

Municipal annual budgets and MTREF & supporting tables

Version 2.3.

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Preparation Instructions

Municipality Name: FS193 Nketoana ▼

CFO Name: Vincent Mkhafa

Tel: 0588632811 Fax: 0588631572

E-Mail: vmkhafa@nketoanafs.co.za

Budget for MTREF starting: 2011 ▼ Budget Year: 2011/12

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all sheets

Important documents which provide essential assistance

[MFMA Budget Circular 2011/12](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

Hide Reference columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

MFMA Circular 48

[Click to view](#)

MFMA Circular 51

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MFMA Return Forms

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Organisational structure votes (if required)

- Vote1 - Executive and Council
- Vote2 - Finance and Admin
- Vote3 - Waste Management
- Vote4 - Public Safety
- Vote5 - Environment
- Vote6 - Community Services
- Vote7 - Housing
- Vote8 - Water
- Vote9 - Electricity
- Vote10 - Roads and Storm Water
- Vote11 - Sewerage
- Vote12 - Example 12
- Vote13 - Example 13
- Vote14 - Example 14
- Vote15 - Example 15

Organisational structure sub-votes (if required)

Executive and Council

- Office of the Mayor
- Office of the Speaker
- Office of the MM
- Office of the COO
- Subvote example 5
- Subvote example 6
- Subvote example 7
- Subvote example 8
- Subvote example 9
- Subvote example 10

Finance and Admin

- Finance
- Corporate Services
- Subvote example 3
- Subvote example 4
- Subvote example 5
- Subvote example 6
- Subvote example 7
- Subvote example 8
- Subvote example 9
- Subvote example 10

Waste Management

- Refuse
- Subvote example 2
- Subvote example 3
- Subvote example 4
- Subvote example 5
- Subvote example 6
- Subvote example 7
- Subvote example 8
- Subvote example 9
- Subvote example 10

Public Safety

- Traffic and Fire
- Subvote example 2
- Subvote example 3
- Subvote example 4
- Subvote example 5
- Subvote example 6
- Subvote example 7
- Subvote example 8
- Subvote example 9
- Subvote example 10

Environment

- Parks and Cemetery
- Subvote example 2
- Subvote example 3
- Subvote example 4
- Subvote example 5
- Subvote example 6
- Subvote example 7
- Subvote example 8
- Subvote example 9
- Subvote example 10

Community Services

- Community services and Admin
- Library
- Sports and Recreation
- Youth
- Subvote example 5
- Subvote example 6

Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Housing

Urban Planning and housing
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Water

Water Distribution
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Electricity

Electricity Distribution
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Roads and Storm Water

Roads and Storm Water
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Sewerage

Sewerage
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Example 12

Subvote example 1
Subvote example 2
Subvote example 3

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

Example 13

Subvote example 1
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Example 14

Subvote example 1
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

Example 15

Subvote example 1
Subvote example 2
Subvote example 3
Subvote example 4
Subvote example 5
Subvote example 6
Subvote example 7
Subvote example 8
Subvote example 9
Subvote example 10

FS193 Nketoana - Contact Information

A. GENERAL INFORMATION

Municipality	FS193 Nketoana
Grade	3
Province	FS FREE STATE
Web Address	www.nketoanafs.gov.za
e-mail Address	vmkhefa@nketoanafs.co.za

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:

P.O. Box	26
City / Town	Reitz
Postal Code	9810

Street address

Building	Municipal Building
Street No. & Name	Corner Church and Voortrekker Street
City / Town	Reitz
Postal Code	9810

General Contacts

Telephone number	0588632811
Fax number	0588632523

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	Molapisi M	Name	Nakedi T.E.
Telephone number	0588632811	Telephone number	0588632811 Ext 163
Cell number	0730428766	Cell number	
Fax number	0588631129	Fax number	0588631129
E-mail address	jeanethmotaung@gmail.com	E-mail address	

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Mamba M	Name	Radebe T.
Telephone number	0588632811 Ext 113	Telephone number	05858632811 Ext 113
Cell number	0827709771	Cell number	
Fax number	0588631129	Fax number	0588631129
E-mail address	mmamba@webmail.co.za	E-mail address	

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Thomas S.J.	Name	Maseko S.
Telephone number	0588632811	Telephone number	0588632811
Cell number	0824455282	Cell number	0734628119
Fax number	0588631683	Fax number	0588631683
E-mail address	siphot@nketoanafs.co.za	E-mail address	s.maseko@nketoanafs.co.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Vincent Mkhafa	Name	Mnguni L.
Telephone number	0588632811	Telephone number	0588632811
Cell number	0716702048	Cell number	0718550484
Fax number	0588631572	Fax number	0588631572
E-mail address	vmkhefa@nketoanafs.co.za	E-mail address	lmnguni@nketoanafs.co.za

Official responsible for submitting financial information

Name	Mzizi F.V.
Telephone number	0588632811
Cell number	0838977618

Fax number	0588632523
E-mail address	fikilem@nketoanafs.co.za

FS193 Nketoana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard	1									
Governance and administration		–	34 497	34 753	75 203	–	71 820	80 521	88 019	93 214
Executive and council		–	875	893	–	–	–	–	–	–
Budget and treasury office		–	33 200	33 512	64 095	–	64 095	72 332	79 421	84 186
Corporate services		–	422	348	11 108	–	7 725	8 189	8 598	9 028
Community and public safety		–	502	550	802	–	802	855	898	943
Community and social services		–	427	425	602	–	602	638	670	703
Sport and recreation		–	–	5	–	–	–	5	6	6
Public safety		–	75	120	200	–	200	212	223	234
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	18 100	75	3	–	3	3	3	4
Planning and development		–	–	75	3	–	3	3	3	4
Road transport		–	18 100	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	71 816	79 278	57 090	–	57 090	66 089	66 184	69 494
Electricity		–	19 839	17 623	16 780	–	16 780	20 304	21 319	22 385
Water		–	28 575	24 107	20 148	–	20 148	21 357	22 425	23 546
Waste water management		–	11 923	18 242	9 429	–	9 429	9 995	10 494	11 019
Waste management		–	11 479	19 306	10 733	–	10 733	14 433	11 946	12 543
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	–	124 915	114 656	133 098	–	129 715	147 468	155 105	163 654
Expenditure - Standard										
Governance and administration		–	29 340	36 874	34 370	–	31 433	36 432	38 400	40 442
Executive and council		–	9 309	13 483	12 934	–	11 796	13 710	14 451	15 200
Budget and treasury office		–	15 344	15 905	10 842	–	9 812	11 493	12 113	12 767
Corporate services		–	4 687	7 486	10 594	–	9 825	11 230	11 836	12 475
Community and public safety		–	7 411	10 185	11 851	–	4 962	5 260	5 544	5 843
Community and social services		–	6 312	7 628	7 938	–	1 179	1 250	1 318	1 389
Sport and recreation		–	–	995	780	–	650	689	726	765
Public safety		–	1 099	1 562	3 133	–	3 133	3 321	3 500	3 689
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	5 469	5 999	12 524	–	12 524	15 858	16 714	17 617
Planning and development		–	–	924	4 874	–	4 874	4 966	5 234	5 517
Road transport		–	5 469	5 075	7 650	–	7 650	10 892	11 480	12 100
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	41 877	58 876	62 066	–	62 066	70 216	74 007	78 004
Electricity		–	14 388	24 176	26 239	–	26 239	26 239	27 656	29 149
Water		–	11 641	19 064	14 801	–	14 801	19 689	20 752	21 873
Waste water management		–	9 298	8 532	10 464	–	10 464	13 092	13 799	14 544
Waste management		–	6 550	7 104	10 562	–	10 562	11 196	11 800	12 438
Other	4	–	–	303	–	–	–	1 700	1 802	1 910
Total Expenditure - Standard	3	–	84 097	112 237	120 811	–	110 985	129 466	136 467	143 816
Surplus/(Deficit) for the year		–	40 818	2 419	12 287	–	18 730	18 002	18 638	19 838

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

FS193 Nketoana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard	1									
Municipal governance and administration		-	34 497	34 753	75 203	-	71 820	80 521	88 019	93 214
Executive and council		-	875	893	-	-	-	-	-	-
<i>Mayor and Council</i>			875	893						
<i>Municipal Manager</i>										
Budget and treasury office			33 200	33 512	64 095		64 095	72 332	79 421	84 186
Corporate services		-	422	348	11 108	-	7 725	8 189	8 598	9 028
<i>Human Resources</i>							7 725			
<i>Information Technology</i>										
<i>Property Services</i>										
<i>Other Admin</i>			422	348	11 108			8 189	8 598	9 028
Community and public safety		-	502	550	802	-	802	855	898	943
Community and social services		-	427	425	602	-	602	638	670	703
<i>Libraries and Archives</i>			-	6	-		-	-	-	-
<i>Museums & Art Galleries etc</i>					352		352	373	392	411
<i>Community halls and Facilities</i>					250		250	265	278	292
<i>Cemeteries & Crematoriums</i>			91	419						
<i>Child Care</i>										
<i>Aged Care</i>										
<i>Other Community</i>			336							
<i>Other Social</i>										
Sport and recreation				5				5	6	6
Public safety		-	75	120	200	-	200	212	223	234
<i>Police</i>			75	120	200		200	212	223	234
<i>Fire</i>										
<i>Civil Defence</i>										
<i>Street Lighting</i>										
<i>Other</i>										
Housing										
Health		-	-	-	-	-	-	-	-	-
<i>Clinics</i>										
<i>Ambulance</i>										
<i>Other</i>										
Economic and environmental services		-	18 100	75	3	-	3	3	3	4
Planning and development		-	-	75	3	-	3	3	3	4
<i>Economic Development/Planning</i>										
<i>Town Planning/Building enforcement</i>				75	3		3	3	3	4
<i>Licensing & Regulation</i>										
Road transport		-	18 100	-	-	-	-	-	-	-
<i>Roads</i>										
<i>Public Buses</i>			18 100							
<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		-	71 816	79 278	57 090	-	57 090	66 089	66 184	69 494
Electricity		-	19 839	17 623	16 780	-	16 780	20 304	21 319	22 385
<i>Electricity Distribution</i>			19 839	17 623	16 780		16 780	20 304	21 319	22 385
<i>Electricity Generation</i>										
Water		-	28 575	24 107	20 148	-	20 148	21 357	22 425	23 546
<i>Water Distribution</i>			28 575	24 082	20 148		20 148	21 357	22 425	23 546
<i>Water Storage</i>				25						
Waste water management		-	11 923	18 242	9 429	-	9 429	9 995	10 494	11 019
<i>Sewerage</i>			11 923	18 242	9 429		9 429	9 995	10 494	11 019
<i>Storm Water Management</i>										
<i>Public Toilets</i>										
Waste management		-	11 479	19 306	10 733	-	10 733	14 433	11 946	12 543
<i>Solid Waste</i>			11 479	19 306	10 733		10 733	11 377	11 946	12 543
<i>Other</i>					3 383		3 383	3 056	3 209	3 369
Other		-	-	-	-	-	-	-	-	-
<i>Air Transport</i>										
<i>Abattoirs</i>										
<i>Tourism</i>										
<i>Forestry</i>										
<i>Markets</i>										
Total Revenue - Standard	2	-	124 915	114 656	133 098	-	129 715	147 468	155 105	163 654
Expenditure - Standard										
Municipal governance and administration		-	29 340	36 874	34 370	-	31 433	36 432	38 400	40 442
Executive and council		-	9 309	13 483	12 934	-	11 796	13 710	14 451	15 200
<i>Mayor and Council</i>			6 290	6 462	6 980		6 980	7 399	7 799	8 188
<i>Municipal Manager</i>			3 019	7 021	5 954		4 816	6 311	6 652	7 011
Budget and treasury office			15 344	15 905	10 842		9 812	11 493	12 113	12 767
Corporate services		-	4 687	7 486	10 594	-	9 825	11 230	11 836	12 475
<i>Human Resources</i>					1 350		1 350	1 431	1 508	1 590
<i>Information Technology</i>					250		250	265	279	294

Property Services			1 119		350	1 186	1 250	1 318
Other Admin	4 687	7 486	7 875		7 875	8 348	8 798	9 273
Community and public safety	-	7 411	10 185	-	4 962	5 260	5 544	5 843
Community and social services	-	6 312	7 628	-	1 179	1 250	1 318	1 389
Libraries and Archives	1 404	30	1 321		150	159	168	177
Museums & Art Galleries etc								
Community halls and Facilities								
Cemeteries & Crematoriums	2 748	7 338	5 349		620	657	692	730
Child Care								
Aged Care								
Other Community	2 160	260	1 268		409	434	457	482
Other Social								
Sport and recreation		995	780		650	689	726	765
Public safety	-	1 099	1 562	-	3 133	3 321	3 500	3 689
Police		1 099	1 562		3 133	3 321	3 500	3 689
Fire								
Civil Defence								
Street Lighting								
Other								
Housing								
Health	-	-	-	-	-	-	-	-
Clinics								
Ambulance								
Other								
Economic and environmental services	-	5 469	5 999	-	12 524	15 858	16 714	17 617
Planning and development	-	-	924	-	4 874	4 966	5 234	5 517
Economic Development/Planning			924		859			
Town Planning/Building enforcement			4 015		4 015	4 966	5 234	5 517
Licensing & Regulation								
Road transport	-	5 469	5 075	-	7 650	10 892	11 480	12 100
Roads		5 469	5 075		7 650	10 892	11 480	12 100
Public Buses								
Parking Garages								
Vehicle Licensing and Testing								
Other								
Environmental protection	-	-	-	-	-	-	-	-
Pollution Control								
Biodiversity & Landscape								
Other								
Trading services	-	41 877	58 876	-	62 066	70 216	74 007	78 004
Electricity	-	14 388	24 176	-	26 239	26 239	27 656	29 149
Electricity Distribution		14 388	24 176		26 239	26 239	27 656	29 149
Electricity Generation								
Water	-	11 641	19 064	-	14 801	19 689	20 752	21 873
Water Distribution		11 641	19 064		14 801	19 689	20 752	21 873
Water Storage								
Waste water management	-	9 298	8 532	-	10 464	13 092	13 799	14 544
Sewerage		9 298	8 532		10 464	13 092	13 799	14 544
Storm Water Management								
Public Toilets								
Waste management	-	6 550	7 104	-	10 562	11 196	11 800	12 438
Solid Waste		6 550	7 104		10 562	11 196	11 800	12 438
Other	-	-	303	-	-	1 700	1 802	1 910
Air Transport								
Abattoirs								
Tourism			155			850	901	955
Forestry								
Markets								
Youth			148			850	901	955
Other								
3	-	84 097	112 237	-	110 985	129 466	136 467	143 816
Surplus/(Deficit) for the year	-	40 818	2 419	-	18 730	18 002	18 638	19 838

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	-115 431 000	15 173 000	20 011 000	-1 000	-	-3 384 000	-240	-468 185	292 756
check opexp balance	-108 583 000	-14 957 000	10 183 490	1 779 000	-	-8 047 000	9 129 780	9 634 380	10 133 370

FS193 Nketoana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Vote1 - Executive and Council		-	-	875	-	-	-	-	-	-
Vote2 - Finance and Admin		-	-	33 622	75 203	-	-	84 107	91 785	97 168
Vote3 - Waste Management		-	-	11 479	10 733	-	-	11 377	11 946	12 543
Vote4 - Piblic Safety		-	-	75	200	-	-	60	63	66
Vote5 - Environment		-	-	91	250	-	-	265	278	292
Vote6 - Community Services		-	-	336	352	-	-	-	-	-
Vote7 - Housing		-	-	75	3	-	-	3	3	4
Vote8 - Water		-	-	28 575	20 148	-	-	21 357	22 425	23 546
Vote9 - Electricity		-	-	19 839	16 780	-	-	20 304	21 319	22 385
Vote10 - Roads and Storm Water		-	-	-	-	-	-	-	-	-
Vote11 - Sewerage		-	-	11 923	9 429	-	-	9 995	10 494	11 019
Vote12 - Example 12		-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	106 890	133 098	-	-	147 468	158 314	167 024
Expenditure by Vote to be appropriated	1									
Vote1 - Executive and Council		-	-	9 310	12 936	-	-	15 471	16 306	17 187
Vote2 - Finance and Admin		-	-	20 031	21 036	-	-	22 722	23 949	25 242
Vote3 - Waste Management		-	-	6 550	10 562	-	-	11 196	11 801	12 438
Vote4 - Piblic Safety		-	-	1 099	3 133	-	-	3 321	3 500	3 689
Vote5 - Environment		-	-	2 748	6 518	-	-	657	692	730
Vote6 - Community Services		-	-	3 564	3 369	-	-	1 282	1 351	1 424
Vote7 - Housing		-	-	-	4 015	-	-	4 905	5 170	5 449
Vote8 - Water		-	-	11 641	14 801	-	-	19 689	20 752	21 873
Vote9 - Electricity		-	-	1 439	26 329	-	-	26 239	27 656	29 149
Vote10 - Roads and Storm Water		-	-	5 469	7 650	-	-	10 892	11 480	12 100
Vote11 - Sewerage		-	-	9 298	10 464	-	-	13 092	13 799	14 544
Vote12 - Example 12		-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	71 149	120 813	-	-	129 466	136 457	143 826
Surplus/(Deficit) for the year	2	-	-	35 741	12 285	-	-	18 002	21 856	23 198

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

FS193 Nketoana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
Vote1 - Executive and Council		-	-	875	-	-	-	-	-	-
Office of the Mayor										
Office of the Speaker				875						
Office of the MM										
Office of the COO								-	-	-
Vote2 - Finance and Admin		-	-	33 622	75 203	-	-	84 107	91 785	97 168
Finance				33 200	64 095			75 918	83 186	88 140
Corporate Services				422	11 108			8 189	8 598	9 028
Vote3 - Waste Management		-	-	11 479	10 733	-	-	11 377	11 946	12 543
Refuse				11 479	10 733			11 377	11 946	12 543
Vote4 - Public Safety		-	-	75	200	-	-	60	63	66
Traffic and Fire				75	200			60	63	66
Vote5 - Environment		-	-	91	250	-	-	265	278	292
Parks and Cemetery				91	250			265	278	292
Vote6 - Community Services		-	-	336	352	-	-	-	-	-
Community services and Admin				336	352					
Library										
Sports and Recreation										
Youth										
Vote7 - Housing		-	-	75	3	-	-	3	3	4
Urban Planning and housing				75	3			3	3	4

FS193 Nketoana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Vote15 - Example 15 Subvote example 1		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	106 890	133 098	-	-	147 468	158 314	167 024

FS193 Nketoana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure by Vote	1									
Vote1 - Executive and Council		-	-	9 310	12 936	-	-	15 471	16 306	17 187
Office of the Mayor				1 587	1 425			7 399	7 799	8 220
Office of the Speaker				4 703	5 557					
Office of the MM				1 838	3 742			6 311	6 652	7 011
Office of the COO				1 182	2 212			1 761	1 856	1 956
0										
Vote2 - Finance and Admin		-	-	20 031	21 036	-	-	22 722	23 949	25 242
Finance				15 344	10 842			11 493	12 114	12 768
Corporate Services				4 687	10 194			11 229	11 835	12 474
Vote3 - Waste Management		-	-	6 550	10 562	-	-	11 196	11 801	12 438
Refuse				6 550	10 562			11 196	11 801	12 438
Vote4 - Public Safety		-	-	1 099	3 133	-	-	3 321	3 500	3 689
Traffic and Fire				1 099	3 133			3 321	3 500	3 689
Vote5 - Environment		-	-	2 748	6 518	-	-	657	692	730
Parks and Cemetery				2 748	6 518			657	692	730
Vote6 - Community Services		-	-	3 564	3 369	-	-	1 282	1 351	1 424
Community services and Admin				2 160	1 268			434	457	482
Library				1 404	1 321			159	168	177
Sports and Recreation					780			689	726	765
Youth									-	-
Vote7 - Housing		-	-	-	4 015	-	-	4 905	5 170	5 449
Urban Planning and housing					4 015			4 905	5 170	5 449

FS193 Nketoana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	1										
Revenue By Source											
Property rates	2	6 843	6 588	6 588	7 725	-	7 725	-	8 189	9 329	9 806
Property rates - penalties & collection charges						-					
Service charges - electricity revenue	2	12 184	13 828	15 044	16 780	-	16 780	-	20 304	21 319	22 385
Service charges - water revenue	2	19 735	22 513	4 748	20 148	-	20 148	-	21 357	22 425	23 546
Service charges - sanitation revenue	2	9 418	10 306	10 224	9 429	-	9 429	-	9 995	10 494	11 019
Service charges - refuse revenue	2	8 481	9 320	9 120	10 733	-	10 733	-	11 377	11 946	12 543
Service charges - other		24 165	3 396	5 009	712		712		755	792	832
Rental of facilities and equipment		327	1 660	1 794	352		352		373	392	411
Interest earned - external investments					500		500		336	353	370
Interest earned - outstanding debtors		8 707	7 910	7 910	2 425		2 425		2 765	2 903	3 048
Dividends received											
Fines		91	72	71	200		200		212	223	234
Licences and permits		16	29	17							
Agency services											
Transfers recognised - operational		25 464	34 120	34 120	64 095		64 095		71 807	75 397	79 167
Other revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		115 431	109 742	94 645	133 099	-	133 099	-	147 468	155 573	163 362
Expenditure By Type											
Employee related costs	2	26 092	30 446	31 733	41 818	-	41 818	-	44 744	47 161	49 707
Remuneration of councillors		2 291	3 404	3 404	4 488		4 488		4 758	5 014	5 285
Debt impairment	3				10 000		10 000		5 600	5 902	6 221
Depreciation & asset impairment	2	-	-	-	5 600	-	5 600	-	11 970	12 616	13 298
Finance charges		940	1 672	1 677	980		980		890	938	989
Bulk purchases	2	6 770	9 452	10 400	19 187	-	19 187	-	24 176	25 482	26 858
Other materials	8										
Contracted services		-	-	-	5 050	-	5 050	-	1 200	1 265	1 333
Transfers and grants											
Other expenditure	4, 5	72 490	54 080	54 840	31 909	-	31 909	-	26 998	28 456	29 993
Loss on disposal of PPE											
Total Expenditure		108 583	99 054	102 054	119 032	-	119 032	-	120 336	126 833	133 683
Surplus/(Deficit)		6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679
Transfers recognised - capital											
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679
Taxation											
Surplus/(Deficit) after taxation		6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679

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

FS193 Nketoana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote2 - Finance and Admin		-	-	-	1 635	-	-	-	3 750	-	-
Vote3 - Waste Management		-	5 814	5 814	2 000	2 200	2 200	-	10 764	3 814	-
Vote4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote5 - Environment		-	-	-	500	450	450	-	-	5 000	5 600
Vote6 - Community Services		-	20 555	20 555	850	-	-	-	3 300	11 200	7 400
Vote7 - Housing		-	-	-	-	350	350	-	380	-	-
Vote8 - Water		22 403	10 064	10 064	3 500	-	-	-	14 503	1 402	-
Vote9 - Electricity		-	-	-	1 902	-	-	-	2 920	2 550	15 340
Vote10 - Roads and Storm Water		-	-	-	4 784	-	-	-	1 474	7 060	-
Vote11 - Sewerage		-	33 848	33 848	9 259	-	-	-	1 104	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	22 403	70 281	70 281	24 430	3 000	3 000	-	38 195	31 026	28 340
Single-year expenditure to be appropriated	2										
Vote1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote3 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote4 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote5 - Environment		-	-	-	-	-	-	-	-	-	-
Vote6 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote8 - Water		-	-	-	-	-	-	-	-	-	-
Vote9 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote10 - Roads and Storm Water		-	-	-	-	-	-	-	-	-	-
Vote11 - Sewerage		-	-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		22 403	70 281	70 281	24 430	3 000	3 000	-	38 195	31 026	28 340
Capital Expenditure - Standard											
Governance and administration		-	-	-	-	1 635	-	-	3 750	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	3 000	-	-
Corporate services		-	-	-	-	1 635	-	-	750	-	-
Community and public safety		-	-	-	-	1 350	-	-	3 300	16 200	13 000
Community and social services		-	-	-	-	500	-	-	2 500	5 000	5 600
Sport and recreation		-	-	-	-	850	-	-	800	11 200	7 400
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	6 784	-	-	1 854	7 060	-
Planning and development		-	-	-	-	-	-	-	380	-	-
Road transport		-	-	-	-	4 784	-	-	1 474	7 060	-
Environmental protection		-	-	-	-	2 000	-	-	-	-	-
Trading services		-	-	-	-	14 661	-	-	29 291	7 766	15 340
Electricity		-	-	-	-	1 902	-	-	2 920	2 550	15 340
Water		-	-	-	-	3 500	-	-	14 503	1 402	-
Waste water management		-	-	-	-	9 259	-	-	1 104	-	-
Waste management		-	-	-	-	-	-	-	10 764	3 814	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	-	-	-	-	24 430	-	-	38 195	31 026	28 340
Funded by:											
National Government		-	-	-	-	17 945	-	-	27 745	28 044	28 340
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	17 945	-	-	27 745	28 044	28 340
Public contributions & donations	5										
Borrowing	6										
Internally generated funds						6 485			10 450	2 982	
Total Capital Funding	7	-	-	-	-	24 430	-	-	38 195	31 026	28 340

References

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

FS193 Nketoana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
Capital expenditure - Municipal Vote	1											
Multi-year expenditure appropriation	2											
Vote 1 - Executive and Council												
Office of the Mayor												
Office of the Speaker												
Office of the M.M.												
Office of the COO												
Vote 2 - Finance and Admin					1 635				3 750			
Finance									3 000			
Corporate Services					1 635				750			
Vote 3 - Waste Management			5 814	5 814	2 000	2 200	2 200		10 764	3 814		
Refuse			5 814	5 814	2 000	2 200	2 200		10 764	3 814		
Vote 4 - Public Safety												
Traffic and Fire												
Vote 5 - Environment					500	450	450			5 000	5 000	
Parks and Cemetery					500	450	450			5 000	5 000	
Vote 6 - Community Services			20 555	20 555	850				3 300	11 200	7 400	
Community services and Admin									2 500			
Sports and Recreation			20 555	20 555	850				800	11 200	7 400	
Youth												
Vote 7 - Housing						350	350		380			
Urban Planning and housing						350	350		380			
Vote 8 - Water		22 403	10 064	10 064	3 500				14 503	1 402		
Water Distribution		22 403	10 064	10 064	3 500				14 503	1 402		
Vote 9 - Electricity					1 902				2 920	2 550	15 340	
Electricity Distribution					1 902				2 920	2 550	15 340	
Vote 10 - Roads and Storm Water					4 784				1 474	7 000		
Roads and Storm Water					4 784				1 474	7 000		
Vote 11 - Sewerage			33 840	33 840	9 259				1 104			
Sewerage			33 840	33 840	9 259				1 104			
Vote 12 - Example 12												
Subvote example 1												
Vote 13 - Example 13												
Subvote example 1												
Vote 14 - Example 14												
Subvote example 1												
Vote 15 - Example 15												
Subvote example 1												
Capital multi-year expenditure sub-total		22 403	70 281	70 281	24 430	3 000	3 000		38 195	31 026	28 340	

FS193 Nketoana - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
ASSETS											
Current assets											
Cash			28 183	40 203							
Call investment deposits	1	46 790	40 203	9 956	19 764	-	19 764	-	7 651	4 351	2 134
Consumer debtors	1	-	27 929	52 569	42 984	-	42 984	-	45 000	49 500	54 449
Other debtors				20 833							
Current portion of long-term receivables											
Inventory	2			2 107							
Total current assets		46 790	96 315	125 668	62 748	-	62 748	-	52 651	53 851	56 583
Non current assets											
Long-term receivables											
Investments				10 656							
Investment property											
Investment in Associate											
Property, plant and equipment	3	-	1 039 224	1 070 239	1 103 239	-	1 103 239	-	1 147 736	1 179 386	1 205 786
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	1 039 224	1 080 895	1 103 239	-	1 103 239	-	1 147 736	1 179 386	1 205 786
TOTAL ASSETS		46 790	1 135 539	1 206 563	1 165 987	-	1 165 987	-	1 200 387	1 233 237	1 262 369
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	321	202	156	-	156	-	124	109	90
Consumer deposits											
Trade and other payables	4	-	9 042	23 944	17 094	-	17 094	-	17 607	18 135	18 679
Provisions											
Total current liabilities		-	9 363	24 146	17 250	-	17 250	-	17 731	18 244	18 769
Non current liabilities											
Borrowing		-	10 135	9 952	9 848	-	9 848	-	9 714	9 571	9 428
Provisions		-	-	-	3 452	-	3 452	-	3 452	3 452	3 452
Total non current liabilities		-	10 135	9 952	13 300	-	13 300	-	13 166	13 023	12 880
TOTAL LIABILITIES		-	19 498	34 098	30 550	-	30 550	-	30 897	31 267	31 649
NET ASSETS	5	46 790	1 116 041	1 172 465	1 135 437	-	1 135 437	-	1 169 490	1 201 970	1 230 720
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

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

FS193 Nketoana - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		70 079	72 664	57 900	66 078						
Government - operating	1	34 120	34 120	51 428	64 095				71 807	75 397	79 167
Government - capital	1	374 908	374 908	47 329	32 494				23 317	28 043	34 098
Interest		7 910	7 910	5 328	2 925						
Dividends											
Payments											
Suppliers and employees		114 929	117 744	110 827	125 601				131 881	138 475	145 399
Finance charges		1 627	1 677	1 440	1 049				1 000	1 050	1 103
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		603 573	609 023	274 252	292 242	-	-	-	228 006	242 966	259 767
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											
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		603 573	609 023	274 252	292 242	-	-	-	228 006	242 966	259 767
Cash/cash equivalents at the year begin:	2		603 573	1 212 596						228 006	470 971
Cash/cash equivalents at the year end:	2	603 573	1 212 596	1 486 848	292 242	-	-	-	228 006	470 971	730 739

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

FS193 Nketoana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash and investments available											
Cash/cash equivalents at the year end	1	603 573	1 212 596	1 486 848	292 242	-	-	-	228 006	470 971	730 739
Other current investments > 90 days		(556 783)	(1 144 210)	(1 436 689)	(272 478)	-	19 764	-	(220 355)	(466 620)	(728 605)
Non current assets - Investments	1	-	-	10 656	-	-	-	-	-	-	-
Cash and investments available:		46 790	68 386	60 815	19 764	-	19 764	-	7 651	4 351	2 134
Application of cash and investments											
Unspent conditional transfers		-	-	2 254	-	-	-	-	-	-	-
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	-	(12 177)	(27 920)	(6 102)	-	36 881	-	17 607	18 135	18 679
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		-	(12 177)	(25 666)	(6 102)	-	36 881	-	17 607	18 135	18 679
Surplus(shortfall)		46 790	80 563	86 481	25 866	-	(17 117)	-	(9 956)	(13 784)	(16 545)

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

Example supporting calculations only below (municipalities to adjust to suit their circumstances)

Other working capital estimate

Current debtors collected in 30 days	-	21 219	31 031	23 196	-	(19 787)	-	-	-	-
Other debtors collected in 30 days	-	-	20 833	-	-	-	-	-	-	-
Creditors due in 30 days	-	(9 042)	(23 944)	(17 094)	-	(17 094)	-	(17 607)	(18 135)	(18 679)
Total	-	12 177	27 920	6 102	-	(36 881)	-	(17 607)	(18 135)	(18 679)

Debtors collection assumptions

Balance outstanding - consumer debtors	-	27 929	52 569	42 984	-	42 984	-	45 000	49 500	54 449
Estimate of consumers debtors collection rate	53%	76%	59%	54%	0%	-46%	0%	0%	0%	0%
Balance outstanding - other debtors	-	-	20 833	-	-	-	-	-	-	-
Estimate of other debtors > 90 days	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Long term investments committed

Balance (Insert description; eg sinking fund)

FS193 Nketoana - Table A9 Asset Management

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	224 034	369 094	411 033	39 197	16 576	16 576	9 333	14 610	20 940
Infrastructure - Road transport		-	-	39 139	21 053	-	-	1 474	7 060	-
Infrastructure - Electricity		-	-	2 800	5 900	-	-	2 920	2 550	15 340
Infrastructure - Water		224 034	10 064	10 064	-	1 000	1 000	3 835	-	-
Infrastructure - Sanitation		-	338 475	338 475	9 259	8 191	8 191	1 104	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		224 034	348 539	390 478	36 212	9 191	9 191	9 333	9 610	15 340
Community		-	20 555	20 555	2 985	2 300	2 300	-	5 000	5 600
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	5 085	5 085	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	5 814	8 314	2 000	-	-	28 762	16 416	7 400
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	2 500	-	-	-	10 568	1 402	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	5 814	5 814	2 000	-	-	10 764	3 814	-
Infrastructure		-	5 814	8 314	2 000	-	-	21 332	5 216	-
Community		-	-	-	-	-	-	800	11 200	7 400
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	6 630	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	39 139	21 053	-	-	1 474	7 060	-
Infrastructure - Road transport		-	-	39 139	21 053	-	-	1 474	7 060	-
Infrastructure - Electricity		-	-	2 800	5 900	-	-	2 920	2 550	15 340
Infrastructure - Water		224 034	10 064	12 564	-	1 000	1 000	14 403	1 402	-
Infrastructure - Sanitation		-	338 475	338 475	9 259	8 191	8 191	1 104	-	-
Infrastructure - Other		-	5 814	5 814	2 000	-	-	10 764	3 814	-
Infrastructure		224 034	354 353	398 792	38 212	9 191	9 191	30 665	14 826	15 340
Community		-	20 555	20 555	2 985	2 300	2 300	800	16 200	13 000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	5 085	5 085	6 630	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	224 034	374 908	419 347	41 197	16 576	16 576	38 095	31 026	28 340
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	68 952	75 847	83 432
Infrastructure - Electricity		-	-	-	-	-	-	145 896	160 486	176 535
Infrastructure - Water		-	-	-	-	-	-	152 418	167 660	184 426
Infrastructure - Sanitation		-	-	-	-	-	-	578 541	636 395	700 035
Infrastructure - Other		-	-	-	-	-	-	123 570	139 927	149 520
Infrastructure		-	-	-	-	-	-	1 069 377	1 180 315	1 293 948
Community		-	-	-	-	-	-	21 457	23 603	25 963
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	14 258	15 684	17 252
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	1 105 092	1 219 602	1 337 163
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	-	-	5 600	-	5 600	11 970	12 616	13 298
Repairs and Maintenance by Asset Class	3	-	-	7 790	11 117	9 554	9 554	9 130	9 201	9 698
Infrastructure - Road transport		-	-	2 249	5 350	4 350	4 350	3 100	3 267	3 444
Infrastructure - Electricity		-	-	1 291	974	974	974	500	527	555
Infrastructure - Water		-	-	893	1 171	1 354	1 354	2 580	2 719	2 866
Infrastructure - Sanitation		-	-	1 559	1 330	735	735	800	843	889
Infrastructure - Other		-	-	783	170	280	280	-	-	-
Infrastructure		-	-	6 775	8 995	7 693	7 693	6 980	7 357	7 754
Community		-	-	1 016	2 123	1 861	1 861	1 400	1 476	1 555
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	-	-	-	-	-	-	750	369	389
TOTAL EXPENDITURE OTHER ITEMS		-	-	7 790	16 717	9 554	15 154	21 100	21 818	22 996
Renewal of Existing Assets as % of total capex		0.0%	1.6%	2.0%	4.9%	0.0%	0.0%	75.5%	52.9%	26.1%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	35.7%	0.0%	0.0%	240.3%	130.1%	55.6%
R&M as a % of PPE		0.0%	0.0%	0.7%	1.0%	0.0%	0.9%	0.8%	0.8%	0.8%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.0%	2.0%	1.0%

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

FS193 Nketoana - Table A10 Basic service delivery measurement

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Household service targets (000)	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									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
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)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

FS193 Nketoana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	6 843	6 588	6 588	7 917		7 917		8 392	9 521	9 998
less Revenue Forgone					192		192		204	192	192
Net Property Rates		6 843	6 588	6 588	7 725	-	7 725	-	8 189	9 329	9 806
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	12 184	13 828	15 044	22 958		22 958		27 779	29 168	30 626
less Revenue Forgone					6 178		6 178		7 475	7 849	8 241
Net Service charges - electricity revenue		12 184	13 828	15 044	16 780	-	16 780	-	20 304	21 319	22 385
Service charges - water revenue											
Total Service charges - water revenue	6	19 735	22 513	4 748	20 148		20 148		21 357	22 425	23 546
less Revenue Forgone											
Net Service charges - water revenue		19 735	22 513	4 748	20 148	-	20 148	-	21 357	22 425	23 546
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	9 418	10 306	10 224	9 429		9 429		9 995	10 494	11 019
less Revenue Forgone											
Net Service charges - sanitation revenue		9 418	10 306	10 224	9 429	-	9 429	-	9 995	10 494	11 019
Service charges - refuse revenue											
Total refuse removal revenue	6	8 481	9 320	9 120	10 733		10 733		11 377	11 946	12 543
Total landfill revenue											
less Revenue Forgone											
Net Service charges - refuse revenue		8 481	9 320	9 120	10 733	-	10 733	-	11 377	11 946	12 543
Other Revenue by source											
Fuel levy	3										
Other revenue	1										
Total 'Other' Revenue		-	-	-	-	-	-	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	23 197	30 446	27 518	30 394		30 394		32 521	34 277	36 128
Contributions to UIF, pensions, medical aid		2 895		4 215	5 116		5 116		5 474	5 770	6 091
Travel, motor car, accom; & other allowances					1 046		1 046		1 119	1 179	1 243
Housing benefits and allowances					2 685		2 685		2 873	3 028	3 192
Overtime					2 577		2 577		2 757	2 906	3 063
Performance bonus											
Long service awards											
Payments in lieu of leave											
Post-retirement benefit obligations	4										
sub-total	5	26 092	30 446	31 733	41 818	-	41 818	-	44 744	47 161	49 707
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	26 092	30 446	31 733	41 818	-	41 818	-	44 744	47 161	49 707
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment					5 600		5 600		11 970	12 616	13 298
Lease amortisation											
Capital asset impairment					5 600		5 600		11 970	12 616	13 298
Total Depreciation & asset impairment	1	-	-	-	5 600	-	5 600	-	11 970	12 616	13 298
Bulk purchases											
Electricity Bulk Purchases		6 770	7 452	7 900	19 187		19 187		22 916	24 153	25 448
Water Bulk Purchases			2 000	2 500	1 000		1 000		1 260	1 328	1 400
Total bulk purchases	1	6 770	9 452	10 400	19 187	-	19 187	-	24 176	25 482	26 848
Contracted services											
List services provided by contract											
Outsourced					5 050		5 050		1 200	1 265	1 333
sub-total	1	-	-	-	5 050	-	5 050	-	1 200	1 265	1 333
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		-	-	-	5 050	-	5 050	-	1 200	1 265	1 333
Other Expenditure By Type											
Collection costs					400		400				
Contributions to 'other' provisions		140	155	159	8 600		8 600		6 000	6 324	6 685
Consultant fees					4 150		4 150		4 358	4 593	4 941
Audit fees					800		800		840	885	933
General expenses	3	72 350	53 925	54 681	17 959		17 959		15 800	16 653	17 552
List Other Expenditure by Type											
Total 'Other' Expenditure	1	72 490	54 080	54 840	31 909	-	31 909	-	26 988	28 456	29 983
Repairs and Maintenance											
by Expenditure Item											
Employee related costs	8										
Other materials											
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-	-
check		-	-	7 790	11 117	9 554	9 554		9 130	9 201	9 698

References:

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue forgone'
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)

FS193 Nketoana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote1 - Executive and Council	Vote2 - Finance and Admin	Vote3 - Waste Management	Vote4 - Public Safety	Vote5 - Environment	Vote6 - Community Services	Vote7 - Housing	Vote8 - Water	Vote9 - Electricity	Vote10 - Roads and Storm Water	Vote11 - Sewerage	Vote12 - Example 12	Vote13 - Example 13	Vote14 - Example 14	Vote15 - Example 15	Total
R thousand	1																
Revenue By Source																	
Property rates			8 189														8 189
Property rates - penalties & collection charges																	-
Service charges - electricity revenue										20 304							20 304
Service charges - water revenue									21 357								21 357
Service charges - sanitation revenue												9 995					9 995
Service charges - refuse revenue				11 377													11 377
Service charges - other																	-
Rental of facilities and equipment																	-
Interest earned - external investments			4 439														4 439
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines																	-
Licences and permits																	-
Agency services																	-
Other revenue																	-
Transfers recognised - operational			71 807														71 807
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		-	84 435	11 377	-	-	-	-	21 357	20 304	-	9 995	-	-	-	-	147 468
Expenditure By Type																	
Employee related costs		2 122	12 549	4 009	2 305	4 267	2 548	1 156	3 659	4 214	3 266	4 649					44 744
Remuneration of councillors		4 758															4 758
Debt impairment			5 600														5 600
Depreciation & asset impairment			11 970														11 970
Finance charges			890														890
Bulk purchases									1 260	22 916							24 176
Other materials																	-
Contracted services																	-
Transfers and grants																	-
Other expenditure		28 197															28 197
Loss on disposal of PPE																	-
Total Expenditure		35 077	31 009	4 009	2 305	4 267	2 548	1 156	4 919	27 130	3 266	4 649	-	-	-	-	120 335
Surplus/(Deficit)		(35 077)	53 426	7 368	(2 305)	(4 267)	(2 548)	(1 156)	16 438	(6 826)	(3 266)	5 346	-	-	-	-	27 133
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(35 077)	53 426	7 368	(2 305)	(4 267)	(2 548)	(1 156)	16 438	(6 826)	(3 266)	5 346	-	-	-	-	27 133

References

1. Departmental columns to be based on municipal organisation structure

FS193 Nketoana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand											
Community Services and Refuse removal	Service Delivery		9 152	9 152	9 182	10 733			11 750	12 338	12 954
Public Safety									212	223	234
Planning and Development	To ensure coordinated orderly and formal land development takes place and that illegal occupation is discouraged		-	-	-	-			3	3	4
Cemeteries	Service Delivery		-	-	-				265	278	292
Sports and Recreation			79	79	75	200			5	6	6
Corporate Services	Good cooperative governance		1 920	1 920	1 840	352			8 189	8 598	9 028
Finance	Poverty alleviation		68 697	68 513	66 177	75 456			75 388	83 186	88 140
Mayor's office	Political oversight										
Speaker's office	Political oversight										
Municipal Manager	Good cooperative governance		-	-	-						
Local Economic Development	Good cooperative governance										
Waste Management	Poverty alleviation		-	-	-				9 995	10 494	11 019
Water	Poverty alleviation		9 418	10 147	9 438	9 429			21 357	22 425	23 546
Electricity	Poverty alleviation		19 735	21 566	9 496	20 148			20 304	21 319	22 385
Roads and Stormwater	Service delivery		12 184	12 813	15 044	16 780					
Total Revenue (excluding capital transfers and contributions)		1	121 186	124 190	111 252	133 098	-	-	147 468	158 870	167 608

References

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

FS193 Nketoana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Community Services	To render an adequate service to the community	A	-	-	290	559			1 282	1 351	1 424
Refuse removal	To render an adequate refuse removal service to the community	A	-	-	7 104	10 562			11 196	11 801	12 438
Planning and Development	To ensure coordinated orderly and formal land development takes place and that illegal occupation is discouraged		-	-	924	4 874			4 905	5 170	5 449
Cemeteries	To have adequate and maintained cemeteries in all town	B	-	-	7 338	620			657	692	730
Environmental protection			-	-	-						
Sports and Recreation	To Develop, upgrade and Maintain sports and Recreational facilities and ensure access to all members of communities	C	-	-	995	650					
Public Safety	To ensure safe roads and roadworthiness of vehicles	C	-	-	1 562	3 133			3 321	3 500	3 689
Corporate Services	Develop and establish good governance that is transparent and accountable	D	2 516	10 074	7 486	9 825					
	Develop a well skilled workforce that is better equipped to respond to community	E									
Finance	To create a financially sustainable and accountable municipality	F	40 596	48 013	15 905	9 812			22 722	23 949	25 242
Mayor's office			-	-	2 099	1 424					
Speaker's office			-	-	4 511	5 556					
Municipal Manager			-	-	-	4 816			15 471	16 306	17 187
Local Economic Development	Support SMME	G	-	-							
Waste Management	Eradicate buckets in all areas as a means of sanitation	H	-	-	8 532	10 464			13 092	13 799	14 544
Water	To ensure that all areas have sufficient and sustainable Bulk Water Supply	I	810	3 275	19 094	14 801			19 689	20 752	21 873
Electricity	To ensure that all areas provided by the municipality have access to electricity	J	7 472	10 750	24 176	26 329			26 239	27 656	27 656
Roads and Stormwater	To ensure that all roads are surfaced with tar, paving or gravel and maintain it to keep it in a good condition	K	49 004	14 231	5 075	24 087			10 892	11 480	12 100
		1									
			(59 579)	(87 823)	(113 957)	24 087	-	(119 032)	129 466	136 457	142 333

FS193 Nketoana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.0%	0.9%	0.8%	0.8%	0.0%	0.8%	0.0%	0.8%	0.8%	0.7%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.9%	1.7%	1.6%	0.8%	0.0%	0.8%	0.0%	0.7%	0.7%	0.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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	-	10.3	5.2	3.6	-	3.6	-	3.0	3.0	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	10.3	5.2	3.6	-	3.6	-	3.0	3.0	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	-	7.3	2.1	1.1	-	1.1	-	0.4	0.2	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		86.2%	107.3%	110.0%	110.0%	110.0%	110.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	25.4%	77.6%	32.3%	0.0%	32.3%	0.0%	30.5%	31.8%	33.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Funding of Provisions											
Provisions not funded - %	Unfunded Provs./Total Provisions										
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	22.6%	27.7%	33.5%	31.4%	0.0%	31.4%	0.0%	30.3%	30.3%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	22.6%	27.7%	33.4%	31.1%	0.0%	31.1%	0.0%	30.3%	30.0%	30.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.8%	1.5%	1.8%	4.9%	0.0%	4.9%	0.0%	8.7%	8.7%	8.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.4	14.2	20.7	-	-	-	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	41.3%	139.7%	65.2%	0.0%	65.2%	0.0%	62.2%	64.5%	67.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	200.7	323.5	377.9	43.0	-	-	-	33.6	65.9	97.0

References

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

FS193 Nketoana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			
Demographics												
Population								62	63	63	63	
Females aged 5 - 14								12	12	12	12	
Males aged 5 - 14								11	11	11	11	
Females aged 15 - 34								10	10	10	10	
Males aged 15 - 34								9	9	9	9	
Unemployment								9	8	8	8	
Household income (households) (1.)												
None												
R1 - R4800												
R4800 - R9600												
Poverty profiles (2.)												
Insert description												
Household/demographics (000)												
Number of people in municipal area								62	63	63	63	
Number of poor people in municipal area												
Number of households in municipal area								18	22	22	22	
Number of poor households in municipal area								5	7	7	7	
Definition of poor household (R per month)								1 500	1 500	1 500	1 500	
Housing statistics (3.)												
Formal								15 851	16 680	17 880	18 880	
Informal								2 145	4 745	3 745	2 745	
Total number of households								17 996	21 425	21 625	21 625	
Dwellings provided by municipality (4.)												
Dwellings provided by province/s								1 000	1 000	1 000	1 000	
Dwellings provided by private sector (5.)												
Total new housing dwellings								1 000	1 000	1 000	1 000	
Economic (6.)												
Inflation/inflation outlook (CPIX)								6.9%	7.5%	6.0%	6.0%	
Interest rate - borrowing								10.7%	10.7%	10.7%	10.7%	
Interest rate - investment								5.0%	5.0%	5.0%	5.0%	
Remuneration increases								11.0%	9.7%	9.0%	9.0%	
Consumption growth (electricity)								3.0%	6.0%	6.0%	6.0%	
Consumption growth (water)								-5.0%	-5.0%	-5.0%	-5.0%	
Collection rates (7.)												
Property tax/service charges								77.0%	85.0%	89.0%	95.0%	
Rental of facilities & equipment								100.0%	100.0%	100.0%	100.0%	
Interest - external investments								100.0%	100.0%	100.0%	100.0%	
Interest - debtors								10.0%	10.0%	10.0%	10.0%	
Revenue from agency services								0.0%	0.0%	0.0%	0.0%	

References

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

FS193 Nketoana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/8	2008/9	2009/10	Current Year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	603 573	1 212 596	1 486 848	292 242	-	-	-	228 006	470 971	730 739
Cash + investments at the yr end less applications - R'000	18(1)b	2	46 790	80 563	86 481	25 866	-	(17 117)	-	(9 956)	(13 784)	(16 545)
Cash year end/monthly employee/supplier payments	18(1)b	3	200.7	323.5	377.9	43.0	-	-	-	33.6	65.9	97.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	6 848	10 688	(7 409)	14 067	-	14 067	-	27 132	28 740	29 679
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(24.4%)	(29.1%)	23.2%	(106.0%)	(6.0%)	(106.0%)	(6.0%)	0.0%	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	53.1%	76.0%	59.0%	54.0%	0.0%	(46.0%)	0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	15.2%	0.0%	15.2%	0.0%	7.7%	7.7%	7.7%
Capital payments % of capital expenditure	18(1);19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	162.8%	(41.4%)	(100.0%)	0.0%	(100.0%)	0.0%	10.0%	10.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.7%	1.0%	0.0%	0.9%	0.0%	0.8%	0.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	8.3%	11.8%	8.2%	0.0%	0.0%	0.0%	43.0%	23.9%	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

FS193 Nketoana - Supporting Table SA11 Property rates summary

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Valuation:	1									
Date of valuation:										
Financial year valuation used								2008		
Municipal by-laws s6 in place? (Y/N)	2							Yes		
Municipal/assistant valuer appointed? (Y/N)								No		
Municipal partnership s38 used? (Y/N)								No		
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		
Implementation time of new valuation roll (mths)								14		
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5			756	993			993		
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)				No	No			No		
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							8 189		
Rate revenue expected to collect (R'000)	6							6 551		
Expected cash collection rate (%)								80.0%		
Special rating areas (R'000)	7							-		
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

FS193 Nketoana - Supporting Table SA13 Property rates by category (budget year)

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

References

1. Land & Assistance Act, Restitution of Land Rights, 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.

FS193 Nketoana - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2010/11																		
Valuation:																		
No. of properties																		
No. of sectional title property values																		
No. of unreasonably difficult properties s7(2)																		
No. of supplementary valuations																		
Supplementary valuation (Rm)																		
No. of valuation roll amendments																		
No. of objections by rate-payers																		
No. of appeals by rate-payers																		
No. of appeals by rate-payers finalised																		
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)																		
Frequency of valuation (select)																		
Method of valuation used (select)																		
Base of valuation (select)																		
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Fiat 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

FS193 Nketoana - Supporting Table SA14 Household bills

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Rand/cent											
Monthly Account for Household - 'Large' Household	1										
Rates and services charges:											
Property rates					450.00	450.00	450.00	6.0%	477.00	515.16	546.07
Electricity: Basic levy					80.00	80.00	80.00	21.0%	96.80	105.15	111.46
Electricity: Consumption					520.00	520.00	520.00	21.0%	629.20	683.49	724.50
Water: Basic levy					89.08	89.08	89.08	3.0%	91.75	94.43	100.10
Water: Consumption					229.89	229.89	229.89	3.0%	236.79	242.62	257.18
Sanitation					71.33	71.33	71.33	6.0%	75.61	80.15	84.96
Refuse removal					76.71	76.71	76.71	6.0%	81.31	80.15	84.96
Other											
sub-total		-	-	-	1 517.01	1 517.01	1 517.01	11.3%	1 688.46	1 801.15	1 909.23
VAT on Services					149.24	149.24	149.24		169.85		
Total large household bill:		-	-	-	1 666.25	1 666.25	1 666.25	11.5%	1 858.31	1 801.15	1 909.23
% increase/-decrease			-	-	-	-	-	11.5%	11.5%	(3.1%)	6.0%
Monthly Account for Household - 'Small' Household	2										
Rates and services charges:											
Property rates					54.00			6.0%	57.24	60.67	64.31
Electricity: Basic levy					99.20			21.0%	120.03	150.04	187.55
Electricity: Consumption					321.11			21.0%	388.54	485.68	607.10
Water: Basic levy					89.09			3.0%	91.76	97.26	103.10
Water: Consumption					190.74			3.0%	196.46	208.25	220.74
Sanitation					75.61			6.0%	80.15	84.96	90.06
Refuse removal					75.61			6.0%	80.15	84.96	90.06
Other											
sub-total		-	-	-	905.36	-	-	12.0%	1 014.33	1 171.82	1 362.92
VAT on Services					119.19				133.99	155.56	181.80
Total small household bill:		-	-	-	1 024.55	-	-	12.1%	1 148.32	1 327.38	1 544.72
% increase/-decrease			-	-	-	(100.0%)	-	12.1%	-	15.6%	16.4%
Monthly Account for Household - 'Small' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption					38.69			21.0%	46.81	58.52	73.14
Water: Basic levy					89.08			3.0%	91.76	97.26	103.10
Water: Consumption					45.78			3.0%	47.18	49.98	52.98
Sanitation					75.61			6.0%	80.15	84.96	90.05
Refuse removal					75.61			6.0%	80.15	84.96	90.05
Other											
sub-total		-	-	-	324.77	-	-	6.6%	346.05	375.68	409.32
VAT on Services					45.47				48.44	52.59	57.31
Total small household bill:		-	-	-	370.24	-	-	6.5%	394.49	428.27	466.63
% increase/-decrease			-	-	-	(100.0%)	-	6.5%	-	8.6%	9.0%

References

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

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

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

FS193 Nketoana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank			32 348	14 412	13 632			16 111	12 548	13 175
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	-	32 348	14 412	13 632	-	-	16 111	12 548	13 175
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:		-	32 348	14 412	13 632	-	-	16 111	12 548	13 175

References

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

FS193 Nketoana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
Parent municipality						
Long-term investments						
Standard Bank 04-8688-703-001		60 Months	Security Investment	2014/11/02	3 248	336
VKB L1818819			Call investment		62	
VKB L1818819			Security Investment		545	
VKB L1818819			Shares		5	
VKB L1818819			Members interest fund		181	
Old Mutual 005-208-945			Annuity		287	
Short-term investments						
Standard Bank 04-8688-703-002		32 Days	Call Account	32 Days	4 740	462
ABSA BANK 90-7415-5973		32 days	Call Account	32 Days	3 113	187
ABSA BANK 20-7091-6287		30 Days	Fixed Deposit	2010/04/28	4 065	221
ABSA BANK 20-5872-4210		12 Months	Linked Rate Deposit	2011/03/26	306	22
Municipality sub-total					16 552	336
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				16 552	336

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

FS193 Nketoana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
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 Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

FS193 Nketoana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		31 877	31 477	50 883	64 095	-	-	71 807	79 229	84 301
Local Government Equitable Share		30 143	30 143	49 398	62 145			69 567	76 929	81 951
Finance Management		500	600	750	1 200			1 450	1 500	1 500
Municipal Systems Improvement		734	734	735	750			790	800	850
Water Services Operating Subsidy		500								
Other transfers/grants [insert description]										
Provincial Government:		-	-	2 100	-	-	-	-	-	-
Housing				2 100						
Other transfers/grants [insert description]										
District Municipality:		187	-	-	-	-	-	-	-	-
Thabo-Mofutsanyane		187								
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	32 064	31 477	52 983	64 095	-	-	71 807	79 229	84 301
Capital Transfers and Grants										
National Government:		110 864	15 335	20 083	23 317	-	-	28 044	34 098	35 973
Municipal Infrastructure Grant (MIG)		110 864	15 335	20 083	23 317			28 044	34 098	35 973
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	536	-	-
Public Works Programmes incentive grant programme								536		
District Municipality:		-	-	-	1 000	-	-	-	-	-
Thabo-Mofutsanyane					1 000					
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	110 864	15 335	20 083	24 317	-	-	28 580	34 098	35 973
TOTAL RECEIPTS OF TRANSFERS & GRANTS		142 928	46 812	73 066	88 412	-	-	100 387	113 327	120 274

References

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

FS193 Nketoana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		31 877	31 477	50 883	64 095	-	-	71 807	79 229	84 301
Local Government Equitable Share		30 143	30 143	49 398	62 145			69 567	76 929	81 951
Finance Management		500	600	750	1 200			1 450	1 500	1 500
Municipal Systems Improvement		734	734	735	750			790	800	850
Water Services Operating Subsidy		500								
Other transfers/grants [insert description]										
Provincial Government:		-	-	2 100	-	-	-	-	-	-
Housing				2 100						
Other transfers/grants [insert description]										
District Municipality:		187	-	-	-	-	-	-	-	-
Thabo-Mofutsanyane		187								
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		32 064	31 477	52 983	64 095	-	-	71 807	79 229	84 301
Capital expenditure of Transfers and Grants										
National Government:		110 864	15 335	20 083	23 317	-	-	28 044	34 098	35 973
Municipal Infrastructure Grant (MIG)		110 864	15 335	20 083	23 317			28 044	34 098	35 973
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	536	-	-
Public Works Programmes incentive grant programme								536		
District Municipality:		-	-	-	-	-	-	-	-	-
Thabo-Mofutsanyane										
Other grant providers: [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		110 864	15 335	20 083	23 317	-	-	28 580	34 098	35 973
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		142 928	46 812	73 066	87 412	-	-	100 387	113 327	120 274

References

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

FS193 Nketoana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		31 377	31 377	50 874	64 095			71 807	79 229	84 301
Conditions met - transferred to revenue		31 377	31 377	50 874	64 095	-	-	71 807	79 229	84 301
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		31 377	31 377	50 874	64 095	-	-	71 807	79 229	84 301
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			15 477	3 890	474					
Current year receipts		15 253	15 335	20 083	23 814			28 044	34 098	35 973
Conditions met - transferred to revenue		15 253	26 922	23 499	24 288	-	-	28 044	34 098	35 973
Conditions still to be met - transferred to liabilities			3 890	474						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								536		
Conditions met - transferred to revenue		-	-	-	-	-	-	536	-	-
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		15 253	26 922	23 499	24 288	-	-	28 580	34 098	35 973
Total capital transfers and grants - CTBM	2	-	3 890	474	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		46 630	58 299	74 373	88 383	-	-	100 387	113 327	120 274
TOTAL TRANSFERS AND GRANTS - CTBM		-	3 890	474	-	-	-	-	-	-

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

FS193 Nketoana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Transfers to other municipalities										
<i>Insert description</i>	1									
TOTAL TRANSFERS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-
Transfers to other Organs of State										
<i>Insert description</i>	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-
Grants to Organisations/ Groups of Individuals										
<i>Insert description</i>	4									
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	5	-	-	-	-	-	-	-	-	-

References

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

FS193 Nketoana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Salary		2 121	2 485	2 485	3 801		3 801	4 068	4 287	4 519
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits or allowances		169	920	920	1 290		1 290	1 380	1 454	1 533
In-kind benefits										
Sub Total - Councillors		2 290	3 405	3 405	5 091	-	5 091	5 448	5 741	6 052
% increase	4		48.7%	-	49.5%	(100.0%)	-	7.0%	5.4%	5.4%
Senior Managers of the Municipality	2									
Salary			1 112	1 112	2 427		2 427	2 597	2 738	2 885
Pension Contributions										
Medical Aid Contributions			17	17						
Motor vehicle allowance					7		7	7	8	8
Cell phone allowance										
Housing allowance										
Performance Bonus			185	185	3		3	3	4	4
Other benefits or allowances			759	759	419		419	448	472	498
In-kind benefits										
Sub Total - Senior Managers of Municipality		-	2 073	2 073	2 856	-	2 856	3 055	3 222	3 395
% increase	4		-	-	37.8%	(100.0%)	-	7.0%	5.5%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		23 801	18 247	18 849	23 689		23 689	25 865	26 715	28 158
Pension Contributions			2 646	2 770	3 837		3 837	4 106	4 328	4 561
Medical Aid Contributions			1 412	1 516	824		824	882	929	979
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Overtime			700	601	1 643		1 643	1 758	1 853	1 953
Performance Bonus			1 118	1 168						
Other benefits or allowances			845	1 252	3 393		3 393	3 631	3 827	4 033
In-kind benefits										
Sub Total - Other Municipal Staff		23 801	24 968	26 156	33 386	-	33 386	36 242	37 652	39 684
% increase	4		4.9%	4.8%	27.6%	(100.0%)	-	8.6%	3.9%	5.4%
Total Parent Municipality		26 091	30 446	31 634	41 333	-	41 333	44 745	46 615	49 131
			16.7%	3.9%	30.7%	(100.0%)	-	8.3%	4.2%	5.4%
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits and allowances										
In-kind benefits										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		26 091	30 446	31 634	41 333	-	41 333	44 745	46 615	49 131
% increase	4		16.7%	3.9%	30.7%	(100.0%)	-	8.3%	4.2%	5.4%
TOTAL MANAGERS AND STAFF	5	23 801	27 041	28 229	36 242	-	36 242	39 297	40 874	43 079

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)

Column Definitions:

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

FS193 Nketoana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2009/10			Current Year 2010/11			Budget Year 2011/12		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				18			18			18
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		4	6		6	6		6
Other Managers	7	10	7		16	12		16	12	
Professionals		4	3	-	4	4	-	8	4	-
Finance								1		
Spatial/town planning								1		
Information Technology								1		
Roads										
Electricity		3	2		3	3		3	3	
Water		1	1		1	1		1	1	
Sanitation								1		
Refuse										
Other										
Technicians		52	44	6	52	45	5	55	45	15
Finance		23	21	5	23	21	5	23	21	5
Spatial/town planning		1	1		1	1		1	1	
Information Technology		2			2			2		
Roads		3	3		3	3		3	3	
Electricity		3	2		3	2		6	2	
Water		3	2		3	2		3	2	10
Sanitation		1	1		1	1		1	1	
Refuse		3	3		3	3		3	3	
Other		13	11	1	13	12		13	12	
Clerks (Clerical and administrative)		48	34	3	48	34		48	34	
Service and sales workers		2	2		2	2		2	2	
Skilled agricultural and fishery workers										
Craft and related trades								4		
Plant and Machine Operators		10	4		10	10		30	10	
Elementary Occupations		250	184	45	250	222		290	290	
TOTAL PERSONNEL NUMBERS		382	278	76	388	329	29	459	397	39
% increase					1.6%	18.3%	(61.8%)	18.3%	20.7%	34.5%
Total municipal employees headcount	6									
Finance personnel headcount	8				32	29	3	34	29	5
Human Resources personnel headcount	8	5	5	5	5	5	5	6	5	

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

FS193 Nketoana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand																
Revenue By Source																
Property rates		682	682	682	682	682	682	682	682	682	682	682	682	8 189	9 329	9 806
Property rates - penalties & collection charges														-	-	-
Service charges - electricity revenue		1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	20 304	21 319	22 385
Service charges - water revenue		1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	21 357	22 425	23 546
Service charges - sanitation revenue		833	833	833	833	833	833	833	833	833	833	833	833	9 995	10 494	11 019
Service charges - refuse revenue		948	948	948	948	948	948	948	948	948	948	948	948	11 377	11 946	12 543
Service charges - other		59	71	55	66	42	79	59	59	59	59	59	88	755	792	832
Rental of facilities and equipment		12	13	14	17	13	46	45	30	29	34	55	64	373	392	411
Interest earned - external investments		77	42	23	12	45	32	21	13	32	21	1	16	336	353	370
Interest earned - outstanding debtors		230	230	230	230	230	230	230	230	230	230	230	230	2 765	2 903	3 048
Dividends received														-	-	-
Fines		17	17	17	17	17	17	17	17	17	17	17	25	212	223	234
Licences and permits														-	-	-
Agency services														-	-	-
Transfers recognised - operational		21 365				21 365				21 365			7 712	71 807	75 397	79 167
Other revenue														-	-	-
Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contribution)		27 695	6 309	6 275	6 277	27 648	6 339	6 308	6 284	27 668	6 297	6 297	14 070	147 468	155 573	163 362
Expenditure By Type																
Employee related costs		3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	6 410	44 744	47 161	49 707
Remuneration of councillors		374	374	374	374	374	374	374	374	374	374	374	644	4 758	5 014	5 285
Debt impairment													5 600	5 600	5 902	6 221
Depreciation & asset impairment		998	998	998	998	998	998	998	998	998	998	998	998	11 970	12 616	13 298
Finance charges		75	75	75	75	75	75	75	75	75	75	75	69	890	938	989
Bulk purchases		2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	2 015	24 176	25 482	26 858
Other materials														-	-	-
Contracted services		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 265	1 333
Transfers and grants														-	-	-
Other expenditure		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	26 998	28 456	29 993
Loss on disposal of PPE														-	-	-
Total Expenditure		9 296	9 296	9 296	9 296	9 296	9 296	9 296	9 296	9 296	9 296	9 296	18 085	120 336	126 833	133 683
Surplus/(Deficit)		18 400	(2 986)	(3 021)	(3 018)	18 353	(2 956)	(2 987)	(3 012)	18 372	(2 999)	(2 998)	(4 015)	27 132	28 740	29 679
Transfers recognised - capital														-	-	-
Contributions recognised - capital														-	-	-
Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		18 400	(2 986)	(3 021)	(3 018)	18 353	(2 956)	(2 987)	(3 012)	18 372	(2 999)	(2 998)	(4 015)	27 132	28 740	29 679
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	18 400	(2 986)	(3 021)	(3 018)	18 353	(2 956)	(2 987)	(3 012)	18 372	(2 999)	(2 998)	(4 015)	27 132	28 740	29 679

References

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

FS193 Nketoana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote																
Vote1 - Executive and Council													-	-	-	-
Vote2 - Finance and Admin		6 267	6 267	6 267	6 267	6 267	6 267	6 267	6 267	6 267	6 267	6 267	15 170	84 107	91 785	97 168
Vote3 - Waste Management		894	894	894	894	894	894	894	894	894	894	894	1 538	11 377	11 946	12 543
Vote4 - Public Safety		17	17	17	17	17	17	17	17	17	17	17	(123)	60	63	66
Vote5 - Environment		21	21	21	21	21	21	21	21	21	21	21	36	265	278	292
Vote6 - Community Services		29	29	29	29	29	29	29	29	29	29	29	(323)	-	-	-
Vote7 - Housing		0	0	0	0	0	0	0	0	0	0	0	0	3	3	4
Vote8 - Water		1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	1 679	2 888	21 357	22 425	23 546
Vote9 - Electricity		1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	4 922	20 304	21 319	22 385
Vote10 - Roads and Storm Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote11 - Sewerage		786	786	786	786	786	786	786	786	786	786	786	1 351	9 995	10 494	11 019
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	11 092	25 460	147 468	158 314	167 024
Expenditure by Vote to be appropriated																
Vote1 - Executive and Council		1 030	1 030	1 030	1 030	1 030	1 030	1 030	1 030	1 030	1 030	1 030	4 137	15 471	16 306	17 187
Vote2 - Finance and Admin		4 157	4 157	4 157	4 157	4 157	4 157	4 157	4 157	4 157	4 157	4 157	(23 003)	22 722	23 949	25 242
Vote3 - Waste Management													11 196	11 196	11 801	12 438
Vote4 - Public Safety													3 321	3 321	3 500	3 689
Vote5 - Environment													657	657	692	730
Vote6 - Community Services		1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	1 746	(17 920)	1 282	1 351	1 424
Vote7 - Housing													4 905	4 905	5 170	5 449
Vote8 - Water													19 689	19 689	20 752	21 873
Vote9 - Electricity													26 239	26 239	27 656	29 149
Vote10 - Roads and Storm Water		3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	(30 870)	10 892	11 480	12 100
Vote11 - Sewerage													13 092	13 092	13 799	14 544
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		10 729	10 729	10 729	10 729	10 729	10 729	10 729	10 729	10 729	10 729	10 729	11 443	129 466	136 457	143 826
Surplus/(Deficit) before assoc.		362	362	362	362	362	362	362	362	362	362	362	14 017	18 002	21 856	23 198
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	362	362	362	362	362	362	362	362	362	362	362	14 017	18 002	21 856	23 198

References

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

FS193 Nketoana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard																
Governance and administration		22 367	968	969	971	22 337	990	990	974	22 339	969	989	5 660	80 521	88 019	93 214
Executive and council																
Budget and treasury office		21 672	272	272	272	21 641	262	262	262	21 627	252	252	5 286	72 332	79 421	84 186
Corporate services		695	696	697	699	696	728	728	712	712	717	737	374	8 189	8 598	9 028
Community and public safety		17	17	17	17	17	17	17	17	17	17	17	668	855	898	943
Community and social services													638	638	670	703
Sport and recreation													5	5	6	6
Public safety		17	17	17	17	17	17	17	17	17	17	17	25	212	223	234
Housing																
Health																
Economic and environmental services		0	0	0	0	0	0	0	0	0	0	0	0	3	3	4
Planning and development		0	0	0	0	0	0	0	0	0	0	0	0	3	3	4
Road transport																
Environmental protection																
Trading services		5 253	5 253	5 253	5 253	5 253	5 253	5 253	5 253	5 253	5 253	5 253	8 309	66 089	66 184	69 494
Electricity		1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	20 304	21 319	22 385
Water		1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	21 357	22 425	23 546
Waste water management		833	833	833	833	833	833	833	833	833	833	833	833	9 995	10 494	11 019
Waste management		948	948	948	948	948	948	948	948	948	948	948	4 004	14 433	11 946	12 543
Other		59	71	55	66	42	79	58	58	58	59	59	(664)			
Total Revenue - Standard		27 696	6 309	6 293	6 307	27 649	6 339	6 318	6 302	27 667	6 298	6 318	13 973	147 468	155 105	163 654
Expenditure - Standard																
Governance and administration		3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	3 067	2 693	36 432	38 400	40 442
Executive and council		1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	800	13 710	14 451	15 200
Budget and treasury office		958	958	958	958	958	958	958	958	958	958	958	958	11 493	12 113	12 767
Corporate services		936	936	936	936	936	936	936	936	936	936	936	936	11 230	11 836	12 475
Community and public safety		438	438	438	438	438	438	438	438	438	438	438	438	5 260	5 544	5 843
Community and social services		104	104	104	104	104	104	104	104	104	104	104	104	1 250	1 318	1 389
Sport and recreation		57	57	57	57	57	57	57	57	57	57	57	57	689	726	765
Public safety		277	277	277	277	277	277	277	277	277	277	277	277	3 321	3 500	3 689
Housing																
Health																
Economic and environmental services		1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	15 858	16 714	17 617
Planning and development		414	414	414	414	414	414	414	414	414	414	414	414	4 966	5 234	5 517
Road transport		908	908	908	908	908	908	908	908	908	908	908	908	10 892	11 480	12 100
Environmental protection																
Trading services		5 851	5 851	5 851	5 851	5 851	5 851	5 851	5 851	5 851	5 851	5 851	5 851	70 216	74 007	78 004
Electricity		2 187	2 187	2 187	2 187	2 187	2 187	2 187	2 187	2 187	2 187	2 187	2 187	26 239	27 656	29 149
Water		1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	1 641	19 689	20 752	21 873
Waste water management		1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	13 092	13 799	14 544
Waste management		933	933	933	933	933	933	933	933	933	933	933	933	11 196	11 800	12 438
Other		142	142	142	142	142	142	142	142	142	142	142	142	1 700	1 802	1 910
Total Expenditure - Standard		10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 446	129 466	136 467	143 816
Surplus/(Deficit) before assoc.		16 876	(4 511)	(4 527)	(4 513)	16 829	(4 481)	(4 502)	(4 518)	16 847	(4 522)	(4 502)	3 527	18 002	18 638	19 838
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	16 876	(4 511)	(4 527)	(4 513)	16 829	(4 481)	(4 502)	(4 518)	16 847	(4 522)	(4 502)	3 527	18 002	18 638	19 838

References

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

FS193 Nketoana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2011/12											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand																
Multi-year expenditure to be appropriated	1															
Vote1 - Executive and Council													-	-	-	-
Vote2 - Finance and Admin			1 750	2 000									-	3 750	-	-
Vote3 - Waste Management				1 200	2 135	1 456	2 973	1 500	1 500				0	10 764	3 814	-
Vote4 - Public Safety													-	-	-	-
Vote5 - Environment													-	-	5 000	5 600
Vote6 - Community Services						1 000			1 300				1 000	3 300	11 200	7 400
Vote7 - Housing					380								-	380	-	-
Vote8 - Water		2 100	1 432	2 876	2 135	2 312	2 453	1 195					(0)	14 503	1 402	-
Vote9 - Electricity									1 920	1 000			-	2 920	2 550	15 340
Vote10 - Roads and Storm Water													1 474	1 474	7 060	-
Vote11 - Sewerage													1 104	1 104	-	-
Vote12 - Example 12													-	-	-	-
Vote13 - Example 13													-	-	-	-
Vote14 - Example 14													-	-	-	-
Vote15 - Example 15													-	-	-	-
Capital multi-year expenditure sub-total	2	2 100	3 182	6 076	4 649	4 768	5 426	2 695	4 720	1 000	-	-	3 578	38 195	31 026	28 340
Single-year expenditure to be appropriated																
Vote1 - Executive and Council													-	-	-	-
Vote2 - Finance and Admin													-	-	-	-
Vote3 - Waste Management													-	-	-	-
Vote4 - Public Safety													-	-	-	-
Vote5 - Environment													-	-	-	-
Vote6 - Community Services													-	-	-	-
Vote7 - Housing													-	-	-	-
Vote8 - Water													-	-	-	-
Vote9 - Electricity													-	-	-	-
Vote10 - Roads and Storm Water													-	-	-	-
Vote11 - Sewerage													-	-	-	-
Vote12 - Example 12													-	-	-	-
Vote13 - Example 13													-	-	-	-
Vote14 - Example 14													-	-	-	-
Vote15 - Example 15													-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	2 100	3 182	6 076	4 649	4 768	5 426	2 695	4 720	1 000	-	-	3 578	38 195	31 026	28 340

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

FS193 Nketoana - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital Expenditure - Standard	1															
Governance and administration		-	1 750	2 000	-	-	-	-	-	-	-	-	-	3 750	-	-
Executive and council														-	-	-
Budget and treasury office			1 000	2 000										3 000	-	-
Corporate services			750											750	-	-
Community and public safety		-	-	-	-	1 000	-	-	1 300	-	-	-	1 000	3 300	16 200	13 000
Community and social services						200			1 300				1 000	2 500	5 000	5 600
Sport and recreation						800							-	800	11 200	7 400
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	-	380	-	-	-	-	-	-	-	1 474	1 854	7 060	-
Planning and development					380								-	380	-	-
Road transport													1 474	1 474	7 060	-
Environmental protection													-	-	-	-
Trading services		2 100	1 432	4 076	4 269	3 768	5 426	2 695	3 420	1 000	-	-	1 104	29 291	7 766	15 340
Electricity									1 920	1 000			-	2 920	2 550	15 340
Water		2 100	1 432	2 876	2 135	2 312	2 453	1 195					(0)	14 503	1 402	-
Waste water management													1 104	1 104	-	-
Waste management				1 200	2 135	1 456	2 973	1 500	1 500				0	10 764	3 814	-
Other													-	-	-	-
Total Capital Expenditure - Standard	2	2 100	3 182	6 076	4 649	4 768	5 426	2 695	4 720	1 000	-	-	3 578	38 195	31 026	28 340

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

FS193 Nketoana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand															
Cash Receipts By Source													1		
Property rates	682	682	682	682	682	682	682	682	682	682	682	682	8 189	8 598	9 028
Property rates - penalties & collection charges													-	-	-
Service charges - electricity revenue	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	20 304	21 319	22 385
Service charges - water revenue	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	21 357	22 425	23 546
Service charges - sanitation revenue	833	833	833	833	833	833	833	833	833	833	833	833	9 995	10 594	11 019
Service charges - refuse revenue	948	948	948	948	948	948	948	948	948	948	948	948	11 377	11 946	12 543
Service charges - other	59	71	55	66	42	79	59	59	59	59	59	45	712	755	800
Rental of facilities and equipment	12	13	14	17	13	46	45	30	29	34	55	298	607	643	682
Interest earned - external investments	77	42	23	12	45	32	21	13	32	21	1	180	500	530	562
Interest earned - outstanding debtors	230	230	230	230	230	230	230	230	230	230	230	(109)	2 425	2 571	2 725
Dividends received													-	-	-
Fines	17	17	17	17	17	17	17	17	17	17	17	13	200	212	225
Licences and permits													-	-	-
Agency services													-	-	-
Transfer receipts - operational	21 365				21 365				21 365			7 707	71 802	79 421	84 186
Other revenue													-	-	-
Cash Receipts by Source	27 695	6 309	6 275	6 277	27 648	6 339	6 308	6 284	27 668	6 297	6 297	14 069	147 468	159 014	167 701
Other Cash Flows by Source															
Transfer receipts - capital													-	-	-
Contributions recognised - capital & Contributed assets													-	-	-
Proceeds on disposal of PPE													-	-	-
Short term loans													-	-	-
Borrowing long term/refinancing													-	-	-
Increase (decrease) in consumer deposits													-	-	-
Decrease (Increase) in non-current debtors													-	-	-
Decrease (increase) other non-current receivables													-	-	-
Decrease (increase) in non-current investments													-	-	-
Total Cash Receipts by Source	27 695	6 309	6 275	6 277	27 648	6 339	6 308	6 284	27 668	6 297	6 297	14 069	147 468	159 014	167 701
Cash Payments by Type															
Employee related costs	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	3 485	6 411	44 745	47 161	49 708
Remuneration of councillors	374	374	374	374	374	374	374	374	374	374	374	644	4 758	5 014	5 285
Collection costs													-	-	-
Interest paid	75	75	75	75	75	75	75	75	75	75	75	69	890	938	989
Bulk purchases - Electricity	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	1 516	18 187	19 169	20 204
Bulk purchases - Water & Sewer	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 054	1 111
Other materials													-	-	-
Contracted services	100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 265	1 333
Grants and subsidies paid - other municipalities													-	-	-
Grants and subsidies paid - other													-	-	-
General expenses	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	26 998	28 455	29 992
Cash Payments by Type	7 882	7 882	7 882	7 882	7 882	7 882	7 882	7 882	7 882	7 882	7 882	11 072	97 777	103 057	108 622
Other Cash Flows/Payments by Type															
Capital assets		1 000	1 500	1 250	1 700	1 250	1 750	1 000				1 000	10 450	13 650	18 000
Repayment of borrowing	38	38	38	38	38	38	38	38	38	38	38	36	456	481	507
Other Cash Flows/Payments													-	-	-
Total Cash Payments by Type	7 921	8 921	9 421	9 171	9 621	9 171	9 671	8 921	7 921	7 921	7 921	12 108	108 683	117 188	127 129
NET INCREASE/(DECREASE) IN CASH HELD	19 775	(2 611)	(3 146)	(2 893)	18 028	(2 831)	(3 362)	(2 637)	19 748	(1 624)	(1 623)	1 962	38 785	41 826	40 572
Cash/cash equivalents at the month/year begin:	23 659	43 434	40 823	37 677	34 783	52 811	49 980	46 618	43 981	63 729	62 105	62 482	23 659	62 444	104 270
Cash/cash equivalents at the month/year end:	43 434	40 823	37 677	34 783	52 811	49 980	46 618	43 981	63 729	62 105	60 482	62 444	62 444	104 270	144 842

FS193 Nketoana - 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
Nashua Business Systems	Mths	36	Lease of Telephone System	01 April 2014	1 260
Munsoft	Mths	36	Support for Financial System	01 May 2014	1 620
Nashua Mobile	Mths	24	Cellphone Contracts		
Nashua Maluti	Mths	36	Lease of Photocopy Machines		1 296

References

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

FS193 Nketoana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
		Total	Original Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
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													
Nashua Business Systems				420	420	420								1 260
Munsoft				540	540	540								1 620
Nashua Mobile														
Nashua Maluti				432	432	432								1 296
Total Operating Expenditure Implication		-	-	1 392	1 392	1 392	-	-	-	-	-	-	-	4 176
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		-	-	1 392	1 392	1 392	-	-	-	-	-	-	-	4 176
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)

FS193 Nketoana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		224 034	348 539	390 478	36 212	9 191	9 191	9 333	9 610	15 340
Infrastructure - Road transport		-	-	39 139	21 053	-	-	1 474	7 060	-
Roads, Pavements & Bridges				39 139	21 053	-	-	1 474	7 060	-
Storm water										
Infrastructure - Electricity		-	-	2 800	5 900	-	-	2 920	2 550	15 340
Generation					4 200					
Transmission & Reticulation				2 800	1 700			1 000		13 000
Street Lighting								1 920	2 550	2 340
Infrastructure - Water		224 034	10 064	10 064	-	1 000	1 000	3 835	-	-
Dams & Reservoirs										
Water purification										
Reticulation		224 034	10 064	10 064		1 000	1 000	3 835		-
Infrastructure - Sanitation		-	338 475	338 475	9 259	8 191	8 191	1 104	-	-
Reticulation			338 475	338 475	9 259	8 191	8 191	1 104		
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	20 555	20 555	2 985	2 300	2 300	-	5 000	5 600
Parks & gardens					500	300	300		5 000	5 600
Sportsfields & stadia					500	500	500			
Swimming pools					350	500	500			
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		-	20 555	20 555	1 635	1 000	1 000			
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	5 085	5 085	-	-	-
General vehicles						250	250			
Specialised vehicles	10					2 950	2 950			
Plant & equipment						550	550			
Computers - hardware/equipment						300	300			
Furniture and other office equipment						1 035	1 035			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	224 034	369 094	411 033	39 197	16 576	16 576	9 333	14 610	20 940
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

Refuse										
Fire										
Conservancy										
Ambulances										

References

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

	check balance	-22 403 400	-64 466 500	-61 966 500	-22 430 000	-3 000 000	-3 000 000	-9 432 801	-14 610 020	-20 940 000
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FS193 Nketoana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	6 775	8 995	7 693	7 693	6 980	7 357	7 754
Infrastructure - Road transport		-	-	2 249	5 350	4 350	4 350	3 100	3 267	3 444
Roads, Pavements & Bridges				2 249	5 350	4 350	4 350	3 100	3 267	3 444
Storm water										
Infrastructure - Electricity		-	-	1 291	974	974	974	500	527	555
Generation										
Transmission & Reticulation				1 291	974	974	974	500	527	555
Street Lighting										
Infrastructure - Water		-	-	893	1 171	1 354	1 354	2 580	2 719	2 866
Dams & Reservoirs										
Water purification				893	905	880	880			
Reticulation					266	474	474	2 580	2 719	2 866
Infrastructure - Sanitation		-	-	1 559	1 330	735	735	800	843	889
Reticulation								800	843	889
Sewerage purification				1 559	1 330	735	735			
Infrastructure - Other		-	-	783	170	280	280	-	-	-
Waste Management				783	170	280	280			
Transportation										
Gas										
Other										
Community		-	-	1 016	2 123	1 861	1 861	1 400	1 476	1 555
Parks & gardens				748	235	225	225	500	527	555
Sportsfields & stadia					500	400	400	500	527	555
Swimming pools										
Community halls				98						
Libraries				-	-	-	-			
Recreational facilities										
Fire, safety & emergency				170	76	60	60			
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries								400	422	444
Social rental housing										
Other					1 312	1 176	1 176		-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	750	369	389
General vehicles								350	369	389
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment								50		
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings								350		
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 Repairs and Maintenance Expenditure	1	-	-	7 790	11 117	9 554	9 554	9 130	9 201	9 698

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

	check balance	-	-	7 790 431	11 117 388	9 554 000	9 554 000	9 130 000	9 201 420	9 698 297
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FS193 Nketoana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
R thousand								
Capital expenditure	1							
Vote1 - Executive and Council		-	-	-				
Vote2 - Finance and Admin		3 750	-	-				
Vote3 - Waste Management		10 764	3 814	-				
Vote4 - Public Safety		-	-	-				
Vote5 - Environment		-	5 000	5 600				
Vote6 - Community Services		3 300	11 200	7 400				
Vote7 - Housing		380	-	-				
Vote8 - Water		14 503	1 402	-				
Vote9 - Electricity		2 920	2 550	15 340				
Vote10 - Roads and Storm Water		1 474	7 060	-				
Vote11 - Sewerage		1 104	-	-				
Vote12 - Example 12		-	-	-				
Vote13 - Example 13		-	-	-				
Vote14 - Example 14		-	-	-				
Vote15 - Example 15		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		38 195	31 026	28 340	-	-	-	-
Future operational costs by vote	2							
Vote1 - Executive and Council								
Vote2 - Finance and Admin								
Vote3 - Waste Management								
Vote4 - Public Safety								
Vote5 - Environment								
Vote6 - Community Services								
Vote7 - Housing								
Vote8 - Water								
Vote9 - Electricity								
Vote10 - Roads and Storm Water								
Vote11 - Sewerage								
Vote12 - Example 12								
Vote13 - Example 13								
Vote14 - Example 14								
Vote15 - Example 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		38 195	31 026	28 340	-	-	-	-

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)

FS193 Nketoana - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal	
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>															
					Examples	Examples									
FINANCE AND ADMIN		Fleet								2 500	-				
		Training Centre								350					
		Plant and equipment								1 000					
		Wide Area Network								200					
		Replacement of IT equipment								200					
		Geographical GIS								380					
		New Financial System								2 000					
ROADS AND TRANSPORT		Mamafubedu: Paving of 3km Roads and Storm Water Channel								368					
		Niha: Paving of 6km Roads and Storm Water Channels								737					
		Petsana: Paving of 3km Roads and Storm Water Channel								368					
		Leratswana: Paving of 3km Roads and Storm Water Channel									7 060				
WASTE WATER		Mamafubedu: Sewer and recycled network and toilet connection								1 104					
WATER		Water Trailer								100					
		Pipeline (Petrus Slyn) Middle pumpstaion								-					
		Niha: Water meters								2 866					
		Leratswana: Water Meters								969					
		Niha/Lindley new Water Purification Plant								10 568	1 402				
ELECTRICITY		Upgrade Electricity Supply								1 000			1 000		
		Niha: Electricity Meters								-	-		-		
		Electricity New Extension								-	-		12 000		
		Petsana: 4X highmast lights								640	850		900		
		Niha: 3X Highmast lights								480	680		720		
		Mamafubedu: 3X Highmast light								480	680		720		
		Arlington: 2X Hingmast light								320	340		-		
WASTE MANAGEMENT	6,7,8	Petsana: Land fill Site								7 790	2 506				
PARKS AND CEMETERY	5	Arlington: Landfill Site								2 974	1 308				
		Park:Niha											300		
		Park:Mamafubedu											300		
	All	Fencing of Cemetery								-	-		5 000		
SPORTS AND RECREATION		Upgrading of Sports Facilities								800	-		-		
	6,7,8	Petsana: upgrading of sports facilities								-	5 600		3 700		
	3,4	Niha: upgrading of sports facilities								-	5 600		3 700		
Total Capital expenditure	1									38 195	31 026		28 340		
Entities: <i>List all capital projects grouped by Entity</i>															
Entity A		Water project A													
Entity B		Electricity project B													
Total Capital expenditure	2									-	-		-		

References
 1. Must reconcile with Budgeted Capital Expenditure
 2. Must reconcile with table A34
 3. As per Table A6
 4. As per Table 34

FS193 Nketoana - Supporting Table SA37 Projects delayed from previous financial year/s

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

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. Asset category and sub-category must be selected from Table A34