

BUDGET 2010/11- 2012/13

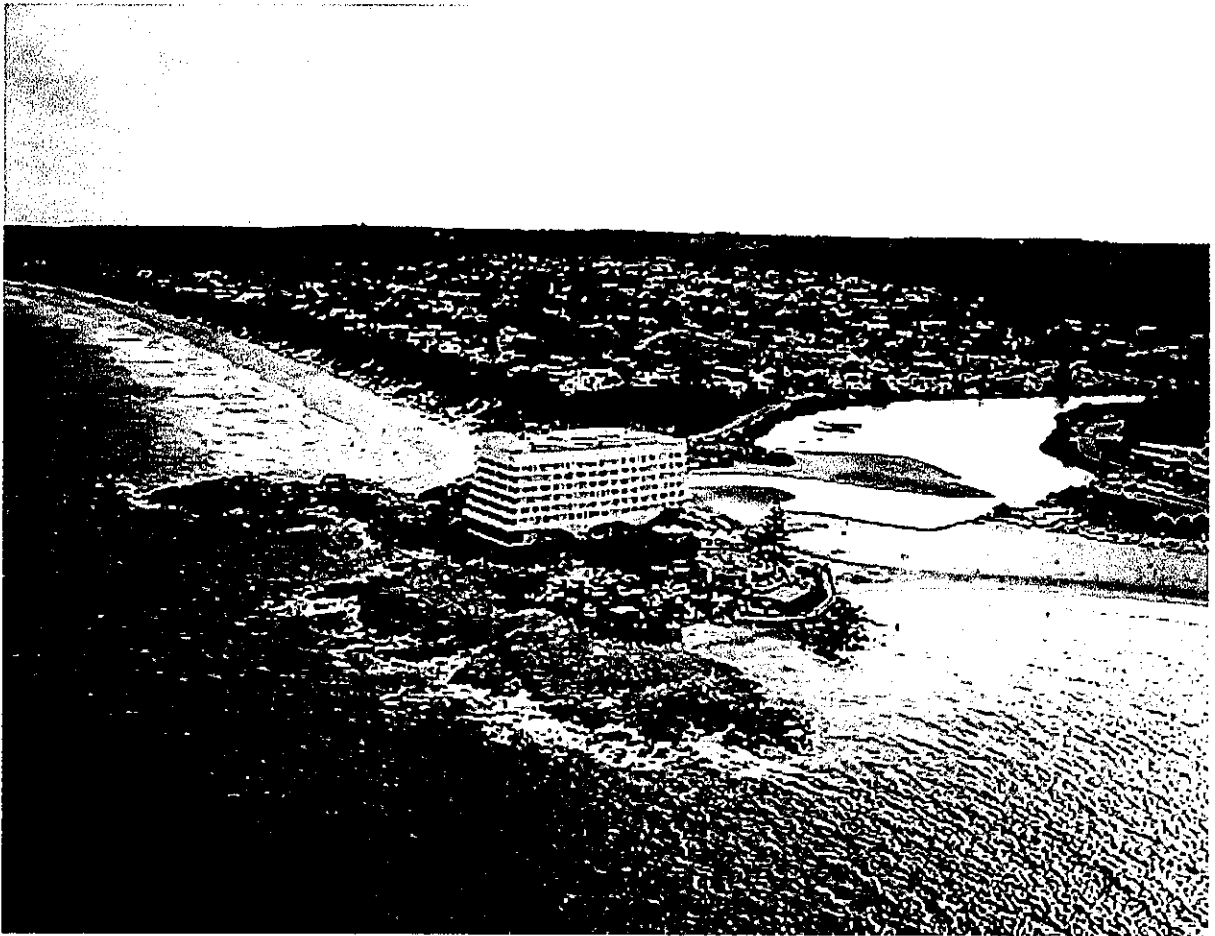


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2010/11 BUDGET SPEECH

1. INTRODUCTION

Mr Speaker, Deputy Mayor, Members of the Mayoral Committee, Councillors, Ladies and Gentlemen

It is my privilege to present the last budget of my current term as Executive Mayor. As you all are aware, we are having local government elections in the year to come and it is therefore appropriate for me to reflect back to what the ANC government has accomplished during the past 5 years.

Our former president Nelson Mandela at a time said, and I quote:

"I am not a saint unless you think of a saint as a sinner who keeps on trying".

Mahatma Ghandi went further and mentioned that ***"Freedom is not worth having if it does not include the freedom to make mistakes"***.

During this term of Office we kept on trying to improve the living conditions of all the people staying within the municipal area. We are the first ones to admit that we made mistakes but every time it encouraged us to do better and to make our freedom worthwhile.

The past five year's highlights can be summarised as follow:

- In **2006/07** we had a capital budget of R76 million of which 68 % was financed from Grants.
- In **2007/08** we had a capital budget of R71 million of which 44% was financed from Grants.
- In **2008/09** our Capital budget amounted to R 90 million of which 7% was financed from Grants.
- In **2009/10** Our Capital budget amounted to R129.7 million of which 46 % was financed from Grants.

All of the above expenditure was incurred with the intention to improve service delivery. We have improved our infrastructure with the help of National and Provincial government, but mainly financed the expenditure from our own sources. Where shortfalls existed, we took up external loans to ensure that more than just the minimum is being done.

Housing

We have outperformed all similar size municipalities in respect of housing delivery, a basic need of all of us.

- In 2007/08 we received R15 million for the building of subsidised houses;
- Based on the municipality's excellent performance the 2008/09 allocation increased to R 29 million; and
- In 2009/10 our original allocation of R 11.8 million was adjusted upwards to R 51 million.

The above was all due to the municipality's capability to deliver houses in time and spending even more than what was allocated to us. The quality houses that were build in Bossiesgif/Qolweni as well as the serviced erven in Kwanokuthula serves as proof that the ruling party in Council is really serious about service delivery. In the ensuing financial year, depending on the funds allocated to us by the Provincial Department of Housing, houses will be built on the serviced erven in Kwanokuthula and Bossiesgif/Qolweni.

Special Community Programs

Special attention has also been given to the addressing the following community needs:

- Financial contribution to the Bitou 10 Education & Development Foundation.
- Bursaries to local scholars who want to further their education. The annual Mayoral Golf Challenge also contributes towards this worthy cause.

- Annual allocation to early childhood development institutions and initiatives, and
- Dedicated budgeted amounts to Youth, Gender and Disabled development in the past 5 years
- Dedicated budgeted amounts towards grants in-aid

We have invited applications from charitable non-governmental organisations for grants in-aid in respect of the 2010/2011 financial year. These applications are presently receiving attention and will be finalised during the month of June 2010.

Disasters

A number of disasters occurred within the municipal area during this term. It tested our ability to immediately respond to the needs of vulnerable people and we've passed that test. In 2007 the BITOU municipal area was hit hard by a flood. A lot of our infrastructure was damaged and the municipality had to utilise more than R40million to repair flood damages- out of its own resources. National Government allocated R 29 million to the municipality in order to address flood repairs.

Recent fires damaged agricultural land and a number of houses within Kurland and Kwanokuthua. The municipality repaired houses that were burned down due to the fires and lend a helping hand to those who were affected by this disaster. We estimated that the final expenditure relating to the above fires will amount to more than R 4 million. Only the cost relating to the rental of helicopters to fight the fires, amounted to R520 000, 00.

You will also recall that the world, (Including South Africa) was greatly affected by the world wide economic meltdown in 2009. Bitou was also affected by this economic crisis but we've managed to keep the doors of the municipality open and ensured that the institution stayed financially viable. Severe drought

currently creates challenges to the municipality but with the assistance of national and provincial government we will overcome this.

2010 FIFA WORLD CUP

In the build up to the 2010 Soccer World Cup, the municipality in conjunction with Provincial Government hosted a successful Confederations Cup fanjol's in New Horizons. We are currently involved in a number of initiatives that will benefit the community and especially the local football fraternity.

- Mayors cup for the past two years
- Easter Tournament
- Mini world cup
- Community viewing areas; Kwanokuthula, New Horizons, Bossiesgif/Qolweni, Kurland and Kranshoek.

Mr Speaker, I can continue on this subject ad nauseam. It is not possible to summarise what was accomplished by the ruling party in one report or in one meeting.

THE 2010/2011 BUDGET

In his opening of the National Budget Speech, our Finance Minister, Mr Pravin Gordhan felt it appropriate to remind us of what the former president of South Africa, Nelson Mandela said in his last visit in Parliament, and I quote:

"He reminded us of what we have achieved in our struggle for freedom and in our democratic journey. He reminded us that South Africans are capable of extraordinary things. "

Mr. Gorhdan went further by quoting from the State of the Nation address:

"None of us can rest or sleep peacefully until every South African can say:

- *I can see a better future. I can find a job. I can learn a skill.*
- *Hard work will enable me and my family to have shelter and food.*

- *If my children work hard at school and college, they will have a better future and a thousand opportunities.*

Our people need hope. Our people want government to lead. We will lead. Our people want government, business, labour and social organizations to work together to create a better economic future.

Our people want to be positively energised so that they can take the initiative to improve their own lives and communities. Our people want action on jobs, growth and poverty. We must build a new common purpose so that we can use all of our talents, skills and resources to tackle our economic and social challenges.

Mr. President, you have said we must do things differently. We cannot do the same old things and expect different results."

The budget that I present to you today is aimed at addressing the above issues. It was compiled with the intention to deliver on what was raised by our President and to address the vision of the municipality, **to be the best together.**

2. BUDGET PROCESS

Section 21 of the Municipal Finance Management Act, Act 56 of 2003, requires from me to co-ordinate the processes for preparing the budget and to review the integrated development plan and budget related policies. The process started with the approval of a time schedule of key deadlines for the budget and IDP by Council. The new budget and reporting regulations that was published in April 2009, required from us to have a budget steering committee. We established this committee which was very active in providing advice and guidance during the budget process.

In preparing the budget we have to take the following into account:

- The Integrated Development Plan(IDP)
- Revenue and expenditure projections for future financial years
- The National and Provincial budgets
- National government's fiscal and macro-economic policy; and
- The Division of Revenue Act, 2009.

We went further and also considered the following economic factors when preparing our budget

- The CPIX
- The Repo Rate
- The local economic conditions
- The tariff increase from Eskom
- Guidelines from National Treasury, more specifically Circular 51 of 2010.

The 2010 IDP Review and 2010/11 multi-year budget went through various consultative processes. Firstly, we went out to the Ward Committees to get the input of the people into the draft IDP review and draft Budget. We consulted with National and Provincial Treasury through the LGMTEC platforms and raised issues that were not our core function with the different spheres of Government. The guidelines from National Treasury also played an important role in the preparation of the budget. We further made the draft budget public at all our offices and libraries and invited the public and other stakeholders to comment on the Draft Budget that served before council on 31 March 2010. We then went through an extensive public participation process in all the communities. The Draft Budget was presented via public meetings in all wards. The comments on our draft IDP review and draft budget from Provincial Treasury at the LGMTEC 3 engagements were favourable. The Provincial Treasury made a thorough assessment of Bitou's 2008/09 financial statements, the IDP, LED strategies and the draft 2010/11 multi-year budget. It was concluded that in the main Bitou's draft budget and IDP is sustainable, credible and responsive.

3. CURRENT FINANCIAL POSITION OF BITOU

Although we are now feeling the effect of the economic meltdown, our financial position is still sound and therefore I can assure you that we will be able to fund this budget that I will present to you. The budget has been prepared using the new budget formats. National Treasury also required us to do a funding

compliance assessment whereby the finances of the municipality are being looked at from different angles.

Sound financial control will have to be implemented in the coming years as we have to ensure that the municipality stays financially viable at all times. We will have to lower capital expenditure and focus on building our reserves to ensure that we have sufficient funding to invest in much needed infrastructure projects in the years to come.

4. VISION AND STRATEGIC OBJECTIVES OF BITOU MUNICIPALITY

We are still committed to making our vision a reality in Bitou- 'To be the best together 'and will do everything in our power to realise this.

We furthermore commit ourselves to the following five national key performance areas for local government:

- . Municipal transformation and organizational development;
- Basic services and Infrastructure development;
- Local economic development;
- Municipal financial viability and financial management;
- Good governance and public participation.

5. DISCUSSION OF IDP AND BUDGET

In evaluating the 2010/2011 Budget and Integrated Development Plan (IDP) Review, it is clear that Bitou has progressed quite substantially in complying with the principles of a second generation IDP. The budget was compiled in accordance with the new Budget and Reporting Formats as prescribed by National Treasury. This multi – year budget covering the period 2010/2011-2012/2013 will allow us to deliver on our strategic objectives.

Operating Budget:

The Operating revenue and Expenditure for the MTREF are as follow

Category	Draft budget 2010/2011 R	Draft budget 2011/2012 R	Draft budget 2012/2013 R
Revenue	336,249,771	345,153,298	361,958,115
Expenditure	279,444,697	305,786,133	335,719,399
Gross Surplus	56,805,102	39,367,165	26,238,716

The budgeted operating surplus is a result of conditional capital grants which are shown as revenue although it funds capital programs.

Operating Expenditure:

When compared to 2009/2010 the 2010/2011, operating expenditure increased by 7.3%. This is mainly due to the increase in bulk purchase price of electricity.

The expenditure per subsection in the Operating Budget can be divided as follow:

Operating Expenditure per subsection	%
Employee related cost- wages and salaries	33.1%
Remuneration of Councillors	1.0%
Provision for bad debt	1.97%
Collection Costs	0.41%
Repairs and Maintenance- Municipal Assets	3.82%
Interest expense-External Borrowing	3.25%
Depreciation	6.55%
Contracted Services	2.19%
General expenses- other	23.25%
Bulk Purchases	18.71%
Grants and Subsidies Paid	5.75%
Total	100.00%

Operating Revenue

Our operating revenue is made up of the following sources

Source	Draft budget 2010/2011 R	Percentage
Property Rates	69,300,000	21.0%

Service Charges	144,761,156	43.0%
Fines	5,504,000	1.6%
Interest earned: External investments	4,400,000	1.3%
Rent of facilities and equipment	1,003,523	0.3%
Operating Grants and Subsidies	34,066,000	10.0%
Capital Grants and Subsidies	66,455,725	20.0%
Licences & Permits	18,500	0.01%
Other Income	10,740,867	3.0%
Total Revenue	336,249,771	100%

Capital Budget

The total capital budgeted expenditure for the 2010/2011 financial year amounts to R 113,4 million compared to R 129,7 million in 2009/2010 which is a 12,6% decrease year on year. I will elaborate later on in my speech on some of the highlights of the 2010/2011 capital budget.

The link between our operating and capital budget and the national key performance areas for local government reflects the following spending patterns:

Key Performance Area	Percentage of Operating Budget	Percentage of Capital Budget
Municipal transformation and organizational development	0	8.5
Basic service delivery	86.55	56.37
Local economic development and Tourism	5.8	10.06
Municipal financial viability and management	0.53	9.69
Good governance and public participation	1.06	8.41
Human Development	6.06	6.96

Judging from this, it is clear that Bitou Municipality's priorities lies with changing the lives of the poor by ensuring that the bulk of our monies are allocated towards basic service delivery.

6. SUPPORT FROM PROVINCIAL AND NATIONAL GOVERNMENT

The following Grant allocations will be received from National and Provincial Government for the 2010/11 Budget year:

6.1 National Transfers

Financial Management Grant	2,750,000
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Municipal Systems Improvement Grant	750,000
Municipal Infrastructure Grant	10,045,000
Equitable Share	17,536,000
Neighbourhood Development Grant	19,910,725
National Electricity Program & Demand management	10,000,000
Desalination Plant	20,000,000
Total National Transfers	80,991,725

6.2 Provincial Transfers

Housing	R14,094,000
Community Development Workers	R75,000
Library Services	R350,000
Total Provincial Transfers	R14,519,000

7. TARIFFS

When revising rates, tariffs and other charges we took the following into account:

- the labour and other input costs of services provided by the municipality,
- the need to ensure financial sustainability, local economic conditions
- the affordability of services,
- The municipality's Indigent policy.

National Treasury requested municipalities to keep tariff increases below 6%. It was impossible to keep tariff increases below 6 % because of the increase in personnel related costs (8.6%), bulk purchase price of electricity (28.9% effectively) and other operating costs (10%). We will however reduce the effect of this tariff increase on consumers by limiting it to 21 %. That in effect mean that the municipality will subsidise residents with 7,9%. We attempted to keep increases to the minimum and the following tariff increases are proposed:

Tariff	Percentage Increase
Property Rates	8 %
Water	12 %
Refuse Removal	13 %
Sewerage	9 %
Electricity	Conventional-21% Lifeline tariff – 12%
Community Halls	10 %
Other fees, levies and charges	10 %

We will continue to provide free basic services to poor and indigent households and therefore we urge those households which qualify for indigent and other support to come forward and register for a subsidy.

8. BUDGET HIGHLIGHTS

I now draw your attention to the following highlights in the 2010/2011 Budget:

Operating Budget

Program/Project	Amount
Free Basic Service & Revenue foregone	R12.0 million
Social Development initiatives: Disabled, ECD, Gender, HIV/AIDS, Youth, Bursaries, ect.	R4,5 million
Ward Committee Support and Allowance	R750,000
Local Economic Development (include Red Door)	R610,000
Disaster relief	R1,575 million
General clean up	R1,4 million

Capital Budget

Program/Project	Amount
Neighbourhood Development Program-New Horizon	R24,9 million
Sport facilities :Bossiesgif and Green Valley	R 2,5 million
Upgrading of streets	R 2,5 million
Improvement of Bulk Sewage and Water services to Kwanokuthula	R7,0 million
Electrification and Electricity Demand side management	R10,0 million
Desalination plant	R20,0 million
Sea shore protection	R3,5 million
Waste Transfer station	R5,0 million
Swimming pool –New Horizon	R2,0 million

9. CONCLUSION

In conclusion, Mr. Speaker, I can without doubt state that the proposed 2010/11 multi-year budget attempts to support Bitou municipality's strategic role and will definitely contribute to poverty alleviation and improving the lives of the poorest of the poor.

I thank you.

**ALDERMAN L MVIMBI
EXECUTIVE MAYOR**

- 3.5 Capital expenditure by GFS classification amounting to R113, 401,175 reflected in Table A5
- 3.6 Capital finding by source amounting to R113,401,175 reflected in Table A5
- 3.7 Cash Flow statement as reflected in Table A7.
- 3.8 Salaries and benefits of Political Office Bearers, Councilors and Senior Officials as reflected in Table SA 22 and Table SA 23.
- 3.9 Transfers and grants made by the municipality in the 2010/2011 as set out in Table SA 21.
- 3.10 Property Tax Rates as set out in the tariff list, Annexure D
- 3.11 Revised consumptive tariffs, rates and basic charges for electricity, water ,waste management and waste water management as set out in the tariff list, Annexure D
- 3.12 Fees and Charges incorporating miscellaneous tariffs, charges, rates and levies for 2010/2011 as set out in the tariff list, Annexure D with the amendment that the refuse removal fees for rural areas be charged at the same rates as domestic consumers.
- 3.13 The Borrowing Process Policy as set out in Annexure F.
- 3.14. The Budget Process Policy as set out in Annexure F.
- 3.15 The Virement Policy as set out in Annexure F.
- 3.16. The revised Supply Chain Policy as set out in Annexure F.
- 3.17. The Funding and Reserves Policy as set out in Annexure F
- 3.18 Fees and Charges incorporated miscellaneous tariffs, charges, rates and levies for 2010/2011 as set out in the tariff list, Annexure D with the amendment that the refuse removal fees for rural areas be charged at the same rates as domestic consumers.
- 4. That the income limit to qualify for Indigent subsidies in terms of the relevant policy be increased to R 2800 per total household per month.
- 5. That the comments from Communities and Provincial Treasury as contained in the attached letters and LGMTEC 3 document be noted.

Proposed: Alderman LL Mvimbi
Seconded: Alderman EV Wildeman

To be Actioned by: The Municipal Manager

M. REJUNGS

CFB MATTHEUS
HEAD: CORPORATE SERVICES

2. Executive summary

The local economy mainly centers on tourism and the services sector. The current economic climate had a negative effect on the tourism industry as well as major housing and other developments within the municipal boundaries.

The municipality's revenue base has not shown much growth and therefore it is difficult to balance the books with growing expectations of residents regarding basic service delivery. Factor like the Eskom tariff increase (28,9 % for municipalities) ,the current drought ,the need to ensure that the cleansing service remains financially viable resulted in the following proposed tariff increases:

Rates	8%
Electricity	21%
Water	12%
Sewerage	10%
Refuse removal	13%

The revenue for the 2010/2011 financial year amounts to R 336,249,799 which represents an increase of R 13,070,028 (4%) compared to 2009/2010.

The expenditure items will on average by adjusted as follows:

Personnel expenditure	8.6%
Electricity	28.9%
Other Expenditure categories	10%

The expenditure for the 2010/2011 financial year amounts to R 279,444,697, which represents an increase of R 18,981,046 (7,3%) compared to 2009/2010.This is within acceptable levels taking into account electricity and salary increases.

By the end of the 2009/2010 the estimates debt (external loans) will amount to R84 million. External loans to amount of R12, 8 million will be taken up during the 2010/2011 financial. The capital program will have to be reduced over the two outer years to ensure that the municipality remains financially viable.

It is important to align the municipality's service delivery priorities, as contained in the revised IDP and its focus areas, objectives to that of national and provincial government in order to achieve its developmental goals.

The main strategic focus areas as contained in the IDP are as follows:

Basic services and infrastructure development
Local economic development
Human development
Institutional development
Transformation and good governance
Financial viability

3. Annual Budget Tables

WC047 Bitou - Table A1 Budget Summary

Description	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 thousands										
Financial Performance										
Property rates	43,359	49,293	52,791	56,632	57,000	57,000	57,000	71,460	77,112	83,213
Service charges	83,998	86,230	98,397	125,182	124,611	124,611	124,611	144,761	162,421	182,659
Investment revenue	9,109	8,472	6,615	5,500	5,500	5,500	5,500	4,400	4,000	3,000
Transfers recognised - operational	22,243	29,138	48,123	29,252	45,279	45,279	45,279	34,066	39,271	39,935
Other own revenue	12,648	17,221	17,905	16,715	18,640	18,640	18,640	15,107	16,268	17,463
Total Revenue (excluding capital transfers and contributions)	171,358	190,355	223,831	233,281	251,030	251,030	251,030	269,794	299,072	326,269
Employee costs	49,676	56,485	74,289	80,072	82,324	82,324	82,324	92,602	100,157	108,382
Remuneration of councillors	2,622	2,080	2,777	3,127	3,127	3,127	3,127	2,798	3,066	3,362
Depreciation & asset impairment	13,838	11,605	13,698	20,301	20,301	20,301	20,301	18,328	19,170	19,895
Finance charges	3,062	3,850	3,628	7,941	7,941	7,941	7,941	9,106	9,562	9,907
Materials and bulk purchases	20,178	21,844	30,254	40,700	40,700	40,700	40,700	52,368	65,764	82,677
Transfers and grants	12,957	19,038	31,573	17,768	28,365	28,365	28,365	16,091	19,996	19,459
Other expenditure	38,551	59,520	69,669	63,315	79,705	79,705	79,705	88,152	88,072	92,038
Total Expenditure	140,886	174,423	225,888	233,225	260,464	260,464	260,464	279,445	305,787	335,719
Surplus/(Deficit)	30,472	15,932	(2,057)	56	(9,433)	(9,433)	(9,433)	(9,651)	(6,715)	(9,450)
Transfers recognised - capital	5,204	14,115	8,189	19,439	72,149	72,149	72,149	66,456	46,081	35,689
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Capital expenditure & funds sources										
Capital expenditure	31,773	54,526	70,143	100,412	129,738	129,738	129,738	113,401	109,875	78,477
Transfers recognised - capital	1,077	12,944	8,190	30,489	59,220	59,220	59,220	66,456	46,081	35,689
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	22,336	-	15,030	37,194	33,766	33,766	33,766	12,800	7,000	1,900
Internally generated funds	8,360	41,582	46,855	32,729	36,752	36,752	36,752	34,145	56,794	40,888
Total sources of capital funds	31,773	54,526	70,075	100,412	129,738	129,738	129,738	113,401	109,875	78,477
Financial position										
Total current assets	85,067	83,084	100,550	89,609	84,885	84,885	84,885	46,579	29,985	32,451
Total non current assets	147,010	171,362	227,637	304,166	333,292	333,292	333,292	421,164	512,142	570,997
Total current liabilities	35,207	43,495	79,451	61,948	61,948	61,948	61,948	52,032	39,494	34,864
Total non current liabilities	66,439	58,456	90,108	119,699	116,249	116,249	116,249	125,755	129,460	128,065
Community wealth/Equity	130,431	152,496	158,629	212,128	239,980	239,980	239,980	289,957	373,172	440,519
Cash flows										
Net cash from (used) operating	48,720	53,718	39,119	75,160	113,839	113,839	113,839	85,489	78,094	65,988
Net cash from (used) investing	(30,991)	(54,111)	(69,211)	(98,662)	(130,838)	(130,838)	(130,838)	(111,956)	(108,068)	(76,238)
Net cash from (used) financing	13,814	(2,799)	31,181	26,373	23,142	23,142	23,142	8,725	2,925	(2,175)
Cash/cash equivalents at the year end	59,936	56,744	57,833	60,704	63,976	63,976	63,976	46,234	19,186	6,761
Cash backing/surplus reconciliation										
Cash and investments available	62,736	59,808	61,199	64,386	67,662	67,662	67,662	28,149	10,030	10,458
Application of cash and investments-	17,903	48,795	74,425	43,730	47,138	47,138	47,138	39,564	14,450	(1,553)
Balance - surplus (shortfall)	44,834	11,012	(13,225)	20,656	20,524	20,524	20,524	(11,416)	(4,420)	12,011
Asset management										
Asset register summary (WDV)	-	68	3,512	-	8,000	8,000	-	-	-	-
Depreciation & asset impairment	13,838	11,605	13,698	20,301	20,301	20,301	18,328	18,328	19,170	19,895
Renewal of Existing Assets	-	-	-	-	-	-	23,510	23,510	25,615	27,339
Repairs and Maintenance	7,521	7,647	8,888	9,473	12,879	12,879	10,687	10,687	10,794	11,322
Free services										
Cost of Free Basic Services provided	4,075	4,175	5,833	6,939	6,439	6,439	7,294	7,294	8,072	8,952
Revenue cost of free services provided	4,254	4,363	6,165	7,537	7,037	7,037	7,938	7,938	8,766	9,700
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	563	563	264	238	214	192	173	173	156	140
Energy:	1,573	1,573	1,573	1,258	1,007	805	644	644	515	412
Refuse:	-	-	-	-	-	-	-	-	-	-

WC047 Bitou - 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		
		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
Revenue - Standard										
<i>Governance and administration</i>		66,690	88,216	76,707	81,574	82,797	82,797	99,854	107,139	114,563
Executive and council		22,839	39,674	24,308	22,380	23,045	23,045	25,746	28,459	29,367
Budget and treasury office		43,646	48,529	52,399	59,195	59,753	59,753	74,108	78,680	85,197
Corporate services		208	14	-	-	-	-	-	-	-
<i>Community and public safety</i>		8,867	22,025	40,603	17,869	61,277	61,277	21,755	24,371	23,663
Community and social services		57	31	245	281	281	281	467	491	129
Sport and recreation		409	368	504	244	324	324	356	374	393
Public safety		4,758	5,920	6,701	5,307	6,032	6,032	6,634	6,966	7,314
Housing		205	15,297	33,153	12,038	54,640	54,640	14,297	16,540	15,826
Health		3,437	409	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,331	2,354	2,246	6,844	7,533	7,533	26,924	22,109	17,219
Planning and development		2,331	2,354	1,752	6,812	7,501	7,501	26,914	22,109	17,219
Road transport		-	-	495	32	32	32	10	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		98,673	91,875	112,464	146,432	171,573	171,573	187,717	191,535	206,512
Electricity		48,230	39,291	49,809	72,332	71,995	71,995	89,227	105,842	112,592
Water		21,691	22,197	29,634	37,059	63,056	63,056	59,692	43,950	49,005
Waste water management		17,008	19,393	21,040	22,638	22,838	22,838	25,713	27,625	29,682
Waste management		10,105	9,466	10,093	12,407	12,407	12,407	12,795	13,813	14,913
Other	4	1,639	1,528	1,888	1,997	1,277	1,277	290	305	320
Total Revenue - Standard	2	176,561	204,470	232,020	252,720	323,180	323,180	336,250	345,153	361,958
Expenditure - Standard										
<i>Governance and administration</i>		31,965	49,643	62,523	62,935	73,050	73,050	85,287	86,601	92,364
Executive and council		21,531	33,685	44,286	29,847	36,830	36,830	39,691	39,538	42,063
Budget and treasury office		4,563	7,076	18,237	23,789	26,865	26,865	34,608	35,346	37,756
Corporate services		5,872	8,883	-	9,300	9,355	9,355	10,989	11,717	12,556
<i>Community and public safety</i>		23,686	35,888	59,016	42,823	59,947	59,947	48,130	54,352	55,931
Community and social services		3,074	3,318	3,779	5,472	5,579	5,579	7,387	7,925	8,119
Sport and recreation		7,583	7,746	10,237	10,471	10,916	10,916	10,949	11,713	12,537
Public safety		6,003	6,372	10,755	9,387	12,011	12,011	12,959	13,856	14,822
Housing		3,265	17,911	34,208	17,493	31,440	31,440	16,835	20,858	20,452
Health		3,760	541	36	-	-	-	-	-	-
<i>Economic and environmental services</i>		14,822	16,275	21,133	27,029	27,121	27,121	29,199	30,934	33,078
Planning and development		5,077	5,960	8,237	10,514	10,605	10,605	9,894	10,397	11,222
Road transport		9,745	10,315	12,896	16,515	16,516	16,516	19,305	20,537	21,857
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70,412	72,616	83,216	100,438	100,347	100,347	116,828	133,900	154,346
Electricity		34,095	34,799	41,240	54,399	54,399	54,399	67,433	81,703	99,552
Water		13,800	15,256	15,697	16,825	16,700	16,700	19,630	20,867	21,441
Waste water management		9,996	10,363	9,923	10,901	10,571	10,571	12,196	12,598	13,363
Waste management		8,232	8,698	9,932	10,787	11,747	11,747	11,832	12,632	13,492
Other	4	4,289	3,501	6,423	7,526	6,930	6,930	5,738	6,100	6,499
Total Expenditure - Standard	3	140,886	174,423	225,888	233,225	260,464	260,464	279,445	305,787	335,719
Surplus/(Deficit) for the year		35,675	30,047	6,133	19,495	62,716	62,716	56,805	39,366	26,239

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

WC047 Bitou - 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
Revenue by Vote										
Vote100 - COUNCIL	1	22,839	39,674	25,130	22,381	23,045	23,045	25,746	28,459	29,367
Vote200 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote300 - COMMUNITY SERVICES		15,534	31,082	49,803	30,276	73,684	73,684	34,550	38,185	38,576
Vote400 - CORPORATE SERVICES		1,832	1,542	1,960	1,997	1,277	1,277	290	305	320
Vote500 - FINANCIAL SERVICES		43,363	48,294	51,272	57,388	57,756	57,756	72,062	76,106	82,094
Vote600 - HEALTH		3,437	409	-	-	-	-	-	-	-
Vote700 - STRATEGIC SERVICES		2,626	2,589	3,372	8,619	9,497	9,497	28,950	24,682	20,322
Vote800 - PUBLIC WORKS		86,929	80,880	100,483	132,060	157,922	157,922	174,642	177,416	191,279
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	176,561	204,470	232,020	252,720	323,180	323,180	336,250	345,153	361,958
Expenditure by Vote to be appropriated										
Vote100 - COUNCIL	1	17,971	31,664	27,816	23,447	29,753	29,753	32,742	32,121	34,131
Vote200 - MUNICIPAL MANAGER		3,560	2,021	4,343	6,400	7,076	7,076	6,948	7,417	7,922
Vote300 - COMMUNITY SERVICES		28,158	44,045	68,911	53,610	71,694	71,694	59,963	66,984	69,422
Vote400 - CORPORATE SERVICES		7,665	11,426	15,600	12,930	12,265	12,265	12,803	13,640	14,605
Vote500 - FINANCIAL SERVICES		2,556	3,749	16,183	18,156	20,962	20,962	31,322	31,897	34,134
Vote600 - HEALTH		3,760	541	36	-	-	-	-	-	-
Vote700 - STRATEGIC SERVICES		8,676	8,756	11,740	18,050	18,585	18,585	17,102	18,024	19,293
Vote800 - PUBLIC WORKS		68,539	72,220	81,258	100,632	100,128	100,128	118,563	135,705	156,212
Example 9 - Vote9		-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	140,886	174,423	225,888	233,225	260,464	260,464	279,445	305,787	335,719
Surplus/(Deficit) for the year	2	35,675	30,047	6,133	19,495	62,716	62,716	56,805	39,366	26,239

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 'associates' to relevant Vote

WC047 Bitou - 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
Revenue By Source											
Property rates	2	43,359	47,170	50,060	54,632	55,000	55,000	55,000	69,300	74,844	80,832
Property rates - penalties & collection charges			2,124	2,731	2,000	2,000	2,000	2,000	2,160	2,268	2,381
Service charges - electricity revenue	2	36,438	38,252	48,012	64,463	64,767	64,767	64,767	78,187	90,765	105,478
Service charges - water revenue	2	21,545	22,078	22,707	26,747	25,747	25,747	25,747	29,330	31,545	33,979
Service charges - sanitation revenue	2	17,008	16,470	17,622	21,594	21,720	21,720	21,720	24,482	26,333	28,325
Service charges - refuse revenue	2	9,007	9,430	10,055	12,377	12,377	12,377	12,377	12,762	13,779	14,876
Service charges - other											
Rental of facilities and equipment		944	670	815	722	964	964	964	1,004	1,054	1,101
Interest earned - external investments		9,109	8,472	6,615	5,500	5,500	5,500	5,500	4,400	4,000	3,000
Interest earned - outstanding debtors		1,121									
Dividends received											
Fines		3,925	5,432	5,611	4,731	5,006	5,006	5,006	5,504	5,779	6,068
Licences and permits		27	26	76	18	17	17	17	19	19	20
Agency services											
Transfers recognised - operational		22,243	29,138	48,123	29,252	45,279	45,279	45,279	34,066	39,271	39,935
Other revenue	2	6,631	11,092	10,747	9,744	11,153	11,153	11,153	7,081	7,416	7,773
Gains on disposal of PPE				656	1,500	1,500	1,500	1,500	1,500	2,000	2,500
Total Revenue (excluding capital transfers and contributions)		171,358	190,355	223,831	233,281	251,030	251,030	251,030	269,794	299,072	326,269
Expenditure By Type											
Employee related costs	2	49,676	56,485	74,289	80,072	82,324	82,324	82,324	92,602	100,157	108,382
Remuneration of councillors		2,622	2,080	2,777	3,127	3,127	3,127	3,127	2,798	3,066	3,362
Debt impairment	3	5,900	4,346	7,745	5,000	5,000	5,000	5,000	5,500	5,775	6,064
Depreciation & asset impairment	2	13,838	11,605	13,698	20,301	20,301	20,301	20,301	18,328	19,170	19,895
Finance charges		3,062	3,850	3,628	7,941	7,941	7,941	7,941	9,106	9,552	9,907
Bulk purchases	2	20,178	21,844	30,254	40,700	40,700	40,700	40,700	52,368	65,764	82,677
Other materials	8										
Contracted services											
Transfers and grants		12,957	19,038	31,573	17,768	26,365	26,365	26,365	16,091	19,996	19,459
Other expenditure	4, 5	32,651	55,175	61,924	58,315	74,705	74,705	74,705	82,652	82,297	85,975
Loss on disposal of PPE											
Total Expenditure		140,886	174,423	225,888	233,225	260,464	260,464	260,464	279,445	305,787	335,719
Surplus/(Deficit)		30,472	15,932	(2,057)	56	(9,433)	(9,433)	(9,433)	(9,651)	(6,715)	(9,450)
Transfers recognised - capital		5,204	14,115	8,189	19,439	72,149	72,149	72,149	66,456	46,081	35,689
Contributions recognised - capital											
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Taxation											
Surplus/(Deficit) after taxation		35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239

References

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

WC047 Bitou - 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
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote100 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote200 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote300 - COMMUNITY SERVICES		2,852	2,320	1,988	12,448	10,635	10,635	10,635	23,259	20,109	8,770
Vote400 - CORPORATE SERVICES		810	-	198	549	499	499	499	334	150	-
Vote500 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote600 - HEALTH		95	-	-	-	-	-	-	-	-	-
Vote700 - STRATEGIC SERVICES		407	-	8,314	13,495	3,390	3,390	3,390	3,150	8,400	5,000
Vote800 - PUBLIC WORKS		27,449	46,928	56,609	60,211	66,686	66,686	66,686	79,077	81,071	84,707
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	31,614	49,246	65,109	86,703	81,210	81,210	81,210	105,820	109,730	78,477
Single-year expenditure to be appropriated	2										
Vote100 - COUNCIL		-	188	649	110	110	110	110	-	-	-
Vote200 - MUNICIPAL MANAGER		72	-	142	24	50	50	50	-	-	-
Vote300 - COMMUNITY SERVICES		-	3,030	195	7,550	31,150	31,150	31,150	6,850	145	-
Vote400 - CORPORATE SERVICES		-	1,115	11	285	300	300	300	-	-	-
Vote500 - FINANCIAL SERVICES		88	920	3,968	584	11,685	11,685	11,685	91	-	-
Vote600 - HEALTH		-	-	-	-	-	-	-	-	-	-
Vote700 - STRATEGIC SERVICES		-	27	71	5,156	5,233	5,233	5,233	640	-	-
Vote800 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-	-
Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		159	5,280	5,034	13,709	48,528	48,528	48,528	7,581	145	-
Total Capital Expenditure - Vote		31,773	54,526	70,143	100,412	129,738	129,738	129,738	113,401	109,875	78,477
Capital Expenditure - Standard											
Governance and administration		1,377	1,108	11,304	15,209	16,181	16,181	16,181	425	150	-
Executive and council		882	188	989	134	160	160	160	-	-	-
Budget and treasury office		495	920	10,315	14,391	15,386	15,386	15,386	91	-	-
Corporate services		-	-	-	684	634	634	634	334	150	-
Community and public safety		2,947	4,874	1,805	19,593	41,678	41,678	41,678	24,429	14,254	5,370
Community and social services		1,039	359	584	8,817	8,037	8,037	8,037	6,576	1,094	920
Sport and recreation		-	982	1,100	1,379	1,029	1,029	1,029	8,920	4,250	3,000
Public safety		1,812	503	79	1,848	1,463	1,463	1,463	2,433	8,910	1,450
Housing		-	3,030	43	7,550	31,150	31,150	31,150	8,500	-	-
Health		95	-	-	-	-	-	-	-	-	-
Economic and environmental services		11,540	14,204	15,211	15,741	24,453	24,453	24,453	25,627	34,785	34,488
Planning and development		-	27	47	5,121	5,133	5,133	5,133	3,790	8,400	5,000
Road transport		11,540	14,177	15,164	10,620	19,320	19,320	19,320	21,937	28,385	29,488
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		15,909	34,340	41,822	49,870	47,426	47,426	47,426	62,920	60,586	38,619
Electricity		2,439	10,301	14,534	21,348	27,348	27,348	27,348	13,930	15,780	6,000
Water		12,154	14,338	18,573	14,151	13,926	13,926	13,926	35,480	24,801	23,004
Waste water management		1,317	8,110	8,303	13,780	5,780	5,780	5,780	7,850	14,105	6,215
Waste management		-	476	377	408	107	107	107	5,680	6,000	3,400
Other		-	1,115	35	185	285	285	285	-	-	-
Total Capital Expenditure - Standard	3	31,773	54,526	70,143	100,412	129,738	129,738	129,738	113,401	109,875	78,477
Funded by:											
National Government		-	12,944	8,190	30,489	59,220	59,220	59,220	66,456	46,081	35,689
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		1,077	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1,077	12,944	8,190	30,489	59,220	59,220	59,220	66,456	46,081	35,689
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	22,338	-	15,030	37,194	33,766	33,766	33,766	12,800	7,000	1,900
Internally generated funds		8,360	41,582	46,855	32,729	36,752	36,752	36,752	34,145	58,794	40,888
Total Capital Funding	7	31,773	54,526	70,075	100,412	129,738	129,738	129,738	113,401	109,875	78,477

References

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

WC047 Bitou - 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
ASSETS											
Current assets											
Cash		3,623	6,207	21,061	38,847	40,945	40,945	40,945	8,933	5,704	5,812
Call investment deposits	1	56,313	57,119	36,773	21,853	23,031	23,031	23,031	15,210	-	-
Consumer debtors	1	9,874	9,870	13,441	16,441	16,441	16,441	16,441	21,441	23,585	25,943
Other debtors		5,701	10,356	26,287	10,288	2,288	2,288	2,288	-	-	-
Current portion of long-term receivables		562	297	191	382	382	382	382	48	48	48
Inventory	2	8,994	5,437	3,798	1,798	1,798	1,798	1,798	948	648	648
Total current assets		85,067	83,084	100,550	89,609	84,885	84,885	84,886	46,579	29,986	32,451
Non current assets											
Long-term receivables		1,434	1,021	549	159	159	159	159	111	63	16
Investments		2,801	3,064	3,366	3,686	3,686	3,686	3,686	4,006	4,326	4,646
Investment property											
Investment in Associate											
Property, plant and equipment	3	142,775	167,209	220,211	300,322	321,447	321,447	321,447	417,047	507,753	566,335
Agricultural											
Biological											
Intangible			68	3,512	-	8,000	8,000	8,000	-	-	-
Other non-current assets											
Total non current assets		147,010	171,382	227,637	304,166	333,292	333,292	333,292	421,164	512,142	570,997
TOTAL ASSETS		232,077	254,466	328,188	393,775	418,177	418,177	418,177	467,743	542,127	603,448
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	381	-	-	-	-	-	-	-	-
Borrowing	4	3,133	2,827	4,004	3,981	3,981	3,981	3,981	4,195	4,195	4,195
Consumer deposits		3,373	3,491	3,652	3,772	3,772	3,772	3,772	3,892	4,012	4,132
Trade and other payables	4	25,121	31,925	64,549	44,549	44,549	44,549	44,549	32,049	17,142	10,142
Provisions		3,581	4,871	7,245	9,645	9,645	9,645	9,645	11,895	14,145	16,394
Total current liabilities		35,207	43,495	79,451	61,948	61,948	61,948	61,948	52,032	39,494	34,864
Non current liabilities											
Borrowing		66,439	32,942	62,785	92,927	89,477	89,477	89,477	98,082	100,887	98,593
Provisions		-	25,513	27,323	26,773	26,773	26,773	26,773	27,673	28,573	29,473
Total non current liabilities		66,439	58,456	90,108	119,699	116,249	116,249	116,249	125,755	129,460	128,066
TOTAL LIABILITIES		101,646	101,950	169,559	181,647	178,197	178,197	178,197	177,786	168,954	162,929
NET ASSETS	5	130,431	152,496	158,629	212,128	239,980	239,980	239,980	289,957	373,172	440,519
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		130,431	134,339	156,541	205,039	232,892	232,892	232,892	281,869	364,084	432,429
Reserves	4	-	18,157	2,088	7,088	7,088	7,088	7,088	8,088	9,089	8,090
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	130,431	152,496	158,629	212,128	239,980	239,980	239,980	289,957	373,172	440,519

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

WC047 Bitou - 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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		167,357	204,962	200,141	292,143	358,101	358,101	358,101	226,843	262,143	289,035
Government - operating	1								34,065	39,271	39,935
Government - capital	1								66,456	46,061	35,689
Interest		9,109	8,472	6,615	5,500	5,500	5,500	5,500	4,400	4,000	3,000
Dividends											
Payments											
Suppliers and employees		(124,683)	(155,881)	(164,008)	(214,542)	(241,821)	(241,821)	(241,821)	(237,169)	(263,839)	(291,765)
Finance charges		(3,062)	(3,836)	(3,628)	(7,941)	(7,941)	(7,941)	(7,941)	(9,106)	(9,562)	(9,907)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		48,720	53,718	39,119	75,160	113,839	113,839	113,839	85,489	78,094	65,988
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	656	1,500	1,500	1,500	1,500	1,500	2,000	2,500
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		1,124	679	578	550	500	500	500	275	138	69
Decrease (increase) in non-current investments		(342)	(264)	(302)	(300)	(300)	(300)	(300)	(330)	(330)	(330)
Payments											
Capital assets		(31,773)	(54,526)	(70,143)	(100,412)	(132,536)	(132,536)	(132,536)	(113,401)	(109,875)	(78,477)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30,991)	(54,111)	(69,211)	(98,662)	(130,838)	(130,838)	(130,838)	(111,956)	(108,068)	(76,238)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		13,341	-	33,753	30,450	27,000	27,000	27,000	12,800	7,000	1,900
Increase (decrease) in consumer deposits		473	118	161	120	120	120	120	120	120	120
Payments											
Repayment of borrowing			(2,917)	(2,733)	(4,197)	(3,976)	(3,976)	(3,976)	(4,195)	(4,195)	(4,195)
NET CASH FROM/(USED) FINANCING ACTIVITIES		13,814	(2,799)	31,181	26,373	23,142	23,142	23,142	8,725	2,925	(2,175)
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	28,392	59,936	56,744	57,833	57,833	57,833	57,833	63,976	46,234	19,188
Cash/cash equivalents at the year end:	2	59,936	56,744	57,833	60,704	63,976	63,976	63,976	46,234	19,186	6,761

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

WC047 Bitou - 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
Cash and investments available											
Cash/cash equivalents at the year end	1	59,936	56,744	57,833	60,704	63,976	63,976	63,976	46,234	19,186	6,761
Other current investments > 90 days		0	(0)	-	(4)	-	-	-	(22,092)	(13,482)	(949)
Non current assets - Investments	1	2,801	3,064	3,366	3,686	3,686	3,686	3,686	4,006	4,326	4,646
Cash and Investments available:		62,736	59,808	61,199	64,386	67,662	67,662	67,662	28,149	10,030	10,458
Application of cash and investments											
Unspent conditional transfers		9,388	18,915	44,142	29,142	29,142	29,142	29,142	24,142	17,142	10,142
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	8,515	8,660	24,828	10,902	14,310	14,310	14,310	11,416	(7,018)	(16,341)
Other provisions											
Long term investments committed	4	-	3,064	3,366	3,686	3,686	3,686	3,686	4,006	4,326	4,646
Reserves to be backed by cash/investments	5		18,157	2,088							
Total Application of cash and investments:		17,903	48,795	74,425	43,730	47,138	47,138	47,138	39,564	14,450	(1,553)
Surplus(shortfall)		44,834	11,012	(13,225)	20,656	20,524	20,524	20,524	(11,416)	(4,420)	12,011

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

WC047 Bitou - 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
CAPITAL EXPENDITURE										
Total New Assets	1	31,773	54,526	70,143	100,412	129,738	129,738	87,851	78,560	49,638
Infrastructure - Road transport		10,923	14,615	15,580	16,224	24,970	24,970	21,294	25,425	19,585
Infrastructure - Electricity		1,622	9,323	13,839	22,798	27,818	27,818	11,670	15,620	6,000
Infrastructure - Water		11,957	14,492	18,492	14,151	13,901	13,901	24,995	11,850	9,950
Infrastructure - Sanitation		1,317	8,090	8,217	20,280	8,880	8,880	300	2,550	2,650
Infrastructure - Other		374	475	294	1,410	28,112	28,112	10,882	1,010	500
Infrastructure		26,193	46,995	56,423	74,863	103,681	103,681	69,141	56,455	38,665
Community		1,039	432	290	10,255	9,905	9,905	13,599	2,925	1,340
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	4,541	7,098	9,809	15,294	16,152	16,152	5,111	19,180	9,613
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	3,621	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	23,510	25,615	27,339
Infrastructure - Road transport		-	-	-	-	-	-	500	1,350	10,300
Infrastructure - Electricity		-	-	-	-	-	-	2,510	860	1,000
Infrastructure - Water		-	-	-	-	-	-	10,300	12,831	12,939
Infrastructure - Sanitation		-	-	-	-	-	-	7,000	10,005	1,800
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	20,310	25,046	26,039
Community		-	-	-	-	-	-	2,000	50	1,250
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	-	-	-	-	-	-	1,200	519	50
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		10,923	14,615	15,580	16,224	24,970	24,970	21,794	26,775	29,885
Infrastructure - Electricity		1,622	9,323	13,839	22,798	27,818	27,818	14,180	16,480	7,000
Infrastructure - Water		11,957	14,492	18,492	14,151	13,901	13,901	35,295	24,681	22,869
Infrastructure - Sanitation		1,317	8,090	8,217	20,280	8,880	8,880	7,300	12,555	4,450
Infrastructure - Other		374	475	294	1,410	28,112	28,112	10,882	1,010	500
Infrastructure		26,193	46,995	56,423	74,863	103,681	103,681	89,451	81,501	64,724
Community		1,039	432	290	10,255	9,905	9,905	15,599	2,975	2,590
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		4,541	7,098	9,809	15,294	16,152	16,152	6,311	19,699	9,663
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	3,621	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	31,773	54,526	70,143	100,412	129,738	129,738	111,361	104,175	76,977
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	68	3,512	-	8,000	8,000	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	68	3,512	-	8,000	8,000	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		13,838	11,605	13,698	20,301	20,301	20,301	18,328	19,170	19,895
Repairs and Maintenance by Asset Class	3	7,521	7,647	8,888	9,473	12,879	12,879	10,687	10,794	11,322
Infrastructure - Road transport		1,119	914	838	1,257	1,257	1,257	844	886	931
Infrastructure - Electricity		752	1,073	1,250	1,295	1,285	1,285	1,382	1,451	1,523
Infrastructure - Water		978	995	1,008	1,051	1,051	1,051	1,143	1,165	1,212
Infrastructure - Sanitation		929	777	801	1,116	1,248	1,248	1,686	1,440	1,512
Infrastructure - Other		339	376	373	903	803	803	1,089	1,144	1,201
Infrastructure		4,116	4,135	4,270	5,622	5,642	5,642	6,143	6,086	6,378
Community		1,717	1,758	2,402	2,166	2,621	2,621	2,624	2,755	2,893
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1,688	1,754	2,216	1,688	4,616	4,616	1,921	1,954	2,051
TOTAL EXPENDITURE OTHER ITEMS		21,360	19,252	22,586	29,774	33,180	33,180	29,016	29,954	31,217
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.8%	32.6%	55.1%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	128.3%	133.6%	137.4%
R&M as a % of PPE		5.3%	4.6%	4.0%	3.2%	4.0%	4.0%	2.6%	2.1%	2.0%
Renewal and R&M as a % of PPE		0.0%	11183.0%	263.0%	0.0%	161.0%	161.0%	0.0%	0.0%	0.0%

References

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

WC047 Bitou - 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
Household service targets (000)	1									
Water:										
Piped water inside dwelling		7	7	7	7	7	7	7	7	7
Piped water inside yard (but not in dwelling)		4	4	4	4	4	4	4	4	4
Using public tap (at least min.service level)	2	1	1	1	1	1	1	1	1	1
Other water supply (at least min.service level)	4	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-tota</i>		12	12	12	12	12	12	12	12	12
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-tota</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	12	12	12	12	12	12	12	12	12
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		11	11	11	11	11	11	12	12	12
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		0	0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)	1	1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-tota</i>		12	12	12	13	13	13	13	13	14
Bucket toilet		0	0	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-tota</i>		1	1	0	0	0	0	0	0	0
Total number of households	5	13	13	13	13	13	13	13	14	14
Energy:										
Electricity (at least min.service level)		5	5	5	5	5	5	5	5	5
Electricity - prepaid (min.service level)		6	6	6	7	7	7	7	7	7
<i>Minimum Service Level and Above sub-tota</i>		11	11	11	11	11	11	11	12	12
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		2	2	2	1	1	1	1	1	0
Other energy sources		2	2	2	1	1	1	1	1	0
<i>Below Minimum Service Level sub-tota</i>		2	2	2	1	1	1	1	1	0
Total number of households	5	13	13	13	13	12	12	12	12	12
Refuse:										
Removed at least once a week		11	11	11	11	11	11	11	12	12
<i>Minimum Service Level and Above sub-tota</i>		11	11	11	11	11	11	11	12	12
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-tota</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	11	11	11	11	11	11	11	12	12
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		5	5	5	5	6	6	6	7	7
Sanitation (free minimum level service)		2	2	2	2	2	2	2	2	2
Electricity/other energy (50kwh per household per month)		3	3	3	4	4	4	4	4	5
Refuse (removed at least once a week)		2	2	2	2	2	2	2	2	2
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		1,476	1,476	1,476	1,641	1,641	1,641	1,805	1,966	2,164
Sanitation (free sanitation service)		1,254	1,253	1,242	1,871	1,371	1,371	1,523	1,561	1,598
Electricity/other energy (50kwh per household per month)		441	441	1,999	2,298	2,298	2,298	2,689	3,146	3,681
Refuse (removed once a week)		905	1,005	1,117	1,129	1,129	1,129	1,277	1,379	1,489
Total cost of FBS provided (minimum social package)		4,075	4,175	5,833	6,939	6,439	6,439	7,294	8,072	8,952
Highest level of free service provided										
Property rates (R'000 value threshold)		50,000	50,000	100,000	300,000	300,000	300,000	330,000	330,000	330,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Sanitation (Rand per household per month)		74	78	82	89	89	89	97	106	115
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		80	80	240	240	240	240	240	240	240
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		136	143	286	548	548	548	592	639	691
Property rates (other exemptions, reductions and rebates)		42	44	47	49	49	49	52	54	57
Water		1,476	1,476	1,476	1,641	1,641	1,641	1,805	1,966	2,164
Sanitation		1,254	1,253	1,242	1,871	1,371	1,371	1,523	1,561	1,598
Electricity/other energy		441	441	1,999	2,298	2,298	2,298	2,689	3,146	3,681
Refuse		905	1,005	1,117	1,129	1,129	1,129	1,277	1,379	1,489
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)	6	4,254	4,363	6,165	7,537	7,037	7,037	7,938	8,766	9,700

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, rein-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

4. Overview of annual budget process

Planning process used to prepare the annual budget

The MFMA requires from the Mayor to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the Mayor of the municipality must establish a budget steering committee to assist in discharging his/her budget preparation responsibilities.

The IDP and Budget processes were guided by the IDP/Budget Steering Committee. This committee mainly consists of the Municipal Manager, Heads of Departments and Managers of sections.

The Committee considered principles that will guide the budget, financial limitations within which the budget has to be compiled and reviewed the inputs from departments on the operating and capital budgets. Amidst global financial volatility and other unforeseen budget impacts, the forecasted MTREF was subsequently updated and presented to the Budget steering Committee. Final consideration of the draft budget and budget related policies by the Budget Committee took place in March 2010.

Following considerations of budget proposals from departments, the draft MTREF budget (forecasted 3 year budget) was submitted to the Mayoral Committee for consideration in May.

Process used to integrate the review of the IDP and preparation of the Budget

The IDP and Budget process plan was adopted on the 28th August 2009. The process plan outlines the details of implementing the drafting of the IDP and Budget and the processes, mechanisms and procedures for public participation as required by the Municipal Systems Act. The end result of the IDP is not the drafting of the IDP document, but the actual implementation of projects. By understanding the latter statement the municipality focused on getting civil society, private and sector departments on board.

The primary aim of getting stakeholders on board is to agree on developmental priorities, share project implementation responsibilities and aligning resources for better service delivery. The diagram below gives a timeline of IDP completed and outstanding activities leading to the adoption of the IDP on the 27 May 2010

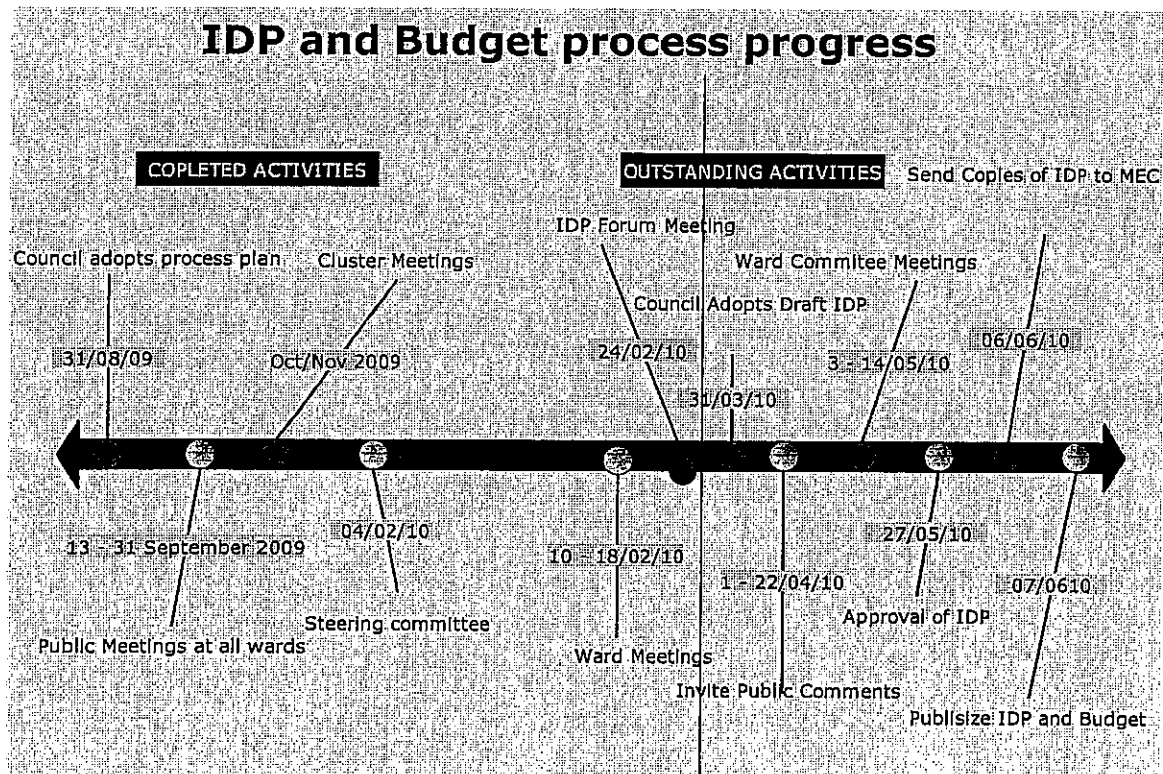


Figure 1: Status on the IDP and Budget process

The Municipality is currently using Ward Committees as primary consultation structure while it builds capacity to strengthen the IDP Representative forum. It must be mentioned that the current participation structures are not encompassing or all inclusive and those who represent constituencies do not relate the information to their constituencies.

Public participation is currently fragmented, the department of corporate services is currently responsible for ward committees, but this function is limited to Councils meetings only. The speaker's office however has recognised the need to employ a fulltime public participation official to coordinate all participation processes.

Schedule of key deadlines relating to the IDP and budget

Nr	Activities	Responsible Person	Date
AUGUST 2009			
1	Council to approve 2010 / 2011 Budget and IDP Schedule	IDP/ Financial Services	28/08/2009
2	2008 / 2009 Financial Statements submitted to Auditor-General	Financial Services	28/08/2009
	Advertise process plan to give notice to the community.	IDP office	04/09/09
SEPTEMBER 2009			

Nr	Activities	Responsible Person	Date
3	First round public participation (Ward based meetings)	Speakers office	07 - 19/09/2009
4	Strategic Workshop with Councillors, Directors and Managers	Speaker's office	21/09/09 - 23/09/09
OCTOBER 2009			
5	IDP/Budget Steering Committee Workshop	IDP/ Financial Services	05/10/2009
6	Meeting with sector departments to present municipal wide priorities	Strategic Services	09/10/2009
7	Public participation process and Review of Budget Related Policies	IDP/ Financial Services	12/10/2009 - 23/10/2009
NOVEMBER 2009			
8	Strategic Workshop: Discuss cluster allocations & linking of budget to IDP. Review linkage between Departmental Operational Plans and the Integrated Development Plan.	All Directorates	02/11/2009 - 04/11/2009
9	Outcomes of Strategic Workshop	Senior Management	16/11/2009
10	Ward Committee meetings (feedback)	IDP	09/11/2009 - 16/11/2009
11	Finalise Budget Related Policies	Financial Services	13/11/2009
12	Submission of Draft Capital Expenditure Budget	All Directorates	20/11/2009
13	Compile Draft Capital Programme	Financial Services	27/11/2009
14	Receive audited Consolidated Financial Statements and Audit Report from the Auditor-General for the 2008 / 2009 financial year	Auditor - General	27/11/2009
DECEMBER 2009			
15	Finalisation of Tariff, Credit Control and Indigent Policies	Municipal Manager	04/12/2009
16	Submission of Draft Operating Expenditure Budget	All Directorates	11/12/2009
17	Check with National, Provincial Governments & District Municipalities for any adjustments to projected allocations for the next three years.	Financial Services	18/12/2009
JANUARY 2010			
18	Inter departmental budget and consultation meetings	Financial Services	11/01/2010 -
19	Public Participation with Community (IDP	IDP	15/01/2010 16/01/2010

Nr	Activities	Responsible Person	Date
	Forum)		
20	Mid-year Assessment Review	Financial Services	05/01/2010 - 15/01/2010
21	Ward Committees Revisit the Capital Projects	IDP	25/01/2010 – 05/02/2010
22	IDP / Budget Steering Committee Meeting	IDP/ Financial Services	20/01/2010
23	Table at a Special Council Meeting the Annual Report, Consolidated Financial Statements and the Audit report for 2009/2010.	Municipal Manager	29/01/2010
24	Table at a Special Council Meeting the Mid-year Assessment Review	Municipal Manager	29/01/2010
FEBRUARY 2010			
24	Discussion of Draft IDP and Capital and Operating Budget	Senior Management and Councillors	08/02/2010
25	Annual Report open to Public for Comments	Municipal Manager	08/02/2010
26	Submission of Annual Report to relevant Provincial Treasury, Auditor-General and DPLG	Municipal Manager	08/02/2010
27	Amendments to Draft IDP and Capital and Operating Budget	IDP/ Financial Services	15/02/2010
28	IDP and Budget Workshop	IDP/ Financial Services	25/02/2010
MARCH 2010			
29	Check with National, Provincial Governments & District Municipalities for any adjustments to projected allocations for the next three years	Financial Services	05/03/2010
30	Draft IDP and Capital and Operating Budgets to Mayco work session	Executive Mayor	15/03/2010
31	Second MAYCO work session on Draft IDP and Capital and Operating Budgets	Executive Mayor	25/03/2010
32	Amendments after Executive Mayoral Committee meeting	IDP/ Financial Services	24/03/2010
33	Draft IDP and Capital and Operating Budgets to be approved by Council in terms of Section 16(2) of the MFMA	Executive Mayor	31/03/2010
34	Advertise Draft IDP and Capital and Operating Budget	Municipal Manager	08/04/2010
35	Capital and Operating Draft Budgets, IDP	IDP/ Financial	01/04/2010

Nr	Activities	Responsible Person	Date
	forwarded to National and the Provincial Treasury, District Municipality and any prescribed Organs of State to other municipalities affected by the budget and IDP	Services	
APRIL 2010			
	Advertise to invite public comments for 21 day.	IDP/Budget Offices	02 22/04/10
36	Public Participation Process – Consultation with community regarding draft IDP and Capital and Operating Budget.	Executive Mayor, Municipal Manager and all Directorates	05/04/2010 – 23/04/2010
37	Check with National, Provincial Governments & District Municipalities for any adjustments to projected allocations for the next three years.	Financial Services	19/04/2010
38	Summarize community feedback and distribute to the relevant stakeholders for consideration	IDP/ Financial Services	29/04/2010
MAY 2010			
39	Provincial / Local Interface: Municipal Budget Visits 2009 / 2010	Executive Mayor and Senior Management	03/05/2010 – 07/05/2010
40	Check with National, Provincial Governments & District Municipalities for any adjustments to projected allocations for the next three years.	Financial Services	03/05/2010
41	Ward Committees to revisit the Final Draft IDP/ Budget	IDP/ Financial Services, Senior management	03/05/2010– 07/05/2010
42	Consider comments made by National Treasury, Provincial Treasury, Other organs of state and the community regarding draft IDP and Budget	Senior Management	10/05/2010
43	Mayor respond to the budget submissions received.	Executive Mayor	17/05/2010
44	Approval of IDP and Budget by Council in terms of Section 16 of the MFMA	Council	27/05/2010
45	Tabling of an Adjustment Budget for the 2008 / 2009 financial year in Council for approval	Executive Mayor	27/05/2010
JUNE 2009			
46	IDP & Annual Budget Reports to National Treasury, Provincial Treasury and District Municipality	IDP/ Financial Services	04/06/2010

Nr	Activities	Responsible Person	Date
47	IDP, Annual & Adjustment Budget, Budget related policies, annual report, performance agreements, service delivery agreements, Long Term Borrowing contracts published on Council website.	IDP/ Financial Services	07/06/2010
48	Service delivery and Budget Implementation Plans and the annual performance agreements for the Municipal Manager and all managers directly responsible to the municipal manager, based on operational plans and the IDP, to be issued to the Mayor by the Municipal Manager.	Municipal Manager	14/06/2010
49	Approval of the Service delivery and Budget Implementation Plans and the annual performance agreements for the Municipal Manager and all managers directly responsible to the municipal manager, based on operational plans and the IDP, by the Mayor.	Executive Mayor	25/06/2010

Process of consultation with the community and key stakeholders

The review of the five year plan for the municipality commenced when Council adopted the Process plan for the IDP and Budget at its meeting in August 2009. This flowed from consultation sessions held across civil society, including inter alia comments from the public via ward committee meetings as required by the Municipal Systems Act. The process plan set the framework for further engagements with various stakeholders to ensure adoption of the 2010.11 IDP and Budget by the end of May 2010.

Bitou's consultation process on its Draft IDP review and Budget was held in the month of September 2009 where various community organizations and representatives came forward to give input on the strategic focus areas and challenges facing Bitou.

Public Participation after approval of Draft IDP/Budget.

The municipality went back to the community after March to report back on the Draft IDP/Budget. Public awareness of the process was attained with extensive advertising in the print media and communities were invited to participate in the processes. An extensive Community Participation programme was then followed. Public meetings were held in each of the 6 wards where communities could voice their comment on the proposed Draft Budget. This process started 26 April and commenced 11 May 2010. The municipality had an IDP forum meeting on 21 April 2010 where the Draft Budget was presented. All the relevant stakeholders (Stats SA, Department of Public Works, Dept of Education etc.) were present at this meeting.

The municipality also had its LGMTEC 3 engagement with Provincial Treasury on 3 May 2010 where comments as well as recommendations on the budget were received. Written representations on the budget were also received from 2 Wards.

5. Overview of the alignment of the annual budget with Integrated Development Plan

5.1 The vision of the municipality

The municipality's long term vision is as follows:

“To be the best together”

“Om die beste saam te wees”

”Sobalasele sonke”

This vision resonates the following:

- United in diversity
- United in action, and
- Continual improvement of the past

5.2 The mission of the municipality

- Effecting participative and accountable governance
- Fostering effective intergovernmental relations
- Facilitating people-centred development
- Pro actively identifying and securing suitable land for settlements
- Facilitating housing delivery and land development
- Providing basic services in a sustainable manner
- Facilitating local economic development by implementing pro-poor strategies and programmes
- Fostering social integration
- Adhering to the “Batho Pele” principles

5.3 The objectives of the municipality

Local economic development
Basic Services and Infrastructure Development
Institutional Development
Good Governance and transformation
Financial viability

5.4 Proposed amendments to the Integrated Development Plan

None

6. Measurable performance objectives and indicator

WC047 Bitou - 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
<u>Borrowing Management</u>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	28.8%	12.9%	19.1%	23.6%	21.4%	21.4%	21.4%	21.0%	18.6%	16.3%
Credit Rating						A+		AA+			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	3.9%	2.8%	5.2%	4.6%	4.6%	4.6%	4.8%	4.5%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	43.7%	0.0%	59.3%	54.2%	122.8%	122.8%	122.8%	32.5%	11.0%	4.4%
<u>Safety of Capital</u>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	77.9%	66.9%	106.9%	85.6%	74.3%	74.3%	74.3%	61.3%	45.3%	37.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	181.4%	3006.5%	1311.0%	1262.3%	1262.3%	1262.3%	1212.6%	1110.0%	1218.8%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.4	1.9	1.3	1.4	1.4	1.4	1.4	0.9	0.8	0.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	1.9	1.3	1.4	1.4	1.4	1.4	0.9	0.8	0.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.3	0.7	1.0	1.0	1.0	1.0	0.5	0.1	0.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		121.3%	134.6%	119.2%	119.2%	119.2%	119.2%	180.4%	98.8%	103.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.3%	11.3%	17.6%	11.7%	7.7%	7.7%	7.7%	8.0%	7.9%	8.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
<u>Funding of Provisions</u>											
Provisions not funded - %	Unfunded Provs./Total Provisions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	10.0%	10.0%	13.2%	10.0%	10.0%	10.0%	9.0%	9.0%	8.0%	8.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source		29.0%	36.0%	30.0%	30.0%	30.0%	30.0%	25.0%	20.0%	15.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.0%	29.7%	33.2%	34.3%	32.8%	32.8%	32.8%	34.3%	33.5%	33.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.5%	30.8%	34.4%	35.7%	34.0%	34.0%	34.0%	35.9%	34.9%	34.6%
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)	9.9%	8.1%	7.7%	12.1%	11.3%	11.3%	11.3%	10.2%	9.6%	9.1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13.1	17.2	18.1	21.5	21.5	21.5	23.9	28.8	36.1	39.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.6%	15.1%	25.6%	14.9%	10.5%	10.5%	10.5%	9.9%	9.8%	9.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.6	6.3	4.6	4.7	4.6	4.6	4.6	3.1	1.1	0.4

References

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

7. Overview of budget related policies

Section 18 of the MFMA states that the budget can only be funded by realistically anticipated revenue to be collected and cash-backed accumulated funds from previous years, not committed for other purposes.

The national *Budget Review 2010* notes:

“Over the next few years, government must deliver more services – and deliver them more efficiently – within a tight resource envelope. Achieving this objective requires a new way of working:

- *The budget has been reprioritised so that money is moved from low-priority programmes to high-priority programmes.*
- *A performance culture where people are held accountable for their actions, accompanied by clear, measurable outcomes related to key development priorities.*
- *Government will manage growth in its consumption expenditure (wages, and goods and services) and obtain better value for money.*
- *Corruption, particularly in the tender system, will be uprooted.”*

Municipalities are encouraged to adopt similar stances on these issues. This is particularly important in the run-up to the local government elections. Mayors and councils need to remain focused on the effective delivery of core municipal services, and steer away from seeking to buy political support through patronage, ad hoc public relations projects, events or donations or any other action that is not consistent with the *Code of Conduct for Councilors* – as set out in the Municipal Systems Act 32 of 2000.

The MFMA requires from municipalities to adopt and implement a tariff policy. Council has approved a draft tariff policy which now needs to be finally approved.

7.1 Revenue related policies

Tariff policy

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy.

Credit Control and Debt Collection Policy

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law. The Policy also includes the Indigent Policy.

No changes are proposed to the tariff policy.

Cash Management and Investment Policy

This Policy has been formulated in terms of section 328 of the Local Government: Municipal Finance Management Act, 56 of 2003. No amendments have been made to this policy.

Budget related policies

The following budget related policies have been approved by Council, or have been reviewed / amended and / or are currently being reviewed / amended, in line with National Guidelines and Legislation.

Supply Chain Management Policy

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act.

The following changes are proposed to the Supply Chain Management policy:

Paragraph 5: Sub delegations

This has been brought in line with the SCM Regulations and the model SCM policy published by National Treasury.

Paragraph 15: Petty cash purchases

The terms for delegations of responsibility for petty cash were included in the policy.

Paragraph 18: Procedure for procuring goods and services through written or verbal quotations and formal written price quotations

The requirements for proper record keeping were defined.

Virement policy

In order to effectively implement budgetary control a municipality needs a virement policy to allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

The draft virement policy deals with the following matters:

- Definitions
- Abbreviations
- Objective
- Virement clarification
- Virement procedures
- Supplementary matters

The adoption of a virement policy is of utmost importance to ensure that departments do not overspend on the approved budget.

Rates Policy

Council adopted a Rates policy and by-law during 2009. The new valuation roll compiled in terms of the Municipal Property Rates Act came into effect from 1 July 2009. No changes are proposed to the this policy and by-law adopted by Council.

Borrowing Policy

The main objective of this policy is to:

Set out objectives, policies, statutory requirements and guidelines for borrowing of funds in order to:

- Manage interest rate and credit risk exposure,
- Maintain debt within specified limits,
- Ensure adequate provision for repayment of debt, and to
- Ensure compliance with all legislation and council policies

Budget Process Policy

The objective of this policy is to:

- Set out budgetary principles and procedures that should be followed in preparing a municipal budget and
- Set out responsibilities of the Chief Financial Officer in compiling such budget

It is important to note in this policy that the municipality commits itself to dedicate a certain percentage of the budget to the following:

Budget Item	Current percentage of Operating budget	Proposed percentage of Operating budget
Repairs and Maintenance	5	6
Salaries and Allowances	34	35
Depreciation and Finance Charges	12	15

The budget process is discussed in detailed in the policy and also provides clarity on the roles and responsibilities of the Mayor and other stakeholders during this critical process.

Funding and Reserve Policy

This policy aims to set standards and guidelines towards ensuring financial viability over both the short- and long term and includes funding as well as reserves requirements.

The policy is divided into two components: **Section A-** the Funding Policy that aims to set standards and guidelines towards ensuring financial viability over the long and short term. The requirements of the MFMA (Section 18 and 19) are clear in that the budget must be cash – funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid.

Section B: The Reserves Policy: The municipality recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities. This policy aims to provide for such measure of protection by creating certain reserves.

Asset Management Policy

The draft Asset Management Policy served before Council in April 2010. This policy aims to provide guidance to the Accounting Officer in the management of the municipality's assets. It will regulate the acquisition, safeguarding and maintenance of all municipal assets. The policy has been compiled and workshopped by Aurecon who was appointed to unbundle our Infrastructure Assets. This Policy has been formulated in terms of section 63 of the Local Government: Municipal Finance Management Act, 56 of 2003. The Policy will finally adopted by the end of June 2010.

8. Overview of budget assumptions

Municipalities' long-term financial viability depends largely on the extent to which improved and sustainable revenue capacity on the one hand and sound financial management of its resources on the other hand can be achieved. These imperatives necessitate proper multi-year financial planning. Future impacts of revenue and expenditure streams and the financial implications for the community at large (i.e. the potential influence on property tax rates, tariffs and service charges) must be identified and assessed to determine the sustainability of planned interventions, programmes, projects and sundry service delivery actions. A municipality's MTREF typically represents a 3 – 5 year financial plan and integrates the financial relationships of various revenue and expenditure streams of proposals considered for inclusion in the IDP. It provides guidance for the development of current budgets and assesses financial impacts on outer years' budgets by incorporating capital expenditure outcomes, operating expenditure trends, optimal asset management plans and the consequential impact on rates, tariffs and other service charges. The MTREF model aims to determine the future revenue and expenditure parameters within which the city should operate and to facilitate a balanced budget which is affordable, sustainable and ultimately identifies the consequential financial impact of planned capital projects on the municipality's operational budget. The outcomes of the MTREF modelling performed incorporates the strategic focus areas of the current draft IDP as well as core economic, financial and technical data obtained at local and national level. The ensuing paragraphs outline the assumptions made and modelled, and supported by the IDP/Budget Committee: The principles applied to the MTREF in determining the affordability envelope included:

- (a) Inflation-linked revenue parameters, to the extent that it affects and supports Council's operational activities of relevant services.
- (b) Higher than inflation Repairs and Maintenance provisions to attain nationally benchmarked levels to ensure and enhance preservation of the City's infrastructure.
- (c) Higher increases to selected cost elements subjected to higher than average inflationary pressure, e.g. fuel provisions.
- (d) A 100% capital expenditure implementation rate assumed and factored to the model
- (e) Credible collection rates based on collection achievements to date and incorporating improved success anticipated in selected revenue items.
- (f) Salary agreements negotiated at the National Local Government Bargaining Council level

Consumer Price Index

The nationally adopted and amended inflation target measure i.e. headlines CPI, which is expected to be as follows:

Financial Year	Headline CPI Inflation %
2008/2009: Actual	9.9
2009/2010: Estimate	6.7
2010/2011: Forecast	5.7
2011/2012: Forecast	6.2
2013/2014: Forecast	5.9

Interest Rates

Borrowing interest rates were factored at a prime rate of 10.5%. It was assumed that the average prime rate will stabilize at this level for the forecasted period. Investment interest rate was assumed at 8%.

Organic Service Growth

It is expected that water consumption will decrease because of water restriction. A higher than inflation increase is proposed to provide for higher operating cost due to the commissioning of a desalination plant. A moderate 2% in organic Property Tax Rates revenue growth is projected for the 2010/11 financial year. Electricity service growth is factored at 0% for conventional meter user and 2% for pre-paid meter users.

Collection Rates

In accordance with relevant legislation and national directives, revenue recovery rates are based on realistic and sustainable trends. The municipality's collection rate is set at an average of 91.6% and is based on a combination of actual rates achieved to date and estimated outcomes of the current financial period. Adequate provision is made for non-recovery. Tariff increases are inevitable in the current economic climate. Individual tariff increase proposals are considered in context of the overall "package of tariffs approach" adopted in compiling and evaluating the affordability of the component tariffs and charges which constitute the Total Municipal Account (TMA).

Tariff adjustments

An average Property Tax Rates tariff increase of 8.0% was modelled. The Electricity tariff adjustment is 21.4%, largely due to the anticipated 28.9% increase for Eskom bulk purchases. Water and Sewerage tariffs adjustments are 12% and 10% respectively, while Refuse is modelled to increase by 13%. The abovementioned tariff amendments, plus organic service growth, are estimated to realise the following revenue increases:

Revenue Category	2009/2010 Budget	Proposed revenue parameter including organic growth	2010/2011 Budgeted Revenue
R	R'000	%	R'000
Property Rates	55 000	10	60 500
Electricity	64 767	21	78 181
Water	25 747	14	29 330
Refuse Removal	12 377	3	12 762
Sewerage	21 720	13	24 482

Salaries, Wages and Related Staff Cost Expenses

The parameters applied to project the staff budget were as follows:

Category	2010/2011	2011/2012	2012/2013
Salary increase	8.6%	8.1%	9.6%
Increments	2.5%	2.5%	2.5%

General Expenses

In reviewing the departmental spending performance and consideration of the inflationary affect on this expenditure category, a CPIX factor was applied.

Repairs and Maintenance

Repairs and maintenance amounts to 4% of total budgeted expenditure. The target on this expenditure is 6 % as reflects in the new Budget Process Policy. Expenditure will also be prioritized as indicated in the asset management plans in our Asset Management Policy.

Capital expenditure (CRR component)

The MTREF model incorporates proposed CRR-funded capital budget expenditure of future years and calculates its affordability and consequential impact on future operating budgets. The proposed CRR amount were set at R26,723 million, R50.794 million and R38.388 million respectively for 2010/11, 2011/12 and 2012/13 financial years.

Capital investment

No further additional or consequential operational costs flowing from Council's capital investment programme were provided for. It is assumed that these will be catered for via efficiency gains and the prioritisation of existing operational resources.

Depreciation

Depreciation on new capital expenditure is calculated at a varying rate ranging between 3 and 20 years, depending on the nature of the asset.

Equitable Share Grant

The equitable share allocations supplement municipalities' own revenues for the provision of basic services to poor households. In terms of the 2010 DORA the annual allocations to the Municipality are as follows:

2010/11 - R 17.536 million

2011/12 - R 20.458 million

2012/13 - R 22.196million

SUMMARY – MAJOR PARAMETERS

The table below outlines the major parameters applied to the Municipality's MTREF modelling and which informed detailed compilation of the 2010/11 – 2012/13 budgets:

Description	2010/2011	2011/2012	2012/2013
CPIX	5.7	6.2	5.9
Collection Rates	95%	96%	97%
Wages and Salaries	8.9	10.1	11.6
CRR	R 26.723 million	R 50.794million	R38.388 million
Growth Paramaters:			
Electricity	21	22	23
Water	14	10	10
Sanitation	13	8	8
Refuse	3	10	10
Property Rates	10	8	8

Fiscal Overview

1. 2010/2011 Budget and 2011/2012 to 2012/2013 projected financial performance

1.1. Operating Budget

The Operating budget increased from R260.5 million in 2009/10 to R279.5 million in 2010/11, R305,7 million in 2011/12 and R 335.7 million in 2012/13 respectively. The growth is mainly attributable to increased bulk purchases.

1.2. Capital Budget

The total capital budgeted expenditure for the 2010/2011 financial year amounts to R113.4 million compared to R 129.7 million in 2009/2010, a decrease of 12.6%. The budget will be funded with own funds (22.2%), external loans, (11.3%) and Grants and other funds, (66.5%)

2. Medium Term Outlook: 2010/2011 to 2012/2013

Operating Budget

The following table reflects the increases in the operating budget in the medium term:

Description	2009/2010	2010/2011	2011/2012	2012/2013
Operating Budget	R260.5 Million	R 279.5Million	R305.7Million	R 335.7Million

Capital Budget

The following table reflects the capital budget as well as the funding sources in the medium term:

Description	2009/2010	2010/2011	2011/2012	2012/2013
Capital Budget	R 129.7 million	R113.4 million	R109.8 million	R 78.5 million
Funded as follows:				
Grants	R 59.3 million	R 66.5 million	R 46.1 million	R 35.7 million
Own Funding	R 33.9 million	R 25.1 million	R 53.7 million	R 40.9 million
External Loans	R 27 million	R 12.8 million	R 7 million	R1.9 million
Roll Overs	R 9.5 million			
Other		R 9 million	R 3 million	-

The funding streams mainly encompass the following major projects on the Capital Budget:

Municipal Infrastructure projects largely on the poor

Integrated housing and human settlement development projects

Development and rehabilitation of landfill infrastructure

Electricity system infrastructure, reinforcements and refurbishments as well as new facility requirements

Replacement of water and sewer infrastructure, waste water treatment plants and water demand management projects

Sources of Funding

Rates, tariffs and other charges Property Tax Rates

The proposed property tax rates are to be levied in accordance with existing Council policies unless otherwise indicated and both the Local Government Municipal Property Rates Act 2004 (MPRA) and the Local Government Municipal Finance Management Act 2003. 41

The Valuation Roll is updated for properties affected by land sub-divisions, alterations to buildings, demolitions and new buildings (improvements) through Supplemental

Valuation Rolls. All values are as at the date of the GV, being July 2008. Rebates and concessions are granted to certain categories of property usage and/or property owner. The definitions and listing of categories are reflected in the Rates Policy.

Water and Sanitation

The proposed Water and Sanitation Tariffs for 2010/11 are consistent with National Policy on the extension of free basic services, the National Strategic Framework for Water and Sanitation and with Council's Indigent relief measures, Rates and Tariff Policies and Equitable Service Framework. The progressive nature of the existing domestic stepped tariff structure both for water is pro-poor and allows for the needs of the indigent. It is also designed to discourage high water consumption levels, which have an impact on the size of both the water and sanitation portions of a consumer's bill. It enables all consumers to adjust their consumption levels to ensure affordability. Punitive water tariffs have been introduced as part of the tariff list from the year under review. 2009/10 financial year. The consumptive tariff details are reflected in Annexure D

Electricity

The proposed revisions to the tariffs have been formulated in accordance with the Tariff policy and comply with Section 74 of the Municipal Systems Act. The recommendations of the National Energy Regulator of South Africa (NERSA) was based on the fact that electricity purchase comprise two thirds of the total electricity cost centre expenditure. In the case of the municipality, the electricity purchases constitutes 75 % of the total expenditure of the cost centre. We therefore based our tariff increase on the above fact.

Refuse Removal Fees

The refuse removal Tariffs are levied to recover costs of services provided directly to customers and include collection fees, disposal fees, clearance of illegal dumping on private properties, and other ad hoc services. It is proposed that the Collections Tariffs (Consumptive and Sundry) and Other Sundry Tariffs be increased by 13%.

Tariffs list

Council is permitted to levy rates, tariffs, fees and charges in accordance with the Local Government Municipal Property Rates Act, the Local Government: Municipal Systems Act, Act 32 of 2000, Section 75A and the Municipal Finance Management Act, No. 56 of 2003, 17 (a)(ii).

The Tariffs list is attached as Annexure D and contains all levies, rates and service charges determined for all functions or services performed by the municipality for which a charge is made. All Levies, Rates and Service Charges are determined in compliance with: Local Government Municipal Property Rates Act 2004 Municipal Finance Management Act 56 of 2003 Local Government Municipal Systems Act 32 of 2000 Refer to SA 14 for the effect of tariff increases on a municipal account.

Total Municipal Account

The affect of the proposed tariff and rate increases on households is illustrated below:

ECONOMIC HOUSEHOLD (BIG)					
	Service	Basis for Calculation	2009 / 2010	2010 / 2011	Difference
	Rates	Property Value of R 400 000	104.91	113.58	8.67
	Refuse		94.00	106.25	12.25
	Sewerage		209.00	227.83	18.83
	Electricity		700.59	850.61	150.02
	Basic Consumption	45 Amp meter 1000 Kw	190.59	230.61	40.02
	Water (30 KL)		182.15	204.01	21.86
	Basic Consumption	0 -25 KL 26 - 30 KL	163.00	182.56	19.56
			19.15	21.45	2.30
	Total Excluding Vat		1,290.65	1,502.28	211.63

SUB ECONOMIC HOUSEHOLD (MEDIUM)					
	Service	Basis for Calculation	2009 / 2010	2010 / 2011	Difference
	Rates	Property Value Less than R 330 000	0.00		
	Refuse	Sub Economic Tariff	47.00	53.00	6.00
	Sewerage	Sub Economic Tariff	58.52	63.79	5.27
	Electricity(Conventional)		376.14	449.71	73.57
	Basic Consumption	30 Amp meter 500Kw	121.14	139.71	18.57
			255.00	310.00	55.00
	Water (25 KL)		40.75	45.64	4.89
	Free Basic	0 - 6 KL 7 - 25 KL	0.00	0.00	0.00
			40.75	45.64	4.89
	Total Excluding Vat		522.41	612.14	89.73

SUB ECONOMIC HOUSEHOLD (SMALL)					
	Service	Basis for Calculation	2009 / 2010	2010 / 2011	Difference
	Rates	Property Value Less than R 330 000	0.00	0.00	0.00
	Refuse	Sub Economic Tariff	47.00	53.00	6.00
	Sewerage	Sub Economic Tariff	58.52	63.79	5.27
	Electricity (Prepaid) Consumption	200Kw	112.00	112.00	112.00
	Water (6 KL)				
	Free	0 - 6 KL	0.00	0.00	0.00
	Total Excluding Vat		217.52	246.49	29.27

WC047 Bitou - 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										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		59,113	60,183	40,139	25,539	26,717	26,717	19,216	4,326	4,646
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	59,113	60,183	40,139	25,539	26,717	26,717	19,216	4,326	4,646
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		59,113	60,183	40,139	25,539	26,717	26,717	19,216	4,326	4,646

References

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

WC047 Bitou - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & Investment ID	1	Yrs/Months			Rand thousand	
Parent municipality						
ABSA Call Investments		10 YEARS	FIXED DEPOSIT	30/06/2017	4,006 15,210	320 5,180
Municipality sub-total					19,216	5,500
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				19,216	5,500

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

Long – Term investments and loans

The budget assumes the following new long-term borrowings:

June 2010	R 27 million
March 2011	R 12.8 million
March 2012	R 7.0 million
March 2013	R 1.9 million

The above loans will be raised from registered financial institutions.

Cash backed accumulated surplus

Cash backed accumulated revenue surpluses are used to provide working capital and to temporarily fund capital expenditure in advance of external loan draw downs. Operational cash flow deficits and surpluses are forecasted and managed on a daily basis within available cash resources and banking facilities. All statutory funds and reserves, including unspent grants, are fully cash backed. Non-statutory reserves, including the Capital Replacement Reserve, are also fully cash backed.

Grant Allocations

National Allocations

The table below reflects the 2010 Division of Revenue Act grant allocations that have been included in the Municipality's medium term budget:

Grant	2010/2011	2011/2012	2012/2013
	R'000	R'000	R'000
Equitable Share	17,536	20,458	22,196
Financial Management Grant	2,750	1,250	1,250
Municipal Systems Improvement Grant	750	790	800
Municipal Drought Relief Grant	20,000	-	-
Integrated National Electrification Programme	4,000	6,000	6,000
Electricity Demand Side Management	6,000	8,000	-
Neighbourhood Development Partnership Grant	24,911	20,000	15,000
Municipal Infrastructure Grant	10,045	12,081	14,689

Provincial Allocations

The table below reflects the 2010 Provincial grant allocations that have been included in the Municipality's medium term budget:

Grant	2010/2011	2011/2012	2012/2013
	R'000	R'000	R'000
Integrated Housing and Human Settlement Grant	14,094	16,327	15,698
CDW	75	78	81
Library Grant	350	368	-
Proclaimed Main Roads	10	-	-

10. Expenditure on allocations and grant programmes

WC047 Bitou - 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:		204	10,562	2,263	17,152	17,459	17,459	21,036	22,498	24,246
Equitable share		-	9,916		14,002	14,309	14,309	17,536	20,458	22,196
Finance Management		204	645	1,863	2,750	2,750	2,750	2,750	1,250	1,250
Municipal Systems Improvement		-		400	400	400	400	750	790	800
0		-								
Provincial Government:		13,257	14,598	32,684	12,132	24,209	24,209	13,019	16,773	15,689
Housing			14,115	31,367	11,854	23,251	23,251	12,594	16,327	15,608
CDW's, Library Services, UYF& Social Respons/Proclame		13,257	483	1,317	278	957	957	425	446	81
District Municipality:		-	3,598	-	-	50	50	-	-	-
Housing Consumer Education			3,598			50	50			
Other grant providers:		-	1,148	-	32	-	-	10	-	-
Proclaimed Main Roads			989		32			10		
DPLG grant & Public contribution & PC other			157							
Total operating expenditure of Transfers and Grants:		13,461	29,903	34,947	29,316	41,718	41,718	34,065	39,271	39,935
Capital expenditure of Transfers and Grants										
National Government:		4,448	7,562	8,189	19,439	47,149	47,149	64,956	46,081	35,689
Municipal Infrastructure (MIG)		4,448	7,562	5,880	8,751	36,388	36,388	10,045	12,081	14,689
Municipal Infrastructure (MIG)				1,380				20,000		
Sport and Recreation								24,911	20,000	15,000
National Electrification Programme				929	10,688	10,761	10,761	10,000	14,000	6,000
Provincial Government:		-	-	-	-	25,000	25,000	1,500	-	-
Housing Services						25,000	25,000	1,500		
District Municipality:		-	-	-	-	-	-	-	-	-
Housing Consumer Education										
Other grant providers:		-	-	-	-	-	-	-	-	-
Proclaimed Main Roads										
Total capital expenditure of Transfers and Grants		4,448	7,562	8,189	19,439	72,149	72,149	66,456	46,081	35,689
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		17,910	37,465	43,137	48,755	113,867	113,867	100,521	85,352	75,624

References

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

11. Transfers and grants made by the municipality

The municipality contributes R 100 000 to the Bitou 10 Educational Foundation.
The purpose of this grant is to enhance the educational standard in the municipal area.
The grants and allocations made by the municipality are attached as SA 21

WC047 Bitou - 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>BITOU 10 EDUCATIONAL FOUNDATION</i>	4		150	100	100	100	100	100	-	-
TOTAL GRANTS TO OTHER ORGANISATIONS:		-	150	100	100	100	100	100	-	-
TOTAL TRANSFERS AND GRANTS	5	-	150	100	100	100	100	100	-	-

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'

12. Councillor and board member allowances and employee benefits

WC047 Bitou - 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
Councillors (Political Office Bearers plus Other)										
Salary		2,622	1,211	2,472	1,874	1,874	1,874	2,019	2,212	2,323
Pension Contributions			164		201	201	201	363	398	421
Medical Aid Contributions			80		128	128	128	160	176	193
Motor vehicle allowance			364		549	549	549			
Cell phone allowance			144		156	156	156	253	277	290
Housing allowance			117		139	139	139	3	3	4
Other benefits or allowances				305				81	88	97
In-kind benefits										
Sub Total - Councillors	4	2,622	2,080	2,777	3,127	3,127	3,127	2,878	3,155	3,328
% Increase			(20.7%)	33.5%	12.6%	-	-	(8.0%)	9.6%	5.5%
Senior Managers of the Municipality										
Salary		1,158	986	2,561	5,039	5,039	5,039	5,511	6,062	6,668
Pension Contributions		142	474	136				723	769	797
Medical Aid Contributions					46	46	46	98	103	108
Motor vehicle allowance		158	339	1,123	748	748	748	978	1,027	1,079
Cell phone allowance								12	13	13
Housing allowance			922							
Performance Bonus						692	692	437	469	462
Other benefits or allowances		1,311		453				159	167	176
In-kind benefits										
Sub Total - Senior Managers of Municipality	4	2,768	2,721	4,274	5,833	6,526	6,526	7,919	8,591	9,323
% Increase			(1.7%)	57.1%	35.5%	11.9%	-	21.4%	8.5%	8.5%
Other Municipal Staff										
Basic Salaries and Wages		30,938	32,658	39,948	50,537	48,788	45,788	54,172	57,985	64,788
Pension Contributions					11,188	9,579	9,579	9,331	11,042	10,547
Medical Aid Contributions					5,811	8,648	8,648	4,967	5,215	5,368
Motor vehicle allowance		2,539	2,501	3,834	3,095	3,082	3,082	8,034	8,726	9,097
Cell phone allowance					314	357	367	195	182	201
Housing allowance		518	235	690	732	680	680	572	601	631
Overtime		2,319	2,832	3,640	2,581	2,754	2,754	2,314	2,430	2,651
Performance Bonus		1,840	2,451	3,455		3,941	3,941	5,109	5,138	5,633
Other benefits or allowances		10,384	13,190	18,350				1,241	1,303	1,378
In-kind benefits										
Sub Total - Other Municipal Staff	4	48,537	53,765	70,016	74,238	75,799	75,799	85,935	92,611	100,195
% Increase			10.8%	30.2%	6.0%	2.1%	-	13.4%	7.8%	8.2%
Total Parent Municipality		53,928	58,565	77,066	83,198	85,451	85,451	96,732	104,356	112,847
			8.6%	31.6%	8.8%	2.7%	-	13.2%	7.9%	8.1%
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits or allowances										
In-kind benefits										
Sub Total - Board Members of Entities	4	-	-	-	-	-	-	-	-	-
% Increase										
Senior Managers of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-	-
% Increase										
Other Staff of Entities										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-	-
% Increase										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		53,928	58,565	77,066	83,198	85,451	85,451	96,732	104,356	112,847
% Increase	4		8.5%	31.6%	8.8%	2.7%	-	13.2%	7.9%	8.1%
TOTAL MANAGERS AND STAFF	5	51,305	56,485	74,289	80,071	82,324	82,324	93,654	101,201	109,519

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

Column Definitions:

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

WC047 Bitou - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.			2.	3.
Councillors	4							
Speaker	5		285,095	108,673	23,796			417,564
Chief Whip			284,125	62,547	23,796			370,468
Executive Mayor			360,861	102,480	47,712			511,053
Deputy Executive Mayor			285,095	85,537	23,796			394,428
Executive Committee								-
Total for all other councillors			803,377	245,084	136,744			1,185,205
Total Councillors	9	-	2,018,554	604,321	255,844			2,878,719
Senior Managers of the Municipality	6							
Municipal Manager (MM)			759,924	187,209	144,000	75,992		1,167,125
Chief Finance Officer			706,596	155,550	132,000	70,660		1,064,806
Deputy City Manager - Governance			623,938	137,354	249,235	87,351		1,097,878
Deputy City Manager - Procurement & Infrastructure			570,610	139,246	221,208	57,061		988,125
Deputy City Manager - Health, Safety & Social Issues			653,268	163,730	144,000	54,439		1,015,437
Deputy City Manager - Corporate & Human Resources			656,601	189,198	100,000	91,924		1,037,723
List of each official with packages >= senior manager								
Head: Internal Audit & Performance Management								-
Head: Geographical Information & Policy								-
Head Office of Intergovernmental & Governance Relations								-
Total Senior Managers of the Municipality	9	-	3,970,936	972,287	990,443	437,427	-	6,371,094
A Heading for Each Entity	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								-
Total for municipal entities	9	-	-	-	-	-	-	-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		-	5,989,490	1,576,608	1,246,287	437,427	-	9,249,813

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

13. Monthly targets for revenue, expenditure and cash flow

WC047 Bitou - 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	
Revenue By Source																	
Property rates		4,950	5,331	13,860	4,620	4,990	5,389	4,950	5,331	5,331	5,775	6,237	2,537	69,300	74,844	80,832	
Property rates - penalties & collection charges		154	166	180	180	189	198	154	166	166	180	189	237	2,160	2,288	2,381	
Service charges - electricity revenue		5,885	6,014	6,516	6,516	7,564	8,790	5,885	6,014	6,014	6,516	7,564	5,510	78,187	90,765	105,478	
Service charges - water revenue		2,095	2,256	2,444	2,444	2,629	2,832	2,095	2,256	2,256	2,444	2,629	2,950	29,330	31,545	33,979	
Service charges - sanitation revenue		1,749	1,883	2,040	2,040	2,194	2,360	1,749	1,883	1,883	2,040	2,194	2,465	24,482	26,333	28,325	
Service charges - refuse revenue		912	982	1,064	1,064	1,148	1,240	912	982	982	1,064	1,148	1,267	12,762	13,779	14,876	
Service charges - other		72	77	84	84	88	92	72	77	77	84	88	110	1,004	1,054	1,101	
Rental of facilities and equipment		314	338	367	367	333	250	314	338	338	367	333	799	4,400	4,000	3,000	
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		393	423	459	459	482	506	393	423	423	459	482	603	5,504	5,779	6,068	
Licences and permits		1	1	2	2	2	2	1	1	1	2	2	2	19	19	20	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		2,433	2,620	2,839	2,839	3,273	3,328	2,433	2,620	2,620	2,839	3,273	2,948	34,066	39,271	39,935	
Other revenue		506	545	590	590	618	648	506	545	545	590	618	781	7,081	7,416	7,773	
Gains on disposal of PPE		107	115	125	125	167	208	107	115	115	125	167	23	1,500	2,000	2,500	
Total Revenue (excluding capital transfers and contributions)		19,271	20,753	30,568	21,328	23,675	25,842	19,271	20,753	20,753	22,483	24,923	20,174	269,794	299,072	326,269	
Expenditure By Type																	
Employee related costs		7,123	7,123	7,123	7,123	11,575	7,123	7,123	7,123	7,123	7,123	7,123	7,657	92,602	100,157	108,382	
Remuneration of councillors		233	233	233	233	233	233	233	233	233	233	233	233	2,798	3,066	3,362	
Debt impairment		458	458	458	458	458	458	458	458	458	458	458	458	5,500	5,775	6,064	
Depreciation & asset impairment		1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	18,328	19,170	19,995	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	4,640	9,105	9,507	
Bulk purchases		4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	52,368	65,764	82,677	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants		1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	1,341	16,091	19,996	19,458	
Other expenditure		6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888	82,652	82,297	85,975	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		21,935	21,935	21,935	21,935	26,387	26,271	21,935	24,202	21,935	21,935	21,935	27,109	279,445	305,787	335,719	
Surplus/(Deficit)		(2,664)	(1,181)	8,653	(607)	(2,711)	(429)	(2,664)	(3,448)	(1,181)	548	2,988	(6,935)	(9,651)	(6,715)	(9,450)	
Transfers recognised - capital		5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	66,456	46,081	35,689	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		2,874	4,357	14,171	4,931	2,927	5,109	2,874	2,090	4,357	6,086	8,526	(1,397)	56,805	39,366	26,239	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)		2,874	4,357	14,171	4,931	2,927	5,109	2,874	2,090	4,357	6,086	8,526	(1,397)	56,805	39,366	26,239	

References

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

14. Annual budgets and service delivery and budget implementation plans – Internal departments

In terms of Section 53 (1) (c) (ii) of the MFMA, the Service Delivery and Budget Implementation Plan (SDBIP) is defined as a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate the following – (a) Projections for each month of – (i) Revenue to be collected, by source; and (ii) Operational and capital expenditure, by vote. (b) Service delivery targets and performance indicators for each quarter, and (c) Other matters prescribed. The Executive Mayor, in accordance with Section 53 of the MFMA, is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval. The SDBIP gives effect to the Integrated Development Plan and the budget of the municipality. It is an expression of the objectives of the municipality in quantifiable outcomes which will be implemented by the administration for the financial period from 1 July 2010 to 30 June 2011 . It includes the service delivery targets and performance indicators for each quarter which should be linked to the performance agreements of senior management. It therefore facilitates oversight over financial and non-financial performance of the municipality and allows the Municipal Manager to monitor the performance of the Heads of Department, the Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipality. The SDBIP for the 2010/2011 financial year will be approved by the Executive Mayor in June 2010 following approval of the Budget.

15. Contracts having future budgetary implications

None

16. Capital expenditure details

WC047 Bitou - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2010/11 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2008/09	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	
Parent municipality: List all capital projects grouped by Municipal Vote	5				Examples	Examples									
Vote 100 - Council								649	110						
Vote 200 - Municipal Manager								142	50						
Vote 300 - Community Services								2,183	41,785	24,429	14,254	5,370			
Vote 400 - Corporate Services								209	799	409	150				
Vote 500 - Financial Services								3,966	11,685	91					
Vote 700 - Strategic Services								6,385	8,623	3,715	8,400	5,000			
Vote 800 - Public Works								56,609	66,686	84,757	87,071	68,107			
Total Capital expenditure	1									113,401	109,875	78,477			
Entities: List all capital projects grouped by Entity	2														
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

17. Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

Budget and Treasury Office:

A budget office and Treasury office has been established in accordance with the MFMA.

Budgeting:

The annual budget is prepared in accordance with the requirements prescribed by National Treasury and the MFMA.

Financial reporting:

100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.

Annual Report:

The annual report is prepared in accordance with the MFMA and National Treasury requirements.

Internship Programme:

The Municipality in participating in the Municipal Finance Management Internship Programme has employed 5 interns undergoing training in various sections in the finance department.

18. Other supporting documents

WC047 Bitou - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2008/7	2007/8	2008/9	Current Year 2008/10				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											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	43,359	47,170	50,060	54,832	55,000	55,000	55,000	69,300,000	74,844,000	80,832
less Revenue Foregone											
Net Property Rates		43,359	47,170	50,000	54,832	55,000	55,000	55,000	69,300	74,844	80,832
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	38,438	38,607	48,456	64,483	64,787	64,787	64,787	78,186,747	90,765,171	105,478
less Revenue Foregone			355,000	444							
Net Service charges - electricity revenue		38,438	38,252	48,012	64,483	64,787	64,787	64,787	78,187	90,765	105,478
Service charges - water revenue											
Total Service charges - water revenue	6	21,545	22,088	22,721	26,747	25,747	25,747	25,747	29,330	31,545	33,979
less Revenue Foregone			10	14							
Net Service charges - water revenue		21,545	22,078	22,707	26,747	25,747	25,747	25,747	29,330	31,545	33,979
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		17,008	18,602	19,981	21,584	21,720	21,720	21,720	24,482,348	28,332,698	28,325
less Revenue Foregone			2,132	2,359							
Net Service charges - sanitation revenue		17,008	16,470	17,622	21,584	21,720	21,720	21,720	24,482	28,333	28,325
Service charges - refuse revenue											
Total refuse removal revenue		9,007	9,430	10,055	12,377	12,377	12,377	12,377	12,762,089	13,778,883	14,876
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		9,007	9,430	10,055	12,377	12,377	12,377	12,377	12,762	13,779	14,876
Other Revenue by source											
Fuel levy											
Other revenue	3	6,631	11,092	10,747	9,744	11,153	11,153	11,153	7,081,108	7,416,968	7,773
Total 'Other' Revenue	1	6,631	11,092	10,747	9,744	11,153	11,153	11,153	7,081	7,416	7,773
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	32,098	33,543	42,507,275	55,578	51,808	51,808	51,808	59,428	64,027	71,456
Contributions to UIF, pensions, medical aid		9,216	10,335	13,335,141	17,045	18,271	18,271	18,271	14,642	17,076	16,783
Travel, motor car, accom; & other allowances		2,697	5,118	5,057,494	4,167	4,197	4,197	4,197	8,699	8,955	9,302
Housing benefits and allowances		616	1,157	690,233	732	680	660	660	673	601	631
Overtime		2,319	2,832	3,640,085	2,582	2,754	2,754	2,754	2,314	2,430	2,551
Performance bonus		1,840	2,451	3,465,319		4,634	4,634	4,634	5,547	5,594	6,115
Long service awards				539,368					60	57	55
Payments in lieu of leave		992	1,050	1,515,003							
Post-retirement benefit obligations				3,548,004					1,350	1,418	1,488
sub-total	4	49,878	58,485	74,289	80,072	82,324	82,324	82,324	92,602	100,157	108,382
Less: Employee costs capitalised to PPE	6										
Total Employee related costs	1	49,878	58,485	74,289	80,072	82,324	82,324	82,324	92,602	100,157	108,382
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		13,838	11,561	13,520	20,301	20,301	20,301	20,301	18,328	18,170	19,895
Lease amortisation			43	178							
Capital asset impairment											
Total Depreciation & asset impairment	1	13,838	11,605	13,698	20,301	20,301	20,301	20,301	18,328	18,170	19,895
Bulk purchases											
Electricity Bulk Purchases		20,178	21,738	30,254	40,200	40,200	40,200	40,200	51,817,800	65,168,792	82,070
Water Bulk Purchases			106		500	500	500	500	578	578	608
Total bulk purchases	1	20,178	21,844	30,254	40,700	40,700	40,700	40,700	52,388	65,744	82,678
Contracted services											
List services provided by contract											
sub-total	1										
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services											
Other Expenditure By Type											
Repairs and maintenance (to be deleted)		7,703	7,648,726	8,887,914	9,473	12,879	12,879				
Collection costs			168,191	716,179	1,150	850	850	850	1,150,000	1,207,500	1,268
Contributions to 'other' provisions											
Consultant fees		950	3,359,731	4,872,054	3,840	7,855	7,855	7,855	8,131,000	6,563,200	6,733
Audit fees		446	214,735	1,100,630					1,519	166	173
General expenses	3	23,552	43,787,224	46,547,220	43,852	53,021	53,021	65,900	73,852,232	74,360,228	77,801
Total 'Other' Expenditure	1	32,651	55,175	81,924	58,315	74,705	74,705	74,705	82,852	82,897	85,975

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)

WC047 Bitou - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote100 - COUNCIL	Vote200 - MUNICIPAL MANAGER	Vote300 - COMMUNITY SERVICES	Vote400 - CORPORATE SERVICES	Vote500 - FINANCIAL SERVICES	Vote600 - HEALTH	Vote700 - STRATEGIC SERVICES	Vote800 - PUBLIC WORKS	Example 9 - Vote9	Example 10 - Vote10	Example 11 - Vote11	Example 12 - Vote12	Example 13 - Vote13	Example 14 - Vote14	Example 15 - Vote15	Total
R thousand	1																
Revenue By Source																	
Property rates						69,300											69,300
Property rates - penalties & collection charges																	78,187
Service charges - electricity revenue																	29,330
Service charges - water revenue																	24,482
Service charges - sanitation revenue																	12,762
Service charges - refuse revenue																	
Service charges - other				361	91	546	6										
Rental of facilities and equipment																	1,004
Interest earned - external investments		4,400															4,400
Interest earned - outstanding debtors		2,160															2,160
Dividends received																	
Fines				5,504													5,504
Licences and permits		17	2														19
Agency services		807		1,444	200	12		1,988	2,621								7,081
Other revenue		18,362		12,944		2,750		10									34,066
Transfers recognised - operational						1,500											1,500
Gains on disposal of PPE																	
Total Revenue (excluding capital transfers and contribution)		25,746		20,255	290	74,106		2,003	147,392								269,794
Expenditure By Type																	
Employee related costs		4,020	5,201	21,520	8,039	14,748		9,631	29,444								92,602
Remuneration of councillors		2,798															2,798
Debt impairment		275							5,225								5,500
Depreciation & asset impairment		181	34	1,678	432	492		881	14,631								18,328
Finance charges		8		854	15	701		205	7,324								9,106
Bulk purchases									62,368								62,368
Other materials																	
Contracted services		500	66	3,370	150	550		530	965								6,131
Transfers and grants		2,800		12,594					697								16,091
Other expenditure		17,361	2,947	13,265	4,168	17,981		6,212	14,587								76,520
Loss on disposal of PPE																	
Total Expenditure		27,942	8,248	53,281	12,803	34,471		17,489	125,240								279,444
Surplus/(Deficit)		(2,197)	(8,248)	(33,026)	(12,513)	39,637		(15,455)	22,151								(9,650)
Transfers recognised - capital				1,500				24,911	40,045								66,456
Contributions recognised - capital																	
Contributed assets																	
Surplus/(Deficit) after capital transfers & contributions		(2,197)	(8,248)	(33,026)	(11,013)	39,637		9,456	62,196								56,005

References

1. Departmental columns to be based on municipal organisation structure

WC047 Bitou - Supporting Table SA3 Supporting detail to '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
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		56,313	57,119	36,773	21,853	23,031	23,031	23,031	15,210	-	-
Total Call investment deposits	2	56,313	57,119	36,773	21,853	23,031	23,031	23,031	15,210	-	-
Consumer debtors											
Consumer debtors		9,874	9,870	13,441	16,441	16,441	16,441	16,441	21,441	23,585	25,943
Less: Provision for debt impairment											
Total Consumer debtors	2	9,874	9,870	13,441	16,441	16,441	16,441	16,441	21,441	23,585	25,943
Debt impairment provision											
Balance at the beginning of the year			19,832	18,763	23,903	23,903	23,903	23,903	29,148	35,468	42,971
Contributions to the provision			4,346	7,745	10,745	10,745	10,745	10,745	11,820	13,002	14,302
Bad debts written off			(5,415)	(2,606)	(5,000)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
Balance at end of year		-	18,763	23,903	29,648	29,148	29,148	29,148	35,468	42,971	51,773
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		142,775	284,223	350,235	450,648	471,773	471,773	471,773	585,175	695,050	773,527
Leases recognised as PPE			271	527	527	527	527	527	1,054	1,054	1,054
Less: Accumulated depreciation			117,286	130,552	150,853	150,853	150,853	150,853	169,182	188,352	208,246
Total Property, plant and equipment (PPE)	2	142,775	167,209	220,211	300,322	321,447	321,447	321,447	417,047	507,753	566,335
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		3,133	2,827	4,004	3,981	3,981	3,981	3,981	4,195	4,195	4,195
Total Current liabilities - Borrowing		3,133	2,827	4,004	3,981	3,981	3,981	3,981	4,195	4,195	4,195
Trade and other payables											
Trade and other creditors		15,733	13,010	20,407	15,407	15,407	15,407	15,407	7,907	-	-
Unspent conditional transfers		9,368	18,915	44,142	29,142	29,142	29,142	29,142	24,142	17,142	10,142
VAT											
Total Trade and other payables	2	25,121	31,925	64,549	44,549	44,549	44,549	44,549	32,049	17,142	10,142
Non current liabilities - Borrowing											
Borrowing		35,083	32,942	62,785	92,927	89,477	89,477	89,477	98,082	100,887	98,593
Finance leases (including PPP asset element)		31,356									
Total Non current liabilities - Borrowing	4	66,439	32,942	62,785	92,927	89,477	89,477	89,477	98,082	100,887	98,593
Provisions - non-current											
Retirement benefits			25,513	27,323	26,773	26,773	26,773	26,773	27,673	28,573	29,473
List other major provision items											
Refuse landfill site rehabilitation											
Consumer deposit/ Trust funds											
Total Provisions - non-current		-	25,513	27,323	26,773	26,773	26,773	26,773	27,673	28,573	29,473
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		89,046	130,431	134,339	156,541	156,541	156,541	156,541	232,892	284,390	364,428
GRAP adjustments		8,390									
Restated balance		97,435	130,431	134,339	156,541	156,541	156,541	156,541	232,892	284,390	364,428
Surplus/(Deficit)		35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Appropriations to Reserves				(22,000)	(5,000)	(10,000)	(10,000)	(10,000)	(5,000)	(10,000)	(10,000)
Transfers from Reserves				38,068	16,647	36,552	36,552	36,552	26,723	50,794	36,888
Depreciation offsets											
Other adjustments		(2,680)	(26,138)		17,357	(12,917)	(12,917)	(12,917)	(27,030)	(122)	14,033
Accumulated Surplus/(Deficit)	1	130,431	134,339	156,541	205,039	232,892	232,892	232,892	284,390	364,428	433,589
Reserves											
Housing Development Fund			1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042
Capital replacement			17,115	1,047	6,047	6,047	6,047	6,047	7,047	8,047	7,048
Capitalisation											
Government grant											
Donations and public contributions											
Self-insurance											
Augmentation/loan redemption/ Revolving/Trust											
Revaluation											
Total Reserves	2	-	18,157	2,088	7,088	7,088	7,088	7,088	8,088	9,089	8,090
TOTAL COMMUNITY WEALTH/EQUITY	2	130,431	152,496	158,629	212,128	239,980	239,980	239,980	292,478	373,517	441,678

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
2010 World Cup											

WC047 Bitou - 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
MUNICIPAL TRANSFORMATION AND ORGANISATION DEVELOPMENT			11,537	45,656	26,827	22,309	22,841	22,841	25,746	28,459	29,367
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT			43,646	45,097	103,461	57,388	57,756	57,756	74,108	78,680	85,197
PROMOTION OF TOURISM AND LOCAL ECONOMIC DEVELOPMENT			288	2,354	1,752	12,119	13,533	13,533	33,549	29,075	24,534
GOOD GOVERNANCE AND PUBLIC PARTICIPATION						2,069	1,481	1,481			
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT			87,662	90,509	98,377	158,312	226,955	226,955	201,734	207,770	222,019
HUMAN DEVELOPMENT			9,808	23,455	1,604	524	605	605	1,114	1,170	842
Total Revenue (excluding capital transfers and contributions)		1	152,941	206,971	232,020	252,719	323,180	323,180	336,250	346,153	361,958

References

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

WC047 Bitou - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

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
MUNICIPAL TRANSFORMATION AND ORGANISATION DEVELOPMENT			21,531	34,117	31,470	19,837	25,188	25,188	49,949	50,465	53,754
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT			2,556	15,980	19,972	22,596	26,164	26,164	36,842	37,754	40,352
PROMOTION OF TOURISM AND LOCAL ECONOMIC DEVELOPMENT			6,481	9,461	15,078	23,457	26,296	26,296	24,520	26,061	28,006
GOOD GOVERNANCE AND PUBLIC PARTICIPATION			5,872	17,058	15,735	19,623	19,808	19,808			
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT			63,612	76,839	108,160	131,470	146,212	146,212	145,727	167,577	188,414
HUMAN DEVELOPMENT			37,232	20,968	35,473	16,243	16,795	16,795	22,407	23,930	25,194
		1	137,283	174,423	225,888	233,225	260,464	260,464	279,445	305,786	335,719

References

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

WC047 Bitou - 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
Vote 1: vote name										
Function 1: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
Function 2: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
Vote 2: vote name										
Function 1: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
Function 2: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
Vote 3: vote name										
Function 1: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
Function 2: (name)										
Sub-function 1: (name)										
Insert measure/s description										
Sub-function 2: (name)										
Insert measure/s description										
Sub-function 3: (name)										
Insert measure/s description										
And so on for the rest of the Votes										

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

WC047 Bitou - Entities measurable 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
Entity 1: (name of entity) <i>Insert measure/s description</i>										
Entity 2: (name of entity) <i>Insert measure/s description</i>										
Entity 3: (name of entity) <i>Insert measure/s description</i>										
And so on for the rest of the Entities										

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

WC047 Bitou - 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
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	28.6%	12.9%	19.1%	23.6%	21.4%	21.4%	21.4%	21.0%	18.6%	18.3%
Credit Rating						A+		AA+			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	3.9%	2.8%	5.2%	4.6%	4.6%	4.6%	4.6%	4.5%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	43.7%	0.0%	59.3%	54.2%	122.8%	122.8%	122.8%	32.5%	11.0%	4.4%
Safety of Capital											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provisions/ Funds & Reserves	77.9%	68.9%	108.0%	85.6%	74.3%	74.3%	74.3%	61.3%	45.3%	37.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	181.4%	3008.5%	1311.0%	1262.3%	1262.3%	1262.3%	1212.6%	1110.0%	1218.8%
Liquidity											
Current Ratio	Current assets/current liabilities	2.4	1.9	1.3	1.4	1.4	1.4	1.4	0.9	0.8	0.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	1.9	1.3	1.4	1.4	1.4	1.4	0.9	0.8	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.3	0.7	1.0	1.0	1.0	1.0	0.5	0.1	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		121.3%	134.6%	119.2%	119.2%	119.2%	119.2%	180.4%	98.8%	103.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.3%	11.3%	17.8%	11.7%	7.7%	7.7%	7.7%	8.0%	7.9%	8.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 85(e))	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Funding of Provisions											
Provisions not funded - %	Unfunded Provs./Total Provisions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	10.0%	10.0%	13.2%	10.0%	10.0%	10.0%	9.0%	9.0%	8.0%	8.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source		29.0%	38.0%	30.0%	30.0%	30.0%	30.0%	25.0%	20.0%	15.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.0%	29.7%	33.2%	34.3%	32.8%	32.8%	32.8%	34.3%	33.5%	33.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.5%	30.8%	34.4%	35.7%	34.0%	34.0%	34.0%	35.9%	34.8%	34.6%
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)	9.9%	8.1%	7.7%	12.1%	11.3%	11.3%	11.3%	10.2%	9.6%	9.1%
IDP regulation financial viability Indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	13.1	17.2	18.1	21.5	21.5	21.5	23.9	28.8	36.1	39.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.6%	15.1%	25.6%	14.9%	10.5%	10.5%	10.5%	9.8%	9.8%	9.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.6	6.3	4.6	4.7	4.6	4.6	4.6	3.1	1.1	0.4

References

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

WC047 Bitou - 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	
Demographics										
Population				39		64				
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34										
Males aged 15 - 34										
Unemployment				3						
Household Income (households) (1.1)										
None				9,934						
R1 - R4800										
R4800 - R9600										
Poverty profiles (2.1)										
Insert description										
Household/demographics (000)										
Number of people in municipal area				39,001		64				
Number of poor people in municipal area				12,645		20				
Number of households in municipal area				1,214						
Number of poor households in municipal area				801						
Definition of poor household (R per month)										
Housing statistics (3.1)										
Formal				8,959		20				
Informal				3,686		20,457				
Total number of households				12,645						
Dwellings provided by municipality (4.1)										
Dwellings provided by provinces										
Dwellings provided by private sector (5.1)										
Total new housing dwellings										
Economic (6.1)										
Inflation/inflation outlook (CPIX)						6.0%	7.5%	7.5%	6.0%	7.5%
Interest rate - borrowing						12.7%	13.5%	13.5%	10.5%	10.5%
Interest rate - investment						8.3%	8.6%	7.9%	8.1%	8.0%
Remuneration increases						8.0%	6.4%	8.5%	9.0%	8.6%
Consumption growth (electricity)						10.0%	10.0%	10.0%	10.0%	10.0%
Consumption growth (water)						10.0%	10.0%	10.0%	10.0%	10.0%
Collection rates (7.1)										
Property tax/service charges							94.5%	95.0%	95.0%	95.0%
Rental of facilities & equipment							94.5%	95.0%	100.0%	100.0%
Interest - external investments							9.0%	9.0%	8.0%	8.0%
Interest - debtors							12.0%	10.5%	10.5%	10.5%
Revenue from agency services								n/a	n/a	n/a

References

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

WC047 Bitou 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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	59,936	56,744	57,833	60,704	63,976	63,976	63,976	46,234	19,188	6,761
Cash + investments at the yr end less applications - R'000	18(1)b	2	44,834	11,012	(13,225)	20,656	20,524	20,524	20,524	(11,416)	(4,420)	12,011
Cash year end/monthly employee/supplier payments	18(1)b	3	7.6	6.3	4.6	4.7	4.6	4.6	4.6	3.1	1.1	0.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	35,675	30,047	6,133	19,495	62,716	62,716	62,716	56,805	39,366	26,239
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.4%	5.6%	14.3%	(6.1%)	(6.0%)	(6.0%)	13.1%	4.8%	6.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	110.4%	130.6%	107.4%	142.1%	170.0%	170.0%	170%	96.2%	102.4%	102.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.6%	3.2%	5.1%	2.7%	2.7%	2.7%	2.7%	2.5%	2.4%	2.3%
Capital payments % of capital expenditure	18(1)c;19	8	100.5%	110.7%	107.7%	115.8%	163.2%	163.2%	163.2%	107.2%	100.1%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	43.7%	0.0%	59.3%	54.2%	122.8%	122.8%	122.8%	32.5%	11.0%	4.4%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	27.2%	89.8%	(30.3%)	(29.5%)	0.0%	0.0%	12.4%	10.0%	10.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(28.8%)	(46.2%)	(71.1%)	0.0%	0.0%	0.0%	(30.1%)	(43.0%)	(75.5%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.4%	#NAME?	4.0%	3.2%	4.0%	4.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	28.9%	24.2%	24.9%	0.0%

References

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

WC047 Bitou - 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
Valuation:										
Date of valuation:	1									
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	No	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		No			No		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-		35			36	37	38
No. of data collectors (FTE)	3	20	20		154			154	154	154
No. of internal valuers (FTE)	3	4	4		1			1	1	1
No. of external valuers (FTE)	3	7	7		34			34	34	34
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes		No			No		
Implementation time of new valuation roll (mths)		36	24		12			12		
No. of properties	5	395,744	427,886		434,450			447,484	460,908	474,735
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-		-			-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	47,170	50,060	54,632	55,000	55,000	55,000	69,300	74,844	80,832
Rate revenue expected to collect (R'000)	6							60,500	66,340	70,567
Expected cash collection rate (%)								90.0%	95.0%	96.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)								7,986	8,785	9,663
Rebates, exemptions - other (R'000)								821	719	601
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	8,808	9,504	10,264

References

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

WC047 Bitou - 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)(f) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2009/10																	
Valuation:																	
No. of properties		13,452			1,741	61	560										
No. of sectional title property values		2,171															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		854															
No. of objections by rate-payers		1,148															
No. of appeals by rate-payers		49															
No. of appeals by rate-payers finalised		1,083															
No. of successful objections	5	854															
No. of successful objections > 10%	5	723															
Estimated no. of properties not valued																	
Years since last valuation (select)		5		5	5	5	5										
Frequency of valuation (select)		5		5	5	5	5										
Method of valuation used (select)		Other		Other	Other	Other	Other										
Base of valuation (select)		Other		Other	Other	Other	Other										
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No		No	No	No	No										
Flat rate used? (Y/N)		Variable		Variable	Variable	Variable	Variable										
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-mature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		120															
Valuation reductions-public worship (Rm)		69															
Valuation reductions-other (Rm)		433															
Total valuation reductions:	2																
Total value used for rating (Rm)	6	19,521															
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	19,528															
Rating:																	
Average rate	3	0.003270			0.000820	0.004370											
Rate revenue budget (R'000)		55,000															
Rate revenue expected to collect (R'000)		46,208			2,681	778											
Expected cash collection rate (%)	4	80.0%															
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		1,094															
Rebates, exemptions - pensioners (R'000)		16															
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)				359													
Total rebates, exemptions, reductions, discs (R'000)				359													

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'tree' value greater than MPPA minimum.
3. Average rate - cents in the Rand. Eg 10:20 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections

WC047 Bitou - 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 Monuments	Public benefit organs.	Mining Props.
Budget Year 2019/21																	
Valuation:																	
No. of properties		13,452		506	1,741	61	550										
No. of sectional title property values		2,171		44													
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)		5		5	5	5	5										
Frequency of valuation (select)		5		5	5	5	5										
Method of valuation used (select)		Other		Other	Other	Other	Other										
Base of valuation (select)		Other		Other	Other	Other	Other										
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No		No	No	No	No										
Flat rate used? (Y/N)		Variable		Variable	Variable	Variable	Variable										
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)	120																
Valuation reductions-public worship (Rm)	69																
Valuation reductions-other (Rm)	433																
Total valuation reductions:																	
Total value used for rating (Rm)	6	19,521															
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	19,528															
Rating:																	
Average rate	3	0.003440															
Rate revenue budget (R'000)		58,000															
Rate revenue expected to collect (R'000)		48,519															
Expected cash collection rate (%)	4	80.0%															
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		1,148															
Rebates, exemptions - pensioners (R'000)		17															
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discs (R'000)				377													

References:

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

WC047 Bitou - 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' Household	1										
Rates and services charges:											
Property rates		1,085.28	1,139.54	576.10	622.18	622.18	622.18	8.0%	671.95	725.71	783.77
Electricity: Basic levy		139.90	146.89	174.90	218.63	218.63	218.63	21.4%	245.74	285.06	330.67
Electricity: Consumption		245.85	258.14	390.00	510.00	510.00	510.00	21.4%	619.14	718.20	833.11
Water: Basic levy		136.50	143.33	151.00	163.00	163.00	163.00	10.0%	179.30	193.64	209.14
Water: Consumption		16.12	16.92	127.65	19.15	19.15	19.15	10.0%	21.07	22.75	24.57
Sanitation		175.53	184.30	193.50	209.00	209.00	209.00	9.0%	227.81	246.03	265.72
Refuse removal		79.72	83.70	91.35	98.70	98.70	98.70	13.0%	111.53	120.45	130.09
Other		-	-	-	-	-	-				
sub-total		1,878.89	1,972.82	1,704.70	1,840.66	1,840.66	1,840.66	12.8%	2,076.54	2,311.85	2,577.06
VAT on Services		111.10	116.66	158.00	170.59	170.59	170.59		193.69	222.06	251.06
Total large household bill:		1,989.99	2,089.48	1,862.70	2,011.25	2,011.25	2,011.25	12.9%	2,270.23	2,533.91	2,828.12
% Increase/-decrease			5.0%	(10.9%)	8.0%	-	-		1,759,770.9%	11.6%	11.6%
Monthly Account for Household - 'Small' Household	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-				
Electricity: Basic levy		-	-	96.91	-	-	-	10.0%	-	-	-
Electricity: Consumption		220.28	232.61	194.22	278.88	278.88	278.88	21.0%	337.44	391.44	454.07
Water: Basic levy		34.13	35.83	37.75	40.75	40.75	40.75	10.0%	45.64	49.29	53.23
Water: Consumption		-	-	-	-	-	-		-	-	-
Sanitation		47.40	49.77	54.18	58.52	58.52	58.52	10.0%	64.37	69.52	75.08
Refuse removal		39.90	41.90	44.00	47.00	47.00	47.00	13.0%	53.11	57.36	61.95
Other		-	-	-	-	-	-		-	-	-
sub-total		341.70	360.11	427.06	425.15	425.15	425.15	17.7%	500.57	567.61	644.33
VAT on Services		47.84	50.42	59.79	59.52	59.52	59.52		70.08	79.47	90.21
Total small household bill:		389.54	410.53	486.85	484.67	484.67	484.67	17.7%	570.65	647.07	734.54
% Increase/-decrease			5.4%	18.6%	(0.4%)	-	-		322,299.0%	13.4%	13.5%
Monthly Account for Household - 'Small' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-		-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-		-	-	-
% Increase/-decrease			-	-	-	-	-		-	-	-

References

- 1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.
- 2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.
- 3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

WC047 Bitou - 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
Parent municipality										
Long-Term Loans (annuity/reducing balance)		35,083	32,942	62,785	92,927	89,477	89,477	98,082	100,887	98,593
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	35,083	32,942	62,785	92,927	89,477	89,477	98,082	100,887	98,593
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	35,083	32,942	62,785	92,927	89,477	89,477	98,082	100,887	98,593

References

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

WC047 Bitou - 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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		500	10,166	1,650	17,152	17,459	17,459	21,036	22,498	24,246
Equitable share:			9,916		14,002	14,309	14,309	17,536	20,458	22,196
Finance Management		500	250	1,250	2,750	2,750	2,750	2,750	1,250	1,250
Municipal Systems Improvement			-	400	400	400	400	750	790	800
Provincial Government:		12,721	-	18,951	12,100	49,209	49,209	14,519	16,773	15,689
Housing	4	11,221		18,437	11,854	48,251	48,251	14,094	16,327	15,608
CDWs, Library Services, UYF& Social Respons/Proclame		1,500	-	514	246	957	957	425	446	81
District Municipality:		-	-	-	-	50	50	-	-	-
Housing Consumer Education						50	50			
Other grant providers:		-	-	-	32	-	-	10	-	-
Proclaimed Main Roads					32	-	-	10		
Total Operating Transfers and Grants	5	13,221	10,166	20,601	29,284	66,718	66,718	35,565	39,271	39,935
Capital Transfers and Grants										
National Government:		4,204	8,511	38,640	19,439	47,149	47,149	64,956	46,081	35,689
Municipal Infrastructure (MIG)		4,204	6,548	8,751	8,751	36,388	36,388	10,045	12,081	14,689
Municipal Infrastructure (MIG)				29,089				20,000		
Sport and Recreation							5,000	24,911	20,000	15,000
National Electrification Programme			1,963	800	10,688	10,761	5,761	10,000	14,000	6,000
Provincial Government:		-	-	-	-	-	-	-	-	-
Housing Services										
District Municipality:		-	-	-	-	-	-	-	-	-
Housing Consumer Education										
Other grant providers:		-	-	-	-	-	-	-	-	-
Proclaimed Main Roads										
Total Capital Transfers and Grants	5	4,204	8,511	38,640	19,439	47,149	47,149	64,956	46,081	35,689
TOTAL RECEIPTS OF TRANSFERS & GRANTS		17,425	18,677	59,241	48,723	113,867	113,867	100,521	85,352	75,624

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)

WC047 Bitou - 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
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		712	1,008	613						
Current year receipts		500	250	1,650	22,152	17,386	17,386	21,036	22,498	24,246
Conditions met - transferred to revenue		204	645	2,263	22,152	17,386	17,386	21,036	22,498	24,246
Conditions still to be met - transferred to liabilities		1,008	613	-						
Provincial Government:										
Balance unspent at beginning of the year		5,526	3,586	10,517	-	-	-	-	-	-
Current year receipts		12,721	25,585	16,472	7,100	27,893	27,893	13,029	16,773	15,689
Conditions met - transferred to revenue		13,257	18,653	30,205	7,100	27,893	27,893	13,029	16,773	15,689
Conditions still to be met - transferred to liabilities		4,990	10,518	(3,216)	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		13,461	19,299	32,468	29,252	45,279	45,279	34,065	39,271	39,935
Total operating transfers and grants - CTBM	2	5,999	11,131	(3,216)	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2,803	2,813	5,938	-	36,388	36,388			
Current year receipts		4,204	11,636	38,640	30,489	22,832	22,832	64,956	46,081	35,689
Conditions met - transferred to revenue		4,448	8,511	8,189	30,489	59,220	59,220	64,956	46,081	35,689
Conditions still to be met - transferred to liabilities		2,558	5,938	36,388	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts								1,500		
Conditions met - transferred to revenue								1,500		
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		4,448	8,511	8,189	30,489	59,220	59,220	66,456	46,081	35,689
Total capital transfers and grants - CTBM	2	2,558	5,938	36,388	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		17,910	27,810	40,658	59,741	104,500	104,500	100,521	85,352	75,624
TOTAL TRANSFERS AND GRANTS - CTBM		8,557	17,069	33,172	-	-	-	-	-	-

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

WC047 Bitou - 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)	3	11		11	11		11	12	-	1
Board Members of municipal entities	4									
Municipal employees										
Municipal Manager and Senior Managers	2	7	2	5	7	3	4	9	-	
Other Managers	6	13	13		20	15	5	19	9	1
Professionals		161	161	-	167	165	2	150	148	
Finance		9	9	-	5	5	-	4	4	-
Spatial/town planning		3	3	-	3	3	-	4	3	-
Information Technology		2	2	-				2	1	-
Roads		30	30	-	32	32	-	29	29	-
Electricity		24	24	-	25	25	-	25	25	-
Water		35	35	-	23	23	-	27	27	-
Sanitation		18	18	-	29	27	2	14	14	-
Refuse		40	40	-	50	50	-	45	45	-
Other		135	131	4	179	165	14	184	165	1
Technicians		-	-	-	1	1	-	1	1	-
Finance										
Spatial/town planning										
Information Technology					1	1	-	1	1	-
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other					1	1	-	1	1	-
Clerks (Clerical and administrative)		16	12	4	37	37	-	36	36	-
Service and sales workers					5	5	-	4	4	-
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		5	4	1	19	19	-	21	21	-
Elementary Occupations										
TOTAL PERSONNEL NUMBERS		348	323	25	447	411	36	437	385	52
% Increase			(7.2%)	(92.3%)	1,688.0%	1,544.0%	44.0%	1,113.9%	(11.9%)	(86.5%)
Total municipal employees headcount	5	337	323	14	436	411	25	425	385	40
Finance personnel headcount	7	21	21		24	24		24	24	2
Human Resources personnel headcount	7				4	4		4	4	

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 of 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

WC047 Bitou - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	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	
Revenue - Standard																		
	Governance and administration		5,171	2,321	20,302	8,321	8,321	9,212	5,321	5,321	8,321	2,145	2,145	10,599	99,854	107,139	114,563	
	Executive and council		2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	25,746	28,459	29,267	
	Budget and treasury office		3,026	3,176	18,157	6,176	6,176	7,067	3,176	3,176	6,176	6,176	6,176	8,454	74,108	78,680	85,197	
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Community and public safety		1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	1,813	21,755	24,371	23,663	
	Community and social services		39	39	39	39	39	39	39	39	39	39	39	467	491	129		
	Sport and recreation		30	30	30	30	30	30	30	30	30	30	30	356	374	393		
	Public safety		553	553	553	553	553	553	553	553	553	553	553	6,634	6,956	7,314		
	Housing		1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	14,297	16,540	15,826		
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Economic and environmental services		2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	26,924	22,109	17,219		
	Planning and development		2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	26,914	22,109	17,219		
	Road transport		-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services		15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	15,643	187,717	191,535	206,512		
	Electricity		7,436	7,436	7,436	7,436	7,436	7,436	7,436	7,436	7,436	7,436	7,436	89,227	105,842	112,952		
	Water		4,974	4,974	4,974	4,974	4,974	4,974	4,974	4,974	4,974	4,974	4,974	59,692	43,950	49,005		
	Waste water management		2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	25,713	27,625	29,682		
	Waste management		1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	12,795	13,813	14,913		
	Other		24	24	24	24	24	24	24	24	24	24	24	230	305	320		
Total Revenue - Standard			24,870	22,020	40,001	28,020	28,030	28,911	25,020	25,020	28,020	28,020	28,020	28,020	335,250	345,153	351,958	
Expenditure - Standard																		
	Governance and administration		7,107	7,107	7,107	7,107	7,107	7,107	7,107	7,107	7,107	7,107	7,107	7,107	85,287	86,601	92,364	
	Executive and council		3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,308	3,308	39,691	39,538	42,053	
	Budget and treasury office		2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	34,608	35,346	37,756		
	Corporate services		916	916	916	916	916	916	916	916	916	916	916	10,989	11,717	12,556		
	Community and public safety		4,011	4,011	4,011	4,011	4,011	4,011	4,011	4,011	4,011	4,011	4,011	48,130	54,352	55,931		
	Community and social services		616	616	616	616	616	616	616	616	616	616	616	7,387	7,925	8,119		
	Sport and recreation		912	912	912	912	912	912	912	912	912	912	912	10,949	11,713	12,537		
	Public safety		1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	12,959	13,856	14,822		
	Housing		1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	16,835	20,858	20,452		
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Economic and environmental services		2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	2,433	29,199	30,934	33,078		
	Planning and development		825	825	825	825	825	825	825	825	825	825	825	9,894	10,397	11,222		
	Road transport		1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	18,305	20,537	21,857		
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Trading services		9,736	9,736	9,736	9,736	9,736	9,736	9,736	9,736	9,736	9,736	9,736	116,828	133,900	154,346		
	Electricity		5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	5,619	67,433	81,703	99,552		
	Water		1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	19,630	20,867	21,441		
	Waste water management		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	12,196	12,598	13,363		
	Waste management		986	986	986	986	986	986	986	986	986	986	986	11,832	12,652	13,492		
	Other		478	478	478	478	478	478	478	478	478	478	478	5,738	6,100	6,499		
Total Expenditure - Standard			23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	279,445	305,787	335,719	
Surplus/(Deficit) before assoc.			1,583	(1,267)	16,714	4,733	4,743	5,624	1,733	1,733	4,733	4,733	4,733	4,733	56,805	39,366	26,239	
Share of surplus/(deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)			1,583	(1,267)	16,714	4,733	4,743	5,624	1,733	1,733	4,733	4,733	4,733	4,733	56,805	39,366	26,239	

References

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

WC047 Bitou - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	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						
1	<u>Multi-year expenditure to be appropriated</u>																						
	Vote100 - COUNCIL																						
	Vote200 - MUNICIPAL MANAGER																						
	Vote300 - COMMUNITY SERVICES		1,551	1,551	1,789	1,551	1,551	1,661	1,938	2,326	2,907	3,323	2,584	1,789	289	23,259	20,109	8,770					
	Vote400 - CORPORATE SERVICES		22	22	28	22	22	24	28	33	42	48	37	26	4	334	150						
	Vote500 - FINANCIAL SERVICES																						
	Vote600 - HEALTH																						
	Vote700 - STRATEGIC SERVICES		210	210	242	210	210	225	263	315	394	450	350	242	39	3,150	8,400	5,000					
	Vote800 - PUBLIC WORKS		5,272	5,272	6,083	5,272	5,272	5,648	6,590	7,908	9,885	11,297	8,786	6,083	982	79,077	81,071	64,707					
	Example 9 - Vote9																						
	Example 10 - Vote10																						
	Example 11 - Vote11																						
	Example 12 - Vote12																						
	Example 13 - Vote13																						
	Example 14 - Vote14																						
	Example 15 - Vote15																						
2	<u>Capital multi-year expenditure sub-total</u>		7,055	7,055	8,140	7,055	7,055	7,559	8,818	10,582	13,227	15,117	11,758	8,140	1,315	105,820	109,730	78,477					
	<u>Single-year expenditure to be appropriated</u>																						
	Vote100 - COUNCIL																						
	Vote200 - MUNICIPAL MANAGER																						
	Vote300 - COMMUNITY SERVICES		457	457	527	457	457	489	571	685	856	979	761	527	85	6,850	145						
	Vote400 - CORPORATE SERVICES																						
	Vote500 - FINANCIAL SERVICES		6	6	7	6	6	7	8	9	11	13	10	7	1	91							
	Vote600 - HEALTH																						
	Vote700 - STRATEGIC SERVICES		43	43	49	43	43	46	53	64	80	91	71	49	8	640							
	Vote800 - PUBLIC WORKS																						
	Example 9 - Vote9																						
	Example 10 - Vote10																						
	Example 11 - Vote11																						
	Example 12 - Vote12																						
	Example 13 - Vote13																						
	Example 14 - Vote14																						
	Example 15 - Vote15																						
2	<u>Capital single-year expenditure sub-total</u>		505	505	583	505	505	542	632	758	948	1,083	842	583	94	7,581	145						
2	<u>Total Capital Expenditure</u>		7,560	7,560	8,723	7,560	7,560	8,100	9,450	11,340	14,175	16,200	12,600	8,723	1,409	113,401	109,875	78,477					

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

WC047 Bitou - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	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										
	Capital Expenditure - Standard	1																									
	Governance and administration																										
	Executive and council		28	28	33	28	30	35	43	53	61	47	33	5	425	150	-	-	-	-	-	-	-	-	-	-	-
	Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		6	6	7	6	7	8	9	11	13	10	7	1	91	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		22	22	26	22	24	28	33	42	48	37	26	4	334	150	-	-	-	-	-	-	-	-	-	-	-
	Community and social services		1,629	1,629	1,879	1,629	1,745	2,036	2,443	3,054	3,490	2,714	1,879	303	24,429	14,254	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		438	438	506	438	470	548	658	822	939	731	506	82	6,576	1,094	-	-	-	-	-	-	-	-	-	-	-
	Public safety		595	595	686	595	637	743	892	1,115	1,274	991	686	111	8,920	4,250	-	-	-	-	-	-	-	-	-	-	-
	Housing		162	162	187	162	174	203	243	304	348	270	187	30	2,433	8,910	-	-	-	-	-	-	-	-	-	-	-
	Health		433	433	500	433	464	542	650	813	929	722	500	81	6,500	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		1,708	1,708	1,971	1,708	1,830	2,136	2,563	3,203	3,661	2,847	1,971	318	25,627	34,785	-	-	-	-	-	-	-	-	-	-	-
	Planning and development		253	253	292	253	271	316	379	474	541	421	292	47	3,790	8,400	-	-	-	-	-	-	-	-	-	-	-
	Road transport		1,455	1,455	1,680	1,455	1,560	1,820	2,184	2,730	3,120	2,426	1,680	271	21,837	26,385	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection																										
	Trading services		4,195	4,195	4,840	4,195	4,494	5,243	6,292	7,865	8,989	6,991	4,840	-	62,920	60,666	-	-	-	-	-	-	-	-	-	-	-
	Electricity		929	929	1,072	929	995	1,161	1,393	1,741	1,990	1,548	1,072	173	13,930	15,780	-	-	-	-	-	-	-	-	-	-	-
	Water		2,364	2,364	2,728	2,364	2,533	2,955	3,546	4,433	5,066	3,940	2,728	441	35,460	24,801	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		523	523	604	523	561	654	785	981	1,121	872	604	98	7,850	14,105	-	-	-	-	-	-	-	-	-	-	-
	Waste management		379	379	437	379	405	473	568	710	811	631	437	71	5,680	6,000	-	-	-	-	-	-	-	-	-	-	-
	Other																										
	Total Capital Expenditure - Standard	2	7,560	7,560	8,723	7,560	8,100	9,450	11,340	14,175	16,200	12,600	8,723	1,409	113,401	109,875	-	-	-	-	-	-	-	-	-	-	-

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

WC047 Bitou - Supporting Table SA30 Budgeted monthly cash flow

R thousands	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
	MONTHLY CASH FLOWS												Budget Year+1	Budget Year+2	
	July	August	Sept.	October	November	December	January	February	March	April	May	June	2010/11	2011/12	2012/13
Cash Receipts By Source															
Property rates	4,033	4,033	15,125	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	60,500	74,844	80,832
Property rates - penalties & collection charges	180	180	180	180	180	180	180	180	180	180	180	180	2,160	2,160	2,381
Service charges - electricity revenue	6,516	6,516	6,516	6,516	6,516	6,516	6,516	6,516	6,516	6,516	6,516	6,516	78,167	90,765	105,478
Service charges - water revenue	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	2,403	28,837	31,545	33,979
Service charges - sanitation revenue	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	23,892	26,333	28,325
Service charges - refuse revenue	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	12,562	13,779	14,876
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	84	1,004	1,054	1,101
Interest earned - external investments	367	367	367	367	367	367	367	367	367	367	367	367	4,400	4,000	3,000
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	459	459	459	459	459	459	459	459	459	459	459	459	5,504	(5,779)	6,068
Licences and permits	2	2	2	2	2	2	2	2	2	2	2	2	19	19	20
Agency services	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	34,066	39,271	39,935
Transfer receipts - operational	590	590	590	590	590	590	590	590	590	590	590	590	7,081	7,416	4,209
Other revenue	20,509	20,509	31,621	20,509	20,509	20,509	20,509	20,509	20,509	20,509	20,509	20,509	258,211	285,518	320,205
Cash Receipts by Source															
Other Cash Flows by Source	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	5,538	66,456	46,081	35,689
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributors recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	1,500	2,000	2,500
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	10	10	10	10	10	10	10	10	10	10	10	12,800	6,000	2,400
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	120	120	120
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	275	138	89
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	26,057	26,057	37,056	26,057	26,057	26,057	26,057	26,057	26,057	26,057	26,057	26,057	339,932	339,932	360,633
Cash Payments by Type															
Employee related costs	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	7,123	82,622	100,157	108,382
Remuneration of councillors	233	233	233	233	233	233	233	233	233	233	233	233	2,796	3,055	3,362
Collection costs	96	96	96	96	96	96	96	96	96	96	96	96	1,150	1,208	1,268
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	4,553	9,106	9,907
Bulk purchases - Electricity	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	4,318	51,818	65,187	82,070
Bulk purchases - Water & Sewer	46	46	46	46	46	46	46	46	46	46	46	46	550	578	606
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	511	511	511	511	511	511	511	511	511	511	511	511	6,131	6,563	6,733
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	16,091	19,996	19,459
General expenses	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	6,041	72,484	66,311	59,517
Cash Payments by Type	21,050	19,262	19,262	19,262	19,262	23,815	19,262	22,345	19,262	19,262	19,262	23,537	252,746	272,627	291,304
Other Cash Flows/Payments by Type															
Capital assets	3,269	2,298	3,567	5,679	4,678	12,796	3,567	7,655	23,538	21,730	15,768	8,515	113,401	103,875	76,477
Repayment of borrowing	-	-	-	-	-	2,097	-	-	-	-	-	2,097	4,195	4,195	4,195
Total Cash Payments by Type	24,339	21,560	22,830	24,942	21,934	36,611	22,830	30,210	41,800	41,800	35,030	34,149	370,935	366,607	373,976
NET INCREASE/DECREASE IN CASH HELD	1,718	4,497	14,237	1,116	(5,777)	(12,724)	3,227	(4,153)	(15,385)	(14,985)	(8,973)	5,809	(31,304)	(47,170)	(13,322)
Cash/cash equivalents at the month/year begin:	63,976	65,694	70,191	84,428	85,544	70,767	67,043	70,270	65,117	50,732	26,784	63,976	32,673	32,673	(14,487)
Cash/cash equivalents at the month/year end:	65,694	70,191	84,428	85,544	79,767	67,043	70,270	66,117	50,732	35,737	32,673	63,976	32,673	(14,487)	(27,819)

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

WC047 Bitou - 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

WC047 Bitou - Supporting Table SA33 Contracts having future budgetary implications

R	thousand	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
						Budget Year 2010/11	Budget Year *1 2011/12	Budget Year *2 2012/13								
				Total	Original Budget			Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
Parent Municipality:																
2		<u>Revenue Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Operating Revenue Implication														
2		<u>Expenditure Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Operating Expenditure Implication														
2		<u>Capital Expenditure Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Capital Expenditure Implication														
		Total Parent Expenditure Implication														
Entities:																
2		<u>Revenue Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Operating Revenue Implication														
2		<u>Expenditure Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Operating Expenditure Implication														
2		<u>Capital Expenditure Obligation By Contract</u>														
		Contract 1														
		Contract 2														
		Contract 3 etc														
		Total Capital Expenditure Implication														
		Total Entity Expenditure Implication														

References

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

WC047 Bitou - 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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		26,193	46,995	56,423	74,863	103,681	103,681	69,141	56,455	38,685
Infrastructure - Road transport		10,923	14,615	15,560	16,224	24,970	24,970	21,294	25,425	19,585
Roads, Pavements & Bridges		10,923	14,615	15,560	16,224	24,970	24,970	21,294	25,425	19,585
Storm water										
Infrastructure - Electricity		1,622	9,323	13,639	22,798	27,818	27,818	11,670	15,620	6,000
Generation										
Transmission & Reticulation		1,622	9,323	13,639	22,798	27,468	27,468	11,350	15,400	6,000
Street Lighting						350	350	320	220	
Infrastructure - Water		11,957	14,492	16,492	14,151	13,901	13,901	24,995	11,850	9,950
Dams & Reservoirs		11,957	14,143	16,492	14,151	13,901	13,901	24,995	11,850	9,950
Water purification			12							
Reticulation			338							
Infrastructure - Sanitation		1,317	8,090	8,217	20,280	8,880	8,880	300	2,550	2,650
Reticulation										
Sewerage purification		1,317	8,090	8,217	20,280	8,880	8,880	300	2,550	2,650
Infrastructure - Other		374	475	294	1,410	28,112	28,112	10,882	1,010	500
Waste Management		374	475	294	400	102	102	5,300		500
Transportation	2									
Gas										
Other	3				1,010	28,010	28,010	5,582	1,010	
Community		1,039	432	290	10,255	9,905	9,905	13,599	2,925	1,340
Parks & gardens	7		70							
Sportsfields & stadia					3,150	4,550	4,550	1,000		700
Swimming pools										
Community halls					3,645	2,995	2,995			
Libraries		383			2,360	1,460	1,460	6,117		
Recreational facilities		649	362	290	800	500	500	2,000		
Fire, safety & emergency										
Security and policing								223	1,675	140
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other					400	400	400	4,260	1,250	500
Heritage assets										
Buildings	9									
Other										
Investment properties										
Housing development										
Other										
Other assets		4,541	7,098	9,809	15,294	16,152	16,152	5,111	19,180	9,613
General vehicles			302		30				500	
Specialised vehicles					350					
Plant & equipment				121	658	656	656	1,401	2,645	3,923
Computers - hardware/equipment		206	360	445						
Furniture and other office equipment		3,344	1,226	2,027	1,250	1,647	1,647	295	785	190
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		991	4,534	1,942				3,000	14,600	5,500
Other Land			677	5,016	12,063	1,956	1,956			
Surplus Assets - (Investment or Inventory)										
Other				256	944	11,894	11,894	415	650	
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles				3,621						
Computers - software & programming				3,621						
Other (list sub-class)										
Total Capital Expenditure on new assets	1	31,773	54,528	70,143	100,412	129,738	129,738	87,851	76,560	49,638
Specialised vehicles								1,800	5,700	1,500
Refuse									5,700	1,500
Fire								1,800		
Conservancy										
Ambulances										

References

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

WC047 Bitou - Supporting Table SA34b Capital expenditure on the renewal of existing 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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	20,310	25,048	26,039
Infrastructure - Road transport		-	-	-	-	-	-	500	1,350	10,300
Roads, Pavements & Bridges		-	-	-	-	-	-	500	1,350	10,300
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	2,510	850	1,000
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticalation		-	-	-	-	-	-	2,510	860	1,000
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	10,300	12,831	12,939
Dams & Reservoirs		-	-	-	-	-	-	10,300	12,831	12,939
Water purification		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	7,000	10,005	1,800
Reticalation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	7,000	10,005	1,800
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	2,000	50	1,250
Parks & gardens		-	-	-	-	-	-	1,500	-	500
Sportsfields & stadia		-	-	-	-	-	-	300	50	-
Swimming pools		-	-	-	-	-	-	-	-	750
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	200	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	1,200	518	50
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	140	100	50
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	60	69	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civil Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	1,000	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	350	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	23,510	25,815	27,338
Specialised vehicles		-	-	-	-	-	-	240	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	240	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. 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'

WC047 Bitou - 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		4,116	4,135	4,270	5,622	5,642	5,642	6,143	6,088	6,378
Infrastructure - Road transport		1,119	914	838	1,257	1,257	1,257	844	886	931
Roads, Pavements & Bridges		1,119	914	838	1,257	1,257	1,257	844	886	931
Storm water										
Infrastructure - Electricity		752	1,073	1,250	1,295	1,285	1,285	1,382	1,451	1,523
Generation										
Transmission & Retention		752	1,073	1,250	1,295	1,285	1,285	1,382	1,451	1,523
Street Lighting										
Infrastructure - Water		978	995	1,008	1,051	1,051	1,051	1,143	1,165	1,212
Dams & Reservoirs										
Water purification										
Retreatment		978	995	1,008	1,051	1,051	1,051	1,143	1,165	1,212
Infrastructure - Sanitation		929	777	801	1,116	1,246	1,246	1,686	1,440	1,512
Retreatment		929	777	801	1,116	1,246	1,246	1,686	1,440	1,512
Sewerage purification										
Infrastructure - Other		339	376	373	903	803	803	1,089	1,144	1,201
Waste Management		339	376	373	903	803	803	1,089	1,144	1,201
Transportation										
Gas										
Other										
Community		1,717	1,758	2,402	2,166	2,621	2,621	2,624	2,755	2,883
Parks & gardens		1,056	1,054	1,691	1,401	1,632	1,632	1,593	1,673	1,758
Sportsfields & stadia										
Swimming pools										
Community halls		58	69	43	51	51	51	44	44	46
Libraries		24	68	20	65	80	80	106	112	117
Recreational facilities										
Fire, safety & emergency		269	318	388	365	600	600	457	480	504
Security and policing										
Buses										
Clinics		14	18							
Museums & Art Galleries										
Cemeteries		59	48	62	63	63	63	65	66	72
Social rental housing										
Other		236	185	201	201	195	195	361	379	397
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets		1,688	1,754	2,216	1,586	4,616	4,616	1,921	1,954	2,051
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment		84	112	68		61	61	15	16	17
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		190	626	952	825	1,145	1,145	1,015	1,066	1,119
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1,413	1,016	1,196	661	3,410	3,410	691	672	616
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	7,521	7,647	8,888	9,473	12,879	12,879	10,687	10,794	11,322
Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										

References

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

WC047 Bitou - 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
R thousand								
Capital expenditure	1							
Vote100 - COUNCIL		-	-	-	-	-	-	-
Vote200 - MUNICIPAL MANAGER		-	-	-	-	-	-	-
Vote300 - COMMUNITY SERVICES		30,109	20,254	8,770	9,209	9,669	10,152	10,660
Vote400 - CORPORATE SERVICES		334	150	-	-	-	-	-
Vote500 - FINANCIAL SERVICES		91	-	-	-	-	-	-
Vote600 - HEALTH		-	-	-	-	-	-	-
Vote700 - STRATEGIC SERVICES		3,790	8,400	5,000	5,250	5,513	5,788	6,078
Vote800 - PUBLIC WORKS		79,077	81,071	64,707	67,942	71,339	74,906	78,652
Example 9 - Vote9		-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		113,401	109,875	78,477	82,401	86,521	90,847	95,389
Future operational costs by vote	2							
Vote100 - COUNCIL		-	2,828	5,121	5,377	5,646	5,928	6,225
Vote200 - MUNICIPAL MANAGER		3,560	2,021	4,343	4,560	4,788	5,028	5,279
Vote300 - COMMUNITY SERVICES		896	876	1,352	1,419	1,490	1,565	1,643
Vote400 - CORPORATE SERVICES		5,872	8,883	12,127	12,733	13,370	14,038	14,740
Vote500 - FINANCIAL SERVICES		2,556	3,748	10,669	11,202	11,762	12,350	12,968
Vote600 - HEALTH		2,058	431	26	27	29	30	32
Vote700 - STRATEGIC SERVICES		1,092	1,029	1,374	1,443	1,515	1,591	1,670
Vote800 - PUBLIC WORKS		903	1,487	2,321	2,437	2,559	2,687	2,822
Example 9 - Vote9		-	-	-	-	-	-	-
Example 10 - Vote10		-	-	-	-	-	-	-
Example 11 - Vote11		-	-	-	-	-	-	-
Example 12 - Vote12		-	-	-	-	-	-	-
Example 13 - Vote13		-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		16,937	21,302	37,333	39,200	41,160	43,218	45,378
Future revenue by source	3							
Property rates		69,300	74,844	80,832	87,298	94,282	101,824	109,970
Property rates - penalties & collection charges		2,160	2,268	2,381	2,620	2,881	3,170	3,487
Service charges - electricity revenue		78,187	90,765	105,478	121,300	139,495	160,419	184,482
Service charges - water revenue		29,330	31,545	33,979	37,376	41,114	45,225	49,748
Service charges - sanitation revenue		24,482	26,333	28,325	31,158	34,274	37,701	41,471
Service charges - refuse revenue		12,762	13,779	14,876	16,364	18,000	19,800	21,780
Service charges - other		-	-	-	-	-	-	-
Rental of facilities and equipment		1,004	1,054	1,101	1,211	1,332	1,466	1,612
Grants received		34,066	39,271	39,935	43,929	48,321	53,153	58,469
Other revenue		18,504	19,215	19,361	21,297	23,427	25,770	28,347
Total future revenue		269,794	299,072	326,269	362,553	403,128	448,530	499,367
Net Financial implications		(139,456)	(167,895)	(210,459)	(240,953)	(275,447)	(314,465)	(358,599)

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)

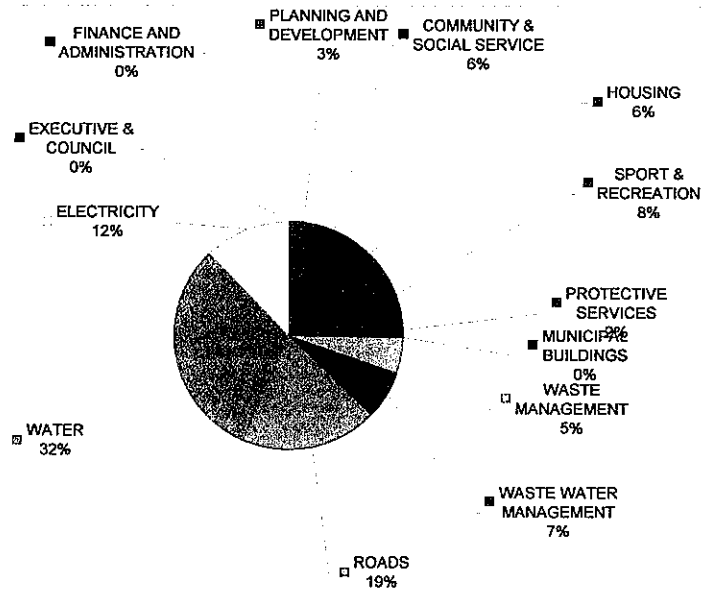
WC047 Bitou - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete Year	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	
Parent municipality: List all capital projects grouped by Municipal Vote NONE			Examples	Examples							
Entities: List all capital projects grouped by Municipal Entity											
Entity Name Project name											

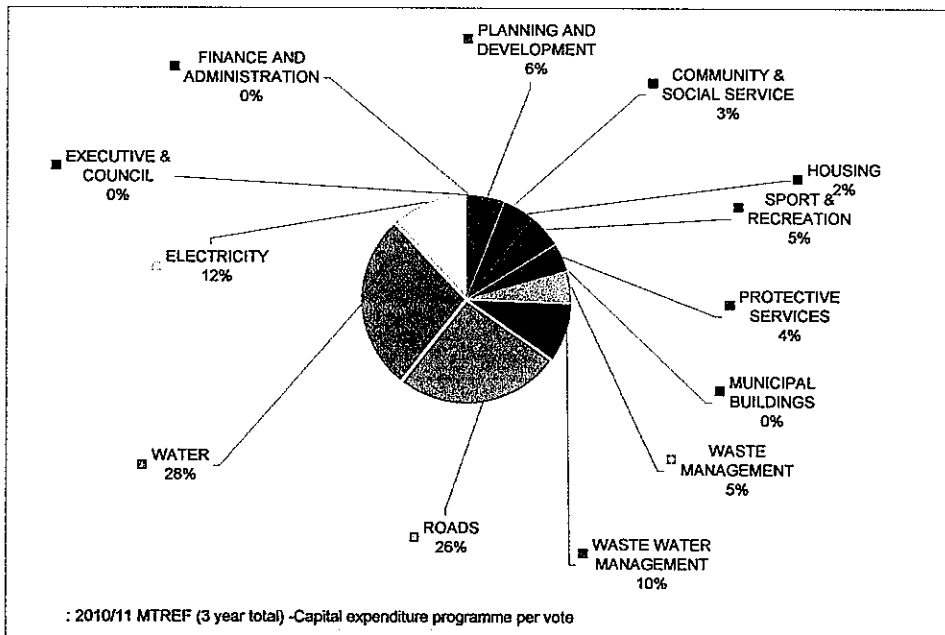
References:

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

BUDGET CHARTS



2010/2011 budget year-Capital expenditure programme per vote



: 2010/11 MTREF (3 year total) -Capital expenditure programme per vote

Figure 11: Capital expenditure by municipal vote minor

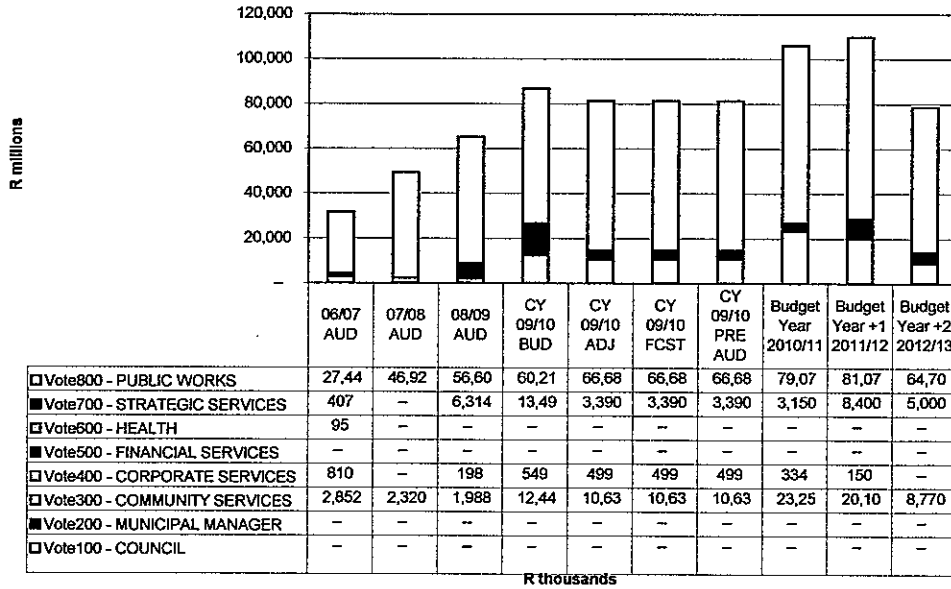
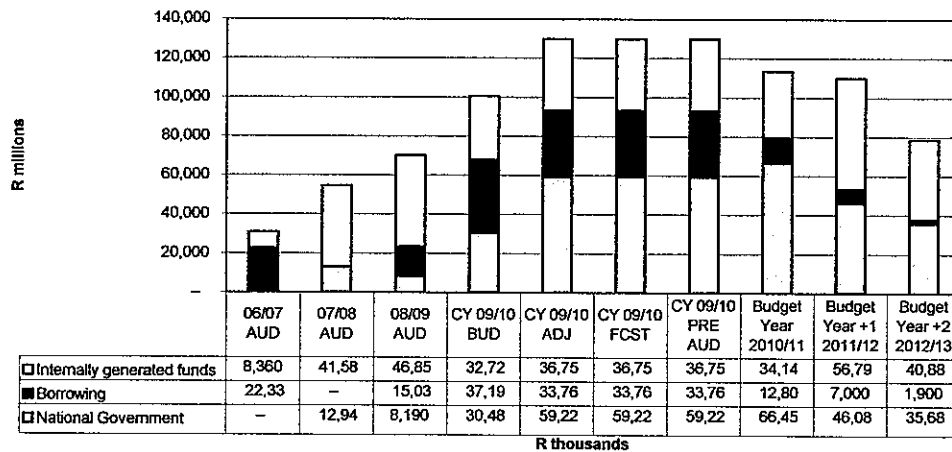
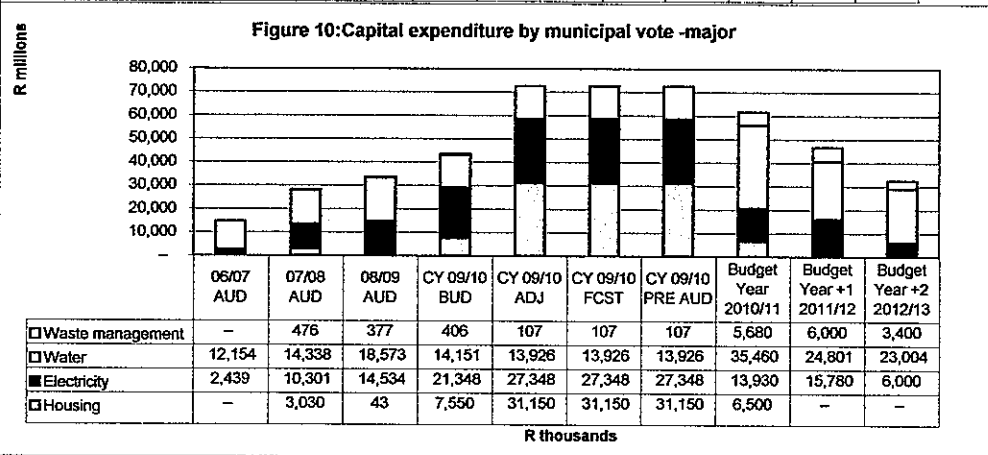
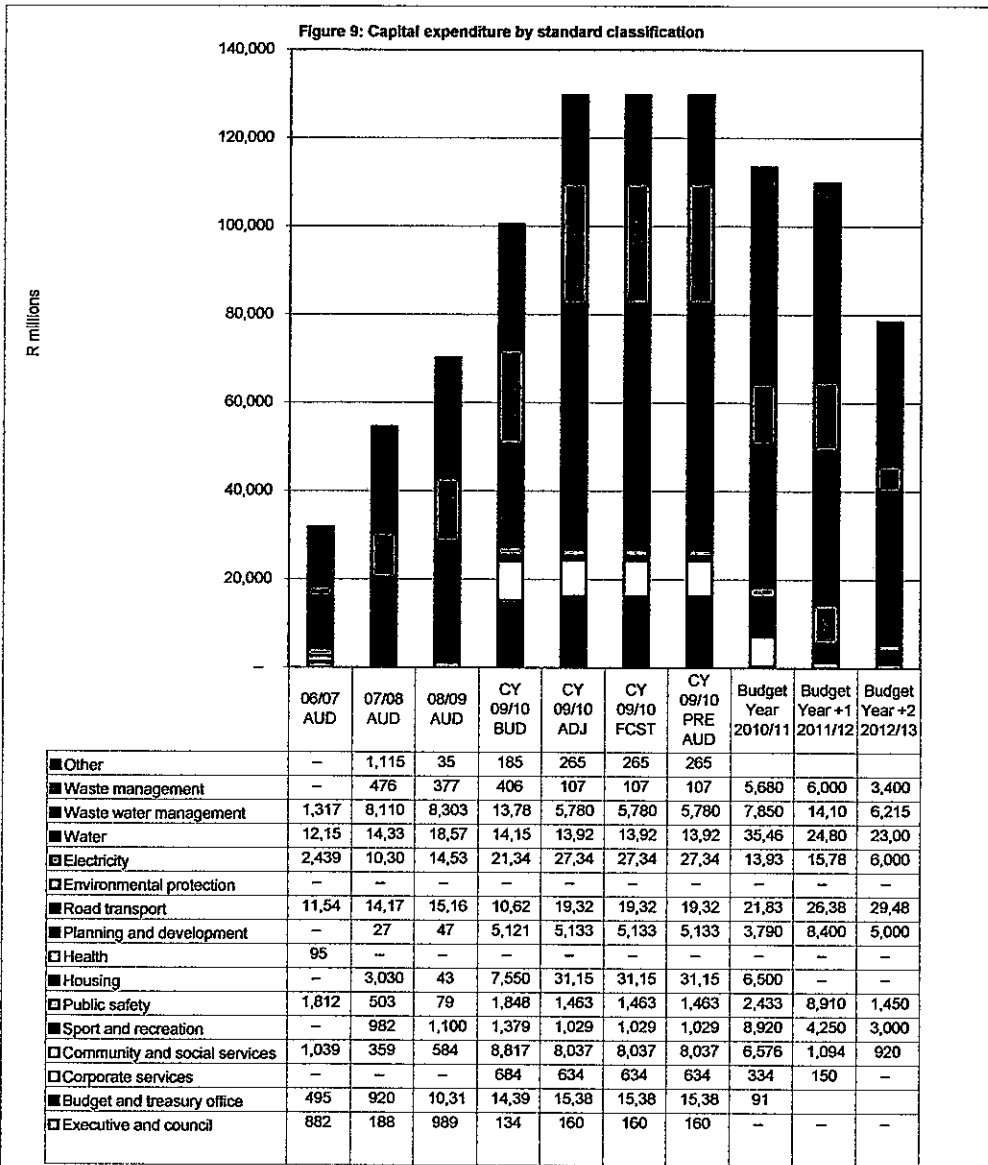
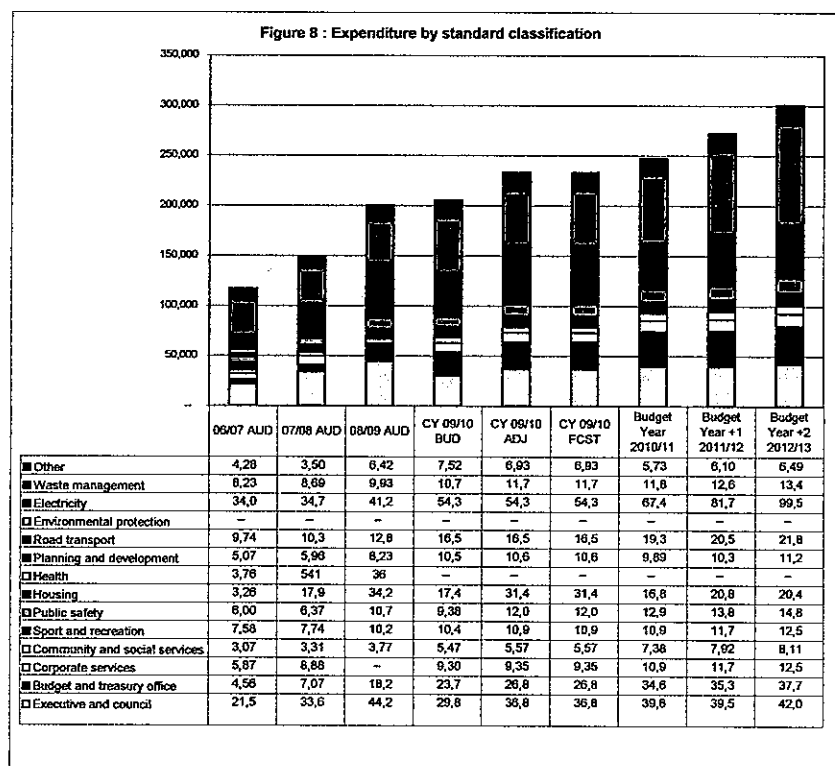
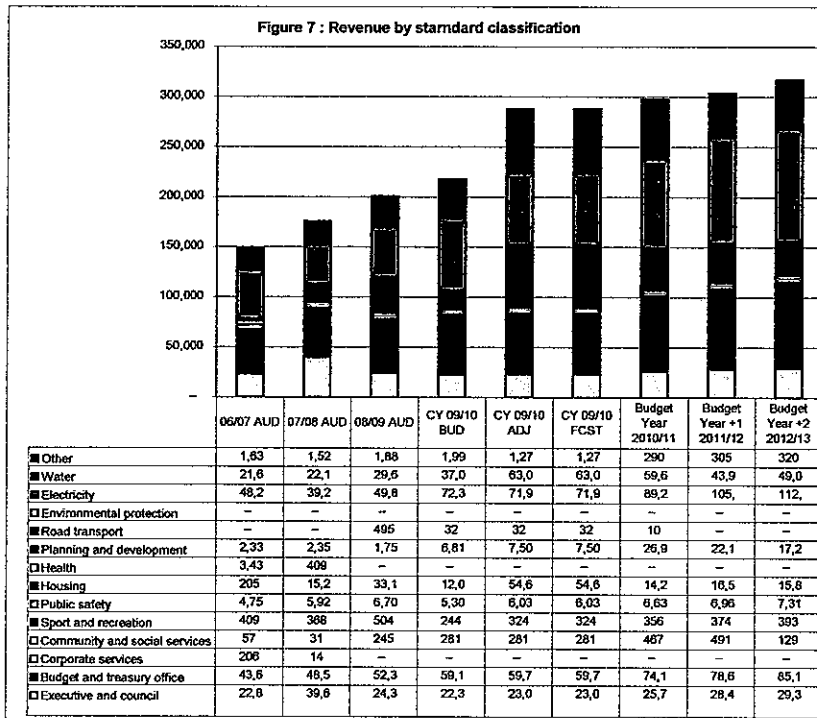
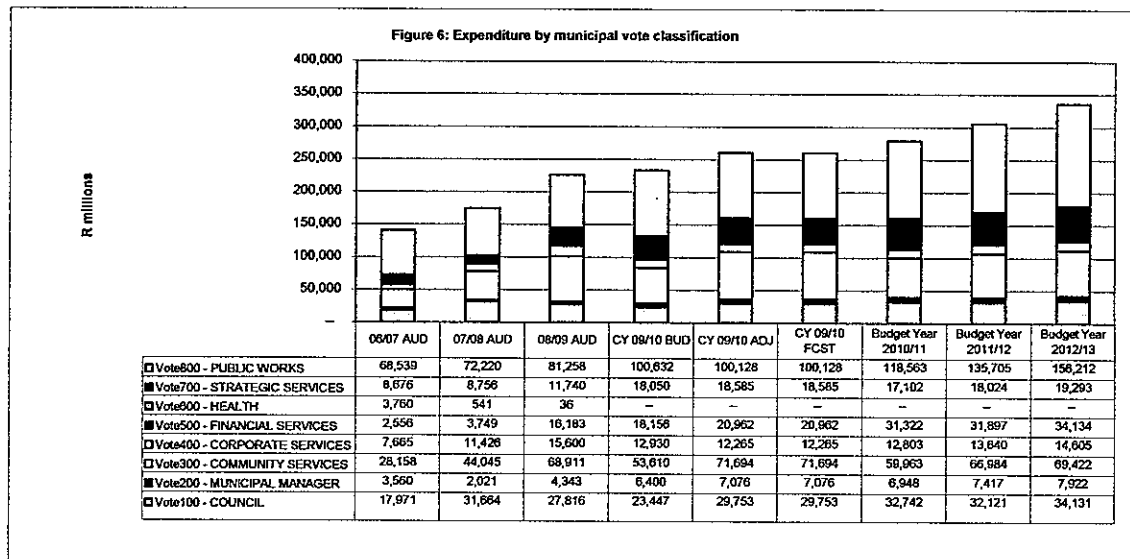
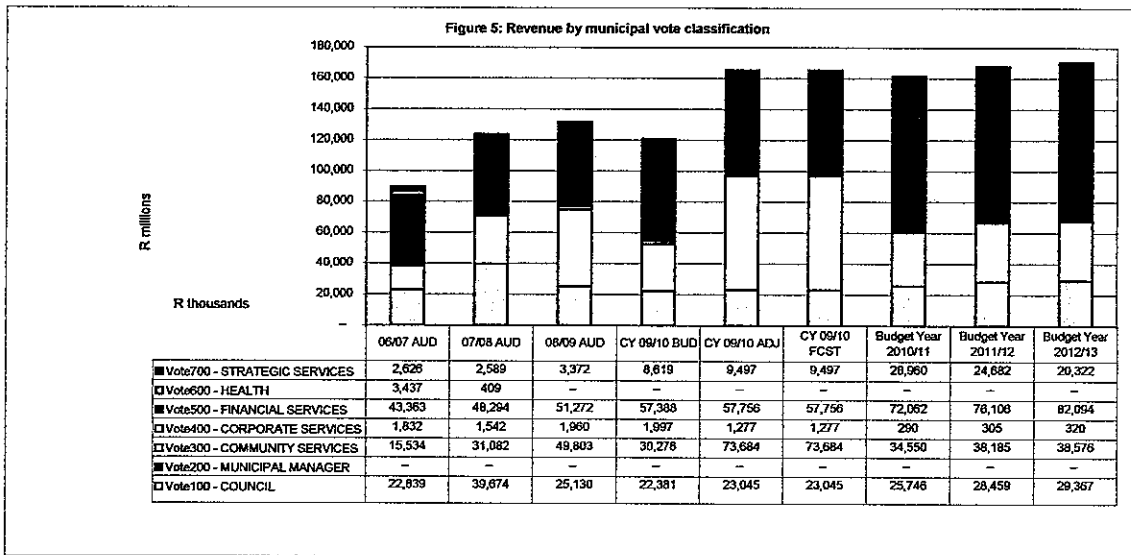


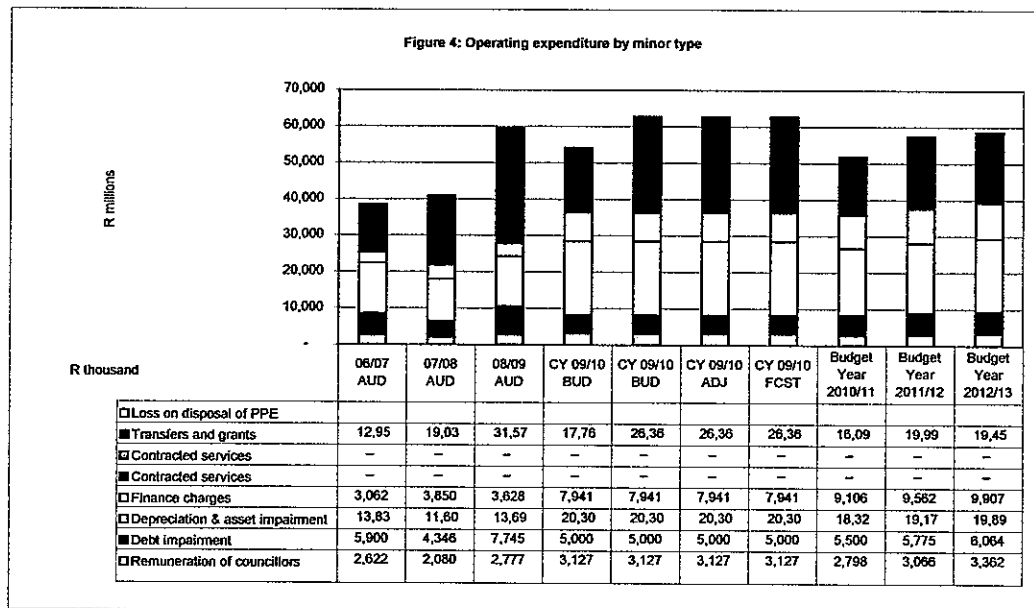
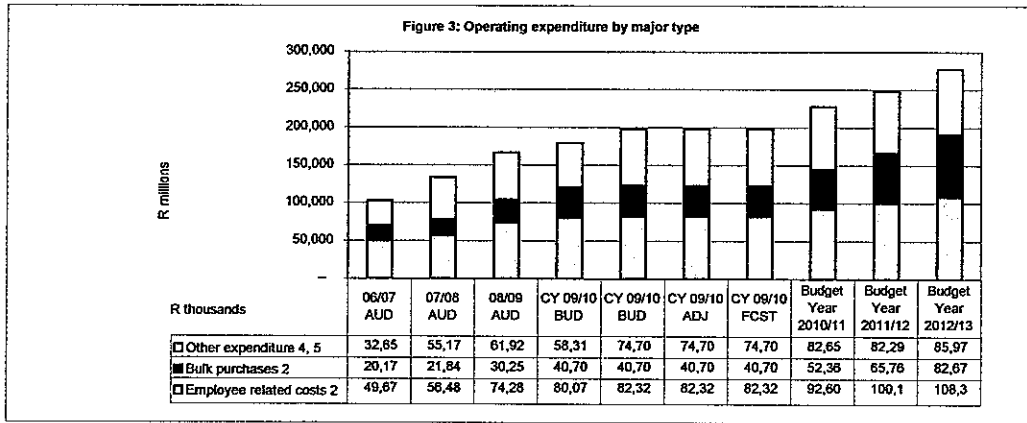
Figure 12: Capital funding source

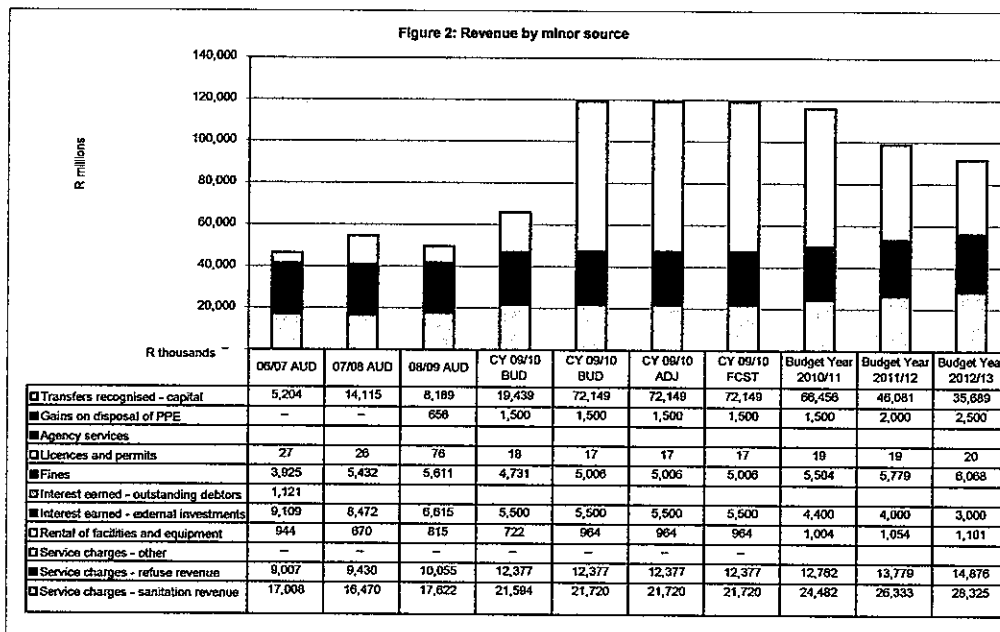
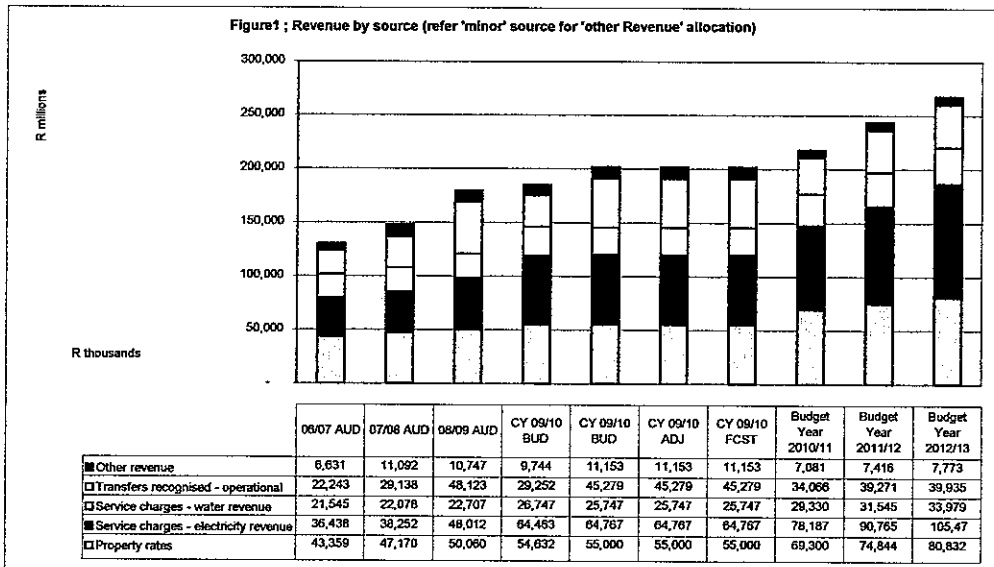












Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC047 Bitou - 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
R thousand												
MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT		A										
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT		B					920	12,047	12,047	91		
PROMOTION OF TOURISM AND LOCAL ECONOMIC DEVELOPMENT		C					5,166	5,233	5,233	3,073	8,910	1,460
GOOD GOVERNANCE AND PUBLIC PARTICIPATION		D					944	959	959	334	150	
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT		E					81,350	101,021	101,021	94,407	95,471	73,107
HUMAN DEVELOPMENT		F					12,043	10,478	10,478	15,496	5,344	3,920
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
		Q										
			1	-	-	-	100,412	129,738	129,738	113,401	109,875	78,477

References
 1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
 2. Goal code must be used on Table A36