	2 320	-	-	-
General vehicles				1 850	2 000	2 000	2 000			
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			300		320	320	320			
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	-	28 738	16 083	23 955	23 955	23 955	45 543	48 274	51 172
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
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 purposes
- 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
- Donated/contributed & leased assets to be included within the respective sub-class

FS181 Masilonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand	1					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class						
Infrastructure		-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-
<i>Roads, Pavements & Bridges</i>						
<i>Storm water</i>						
Infrastructure - Electricity		-	-	-	-	-
<i>Generation</i>						
<i>Transmission & Reticulation</i>						
<i>Street Lighting</i>						
Infrastructure - Water		-	-	-	-	-
<i>Dams & Reservoirs</i>						
<i>Water purification</i>						
<i>Reticulation</i>						
Infrastructure - Sanitation		-	-	-	-	-
<i>Reticulation</i>						
<i>Sewerage purification</i>						
Infrastructure - Other		-	-	-	-	-
<i>Waste Management</i>						
<i>Transportation</i>	2					
<i>Gas</i>						
<i>Other</i>	3					
Community		-	-	-	-	-
Parks & gardens						
Sportsfields & stadia						
Swimming pools						
Community halls						
Libraries						
Recreational facilities						
Fire, safety & emergency						
Security and policing						
Buses	7					
Clinics						
Museums & Art Galleries						
Cemeteries						
Social rental housing	8					
Other						
Heritage assets		-	-	-	-	-
Buildings						
Other	9					
Investment properties		-	-	-	-	-
Housing development						
Other						
Other assets		-	-	-	-	-
General vehicles						
Specialised vehicles	10					
Plant & equipment						
Computers - hardware/equipment						
Furniture and other office equipment						
Abattoirs						

Markets					
Civic Land and Buildings					
Other Buildings					
Other Land					
Surplus Assets - (Investment or Inventory)					
Other					
Agricultural assets		-	-	-	-
<i>List sub-class</i>					
Biological assets		-	-	-	-
<i>List sub-class</i>					
Intangibles		-	-	-	-
Computers - software & programming					
Other (<i>list sub-class</i>)					
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-

Specialised vehicles		-	-	-	-
Refuse					
Fire					
Conservancy					
Ambulances					
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital €
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastr
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-	-	-20 977 976	-10 187 315	-10 187 315
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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	-
0.0%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%

expenditure in Budgeted Capital Expenditure

ucture

-10 187 315 531 -6 527 000 -10 873 200

Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		0.0%	0.9%	1.3%	7.2%	7.2%	7.2%	5.7%	4.8%	4.1%
R&M as % Operating Expenditure		0.0%	2.9%	4.0%	4.7%	4.7%	4.7%	4.8%	4.6%	4.4%

References

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

check balance	-	3 796	6 088	7 288	7 288	7 288	7 674	8 096	8 582
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Refuse										
Fire										
Conservancy										
Ambulances										

References

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

Check	-	(3 837)	(400)	(3 100)	(3 100)	(3 100)	(4 000)	(4 248)	(4 499)
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FS181 Masilonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE & COUNCIL		-	-	-				
Vote 2 - Finance & Admin		555	720	840				
Vote 3 - Community Facilities		7 435	7 930	8 465				
Vote 4 - Housing		-	-	-				
Vote 5 - PUBLIC SAFETY		-	-	-				
Vote 6 - SPORT & RECREATION		-	-	-				
Vote 7 - WASTE MANAGEMENT		1 272	1 450	1 600				
Vote 8 - WASTE WATER MANAGEMENT		10 514	12 060	13 850				
Vote 9 - ROADS TRANSPORT		4 518	4 700	4 900				
Vote 10 - WATER		21 249	27 941	32 390				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		45 542	54 801	62 045	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE & COUNCIL								
Vote 2 - Finance & Admin								
Vote 3 - Community Facilities								
Vote 4 - Housing								
Vote 5 - PUBLIC SAFETY								
Vote 6 - SPORT & RECREATION								
Vote 7 - WASTE MANAGEMENT								
Vote 8 - WASTE WATER MANAGEMENT								
Vote 9 - ROADS TRANSPORT								
Vote 10 - WATER								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		45 542	54 801	62 045	-	-	-	-

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)

FS181 Masilonyana - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 5	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Parent Capital expenditure																
1																
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure																
										-	-	-	-	-		
										-	-	-	-	-		

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

