

# Municipal annual budgets and MTREF & supporting tables

Version 2.2

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### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Budget for MTREF starting:  Budget Year: **2010/11**

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Submission of Data

#### Preparing Data File for Submission

**Organisational structure votes (if required)**

- Vote1 - EXECUTIVE & COUNCIL
- Vote2 - FINANCE & ADMIN
- Vote3 - Planning & Development
- Vote4 - COMMUNITY & SOCIAL
- Vote5 - Housing
- Vote6 - Public Safety
- Vote7 - Sport & Recreation
- Vote8 - Waste Management
- Vote9 - Waste Water Management
- Vote10 - Road Transport
- Vote11 - Electricity Distribution
- Vote12 - Water
- Vote13 - Example 13
- Vote14 - Example 14
- Vote15 - Example 15

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

<b>EXECUTIVE &amp; COUNCIL</b>	Vote1
Salaries, Wages and Allowances Executive & Council Councilors Allowances Repair and Maintenance Depreciation Contributions Capital Costs Less: Charged Out 45% Income	
<b>FINANCE &amp; ADMIN</b>	Vote2
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Contributions Capital Costs Less: Charged Out 45% Income	
<b>Planning &amp; Development</b>	Vote3
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Contributions Income	
<b>COMMUNITY &amp; SOCIAL</b>	Vote4
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Contributions Income	
<b>Housing</b>	Vote5
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Contributions Income	
<b>Public Safety</b>	Vote6
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation	

Contributions Income	
<b>Sport &amp; Recreation</b>	Vote7
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Capital Expenditure Income	
<b>Waste Management</b>	Vote8
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Contributions Income	
<b>Waste Water Management</b>	Vote9
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Capital Cost Contributions Income	
<b>Road Transport</b>	Vote10
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Capital Cost Contributions Income	
<b>Electricity Distribution</b>	Vote11
Salaries, Wages and Allowances General Expenses Repair and Maintenance Depreciation Capital Cost Contributions Income	



FS162 Kopanong - Contact Information

**A. GENERAL INFORMATION**

Municipality	FS162 Kopanong
<b>Grade</b>	
Province	FS FREE STATE
Web Address	<a href="http://www.kopanong.co.za">www.kopanong.co.za</a>
e-mail Address	<a href="mailto:budget@kopanong.gov.za">budget@kopanong.gov.za</a>

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	23
City / Town	Trompsburg
Postal Code	9913
Street address	
Building	Xhariep District Council Building
Street No. & Name	Louw Street 20
City / Town	Trompsburg
Postal Code	9913
General Contacts	
Telephone number	517 139 200
Fax number	517 130 292

**C. POLITICAL LEADERSHIP**

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

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	





FS162 Kopanong - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>	<b>1</b>	<b>Audited Outcome</b>	<b>Audited Outcome</b>	<b>Audited Outcome</b>						
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		22 536	61 446	28 018	21 363	21 363	21 363	24 148	26 782	29 223
Executive and council		2 824	3 630	9 670	4 888	4 888	4 888	5 444	4 885	5 448
Budget and treasury office		19 560	56 791	17 071	15 492	15 492	15 492	17 662	20 793	22 627
Corporate services		153	1 024	1 277	983	983	983	1 042	1 104	1 149
<i>Community and public safety</i>		3 268	2 853	7 832	5 055	5 055	5 055	6 422	6 312	6 866
Community and social services		1 403	1 612	1 662	4 135	4 135	4 135	5 291	5 189	5 654
Sport and recreation		-	28	32	88	88	88	93	98	102
Public safety		216	242	81	774	774	774	976	959	1 042
Housing		1 199	416	-	58	58	58	62	66	68
Health		450	555	6 057	-	-	-	-	-	-
<i>Economic and environmental services</i>		21	51	57	33	33	33	35	37	38
Planning and development		-	4	5	15	15	15	16	17	18
Road transport		21	46	52	17	17	17	18	19	20
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		60 513	66 824	84 228	106 436	106 436	106 436	116 659	118 755	126 777
Electricity		19 782	19 181	29 406	37 007	37 007	37 007	39 734	40 765	43 001
Water		20 501	24 915	28 874	37 164	37 164	37 164	41 714	41 742	45 224
Waste water management		11 930	-	-	19 085	19 085	19 085	20 961	21 900	23 307
Waste management		8 301	22 729	25 948	13 180	13 180	13 180	14 251	14 347	15 245
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>86 338</b>	<b>131 174</b>	<b>120 134</b>	<b>132 886</b>	<b>132 886</b>	<b>132 886</b>	<b>147 264</b>	<b>151 885</b>	<b>162 905</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		18 235	35 088	17 700	35 467	35 467	35 467	45 552	24 974	26 033
Executive and council		11 110	15 967	7 171	17 800	17 800	17 800	23 269	16 642	17 417
Budget and treasury office		6 197	16 343	3 469	13 490	13 490	13 490	16 364	4 292	3 903
Corporate services		928	2 778	7 059	4 178	4 178	4 178	5 919	4 039	4 713
<i>Community and public safety</i>		3 441	3 830	4 421	7 888	7 888	7 888	8 053	8 594	9 053
Community and social services		2 735	2 724	2 910	4 653	4 653	4 653	5 335	6 009	6 250
Sport and recreation		-	826	1 339	1 990	1 990	1 990	1 527	1 308	1 469
Public safety		155	106	172	634	634	634	524	571	595
Housing		127	175	-	612	612	612	668	705	738
Health		424	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 757	5 671	7 137	9 755	9 755	9 755	11 837	14 012	14 583
Planning and development		-	551	613	927	927	927	1 380	1 462	1 521
Road transport		5 757	5 120	6 525	8 828	8 828	8 828	10 457	12 550	13 062
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		57 952	48 796	58 248	73 830	73 830	73 830	81 821	101 167	112 462
Electricity		16 147	16 940	22 155	29 485	29 485	29 485	32 961	39 334	47 775
Water		20 501	15 718	19 161	29 482	29 482	29 482	29 380	36 016	37 798
Waste water management		13 516	416	50	10 449	10 449	10 449	13 341	18 825	19 612
Waste management		7 789	15 722	16 882	4 414	4 414	4 414	6 139	6 992	7 277
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>85 385</b>	<b>93 385</b>	<b>87 506</b>	<b>126 941</b>	<b>126 941</b>	<b>126 941</b>	<b>147 263</b>	<b>148 747</b>	<b>162 131</b>
<b>Surplus/(Deficit) for the year</b>		<b>954</b>	<b>37 789</b>	<b>32 628</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>2</b>	<b>3 138</b>	<b>774</b>

**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 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



Property Services	928	1 061	4 118	1 702	1 702	1 702	2 319	1 749	1 810	
Other Admin										
Community and public safety	3 441	3 830	4 421	1 888	1 888	1 888	8 053	8 394	9 053	
Community and social services	2 135	2 124	2 910	4 053	4 053	4 053	5 335	6 009	6 250	
Libraries and Archives	1 298	1 412	1 889	1 019	1 019	1 019	1 720	1 881	1 963	
Museums & Art Galleries etc										
Community halls and Facilities	00	13	13	415	415	415	440	400	485	
Cemeteries & Crematoriums	1 311	954	1 113	2 119	2 119	2 119	2 005	3 051	3 174	
Child Care										
Aged Care										
Other Community	-	264	195	440	440	440	570	604	628	
Other Social										
Sport and recreation	-	826	1 339	1 990	1 990	1 990	1 521	1 308	1 469	
Public safety	155	100	172	634	634	634	524	571	595	
Police										
Fire	154	100	172	422	422	422	305	336	350	
Civil Defence	1			212	212	212	219	235	240	
Street Lighting										
Other										
Housing	121	175	-	612	612	612	668	705	738	
Health	424	-	-	-	-	-	-	-	-	
Clinics										
Ambulance										
Other	424									
Economic and environmental services	5 757	5 611	1 137	9 755	9 755	9 755	11 837	14 012	14 583	
Planning and development	-	551	613	921	921	921	1 380	1 462	1 521	
Economic Development/Planning										
Town Planning/Building enforcement		551	613	921	921	921	1 380	1 462	1 521	
Licensing & Regulation										
Road transport	5 757	5 120	6 525	8 828	8 828	8 828	10 457	12 550	13 062	
Roads	5 757	5 120	6 525	8 828	8 828	8 828	10 457	12 550	13 062	
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection	-	-	-	-	-	-	-	-	-	
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services	5 175	48 190	58 248	73 830	73 830	73 830	81 821	101 107	112 462	
Electricity	10 147	10 940	22 155	29 485	29 485	29 485	32 901	39 334	41 775	
Electricity Distribution	10 147	10 940	22 155	29 485	29 485	29 485	32 901	39 334	41 775	
Electricity Generation										
Water	20 501	15 118	19 161	21 345	21 345	21 345	19 514	20 262	21 313	
Water Distribution	20 501	15 118	19 161	21 345	21 345	21 345	19 514	20 262	21 313	
Water Storage				8 130	8 130	8 130	9 800	15 754	16 420	
waste water management	13 516	410	50	10 449	10 449	10 449	13 341	18 825	19 612	
Sewerage	13 516	-	-	9 759	9 759	9 759	12 043	18 122	18 880	
Storm Water Management		410	50	690	690	690	698	703	732	
Public Toilets										
waste management	1 789	15 122	16 882	4 414	4 414	4 414	6 139	6 992	7 277	
Solid Waste	1 789	15 122	16 882	4 414	4 414	4 414	6 139	6 992	7 277	
Other	-	-	-	-	-	-	-	-	-	
Air transport										
Adaptions										
Tourism										
Forestry										
Markets										
Total Expenditure - Standard	3	85 385	93 385	87 506	126 941	126 941	147 263	148 747	162 131	
Surplus/(Deficit) for the year		954	37 789	32 628	5 945	5 945	5 945	2	3 138	774

References

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

check oprev balance	-343	562 180	-29 807 929	-117	-117	-117	438	4 026	4 057
check opexp balance	-1 845 168	1 304 513	-22 440 259	48	48	48	-234	483	950

FS162 Kopanong - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
<b>Revenue by Vote</b>	1									
Vote1 - EXECUTIVE & COUNCIL		2 824	3 630	9 670	4 888	4 888	4 888	5 444	4 885	5 448
Vote2 - FINANCE & ADMIN		19 712	57 816	18 347	19 903	19 903	19 903	18 703	21 897	23 775
Vote3 - Planning & Development		-	4	5	15	15	15	16	17	18
Vote4 - COMMUNITY & SOCIAL		1 403	1 612	1 662	3 143	3 143	3 143	5 291	5 189	5 654
Vote5 - Housing		416	1 199	416	58	58	58	62	66	68
Vote6 - Public Safety		666	797	6 138	601	601	601	976	959	1 042
Vote7 - Sport & Recreation		-	28	32	88	88	88	93	98	102
Vote8 - Waste Management		8 301	22 729	25 948	13 180	13 180	13 180	14 251	14 347	15 245
Vote9 - Waste Water Management		11 930	-	41	16 029	16 029	16 029	20 961	21 900	23 307
Vote10 - Road Transport		21	46	52	17	17	17	18	19	20
Vote11 - Electricity Distribution		19 782	19 181	29 406	37 007	37 007	37 007	39 734	40 765	43 001
Vote12 - Water		20 501	24 915	28 874	29 431	29 431	29 431	41 714	41 738	45 219
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	85 555	131 957	120 591	124 361	124 361	124 361	147 264	151 881	162 900
<b>Expenditure by Vote <i>to be appropriated</i></b>	1									
Vote1 - EXECUTIVE & COUNCIL		11 110	15 967	7 171	24 918	24 918	24 918	23 269	16 642	17 417
Vote2 - FINANCE & ADMIN		7 124	19 121	10 528	18 293	18 293	18 293	22 284	8 331	8 616
Vote3 - Planning & Development		-	551	613	927	927	927	1 380	1 463	1 521
Vote4 - COMMUNITY & SOCIAL		2 734	2 724	2 910	4 122	4 122	4 122	5 335	6 009	6 250
Vote5 - Housing		127	175	-	612	612	612	668	706	739
Vote6 - Public Safety		579	106	172	447	447	447	524	571	595
Vote7 - Sport & Recreation		-	825	1 339	1 990	1 990	1 990	1 527	1 308	1 469
Vote8 - Waste Management		7 788	15 722	16 882	4 414	4 414	4 414	6 139	6 992	7 277
Vote9 - Waste Water Management		13 515	416	50	9 941	9 941	9 941	13 341	18 826	19 612
Vote10 - Road Transport		5 756	5 120	6 525	8 828	8 828	8 828	10 457	12 550	13 062
Vote11 - Electricity Distribution		16 148	16 940	22 155	29 485	29 485	29 485	32 961	39 334	47 775
Vote12 - Water		22 345	15 718	19 161	20 197	20 197	20 197	29 380	36 016	37 798
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	87 228	93 386	87 506	124 175	124 175	124 175	147 263	148 747	162 130
<b>Surplus/(Deficit) for the year</b>	2	(1 672)	38 571	33 086	185	185	185	1	3 133	769

*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





FS162 Kopanong - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Example 14 - Vote14 Subvote example 14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15 Subvote example 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	85 555	131 957	120 591	124 361	124 361	124 361	147 264	151 881	162 900

FS162 Kopanong - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		R thousand								
<b>Expenditure by Vote</b>	<b>1</b>									
Vote1 - EXECUTIVE & COUNCIL		11 110	15 967	7 171	24 918	24 918	24 918	23 269	16 642	17 417
Salaries, Wages and Allowances		4 835	5 084	3 328	5 992	5 992	5 992	3 920	4 155	4 321
Executive & Council		4 589	7 558	3 730	13 573	13 573	13 573	12 764	12 964	13 684
Councillors Allowances		3 851	5 482	2 984	5 004	5 004	5 004	5 104	5 410	5 626
Repair and Maintenance		60	70	34	203	203	203	202	214	223
Depreciation				500	4 500	4 500	4 500	7 000	7 420	7 717
Contributions		740	1 050	950	-	-	-	-		
Capital Costs		82	87	96	96	96	96	96	96	96
Less: Charged Out 45%		(3 048)	(3 365)	(4 450)	(4 450)	(4 450)	(4 450)	(5 817)	(13 617)	(14 250)
Income										
Vote2 - FINANCE & ADMIN		7 124	19 121	10 528	18 293	18 293	18 293	22 284	8 331	8 616
Salaries, Wages and Allowances		5 980	8 938	6 904	10 669	10 669	10 669	11 567	11 614	12 078
General Expenses		3 123	12 803	6 325	10 325	10 325	10 325	12 546	5 181	5 390
Repair and Maintenance		269	331	591	591	591	591	1 409	1 488	1 498
Depreciation										
Contributions		190	1 398	1 796	1 796	1 796	1 796	4 095	3 175	3 302
Capital Costs										
Less: Charged Out 45%		(2 438)	(4 349)	(5 088)	(5 088)	(5 088)	(5 088)	(7 333)	(13 127)	(13 652)
Income										
Vote3 - Planning & Development		-	551	613	927	927	927	1 380	1 463	1 521
Salaries, Wages and Allowances		-	438	367	489	489	489	567	601	625
General Expenses		-	111	243	436	436	436	811	859	894
Repair and Maintenance		-	2	2	2	2	2	2	3	3
Depreciation										
Contributions										
Income										
Vote4 - COMMUNITY & SOCIAL		2 734	2 724	2 910	4 122	4 122	4 122	5 335	6 009	6 250
Salaries, Wages and Allowances		1 709	2 202	1 838	2 191	2 191	2 191	2 742	4 379	4 554
General Expenses		653	339	279	839	839	839	1 208	1 232	1 282
Repair and Maintenance		92	183	27	327	327	327	385	398	414
Depreciation										
Contributions		280	-	765	765	765	765	1 000	-	-
Income										
Vote5 - Housing		127	175	-	612	612	612	668	706	739
Salaries, Wages and Allowances		56	104	-	292	292	292	329	349	363
General Expenses		50	49	-	113	113	113	120	129	134
Repair and Maintenance		21	22	-	207	207	207	219	228	241
Depreciation										
Contributions										
Income										
Vote6 - Public Safety		579	106	172	447	447	447	524	571	595
Salaries, Wages and Allowances		378	35	80	161	161	161	149	158	164
General Expenses		150	49	69	199	199	199	283	315	327
Repair and Maintenance		51	22	23	87	87	87	92	99	104
Depreciation										
Contributions										
Income										
Vote7 - Sport & Recreation		-	825	1 339	1 990	1 990	1 990	1 527	1 308	1 469
Salaries, Wages and Allowances		-	477	657	1 285	1 285	1 285	666	706	734
General Expenses		-	231	258	256	256	256	341	354	363





FS162 Kopanong - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Example 14 - Vote14 Subvote example 14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15 Subvote example 15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	87 228	93 386	87 506	124 175	124 175	124 175	147 263	148 747	162 130
Surplus/(Deficit) for the year	2	(1 672)	38 571	33 086	185	185	185	1	3 133	769

*References*

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS162 Kopanong - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue By Source</b>											
Property rates	2	7 388	8 039	8 134	9 352	9 352	9 352	9 352	10 633	11 874	13 352
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	17 541	16 463	26 120	31 498	31 498	31 498	31 498	30 869	32 412	34 033
Service charges - water revenue	2	6 252	7 726	7 383	8 607	8 607	8 607	8 607	6 000	6 600	6 732
Service charges - sanitation revenue	2	6 653	7 043	7 608	8 776	8 776	8 776	8 776	7 665	8 432	8 601
Service charges - refuse revenue	2	4 836	5 106	5 509	6 407	6 407	6 407	6 407	5 515	5 846	5 936
Service charges - other											
Rental of facilities and equipment					956	956	956	956	1 013	1 097	1 141
Interest earned - external investments					46	46	46	46	49	52	54
Interest earned - outstanding debtors					3 454	3 454	3 454	3 454	3 661	3 881	4 036
Dividends received											
Fines					104	104	104	104	110	117	122
Licences and permits											
Agency services											
Transfers recognised - operational											
Other revenue	2	43 668	86 214	95 239	63 687	63 687	63 687	63 687	81 748	81 570	88 895
Gains on disposal of PPE											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>86 339</b>	<b>130 591</b>	<b>149 992</b>	<b>132 886</b>	<b>132 886</b>	<b>132 886</b>	<b>132 886</b>	<b>147 264</b>	<b>151 881</b>	<b>162 900</b>
<b>Expenditure By Type</b>											
Employee related costs	2	24 665	29 378	33 151	38 782	38 782	38 782	38 782	33 406	35 410	36 827
Remuneration of councillors					5 004	5 004	5 004	5 004	5 104	5 410	5 626
Debt impairment	3										
Depreciation & asset impairment	2	-	4 714	7 550	4 500	4 500	4 500	4 500	7 000	7 420	7 717
Finance charges											
Bulk purchases	2	18 879	20 313	24 368	25 284	25 284	25 284	25 284	34 927	43 847	52 619
Other materials	8										
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	43 686	37 476	44 877	53 372	53 372	53 372	53 372	66 827	56 660	59 341
Loss on disposal of PPE											
<b>Total Expenditure</b>		<b>87 230</b>	<b>91 880</b>	<b>109 946</b>	<b>126 941</b>	<b>126 941</b>	<b>126 941</b>	<b>126 941</b>	<b>147 263</b>	<b>148 747</b>	<b>162 130</b>
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital		(891)	38 711	40 046	5 945	5 945	5 945	5 945	1	3 135	771
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(891)</b>	<b>38 711</b>	<b>40 046</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>1</b>	<b>3 135</b>	<b>771</b>
Taxation											
<b>Surplus/(Deficit) after taxation</b>		<b>(891)</b>	<b>38 711</b>	<b>40 046</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>1</b>	<b>3 135</b>	<b>771</b>
Attributable to minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(891)</b>	<b>38 711</b>	<b>40 046</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>1</b>	<b>3 135</b>	<b>771</b>
Share of surplus/ (deficit) of associate	7										
<b>Surplus/(Deficit) for the year</b>		<b>(891)</b>	<b>38 711</b>	<b>40 046</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>5 945</b>	<b>1</b>	<b>3 135</b>	<b>771</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA3Ac
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

FS162 Kopanong - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		1	1	1	1	1	1	1	1	1	1
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	2										
Vote1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote2 - FINANCE & ADMIN		-	-	-	-	-	-	-	-	-	-
Vote3 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote4 - COMMUNITY & SOCIAL		-	-	-	-	-	-	-	-	-	-
Vote5 - Housing		-	-	-	-	-	-	-	-	-	-
Vote6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote7 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote9 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote11 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-
Vote12 - Water		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure - to be appropriated</b>	2										
Vote1 - EXECUTIVE & COUNCIL		740	1 050	950	-	-	-	-	-	-	-
Vote2 - FINANCE & ADMIN		190	220	250	500	500	500	500	1 100	-	-
Vote3 - Planning & Development		190	220	250	-	-	-	-	-	-	-
Vote4 - COMMUNITY & SOCIAL		280	-	765	765	765	765	765	1 000	-	-
Vote5 - Housing		-	-	-	-	-	-	-	-	-	-
Vote6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote7 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote9 - Waste Water Management		-	1 000	500	-	-	-	-	-	-	-
Vote10 - Road Transport		780	-	-	-	-	-	-	-	-	-
Vote11 - Electricity Distribution		160	933	129	-	-	-	-	-	-	-
Vote12 - Water		-	-	500	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 339	3 423	3 344	1 265	1 265	1 265	1 265	2 100	-	-
<b>Total Capital Expenditure - Vote</b>		2 339	3 423	3 344	1 265	1 265	1 265	1 265	2 100	-	-
<b>Capital Expenditure - Standard</b>											
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 250	-	300	6 394	6 394	6 394	6 394	16 122	19 390	23 576
Planning and development		250	-	300	676	676	676	676	-	-	-
Road transport		1 000	-	-	5 717	5 717	5 717	5 717	16 122	19 390	23 576
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19 223	49 018	29 513	26 146	26 146	26 146	26 146	15 000	30 000	73 700
Electricity		-	-	129	-	-	-	-	-	-	-
Water		10 000	21 000	29 384	18 600	18 600	18 600	18 600	15 000	30 000	73 700
Waste water management		9 223	28 018	-	7 546	7 546	7 546	7 546	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	20 473	49 018	29 813	32 540	32 540	32 540	32 540	31 122	49 390	97 276
<b>Funded by:</b>											
National Government		20 473	49 018	29 813	32 540	32 540	32 540	32 540	31 122	49 390	97 276
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	20 473	49 018	29 813	32 540	32 540	32 540	32 540	31 122	49 390	97 276
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 339	3 423	3 344	1 265	1 265	1 265	1 265	2 100	-	-
<b>Total Capital Funding</b>	7	22 812	52 441	33 157	33 805	33 805	33 805	33 805	33 222	49 390	97 276

**References**

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











Capital single-year expenditure sub-total		2 179	2 490	2 715	1 265	1 265	1 265	1 265	2 100	-	-
Total Capital Expenditure		2 179	2 490	2 715	1 265	1 265	1 265	1 265	2 100	-	-

FS162 Kopanong - Table A6 Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		47	57	86	110	110	110	110	121	135	157
Call investment deposits	1	8 809	2 192	2 265	2 339	2 339	2 339	2 339	2 433	2 542	2 670
Consumer debtors	1	21 967	21 167	32 726	47 900	47 900	47 900	47 900	49 857	50 598	51 113
Other debtors		3 959	6 817	4 661	4 428	4 428	4 428	4 428	3 985	3 587	3 228
Current portion of long-term receivables		18	15	15	9	9	9	9	3	-	-
Inventory	2	206	2 634	13 201	1 900	1 900	1 900	1 900	2 090	2 299	2 529
<b>Total current assets</b>		<b>35 005</b>	<b>32 882</b>	<b>52 954</b>	<b>56 686</b>	<b>56 686</b>	<b>56 686</b>	<b>56 686</b>	<b>58 489</b>	<b>59 161</b>	<b>59 696</b>
<b>Non current assets</b>											
Long-term receivables		43	34	25	16	16	16	16	5	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	3 859	203 147	223 967	253 272	253 272	253 272	253 272	279 494	321 464	411 023
Agricultural											
Biological											
Intangible											
Other non-current assets											
<b>Total non current assets</b>		<b>3 902</b>	<b>203 182</b>	<b>223 992</b>	<b>253 288</b>	<b>253 288</b>	<b>253 288</b>	<b>253 288</b>	<b>279 499</b>	<b>321 464</b>	<b>411 023</b>
<b>TOTAL ASSETS</b>		<b>38 907</b>	<b>236 064</b>	<b>276 945</b>	<b>309 974</b>	<b>309 974</b>	<b>309 974</b>	<b>309 974</b>	<b>337 988</b>	<b>380 625</b>	<b>470 719</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	2 800	3 043	5 662	9 000	9 000	9 000	9 000	3 000	1 500	-
Borrowing	4	349	429	457	489	489	489	489	524	560	600
Consumer deposits		714	785	974	1 345	1 345	1 345	1 345	1 527	1 600	1 723
Trade and other payables	4	25 902	35 735	36 625	20 000	20 000	20 000	20 000	15 000	10 000	5 000
Provisions		3 710	4 201	4 247	4 300	4 300	4 300	4 300	4 500	5 000	5 400
<b>Total current liabilities</b>		<b>33 476</b>	<b>44 193</b>	<b>47 966</b>	<b>35 134</b>	<b>35 134</b>	<b>35 134</b>	<b>35 134</b>	<b>24 551</b>	<b>18 660</b>	<b>12 723</b>
<b>Non current liabilities</b>											
Borrowing		3 433	3 156	2 877	2 589	2 589	2 589	2 589	2 201	1 761	1 320
Provisions		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>3 433</b>	<b>3 156</b>	<b>2 877</b>	<b>2 589</b>	<b>2 589</b>	<b>2 589</b>	<b>2 589</b>	<b>2 201</b>	<b>1 761</b>	<b>1 320</b>
<b>TOTAL LIABILITIES</b>		<b>36 909</b>	<b>47 349</b>	<b>50 843</b>	<b>37 724</b>	<b>37 724</b>	<b>37 724</b>	<b>37 724</b>	<b>26 751</b>	<b>20 421</b>	<b>14 043</b>
<b>NET ASSETS</b>	5	<b>1 998</b>	<b>188 715</b>	<b>226 103</b>	<b>272 250</b>	<b>272 250</b>	<b>272 250</b>	<b>272 250</b>	<b>311 236</b>	<b>360 204</b>	<b>456 676</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		(19 392)	80 357	120 169	126 114	126 114	126 114	126 114	126 115	129 250	130 021
Reserves	4	21 390	108 358	105 934	146 136	146 136	146 136	146 136	185 120	235 865	330 147
Minorities' interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>1 998</b>	<b>188 715</b>	<b>226 103</b>	<b>272 250</b>	<b>272 250</b>	<b>272 250</b>	<b>272 250</b>	<b>311 235</b>	<b>365 115</b>	<b>460 167</b>

*References*

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

FS162 Kopanong - Table A7 Budgeted Cash Flows

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Ratepayers and other		48 952	393 060	157 199	71 543	71 543	71 543	71 543	70 705	76 907	80 996
Government - operating	1	37 011			57 889	57 889	57 889	57 889	72 760	70 795	77 307
Government - capital	1	27 035			32 540	32 540	32 540	32 540	31 122	49 390	97 276
Interest		376	2 090	2 909	3 454	3 454	3 454	3 454	3 799	4 179	4 597
Dividends											
Payments											
Suppliers and employees		(114 265)	(138 179)	(131 583)	(121 146)	(121 146)	(121 146)	(121 146)	(139 419)	(144 667)	(162 228)
Finance charges		(785)			(665)	(665)	(665)	(665)	(665)	(665)	(665)
Transfers and Grants	1										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(1 677)</b>	<b>256 971</b>	<b>28 525</b>	<b>43 615</b>	<b>43 615</b>	<b>43 615</b>	<b>43 615</b>	<b>38 302</b>	<b>55 940</b>	<b>97 283</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE		-	-								
Decrease (Increase) in non-current debtors		(5 281)			(15 174)	(15 174)	(15 174)	(15 174)	(1 957)	(741)	(515)
Decrease (Increase) other non-current receivables		(14 695)	50	9	233	233	233	233	443	399	359
Decrease (Increase) in non-current investments		(6 830)	6 616		(75)	(75)	(75)	(75)	(94)	(109)	(127)
Payments											
Capital assets		27 035	(265 012)	(31 750)	(32 540)	(32 540)	(32 540)	(32 540)	(31 122)	(49 390)	(97 276)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>230</b>	<b>(258 346)</b>	<b>(31 741)</b>	<b>(47 555)</b>	<b>(47 555)</b>	<b>(47 555)</b>	<b>(47 555)</b>	<b>(32 730)</b>	<b>(49 842)</b>	<b>(97 560)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans		-									
Borrowing long term/refinancing		-	-								
Increase (decrease) in consumer deposits		-	785	189	371	371	371	371	182	73	123
Payments											
Repayment of borrowing		360	357	437	256	256	256	256	256	256	256
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>360</b>	<b>1 142</b>	<b>626</b>	<b>626</b>	<b>626</b>	<b>626</b>	<b>626</b>	<b>438</b>	<b>329</b>	<b>379</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1 086)</b>	<b>(233)</b>	<b>(2 590)</b>	<b>(3 314)</b>	<b>(3 314)</b>	<b>(3 314)</b>	<b>(3 314)</b>	<b>6 010</b>	<b>6 426</b>	<b>102</b>
Cash/cash equivalents at the year begin:	2	(1 666)	(2 753)	(2 986)	(5 576)	(5 576)	(5 576)	(5 576)	(8 890)	(2 880)	3 546
Cash/cash equivalents at the year end:	2	(2 753)	(2 986)	(5 576)	(8 890)	(8 890)	(8 890)	(8 890)	(2 880)	3 546	3 649

*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

FS162 Kopanong - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(2 753)	(2 986)	(5 576)	(8 890)	(8 890)	(8 890)	(8 890)	(2 880)	3 546	3 649
Other current investments > 90 days		8 808	2 192	2 265	2 339	2 339	2 339	2 339	2 434	(2 369)	(822)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>6 055</b>	<b>(793)</b>	<b>(3 311)</b>	<b>(6 551)</b>	<b>(6 551)</b>	<b>(6 551)</b>	<b>(6 551)</b>	<b>(446)</b>	<b>1 177</b>	<b>2 826</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	8 022	4 846	-	-	-	-	-	-	-
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	11 126	(33 809)	(313)	(3 138)	(3 138)	(3 138)	(3 138)	(12 615)	(19 577)	(24 105)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>11 126</b>	<b>(25 787)</b>	<b>4 533</b>	<b>(3 138)</b>	<b>(3 138)</b>	<b>(3 138)</b>	<b>(3 138)</b>	<b>(12 615)</b>	<b>(19 577)</b>	<b>(24 105)</b>
<b>Surplus(shortfall)</b>		<b>(5 071)</b>	<b>24 994</b>	<b>(7 844)</b>	<b>(3 413)</b>	<b>(3 413)</b>	<b>(3 413)</b>	<b>(3 413)</b>	<b>12 169</b>	<b>20 754</b>	<b>26 931</b>

**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

FS162 Kopanong - Table A9 Asset Management

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		R thousand								
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	22 813	52 441	3 344	33 805	33 805	33 805	33 222	49 390	97 276
Infrastructure - Road transport		3 016	-	-	5 717	5 717	5 717	16 122	19 390	23 576
Infrastructure - Electricity		160	933	129	-	-	-	-	-	-
Infrastructure - Water		10 000	21 000	500	18 600	18 600	18 600	15 000	30 000	73 700
Infrastructure - Sanitation		7 987	29 018	-	7 546	7 546	7 546	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		21 163	50 951	629	31 864	31 864	31 864	31 122	49 390	97 276
Community		-	-	765	765	765	765	1 000	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		250	-	-	-	-	-	-	-	-
Other assets	6	1 400	1 490	1 950	1 176	1 176	1 176	1 100	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	3 016	52 441	3 344	33 805	33 805	33 805	33 222	49 390	97 276
Infrastructure - Road transport		3 016	-	-	5 717	5 717	5 717	16 122	19 390	23 576
Infrastructure - Electricity		160	933	129	-	-	-	-	-	-
Infrastructure - Water		10 000	21 000	500	18 600	18 600	18 600	15 000	30 000	73 700
Infrastructure - Sanitation		7 987	29 018	-	7 546	7 546	7 546	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		21 163	50 951	629	31 864	31 864	31 864	31 122	49 390	97 276
Community		-	-	765	765	765	765	1 000	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		250	-	-	-	-	-	-	-	-
Other assets	6	1 400	1 490	1 950	1 176	1 176	1 176	1 100	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	2	22 813	52 441	3 344	33 805	33 805	33 805	33 222	49 390	97 276
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	-	13 032	10 835	15 552	15 552	15 552	30 174	37 368	59 327
Infrastructure - Road transport		-	13 032	10 835	15 552	15 552	15 552	30 174	37 368	59 327
Infrastructure - Electricity		3 859	15 051	14 235	13 235	13 235	13 235	11 735	10 135	8 535
Infrastructure - Water		-	92 919	89 683	107 283	107 283	107 283	120 283	141 993	211 893
Infrastructure - Sanitation		-	76 029	81 224	88 447	88 447	88 447	86 947	102 113	101 913
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		3 859	197 032	195 977	224 517	224 517	224 517	249 139	291 609	381 668
Community		-	5 305	4 833	4 534	4 534	4 534	4 234	3 934	3 634
Heritage assets		-	13	13	13	13	13	13	13	13
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	797	23 143	24 208	24 208	24 208	26 108	25 908	25 708
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	3 859	203 147	223 967	253 272	253 272	253 272	279 494	321 464	411 023
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation &amp; asset impairment</b>		-	4 714	7 550	4 500	4 500	4 500	7 000	7 420	7 717
<b>Repairs and Maintenance by Asset Class</b>	3	2 411	3 936	3 103	8 375	8 375	8 375	10 556	11 189	11 636
Infrastructure - Road transport		841	388	317	1 601	1 601	1 601	2 611	2 768	2 878
Infrastructure - Electricity		682	737	767	974	974	974	974	1 023	1 074
Infrastructure - Water		397	228	127	2 662	2 662	2 662	2 822	2 991	3 111
Infrastructure - Sanitation		261	2 105	1 358	690	690	690	875	927	964
Infrastructure - Other		85	129	171	373	373	373	395	419	436
Infrastructure		2 267	3 588	2 740	6 300	6 300	6 300	7 677	8 128	8 463
Community		16	58	59	1 528	1 528	1 528	1 806	1 916	2 107
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	547	547	547	1 072	1 145	1 065
Other assets	6, 7	128	289	304	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		2 411	8 650	10 653	12 875	12 875	12 875	17 556	18 609	19 353
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		62.5%	1.9%	1.4%	3.3%	3.3%	3.3%	3.8%	3.5%	2.8%
<b>Renewal and R&amp;M as a % of PPE</b>		62.0%	2.0%	1.0%	3.0%	3.0%	3.0%	4.0%	3.0%	3.0%

**References**

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

FS162 Kopanong - Table A10 Basic service delivery measurement

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		<b>Household service targets (000)</b>								
<i>Water:</i>										
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									
<i>Sanitation/sewerage:</i>										
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									
<i>Energy:</i>										
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									
<i>Refuse:</i>										
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									
<b>Households receiving Free Basic Service</b>										
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (R'000 value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>										
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)		-	-	-	-	-	-	-	-	-

*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

FS162 Kopanong - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		R thousand									
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	7 388	8 039	8 134	9 352	9 352	9 352	9 352	13 804	16 703	18 373
<i>less Revenue Foregone</i>									3 172	4 829	5 022
Net Property Rates		7 388	8 039	8 134	9 352	9 352	9 352	9 352	10 633	11 874	13 352
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	17 541	16 463	26 120	31 498	31 498	31 498	31 498	30 869	32 412	34 033
<i>less Revenue Foregone</i>											
Net Service charges - electricity revenue		17 541	16 463	26 120	31 498	31 498	31 498	31 498	30 869	32 412	34 033
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	6 252	7 726	7 383	8 607	8 607	8 607	8 607	6 000	6 600	6 732
<i>less Revenue Foregone</i>											
Net Service charges - water revenue		6 252	7 726	7 383	8 607	8 607	8 607	8 607	6 000	6 600	6 732
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue	6	6 653	7 043	7 608	8 776	8 776	8 776	8 776	7 665	8 432	8 601
<i>less Revenue Foregone</i>											
Net Service charges - sanitation revenue		6 653	7 043	7 608	8 776	8 776	8 776	8 776	7 665	8 432	8 601
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	4 836	5 106	5 509	6 407	6 407	6 407	6 407	5 515	5 846	5 936
Total landfill revenue											
<i>less Revenue Foregone</i>											
Net Service charges - refuse revenue		4 836	5 106	5 509	6 407	6 407	6 407	6 407	5 515	5 846	5 936
<b>Other Revenue by source</b>											
Fuel levy											
Other revenue	3	43 668	86 214	95 239	63 687	63 687	63 687	63 687	81 748	81 570	88 895
Total 'Other' Revenue	1	43 668	86 214	95 239	63 687	63 687	63 687	63 687	81 748	81 570	88 895
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Salaries and Wages	2	24 665	29 378	33 151	24 526	24 526	24 526	24 526	23 071	24 455	25 433
Contributions to UIF, pensions, medical aid					4 126	4 126	4 126	4 126	3 467	3 675	3 822
Travel, motor car, accom; & other allowances					5 789	5 789	5 789	5 789	4 206	4 458	4 637
Housing benefits and allowances					358	358	358	358	221	234	244
Overtime					874	874	874	874	567	601	625
Performance bonus					3 109	3 109	3 109	3 109	1 874	1 986	2 066
Long service awards											
Payments in lieu of leave											
Post-retirement benefit obligations											
<i>sub-total</i>	5	24 665	29 378	33 151	38 782	38 782	38 782	38 782	33 406	35 410	36 827
<b>Less: Employees costs capitalised to PPE</b>											
Total Employee related costs	1	24 665	29 378	33 151	38 782	38 782	38 782	38 782	33 406	35 410	36 827
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		-	4 714	7 550	4 500	4 500	4 500	4 500	7 000	7 420	7 717
Lease amortisation											
Capital asset impairment											
Total Depreciation & asset impairment	1	-	4 714	7 550	4 500	4 500	4 500	4 500	7 000	7 420	7 717
<b>Bulk purchases</b>											
Electricity Bulk Purchases		8 841	9 511	12 749	9 907	9 907	9 907	9 907	21 717	27 797	35 627
Water Bulk Purchases		10 038	10 802	11 618	15 377	15 377	15 377	15 377	13 210	16 050	16 992
Total bulk purchases	1	18 879	20 313	24 368	25 284	25 284	25 284	25 284	34 927	43 847	52 619
<b>Contracted services</b>											
<i>List services provided by contract</i>											
<i>sub-total</i>	1	-	-	-	-	-	-	-	-	-	-
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		-	-	-	-	-	-	-	-	-	-
<b>Other Expenditure By Type</b>											
<b>Repairs and maintenance (to be deleted)</b>		2 411	3 936	3 103	8 375	8 375	8 375	8 375	10 555	11 189	11 636
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3	41 275	33 539	41 775	44 997	44 997	44 997	44 997	56 271	45 471	47 705
Total 'Other' Expenditure	1	43 686	37 476	44 877	53 372	53 372	53 372	53 372	66 827	56 660	59 341

**References**

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

FS162 Kopanong - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote1 -	Vote2 -	Vote3 -	Vote4 -	Vote5 -	Vote6 -	Vote7 -	Vote8 -	Vote9 -	Vote10 -	Vote11 -	Vote12 -	Example 13 -	Example 14 -	Example 15 -	Total
		EXECUTIVE & COUNCIL	FINANCE & ADMIN	Planning & Development	COMMUNITY & SOCIAL	Housing	Public Safety	Sport & Recreation	Waste Management	Waste Water Management	Road Transport	Electricity Distribution	Water	Vote13	Vote14	Vote15	
R thousand																	
<b>Revenue By Source</b>																	
Property rates			15 185														15 185
Property rates - penalties & collection charges																	-
Service charges - electricity revenue												30 869					30 869
Service charges - water revenue													6 000				6 000
Service charges - sanitation revenue																	7 665
Service charges - refuse revenue									5 515			7 665					5 515
Service charges - other																	-
Rental of facilities and equipment			889	117				6									1 013
Interest earned - external investments			49									1					49
Interest earned - outstanding debtors			3 661														3 661
Dividends received																	-
Fines			6		1				103								110
Licences and permits																	-
Agency services																	-
Other revenue		5 444	294		5 291	62		87	8 736	13 295		18	8 763	35 714			78 577
Transfers recognised - operational																	-
Gains on disposal of PPE																	-
<b>Total Revenue (excluding capital transfers and contr</b>		5 444	20 085	117	5 291	62	976	93	14 251	20 961	19	39 632	41 714	-	-	-	148 645
<b>Expenditure By Type</b>																	
Employee related costs		3 920	11 567	567	2 742	329	149	666	1 913	3 822	4 972	-	2 760				33 406
Remuneration of councillors		5 104															5 104
Debt impairment																	-
Depreciation & asset impairment		7 000															7 000
Finance charges																	-
Bulk purchases												21 717	15 000				36 717
Other materials																	-
Contracted services																	-
Transfers and grants																	-
Other expenditure		7 122	12 789	458	2 314	338	375	740	3 451	8 664	5 344	12 001	12 823				66 418
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		23 146	24 356	1 025	5 055	668	524	1 405	5 364	12 486	10 316	33 718	30 583	-	-	-	148 645
<b>Surplus/(Deficit)</b>		(17 702)	(4 271)	(908)	236	(606)	453	(1 312)	8 887	8 475	(10 297)	5 914	11 131	-	-	-	0
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(17 702)	(4 271)	(908)	236	(606)	453	(1 312)	8 887	8 475	(10 297)	5 914	11 131	-	-	-	0

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





FS162 Kopanong - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand											
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-

*References*

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



FS162 Kopanong - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		A										
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
		Q										
			1	-	-	-	-	-	-	-	-	-

*References*

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

FS162 Kopanong - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Vote 1 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
<b>Vote 2 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure's description</i>										
Sub-function 2 - (name)										
<i>Insert measure's description</i>										
Sub-function 3 - (name)										
<i>Insert measure's description</i>										
And so on for the rest of the Votes										

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

FS162 Kopanong - Entities measureable performance objectives

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

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

FS162 Kopanong - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Borrowing Management</b>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	8.8%	1.3%	1.0%	0.8%	0.8%	0.8%	0.8%	0.7%	0.5%	0.3%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-0.4%	-0.4%	-0.4%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%
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%
<b>Safety of Capital</b>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	1847.2%	25.1%	22.5%	13.9%	13.9%	13.9%	13.9%	8.6%	5.6%	3.1%
Gearing	Long Term Borrowing/ Funds & Reserves	16.1%	2.9%	2.7%	1.8%	1.8%	1.8%	1.8%	1.2%	0.7%	0.4%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.0	0.7	1.1	1.6	1.6	1.6	1.6	2.4	3.2	4.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.7	1.1	1.6	1.6	1.6	1.6	2.4	3.2	4.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.2
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		33.6%	301.0%	104.8%	104.8%	104.8%	104.8%	43.7%	48.2%	51.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.1%	21.5%	25.0%	39.4%	39.4%	39.4%	39.4%	36.6%	35.7%	33.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
<b>Funding of Provisions</b>											
Provisions not funded - %	Unfunded Provs./Total Provisions										
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.6%	22.5%	22.1%	29.2%	29.2%	29.2%	29.2%	22.7%	23.3%	22.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	3.6%	5.0%	3.4%	3.4%	3.4%	3.4%	4.8%	4.9%	4.7%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	49.8	52.8	46.9	41.5	41.5	41.5	37.5	37.5	35.0	37.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	60.8%	63.1%	68.3%	79.8%	79.8%	79.8%	79.8%	87.3%	81.8%	77.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.8)	(0.7)	(1.2)	(1.5)	(1.5)	(1.5)	(1.5)	(0.5)	0.5	0.5

**References**

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

FS162 Kopanong - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2006/7	2007/8	2008/9	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework		
<b>Demographics</b>											
Population											
Females aged 5 - 14											
Males aged 5 - 14											
Females aged 15 - 34											
Males aged 15 - 34											
Unemployment											
<b>Household income (households) (1.)</b>											
None											
R1 - R4800											
R4800 - R9600											
<b>Poverty profiles (2.)</b>											
Insert description											
<b>Household/demographics (000)</b>											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
<b>Housing statistics (3.)</b>											
Formal											
Informal											
Total number of households											
Dwellings provided by municipality (4.)		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
<b>Economic (6.)</b>											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
<b>Collection rates (7.)</b>											
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

**References**

1. Monthly household income threshold
2. Show the poverty analysis the municipality uses to determine its 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



FS162 Kopanong Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(2 753)	(2 986)	(5 576)	(8 890)	(8 890)	(8 890)	(8 890)	(2 880)	3 546	3 649
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 071)	24 994	(7 844)	(3 413)	(3 413)	(3 413)	(3 413)	12 169	20 754	26 931
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.8)	(0.7)	(1.2)	(1.5)	(1.5)	(1.5)	(1.5)	(0.5)	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(891)	38 711	40 046	5 945	5 945	5 945	5 945	1	3 135	771
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.0%)	17.4%	12.1%	(6.0%)	(6.0%)	(6.0%)	(12.1%)	1.4%	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	49.2%	296.3%	98.6%	39.1%	39.1%	39%	39%	47.4%	51.4%	50.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	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%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	7.9%	33.6%	39.9%	0.0%	0.0%	0.0%	2.9%	0.6%	0.3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(20.1%)	(26.6%)	(36.7%)	0.0%	0.0%	0.0%	(68.8%)	(100.0%)	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	62.5%	#NAME?	1.4%	3.3%	3.3%	3.3%	3.3%	3.8%	3.5%	2.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

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

FS162 Kopanong - Supporting Table SA11 Property rates summary

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

*References*

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

FS162 Kopanong - 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.
<b>Budget Year 2010/11</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
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?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	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

*d. Provide relevant information for historical comparisons.*

FS162 Kopanong - 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.
<u>Current Year 2009/10</u>																	
<u>Valuation:</u>																	
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?																	
<u>Valuation reductions:</u>																	
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																
<u>Rating:</u>																	
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

FS162 Kopanong - Supporting Table SA14 Household bills

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Rand/cent											
Monthly Account for Household - 'Large'	1										
Household											
Rates and services charges:											
Property rates		136.50	147.45	162.20	178.42	178.42	178.42	10.0%	196.26	208.04	216.36
Electricity: Basic levy											
Electricity: Consumption		560.00	520.00	540.00	540.00	540.00	540.00	-	540.00	572.40	595.30
Water: Basic levy											
Water: Consumption		136.29	145.70	154.44	188.42	188.42	188.42	10.0%	207.26	219.70	228.48
Sanitation		44.59	47.72	50.58	53.61	53.61	53.61	6.0%	56.83	60.24	62.65
Refuse removal		32.43	34.71	36.79	39.00	39.00	39.00	6.0%	41.34	43.82	45.57
Other											
sub-total		909.81	895.58	944.01	999.45	999.45	999.45	4.2%	1 041.69	1 104.19	1 148.36
VAT on Services		108.26	104.74	109.45	114.94	114.94	114.94	14.0%	118.37	125.46	130.48
Total large household bill:		1 018.07	1 000.32	1 053.46	1 114.39	1 114.39	1 114.39	4.1%	1 160.06	1 229.65	1 278.84
% increase/decrease			(1.7%)	5.3%	5.8%	-	-		2 829 314.6%	6.0%	4.0%
Monthly Account for Household - 'Small'	2										
Household											
Rates and services charges:											
Property rates		45.50	50.05	53.05	89.21	89.21	89.21	10.0%	98.13	104.02	108.18
Electricity: Basic levy											
Electricity: Consumption		278.88	295.61	313.35	419.89	419.89	419.89	-	419.89	445.08	462.89
Water: Basic levy											
Water: Consumption		107.46	114.85	121.74	148.52	148.52	148.52	10.0%	163.37	173.17	180.10
Sanitation		44.59	47.72	50.58	53.61	53.61	53.61	6.0%	58.97	62.51	65.01
Refuse removal		32.43	34.71	36.79	38.99	38.99	38.99	6.0%	42.88	45.45	47.27
Other											
sub-total		508.86	542.94	575.51	750.22	750.22	750.22	4.4%	783.24	830.23	863.44
VAT on Services		64.87	69.00	73.14	92.53	92.53	92.53	14.0%			
Total small household bill:		573.73	611.94	648.65	842.75	842.75	842.75	(7.1%)	783.24	830.23	863.44
% increase/decrease			6.7%	6.0%	29.9%	-	-		(1 103 254.9%)	6.0%	4.0%
Monthly Account for Household - 'Small'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		45.50	50.05	53.05	-	-	-		-	-	-
Electricity: Basic levy											
Electricity: Consumption		278.88	295.61	313.35	419.89	419.89	419.89		419.89	445.08	462.89
Water: Basic levy											
Water: Consumption		-	-	-	-	-	-		-	-	-
Sanitation		-	-	-	-	-	-		-	-	-
Refuse removal		-	-	-	-	-	-		-	-	-
Other											
sub-total		324.38	345.66	366.40	419.89	419.89	419.89	#NAME?	419.89	445.08	462.89
VAT on Services											
Total small household bill:		324.38	345.66	366.40	419.89	419.89	419.89	#NAME?	419.89	445.08	462.89
% increase/decrease			6.6%	6.0%	14.6%	-	-		-	6.0%	4.0%

References

- 1 Use as basis 1 000m<sup>2</sup> erf, 150m<sup>2</sup> improvements, 1 000 units electricity and 30kl water.
- 2 Use as basis 300m<sup>2</sup> erf, 48m<sup>2</sup> improvements, 498 units electricity and 25kl water.
- 3 Use as basis 300m<sup>2</sup> erf, 48m<sup>2</sup> improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

FS162 Kopanong - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

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

FS162 Kopanong - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months			Rand thousand	
<u>Parent municipality</u>						
Municipality sub-total					-	-
<u>Entities</u>						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				-	-

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



FS162 Kopanong - Supporting Table SA17 Borrowing

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

References

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

FS162 Kopanong - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		30 558	37 007	44 485	58 583	58 583	58 583	75 673	-	-
Equitable share		28 863	34 947	42 387	56 404	56 404	56 404	72 760		
Finance Management		500	500	500	750	750	750	1 200		
Municipal Systems Improvement		1 000	1 000	735	735	735	735	750		
Other transfers/grants		195	560	863	694	694	694	963		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>30 558</b>	<b>37 007</b>	<b>44 485</b>	<b>58 583</b>	<b>58 583</b>	<b>58 583</b>	<b>75 673</b>	<b>-</b>	<b>-</b>
<b>Capital Transfers and Grants</b>										
National Government:		20 473	50 018	29 313	32 540	32 540	32 540	31 122	-	-
Municipal Infrastructure (MIG)		10 473	33 018	10 484	13 940	13 940	13 940	16 122		
Water Affairs		10 000	17 000	18 700	18 600	18 600	18 600	15 000		
Other capital transfers/grants				129						
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>20 473</b>	<b>50 018</b>	<b>29 313</b>	<b>32 540</b>	<b>32 540</b>	<b>32 540</b>	<b>31 122</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>51 031</b>	<b>87 025</b>	<b>73 798</b>	<b>91 123</b>	<b>91 123</b>	<b>91 123</b>	<b>106 795</b>	<b>-</b>	<b>-</b>

References

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

FS162 Kopanong - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Equitable share										
Finance Management										
Municipal Systems Improvement										
Other transfers/grants										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	-	-	-
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure (MIG)										
Water Affairs										
Other capital transfers/grants										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-

References

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

FS162 Kopanong - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
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										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
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										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**References**

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

FS162 Kopanong - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
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 other Organisations										
<i>Insert description</i>	4									
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-
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'*

FS16Z Kopanong - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits or allowances										
In-kind benefits										
Sub Total - Councillors		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Senior Managers of the Municipality</b>	2									
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Other Municipal Staff</b>										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Parent Municipality</b>		-	-	-	-	-	-	-	-	-
<b>Board Members of Entities</b>										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits and allowances										
In-kind benefits										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Senior Managers of Entities</b>										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	-	-	-	-	-	-	-	-
% increase	4									
<b>TOTAL MANAGERS AND STAFF</b>	5	-	-	-	-	-	-	-	-	-

**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. BA, CB, DC, EC, FC, GD, HD, ID
5. Must agree to the sub-total appearing on Table A1 (Employee costs)

**Calculation 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 (are 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

FS162 Kopanong - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No. 10	Salary	Contrib. 1.	Allowances	Performance Bonuses	In-kind benefits 2.	Total Package 3.
Rand per annum								
<b>Councillors</b>	4							
Speaker	5							-
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors								-
<b>Total Councillors</b>	9	-	-	-	-			-
<b>Senior Managers of the Municipality</b>	6							
Municipal Manager (MM)								-
Chief Finance Officer								-
Deputy City Manager - Governance								-
Deputy City Manager - Procurement & Infrastructure								-
Deputy City Manager - Health, Safety & Social Issues								-
Deputy City Manager - Corporate & Human Resources								-
<i>List of each official with packages &gt;= senior manager</i>								
Head: Internal Audit & Performance Management								-
Head: Geographical Information & Policy								-
Head Office of Intergovernmental & Governance Relations								-
<b>Total Senior Managers of the Municipality</b>	9	-	-	-	-	-	-	-
<b>A Heading for Each Entity</b>	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								-
<b>Total for municipal entities</b>	9	-	-	-	-	-	-	-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>		-	-	-	-	-	-	-

References

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

FS162 Kopanong - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2008/9			Current Year 2009/10			Budget Year 2010/11		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	3									
Municipal employees	4									
Municipal Manager and Senior Managers	2									
Other Managers	6									
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS		-	-	-	-	-	-	-	-	-
% increase			-	-	-	-	-	-	-	-
Total municipal employees headcount	5									
Finance personnel headcount	7									
Human Resources personnel headcount	7									

References

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



FS162 Kopanong - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue By Source</b>																
Property rates		1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	(775)	10 633	11 874	13 352
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	1 995	30 869	32 412	34 033
Service charges - water revenue		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 600	6 732
Service charges - sanitation revenue		639	639	639	639	639	639	639	639	639	639	639	639	7 665	8 432	8 601
Service charges - refuse revenue		460	460	460	460	460	460	460	460	460	460	460	460	5 515	5 846	5 936
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		84	84	84	84	84	84	84	84	84	84	84	84	1 013	1 097	1 141
Interest earned - external investments		4	4	4	4	4	4	4	4	4	4	4	4	49	52	54
Interest earned - outstanding debtors		305	305	305	305	305	305	305	305	305	305	305	305	3 661	3 881	4 036
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		9	9	9	9	9	9	9	9	9	9	9	9	110	117	122
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	8 239	81 748	81 570	88 895
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribu</b>		<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>11 462</b>	<b>147 264</b>	<b>151 881</b>	<b>162 900</b>
<b>Expenditure By Type</b>																
Employee related costs		2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	33 406	35 410	36 827
Remuneration of councillors		425	425	425	425	425	425	425	425	425	425	425	425	5 104	5 410	5 626
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		583	583	583	583	583	583	583	583	583	583	583	583	7 000	7 420	7 717
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		2 851	2 851	2 851	2 851	2 851	2 851	2 851	2 851	2 851	2 851	2 851	3 571	34 927	43 847	52 619
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	5 703	4 098	66 827	56 660	59 341
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>11 462</b>	<b>147 263</b>	<b>148 747</b>	<b>162 130</b>
<b>Surplus/(Deficit)</b>																
Transfers recognised - capital		0	0	0	0	0	0	0	0	0	0	0	0	1	3 135	771
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3 135</b>	<b>771</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3 135</b>	<b>771</b>

*References*

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

FS162 Kopanong - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
<b>Revenue by Vote</b>																	
Vote1 - EXECUTIVE & COUNCIL		454	454	454	454	454	454	454	454	454	454	454	454	5 444	4 885	5 448	
Vote2 - FINANCE & ADMIN		1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	292	18 703	21 897	23 775
Vote3 - Planning & Development		1	1	1	1	1	1	1	1	1	1	1	1	2	16	17	18
Vote4 - COMMUNITY & SOCIAL		441	441	441	441	441	441	441	441	441	441	441	441	5 291	5 189	5 654	
Vote5 - Housing		5	5	5	5	5	5	5	5	5	5	5	5	62	66	68	
Vote6 - Public Safety		81	81	81	81	81	81	81	81	81	81	81	81	976	959	1 042	
Vote7 - Sport & Recreation		8	8	8	8	8	8	8	8	8	8	8	8	93	98	102	
Vote8 - Waste Management		1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	14 251	14 347	15 245	
Vote9 - Waste Water Management		1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 747	1 746	20 961	21 900	23 307	
Vote10 - Road Transport		2	2	2	2	2	2	2	2	2	2	2	2	18	19	20	
Vote11 - Electricity Distribution		3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 766	39 734	40 765	43 001	
Vote12 - Water		3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	41 714	41 738	45 219	
Example 13 - Vote13													-	-	-	-	
Example 14 - Vote14													-	-	-	-	
Example 15 - Vote15													-	-	-	-	
<b>Total Revenue by Vote</b>		<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>11 460</b>	<b>147 264</b>	<b>151 881</b>	<b>162 900</b>	
<b>Expenditure by Vote to be appropriated</b>																	
Vote1 - EXECUTIVE & COUNCIL		1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	23 269	16 642	17 417	
Vote2 - FINANCE & ADMIN		2 181	2 181	2 181	2 181	2 181	2 181	2 181	2 181	2 181	2 181	2 181	(1 702)	22 284	8 331	8 616	
Vote3 - Planning & Development		115	115	115	115	115	115	115	115	115	115	115	115	1 380	1 463	1 521	
Vote4 - COMMUNITY & SOCIAL		445	445	445	445	445	445	445	445	445	445	445	438	5 335	6 009	6 250	
Vote5 - Housing		56	56	56	56	56	56	56	56	56	56	56	55	668	706	739	
Vote6 - Public Safety		44	44	44	44	44	44	44	44	44	44	44	43	524	571	595	
Vote7 - Sport & Recreation		127	127	127	127	127	127	127	127	127	127	127	127	1 527	1 308	1 469	
Vote8 - Waste Management		469	469	469	469	469	469	469	469	469	469	469	984	6 139	6 992	7 277	
Vote9 - Waste Water Management		1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 604	13 341	18 826	19 612	
Vote10 - Road Transport		877	877	877	877	877	877	877	877	877	877	877	806	10 457	12 550	13 062	
Vote11 - Electricity Distribution		2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	5 933	32 961	39 334	47 775	
Vote12 - Water		2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	1 118	29 380	36 016	37 798	
Example 13 - Vote13													-	-	-	-	
Example 14 - Vote14													-	-	-	-	
Example 15 - Vote15													-	-	-	-	
<b>Total Expenditure by Vote</b>		<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>12 346</b>	<b>11 460</b>	<b>147 263</b>	<b>148 747</b>	<b>162 130</b>	
Surplus/(Deficit) before assoc.		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	1	1	3 133	769	
Taxation													-	-	-	-	
Attributable to minorities													-	-	-	-	
Share of surplus/ (deficit) of associate													-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>1</b>	<b>1</b>	<b>3 133</b>	<b>769</b>	

*References*

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

FS162 Kopanong - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2010/11											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		R thousand														
<b>Revenue - Standard</b>																
<i>Governance and administration</i>		2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	141	24 148	20 782	29 223
Executive and council		404	404	404	404	404	404	404	404	404	404	404	404	5 444	4 885	5 448
Budget and treasury office		1 087	1 087	1 087	1 087	1 087	1 087	1 087	1 087	1 087	1 087	1 087	206	11 062	20 193	22 621
Corporate services		81	81	81	81	81	81	81	81	81	81	81	81	1 042	1 104	1 149
<i>Community and public safety</i>		535	535	535	535	535	535	535	535	535	535	535	535	6 422	6 312	6 860
Community and social services		441	441	441	441	441	441	441	441	441	441	441	441	5 291	5 189	5 634
Sport and recreation		8	8	8	8	8	8	8	8	8	8	8	8	93	98	102
Public safety		81	81	81	81	81	81	81	81	81	81	81	82	970	959	1 042
Housing		5	5	5	5	5	5	5	5	5	5	5	5	62	66	68
Health													-	-	-	-
<i>Economic and environmental services</i>		3	3	3	3	3	3	3	3	3	3	3	3	35	31	38
Planning and development		1	1	1	1	1	1	1	1	1	1	1	2	16	11	18
Road transport		2	2	2	2	2	2	2	2	2	2	2	2	18	19	20
Environmental protection													-	-	-	-
<i>Trading services</i>		9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	9 080	10 170	110 059	118 755	126 111
Electricity		3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 270	3 766	39 154	40 765	43 001
Water		3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	41 174	41 742	45 224
Waste water management		1 141	1 141	1 141	1 141	1 141	1 141	1 141	1 141	1 141	1 141	1 141	1 140	20 961	21 900	23 301
Waste management		1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	14 251	14 347	15 245
<i>Other</i>													-	-	-	-
<b>Total Revenue - Standard</b>		12 346	12 346	12 346	12 346	12 346	12 346	12 346	12 346	12 346	12 346	12 346	11 461	147 264	151 885	162 905
<b>Expenditure - Standard</b>																
<i>Governance and administration</i>		3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 026	3 012	45 552	24 974	20 033
Executive and council		1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	23 209	16 642	11 411
Budget and treasury office		1 080	1 080	1 080	1 080	1 080	1 080	1 080	1 080	1 080	1 080	1 080	(2 180)	16 364	4 292	3 903
Corporate services													5 919	5 919	4 039	4 113
<i>Community and public safety</i>		612	612	612	612	612	612	612	612	612	612	612	663	8 053	8 394	9 053
Community and social services		445	445	445	445	445	445	445	445	445	445	445	438	5 335	6 009	6 250
Sport and recreation		121	121	121	121	121	121	121	121	121	121	121	121	1 521	1 308	1 469
Public safety		44	44	44	44	44	44	44	44	44	44	44	43	524	571	595
Housing		50	50	50	50	50	50	50	50	50	50	50	55	668	705	738
Health													-	-	-	-
<i>Economic and environmental services</i>		992	992	992	992	992	992	992	992	992	992	992	921	11 831	14 012	14 583
Planning and development		115	115	115	115	115	115	115	115	115	115	115	115	1 380	1 462	1 521
Road transport		811	811	811	811	811	811	811	811	811	811	811	806	10 451	12 550	13 062
Environmental protection													-	-	-	-
<i>Trading services</i>		6 562	6 562	6 562	6 562	6 562	6 562	6 562	6 562	6 562	6 562	6 562	9 639	81 821	101 167	112 462
Electricity		2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	2 457	5 933	32 961	39 334	41 175
Water		2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	2 569	1 118	29 380	30 016	31 798
Waste water management		1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 067	1 064	13 341	18 825	19 612
Waste management		469	469	469	469	469	469	469	469	469	469	469	984	6 139	6 992	7 211
<i>Other</i>													-	-	-	-
<b>Total Expenditure - Standard</b>		11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	16 894	147 263	148 747	162 131
Surplus/(Deficit) before assoc.		494	494	494	494	494	494	494	494	494	494	494	(5 433)	2	3 138	774
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	494	494	494	494	494	494	494	494	494	494	494	(5 433)	2	3 138	774

*References*

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

FS162 Kopanong - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
<b>Multi-year expenditure <i>to be appropriated</i></b>	1																
Vote1 - EXECUTIVE & COUNCIL														-	-	-	-
Vote2 - FINANCE & ADMIN														-	-	-	-
Vote3 - Planning & Development														-	-	-	-
Vote4 - COMMUNITY & SOCIAL														-	-	-	-
Vote5 - Housing														-	-	-	-
Vote6 - Public Safety														-	-	-	-
Vote7 - Sport & Recreation														-	-	-	-
Vote8 - Waste Management														-	-	-	-
Vote9 - Waste Water Management														-	-	-	-
Vote10 - Road Transport														-	-	-	-
Vote11 - Electricity Distribution														-	-	-	-
Vote12 - Water														-	-	-	-
Example 13 - Vote13														-	-	-	-
Example 14 - Vote14														-	-	-	-
Example 15 - Vote15														-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure <i>to be appropriated</i></b>																	
Vote1 - EXECUTIVE & COUNCIL														-	-	-	-
Vote2 - FINANCE & ADMIN		92	92	92	92	92	92	92	92	92	92	92	92	92	1 100	-	-
Vote3 - Planning & Development														-	-	-	-
Vote4 - COMMUNITY & SOCIAL		83	83	83	83	83	83	83	83	83	83	83	83	83	1 000	-	-
Vote5 - Housing														-	-	-	-
Vote6 - Public Safety														-	-	-	-
Vote7 - Sport & Recreation														-	-	-	-
Vote8 - Waste Management														-	-	-	-
Vote9 - Waste Water Management														-	-	-	-
Vote10 - Road Transport														-	-	-	-
Vote11 - Electricity Distribution														-	-	-	-
Vote12 - Water														-	-	-	-
Example 13 - Vote13														-	-	-	-
Example 14 - Vote14														-	-	-	-
Example 15 - Vote15														-	-	-	-
Capital single-year expenditure sub-total	2	175	175	175	175	175	175	175	175	175	175	175	175	175	2 100	-	-
<b>Total Capital Expenditure</b>	2	175	175	175	175	175	175	175	175	175	175	175	175	175	2 100	-	-

*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

FS162 Kopanong - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
<b>Capital Expenditure - Standard</b>	1																
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																	
Budget and treasury office																	
Corporate services																	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																	
Sport and recreation																	
Public safety																	
Housing																	
Health																	
<i>Economic and environmental services</i>		1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	16 122	19 390	23 576	
Planning and development																	
Road transport		1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	16 122	19 390	23 576	
Environmental protection																	
<i>Trading services</i>		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	30 000	73 700	
Electricity																	
Water		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	30 000	73 700	
Waste water management																	
Waste management																	
<i>Other</i>																	
<b>Total Capital Expenditure - Standard</b>	2	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	31 122	49 390	97 276	

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

MONTHLY CASH FLOWS	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand															
<b>Cash Receipts By Source</b>													1		
Property rates	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	1 037	(343)	11 064		
Property rates - penalties & collection charges												-			
Service charges - electricity revenue	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	1 995	30 869		
Service charges - water revenue	500	500	500	500	500	500	500	500	500	500	500	500	6 000		
Service charges - sanitation revenue	639	639	639	639	639	639	639	639	639	639	639	639	7 665		
Service charges - refuse revenue	460	460	460	460	460	460	460	460	460	460	460	460	5 515		
Service charges - other	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	6 683	7 815	81 324		
Rental of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	84	1 013		
Interest earned - external investments	4	4	4	4	4	4	4	4	4	4	4	4	49		
Interest earned - outstanding debtors	305	305	305	305	305	305	305	305	305	305	305	305	3 661		
Dividends received												-			
Fines	9	9	9	9	9	9	9	9	9	9	9	9	104		
Licences and permits												-			
Agency services												-			
Transfer receipts - operational												-			
Other revenue												-			
<b>Cash Receipts by Source</b>	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	11 467	147 264	-	-
<b>Other Cash Flows by Source</b>															
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												-			
<b>Total Cash Receipts by Source</b>	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	12 345	11 467	147 264	-	-
<b>Cash Payments by Type</b>															
Employee related costs	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	2 784	33 406		
Remuneration of councillors	425	425	425	425	425	425	425	425	425	425	425	425	5 104		
Collection costs												-			
Interest paid												-			
Bulk purchases - Electricity	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	21 717		
Bulk purchases - Water & Sewer	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000		
Other materials												-			
Contracted services												-			
Grants and subsidies paid - other municipalities												-			
Grants and subsidies paid - other												-			
General expenses	6 286	6 286	6 286	6 286	6 286	6 286	6 286	6 286	6 286	6 286	6 286	2 891	72 036		
<b>Cash Payments by Type</b>	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	9 160	147 263	-	-
<b>Other Cash Flows/Payments by Type</b>															
Capital assets												-			
Repayment of borrowing												-			
Other Cash Flows/Payments												-			
<b>Total Cash Payments by Type</b>	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	12 555	9 160	147 263	-	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	(210)	2 307	1	-	-
Cash/cash equivalents at the month/year begin:		(210)	(419)	(629)	(839)	(1 048)	(1 258)	(1 467)	(1 677)	(1 887)	(2 096)	(2 306)	-	1	1

Cash equivalents at the month year end

(210)

(419)

(629)

(837)

(1046)

(1258)

(1467)

(1677)

(1887)

(2096)

(2306)

1

1

1

1





FS162 Kopanong - Supporting Table SA32 List of external mechanisms

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

*References*

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

FS162 Kopanong - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework			Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Total Contract Value
		1,3	Total	Original Budget	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	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 MTRF (MFMA s33)

FS162 Kopanong - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
		1	1	1	1	1	1	1	1	1
R thousand										
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21 163	50 951	629	31 864	31 864	31 864	31 122	49 390	97 276
Infrastructure - Road transport		3 016	-	-	5 717	5 717	5 717	16 122	19 390	23 576
<i>Roads, Pavements &amp; Bridges</i>		1 780			5 717	5 717	5 717	16 122	19 390	23 576
<i>Storm water</i>		1 236								
Infrastructure - Electricity		160	933	129	-	-	-	-	-	-
<i>Generation</i>										
<i>Transmission &amp; Reticulation</i>		160	933	129						
<i>Street Lighting</i>										
Infrastructure - Water		10 000	21 000	500	18 600	18 600	18 600	15 000	30 000	73 700
<i>Dams &amp; Reservoirs</i>										
<i>Water purification</i>			21 000		18 600	18 600	18 600	15 000	30 000	73 700
<i>Reticulation</i>		10 000		500						
Infrastructure - Sanitation		7 987	29 018	-	7 546	7 546	7 546	-	-	-
<i>Reticulation</i>		7 987			7 546	7 546	7 546			
<i>Sewerage purification</i>			29 018							
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>										
<i>Gas</i>										
<i>Other</i>										
<b>Community</b>		-	-	765	765	765	765	1 000	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries				765	765	765	765	1 000		
Social rental housing										
Other										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		250	-	-	-	-	-	-	-	-
Housing development										
Other		250								
<b>Other assets</b>		1 400	1 490	1 950	1 176	1 176	1 176	1 100	-	-
General vehicles			400	450						
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment		190	500	400	500	500	500	1 100		
Furniture and other office equipment		740	590	1 000						
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		190								
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		280		100	676	676	676			
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other ( <i>List sub-class</i> )										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>22 813</b>	<b>52 441</b>	<b>3 344</b>	<b>33 805</b>	<b>33 805</b>	<b>33 805</b>	<b>33 222</b>	<b>49 390</b>	<b>97 276</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

**References**

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



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

*References*

1. Total Capital Expenditure on renewal of existing assets (SA340) plus Total Capital Expenditure on new assets (SA341) must reconcile to total capital expenditure in budgeted Capital Expenditure
2. Airports, car parks, bus terminals and taxi ranks
3. For example - technology packages (e.g. fibre optic, Wi-Fi 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. Buses 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

<i>check balance</i>	-2 359 134	-3 422 130	-3 344 000	-1 265 000	-1 265 000	-1 265 000	-1 265 000	-2 100 000	-
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FS162 Kopanong - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Repairs and maintenance expenditure by Asset Class/sub-class										
Infrastructure		2 201	3 388	2 140	6 300	6 300	6 300	1 011	8 128	8 403
Infrastructure - Road transport		841	388	317	1 601	1 601	1 601	2 611	2 768	2 878
<i>Roads, Pavements &amp; Bridges</i>		840	366	285	1 439	1 439	1 439	2 439	2 585	2 689
<i>Storm water</i>		1	22	32	162	162	162	172	182	190
Infrastructure - Electricity		682	737	767	974	974	974	974	1 023	1 074
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticalution</i>		682	722	746	974	974	974	974	1 023	1 074
<i>Street Lighting</i>		-	15	21	-	-	-	-	-	-
Infrastructure - Water		397	228	127	2 662	2 662	2 662	2 822	2 991	3 111
<i>Dams &amp; Reservoirs</i>		82	71	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticalution</i>		315	157	127	2 662	2 662	2 662	2 822	2 991	3 111
Infrastructure - Sanitation		261	2 105	1 358	690	690	690	875	927	964
<i>Reticalution</i>		261	2 105	1 358	690	690	690	875	927	964
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		85	129	171	373	373	373	395	419	436
<i>Waste Management</i>		85	129	171	373	373	373	395	419	436
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-
Community		16	58	59	1 528	1 528	1 528	1 806	1 916	2 107
Parks & gardens		10	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	53	55	449	449	449	520	551	666
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		6	5	4	329	329	329	348	369	384
Libraries		-	-	-	6	6	6	6	6	6
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	81	81	81	92	99	104
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		1	-	-	30	30	30	32	34	35
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	626	626	626	809	851	891
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	547	547	547	1 072	1 145	1 065
Housing development		-	-	-	201	201	201	219	228	241
Other		-	-	-	346	346	346	853	917	824
Other assets		128	289	304	-	-	-	-	-	-
General vehicles		61	102	145	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		13	15	16	-	-	-	-	-	-
Computers - hardware/equipment		15	16	55	-	-	-	-	-	-
Furniture and other office equipment		1	1	4	-	-	-	-	-	-
Awards		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		26	155	23	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>LIST SUB-CLASS</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>LIST SUB-CLASS</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other ( <i>LIST SUB-CLASS</i> )		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>2 411</b>	<b>3 936</b>	<b>3 103</b>	<b>8 375</b>	<b>8 375</b>	<b>8 375</b>	<b>10 556</b>	<b>11 189</b>	<b>11 636</b>

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 SA 1
2. Airports, Car Parks, bus terminals and Taxi Ranks
3. For example - technology packages (e.g. fibre optic, Wi-Fi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be categorised 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. Buses 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

<i>check balance</i>	11 911	512 111	-241 020	1 109 089	1 109 089	1 109 089	9 290 594	9 088 150	11 635 911
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FS162 Kopanong - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2010/11 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Present value
<b>Capital expenditure</b>	<b>1</b>							
Vote1 - EXECUTIVE & COUNCIL		-	-	-				
Vote2 - FINANCE & ADMIN		1 100	-	-				
Vote3 - Planning & Development		-	-	-				
Vote4 - COMMUNITY & SOCIAL		1 000	-	-				
Vote5 - Housing		-	-	-				
Vote6 - Public Safety		-	-	-				
Vote7 - Sport & Recreation		-	-	-				
Vote8 - Waste Management		-	-	-				
Vote9 - Waste Water Management		-	-	-				
Vote10 - Road Transport		-	-	-				
Vote11 - Electricity Distribution		-	-	-				
Vote12 - Water		-	-	-				
Example 13 - Vote13		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>2 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Future operational costs by vote</b>	<b>2</b>							
Vote1 - EXECUTIVE & COUNCIL								
Vote2 - FINANCE & ADMIN								
Vote3 - Planning & Development								
Vote4 - COMMUNITY & SOCIAL								
Vote5 - Housing								
Vote6 - Public Safety								
Vote7 - Sport & Recreation								
Vote8 - Waste Management								
Vote9 - Waste Water Management								
Vote10 - Road Transport								
Vote11 - Electricity Distribution								
Vote12 - Water								
Example 13 - Vote13								
Example 14 - Vote14								
Example 15 - Vote15								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Financial Implications</b>		<b>2 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



FS162 Kopanong - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2010/11 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2008/9	Current Year 2009/10 Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Ward location	New or renewal
R thousand	5													
Parent municipality:														
<i>List all capital projects grouped by Municipal Vote</i>					<i>Examples</i>	<i>Examples</i>								
Total Capital expenditure		1								-	-	-		
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

FS162 Kopanong - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2009/10		2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand					Year					
Parent municipality:										
<i>List all capital projects grouped by Municipal Vote</i>										
			<i>Examples</i>	<i>Examples</i>						
Entities:										
<i>List all capital projects grouped by Municipal Entity</i>										
<i>Entity Name</i>										
<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 s.30
3. Asset category and sub-category must be selected from Table A34