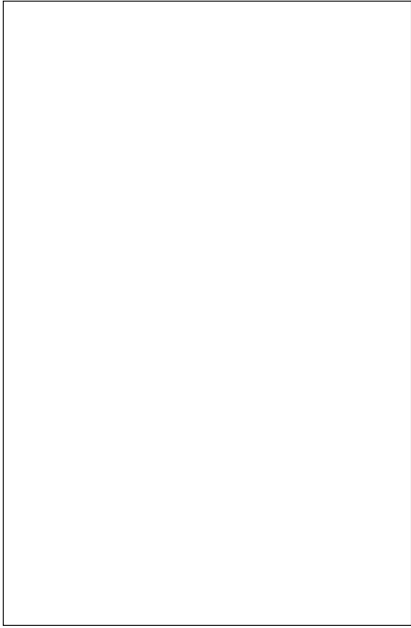
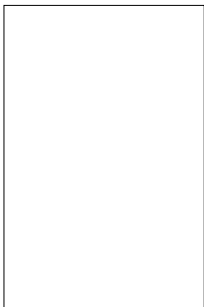


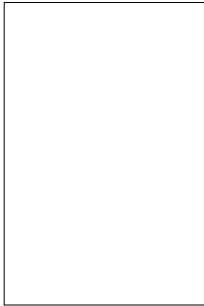
Executive Mayor, Speaker, Chief Whip and Members of the Mayoral Committee



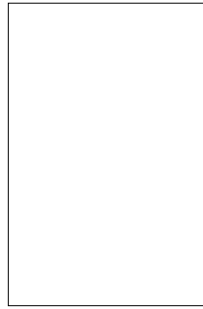
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Executive Mayor



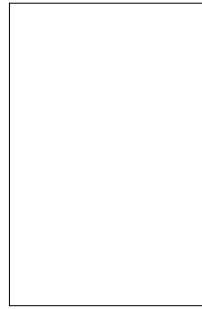
MTSL Mampane Komane
Chief Whip



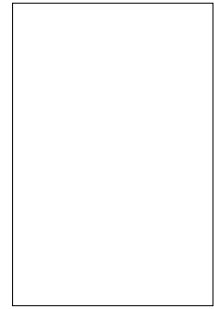
J.K. Dau
Speaker



MMC M.P. Chueu
Economic Development



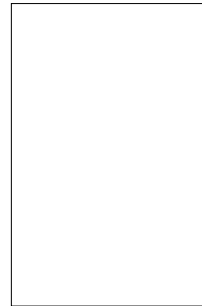
MMC B.W. Mahlangu
Finance



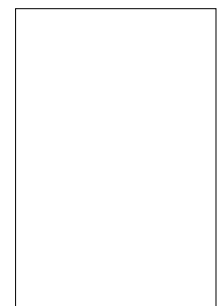
MMC Z.L. Masondo
Sports, Recreation,
Arts and Culture



MMC C.T. Mokoena
City Planning,
Development



MMC D.J. Lehobye
Community Safety and
Emergency Services



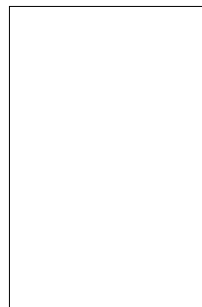
MMC G. Twala
Corporate and Shared
Services



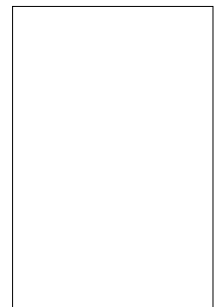
MMC S.S. Thipe
Health and Social
Development



MMC A.M. Ditshoke
Housing and Sustainable
Human Settlement
Development



MMC T. Ernest
Agriculture and
Environmental
Management



MMC S. Pillay
Public Works and
Infrastructure
Development

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2. Abbreviations and acronyms

5SBP	Five year Strategic and Business Plan
AIDS	Acquired Immune Deficiency Syndrome
AMR	Automated Meter Reading
ASD	Alternative Service Delivery
ASGISA	Accelerated and Shared Growth Initiative
BPMC	Budget Policy Monitoring Committee
CBD	Central Business District
CDS	City Development Strategy
CFO	Chief Financial Officer
CM	City Manager
CPI	Consumer Price Index
CoT	City of Tshwane
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWAF	Department of Water Affairs and Forestry
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
FIFA	Federation of International Football Association
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	General Functional System
GRAP	General Recognised Accounting Practice
GVA	Gross Value Added
GWh	Giga Watt hour
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
LTFM	Long-term Financial Model
LTFS	Long-term Financial Strategy
MCI	Municipal Cost Index
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MFMTAP	Municipal Finance Management Technical Assistance Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
MYPD	Multi-year Price Determination
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
NT	National Treasury
OHS	Occupational Health and Safety
OITPS	One Integrated Transaction Processing System
OP	Operational Plan
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment

PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
R&M	Repairs and Maintenance
RSC	Regional Services Council
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises
SWA	Sandspruit Works Association
SWC	Soccer World Cup
TIDP	Tshwane Integrated Development Plan
TIIF	Tshwane Investment Infrastructure Framework
TOI	Total Operating Income
WBS	Work break down structure
WC	World Cup
WDV	Written down value

Policies

The following policies are accessible on the Tshwane Intranet:

- Budget Policy
- Credit Control Policy
- Debt Collection Policy
- Basic Social Services Package (Indigent Policy)
- Property Rates Policy
- Supply Chain Management Policy

3. Executive Mayor's Budget Speech

The Executive Mayor's Budget Speech will be delivered to the Council during May 2009.

4. Member of the Mayoral Committee's Budget Speech

The MMC's Budget Speech will be delivered to the Council during May 2009.

5. Message of the City Manager

The message of the City Manager will be included before printing of the final budget documentation (June 2009).

6. Message of the Chief Financial Officer

The Message of the Chief Financial Officer will be included before printing of the final budget documentation (June 2009).

Part 1: Annual Budget

7. Budget related resolutions

1. That in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the municipality for the financial year 2009/10, and indicative allocations for the two projected outer years 2010/11 and 2011/12, and the multi-year and single year capital appropriations are approved as set out in the following tables:
 - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Annexure J.
 - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Annexure J.
 - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Annexure J.
 - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Annexure J.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:
 - 2.1 Budgeted Financial Position as contained in Annexure J.
 - 2.2 Budgeted Cash Flows as contained in Annexure J.
 - 2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Annexure J.
 - 2.4 Asset management as contained in Annexure J.
 - 2.5 Basic service delivery measurement as contained in Annexure J.
3. That the consolidated budget that includes the financial impact of all municipal entities as set out in Annexure J is noted.
4. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for property rates, electricity PARTS I and II (Diverse fees), the supply of water, sanitation services as well as waste services as set out in Annexures A, B, C, D and E respectively, be approved with effect from 1 July 2009.
5. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for other services, as set out in Annexures F1 to F21 respectively, be approved with effect from 1 July 2009.
6. That the Property Rates Policy of the City of Tshwane Metropolitan Municipality for property rates approved by Council Resolution 29 May 2008, be amended as follows with effect from 1 July 2009:
 - The sliding scale on Agricultural Properties not be applicable any more.
 - The "Agricultural Vacant" category of properties be removed.
 - The category "Agricultural Property" be defined as "any farm property or small holding that is used for agricultural activity or not used for any purpose".
- 6.1 That notice of the said amendment be given in terms of the provisions of sections 75A(3)(a), (b) and (c) of the Local Government: Municipal Systems Act, Act 32 of 2000.
- 6.2 That notice in terms of paragraph 6.1 above be published in the relevant newspapers.

7. That cash backing be implemented through the utilisation of a portion of revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.
8. That approval be granted for the CoT to enter into long-term loans for the funding of the capital programmes in respect of the 2009/10 financial year limited to an amount not exceeding R800,0 million.
9. That the City Manager be authorised to sign all necessary agreements or documents to give effect to the decision.
10. That approval be granted to the CFO to incur short term debt as and when required according to the cash flow position of the CoT for the total amount not exceeding R500,0 million at any time.
11. That cognisance be taken of the R30,0 million grant from the Department of Minerals and Energy for the AMR (Automated Meter Reading) project (phase 1) and that any shortfall be addressed with the 2009/10 Adjustments Budget.
12. That the Ward Based Projects budgeted in the 2009/10 MTREF for the 2009/10 financial year be implemented by the relevant strategic units/departments.
13. That the funds budgeted for Ward Based Projects at the relevant strategic units/departments in the 2009/10 MTREF for the 2010/11 and 2011/12 financial years be earmarked for the Expanded Public Works Programme and that the detail capital budget be amended accordingly.

8. Executive summary

For the first time in the history of the CoT, the draft MTREF was approved in February thus ensuring extensive community participation and ample time for the community to engage and submit inputs. Compared to previous financial years, 16 meetings were conducted where attendance was poor and some meetings had to be rescheduled.

The 2009/10 MTREF will be remembered for the tremendous challenges that were encountered, and that continue to confront every community member within the City of Tshwane as a result of the global economic meltdown. Everybody in this organisation will have to embrace the words “ke nako”, meaning “its time” (in the Sesotho and Setswana languages), to scale down on some expenditure that does not have a direct impact on a better life for all. Now is the time to cut the coat according to the cloth.

“Ke nako ya go bofa lepanta !”.

These challenges had to be addressed in the budget planning process as they remain a threat for the rest of the coming financial year. The current global economic climate has a paramount effect on governments, big corporations and individuals alike.

In his Budget Speech to Parliament on 11 February 2009, the Minister of Finance highlighted the ways in which the current global economic crisis will affect the local economy. Nearly all developed countries are now in recession and the banking sector remains under pressure. Credit conditions are deteriorating and demand is in decline, affecting employment as companies adjust to a period of significantly reduced demand.

However, it should be noted that notwithstanding the cumbersome prevailing economic circumstances as mentioned above, the draft 2009/10 Medium-term Revenue and Expenditure Framework has been able to address the following:

- The CoT as the administrative Capital City of South Africa continued its track record of sound revenue growth with an increase of 17,8% against the 2008/2009 adjustment budget and by 21,9% against the 2008/09 approved budget. The total budgeted revenue amounts to R15,5 billion, R16,9 billion and R17,5 billion for the 2009/10, 2010/11 and 2011/12 financial year respectively;
- Government grants and subsidies increased by 22,6% compared to the 2008/09 adjustment budget;
- The operating expenditure equates to R13,5 billion in the 2009/10 financial year and increases to R14,2 billion in the 2010/11 financial year, a growth of 5,2%;
- The total expenditure increased by 12,0% against the 2008/09 adjustment budget and by 17,4% against the 2008/09 approved budget;
- The total draft Capital budget currently equates to R3,5 billion, R3,6 billion and R3,2 billion in the 2009/10, 2010/11 and 2011/12 financial years respectively;
- Council funded capital projects equates to 61,9% of the total 2009/10 capital programme compared to 59,3% and 73,3% in the two outer financial years.
- Basic Social Package

The CoT continuously affirms the commitment of pushing back the frontiers of poverty and the adverse social and economic realities. As a result thereof, a basket of social relief will be provided to the elderly and/or the pro-poor/registered indigent households as follows:

- Register and support more indigent households;
- Provide 12kℓ water, 100kwh electricity and 6kℓ sanitation free in a 30-day cycle to the registered indigent households, no property rates is payable
- Reduced bus tariffs and library fees;
- Free admission fees to swimming baths and resorts;
- Free grave provision for the poor household

In order to continue to sustain the above-mentioned positive MTREF strategies, it should be noted that the CoT should do business unusual.

On 1 April 2009 National Treasury announced a budget deficit of 1,2% of GDP and predicted that the national budget will swing from a surplus to a deficit of 1,0% of gross domestic product. The latest figures compare daunting to the estimated growth of 3,1% in 2008. The period of slower growth ahead is likely to be characterised by rising unemployment, declining business profitability and the closure of some companies. While policy responses to the crisis will reduce the impact on poor and marginalised communities, economic conditions will be difficult for a long time.

During the compilation of the Corporate Deviation report and the day to day cash flow management of the City of Tshwane, it became evident that the CoT is experiencing cash flow shortages as a result of price increases and the inability of the community to honour their monthly municipal accounts. These cash flow challenges were first reported to Council and the Mayoral Committee during the adjustment budget process in October 2008. In order to address these cash flow shortages, strategies were submitted to Council recommending ie a 10% saving on the budgeted amount for general expenses in the operating budget. It was further recommended that no requisitions for Capital Expenditure (expenditure related to non-capital items funded in the capital budget, ie office furniture above R10 000), operating expenditure (expenditure related to non capital items funded in the operating budget ie office furniture below R10 000) and other operating requirements which the City could do without for the remaining of the financial year not be processed. Similar recommendations as submitted to Council were also strongly recommended by the Minister of Finance in National Treasury Circular 48.

In the above Circular, the Minister of Finance expressed concern over “insufficient control” of budgets across national departments regarding foreign travel, advertising, public relations and consulting services, National Treasury (NT) issued a directive to curtail some operational costs. Some of the drastic cost-cutting measures that government departments were advised to consider and that CoT departments were already requested to comply with are the following:

- Reducing the number of officials travelling abroad and cutting down on advertising;
- Using video-conferencing for meetings and scheduling these outside of meal times to cut out the cost of catering;
- Hiring less expensive cars when travelling; and
- Freezing vacant posts and cutting back on overtime hours.

The Constitutional Mandate of National Treasury prescribe that annually, NT issues guidelines through MFMA circulars on pertinent issues to be considered in the preparation of the annual budgets. In this regard MFMA Circular 48 of 2 March 2009 provided instructions, guidance and information on the compilation of the 2009/10 MTREF.

The prevailing national economic conditions were taken into account with the modelling of the Long-term Financial Strategy (LTFS). This financial planning tool has essentially informed the compilation of the draft 2009/10 MTREF with the emphasis on affordability and long-term sustainability. A cost increase factor was higher at the time when compiling the model (12,1% in November 2008) than the current cost price index (8,5% as at end of March 2009). The consumer price index measures monthly changes in prices for a range of consumer products such as food, beverages, clothing, housing, health and education. CPI is based on a number of factors such as the city growth factor, poverty levels in the city, debt level and service delivery cost increases. In respect of service delivery cost increases it must be mentioned that certain input costs increased in excess of inflation, for example fuel, chemicals, coal and steel prices. Many of the other suppliers also increased their selling price by far more than the inflation rate.

The CoT recommended tariff increases is in line with what the Economists is speculating. Economists believe that SA will remain mired in recession for most of this year as waning global demand erodes exports and consumer spending retreats. Prices for goods, which have a weighting of 54% in the CPI, rose by an annual 8,7% last month, unchanged from February, while the rate of increase for services, which make up the rest of the CPI, slowed to 8,4% from 8,5%. Although the pace of food and fuel price rises is slowing, the cost of many other goods and services is increasing. Based on the above, the CoT tariff increase cannot be adjusted to the current CPI of 8,5%.

The Ministry of Finance also issued new regulations prescribing the budgeting and reporting standards, including the formats for municipal budgets as required by the MFMA. The object of these Regulations is to secure sound and sustainable management of the budgeting as mentioned above and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

The 2009/10 MTREF was compiled according to the new prescribed format. A last addition to the regulations is a quality certificate that needs to be completed by the City Manager declaring that the budget and supporting documentation has been compiled in accordance with the MFMA.

A major challenge is the special circumstances regarding energy (electricity) provision and security in South Africa, resulting in high tariff increases for bulk electricity purchases. The expected increase applicable for the 2009/10 financial year equates to 34% which is similar to the increase of the previous financial year. The increase of 34% will impact on the affordability by consumers resulting in an increase in bad debts which will further lead to cash flow challenges currently experienced by the City.

It should also be noted that NERSA was once again not in a position to approve a revised electricity pricing structure, as is required in terms of Section 42(5) of the MFMA, before 15 March 2009. Indicators are however that the tariff will be available at the latest on 1 June 2009. In terms of Section 24(1) of the MFMA, a municipality's annual budget must be approved 30 days before commencement of the financial year, and therefore National Treasury advised municipalities with regard to the percentage increase to be included in the 2009/10 MTREF.

A further challenge parallel to the above is the inadequate electricity bulk infrastructure capacity of the CoT impacting negatively on service delivery and development that also links to the electricity power security risk in South Africa. This need to be addressed to mitigate dire consequences, such as the impact on new developments, delay in housing development projects, safety risks, network capacity backlog, loss of revenue, to mention a few. A special funding strategy is necessary to address this important costly challenge over the next five years.

Hosting of the 2010 Soccer World Cup poses a financial challenge to the CoT regarding the budgetary requirements for the operating and capital expenditure. As a way of addressing this challenge a meeting was held with the Minister of Local Government where the CoT submitted a operating budget shortfall of R243,2 million and a capital budget shortfall of R297,2 million. The operating budget shortfall has been included in 2009/10 MTREF. Possible funding of the operating and capital budget shortfall from external sources is being investigated by the Minister, to minimise the negative impact on the CoT.

Another challenge in respect of the 2009/10 MTREF relates to providing cash backing for capital reserves and provisions, unspent long-term loans and unspent conditional grants, in order to establish the long-term sustainability and viability of the organisation. Sound accounting practice requires that all reserves, provisions, unspent long-term loans and unspent conditional grants received but not spent, should be backed by an equal amount of cash in the bank/investment. With respect to unspent grants, since 2005, the annual Division of Revenue Act has been stipulating the following:

'Despite the provisions of the Public Finance Management Act or the Municipal Finance Management Act relating to roll-overs, any conditional allocation ... not spent at the end of a financial year, or in the case of a municipality, at the end of a municipal financial year, reverts to the National Revenue Fund, unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects.'

This then implies that the City should make provision through the budget to cash back its reserves as mentioned above.

9. Annual budget tables (operating and capital)

9.1 Parent Municipality

Table A1 - Budget Summary

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Financial Performance									
Property rates	1 743 044	1 719 224	2 181 018	3 246 000	3 246 000	3 246 000	3 597 980	3 885 818	4 196 684
Service charges	4 051 890	4 211 358	4 838 959	5 498 707	5 948 707	5 948 707	7 243 605	7 929 017	8 675 823
Investment revenue	104 974	134 187	135 555	120 441	120 441	120 441	123 376	134 109	81 482
Transfers recognised - operational	425 101	1 248 260	1 449 548	1 725 378	1 847 692	1 847 692	1 920 930	2 108 704	2 244 245
Other own revenue	1 570 881	970 619	1 048 035	1 156 971	1 177 160	1 177 160	1 262 263	1 351 724	1 450 988
Total Revenue (excluding capital transfers and contributions)	7 895 891	8 283 648	9 653 114	11 747 496	12 340 001	12 340 001	14 148 154	15 409 372	16 649 222
Employee costs	2 196 821	2 412 004	2 621 003	2 725 169	2 767 782	2 767 782	2 970 869	3 178 074	3 400 540
Remuneration of councillors	34 795	45 946	44 201	76 722	76 722	76 722	57 963	63 539	69 661
Depreciation & asset impairment	505 434	628 930	542 316	832 526	862 988	862 988	783 926	911 798	1 026 168
Finance charges	275 468	364 383	372 938	376 478	433 468	433 468	518 153	596 642	604 555
Materials and bulk purchases	1 853 026	2 130 979	2 206 818	2 563 032	2 789 472	2 789 472	3 496 677	3 831 417	4 198 468
Transfers and grants	10 226	8 392	11 585	12 953	12 953	12 953	13 564	14 318	15 117
Other expenditure	2 762 023	2 697 923	3 464 490	4 912 505	5 113 461	5 113 461	5 658 208	5 607 277	5 914 383
Total Expenditure	7 637 794	8 288 558	9 263 351	11 499 385	12 056 847	12 056 847	13 499 359	14 203 065	15 228 891
Surplus/(Deficit)	258 097	(4 909)	389 763	248 111	283 154	283 154	648 795	1 206 307	1 420 331
Transfers recognised - capital	360 157	317 834	467 680	961 481	819 725	1 058 974	1 350 417	1 476 069	847 464
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
contributions	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795
Capital expenditure & funds sources									
Capital expenditure	1 567 543	1 365 844	1 757 876	3 161 765	3 050 998	3 050 998	3 547 508	3 623 005	3 172 137
Transfers recognised - capital	613 061	317 134	460 792	961 481	819 725	819 725	1 350 417	1 476 069	847 464
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	954 482	1 048 710	1 297 084	2 200 284	2 231 274	2 231 274	2 197 091	2 146 936	2 324 672
Total sources of capital funds	1 567 543	1 365 844	1 757 876	3 161 765	3 050 998	3 050 998	3 547 508	3 623 005	3 172 137
Financial position									
Total current assets	2 978 598	3 300 864	3 228 304	2 884 479	2 884 479	2 899 907	3 100 555	4 296 912	5 092 949
Total non current assets	8 246 419	9 184 117	10 457 274	12 811 244	13 299 243	13 480 544	16 106 482	18 491 954	21 453 253
Total current liabilities	2 326 217	2 625 716	2 726 608	2 702 258	2 702 258	2 898 987	3 010 534	3 401 896	3 851 748
Total non current liabilities	2 141 602	2 812 117	3 054 379	3 234 302	3 963 007	3 963 007	4 864 621	5 388 056	6 442 949
Community wealth/Equity	6 757 199	7 047 148	7 904 591	9 759 163	9 518 456	9 518 456	11 331 882	13 998 915	16 251 506
Cash flows									
Net cash from (used) operating	989 388	913 716	1 367 290	2 016 974	2 067 607	1 722 712	2 748 701	3 513 901	3 181 401
Net cash from (used) investing	(1 521 212)	(1 559 127)	(1 888 066)	(2 753 874)	(2 617 144)	(2 617 144)	(3 299 993)	(3 038 162)	(3 115 497)
Net cash from (used) financing	272 809	862 767	110 718	894 432	894 432	894 432	838 596	690 008	695 056
Cash/cash equivalents at the year end	364 666	582 022	171 964	782 149	516 858	-	287 303	1 453 050	2 214 009
Cash backing/surplus reconciliation									
Cash and investments available	847 209	993 306	597 517	1 640 730	1 640 730	830 656	959 021	1 824 695	2 520 354
Application of cash and investments	717 169	614 060	301 064	1 967 346	1 940 907	1 537 549	2 080 892	2 631 884	3 256 746
Balance - surplus (shortfall)	130 040	379 245	296 453	(326 616)	(300 177)	(706 893)	(1 121 870)	(807 189)	(736 393)
Asset management									
Asset register summary (WDV)	7 469 208	8 450 806	9 841 958	-	-	-	-	14 741	14 741
Depreciation & asset impairment	505 434	628 930	542 316	832 526	862 988	862 988	783 926	911 798	1 026 168
Renewal of Existing Assets	1 438 254	1 224 259	1 409 635	2 005 577	2 121 409	2 121 409	1 994 941	1 741 225	1 666 323
Repairs and Maintenance	681 665	727 352	894 629	1 413 138	1 423 458	1 423 458	1 609 287	1 722 247	1 843 460
Free services									
Revenue cost of free services provided	310 900	326 700	79 098	184 532	104 506	104 514	939 408	1 053 352	1 179 220
Households below minimum service level									
Water:	14 339	15 793	10 037	4 280	4 280	4 280	2 722	1 731	1 101
Sanitation/sewerage:	16 955	15 106	13 698	12 289	12 289	12 289	11 359	10 514	9 748
Energy:	105 816	77 595	65 194	52 792	52 792	52 792	51 073	49 172	47 078
Refuse:	151 994	168 227	145 111	121 991	121 991	121 991	106 009	94 569	86 636

Table 1: Budget Summary

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

Standard Classification Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue - Standard									
Governance and administration	3 579 557	3 343 429	3 896 484	5 202 928	5 176 078	5 176 078	5 596 490	6 099 792	6 515 106
Executive and council	3 318	2 051	11 824	71 329	92 736	92 736	56 656	23 115	1 374
Budget and treasury office	0	-	0	-	-	-	-	-	-
Corporate services	3 576 239	3 341 377	3 884 660	5 131 599	5 083 341	5 083 341	5 539 834	6 076 677	6 513 732
Community and public safety	164 393	287 331	390 438	443 354	570 248	570 248	656 020	491 450	578 959
Community and social services	13 195	17 637	19 976	25 256	25 270	25 270	23 572	18 956	33 473
Sport and recreation	19 369	33 686	53 866	44 619	62 309	62 309	87 784	39 838	92 028
Public safety	29 000	43 903	50 310	58 494	58 494	58 494	70 931	76 606	82 734
Housing	61 351	139 776	200 528	252 622	354 384	354 384	403 167	281 851	292 702
Health	41 477	52 330	65 758	62 363	69 792	69 792	70 565	74 198	78 022
Economic and environmental services	197 909	259 346	425 286	915 948	764 637	1 003 886	1 262 235	1 407 238	882 675
Planning and development	61 063	69 190	70 264	72 773	127 482	127 482	133 637	144 831	159 063
Road transport	133 955	189 966	354 964	842 757	635 280	874 529	1 128 499	1 262 299	723 495
Environmental protection	2 891	190	58	418	1 875	1 875	100	108	117
Trading services	4 314 188	4 711 377	5 408 586	6 146 747	6 648 762	6 648 762	7 983 825	8 886 962	9 519 947
Electricity	2 703 160	2 789 662	3 191 679	3 592 463	4 059 713	4 059 713	5 276 770	5 864 135	6 405 530
Water	981 177	1 171 991	1 387 229	1 693 244	1 710 634	1 710 634	1 618 653	1 723 837	1 875 896
Waste water management	242 703	356 202	396 607	349 509	366 884	366 884	500 563	664 123	552 866
Waste management	294 667	294 422	306 596	378 049	378 049	378 049	440 370	475 600	513 648
Other	92 482	99 099	126 475	133 483	133 483	133 483	147 468	159 266	172 007
Total Revenue - Standard	8 256 048	8 601 482	10 120 794	12 708 977	13 159 725	13 398 974	15 498 571	16 885 441	17 496 686
Expenditure - Standard									
Governance and administration	1 959 831	1 916 675	1 973 304	2 826 385	3 009 693	3 009 693	3 332 426	3 185 574	3 364 233
Executive and council	141 577	152 999	198 133	449 702	520 605	520 605	562 930	308 908	311 624
Budget and treasury office	10 938	12 768	13 828	16 280	16 202	16 202	26 875	28 986	30 983
Corporate services	1 807 316	1 750 908	1 761 342	2 360 402	2 472 886	2 472 886	2 742 621	2 847 680	3 021 626
Community and public safety	1 287 309	1 441 032	1 683 855	1 986 993	2 004 961	2 004 961	2 189 244	2 328 565	2 482 707
Community and social services	132 717	159 856	187 143	255 373	254 278	254 278	356 331	371 131	396 074
Sport and recreation	340 185	363 533	401 350	489 236	484 477	484 477	556 209	596 650	636 674
Public safety	473 220	510 972	641 559	770 621	745 204	745 204	807 184	863 474	923 044
Housing	206 938	255 673	278 557	282 777	308 848	308 848	296 015	312 781	327 123
Health	134 250	150 998	175 246	188 986	212 155	212 155	173 505	184 529	199 792
Economic and environmental services	753 512	802 123	948 165	1 365 018	1 376 578	1 376 578	1 448 682	1 551 210	1 642 817
Planning and development	155 894	163 218	191 131	270 868	271 766	271 766	280 650	291 580	303 561
Road transport	567 924	606 109	720 302	1 055 269	1 057 541	1 057 541	1 137 672	1 227 263	1 304 646
Environmental protection	29 693	32 796	36 731	38 881	47 272	47 272	30 360	32 367	34 610
Trading services	3 637 143	4 128 727	4 658 027	5 320 989	5 665 614	5 665 614	6 529 007	7 137 716	7 739 134
Electricity	2 161 540	2 448 438	2 729 799	3 172 490	3 579 954	3 579 954	4 258 581	4 655 604	5 071 713
Water	907 337	1 040 921	1 072 760	1 313 157	1 281 131	1 281 131	1 315 032	1 435 753	1 546 408
Waste water management	180 735	203 038	260 060	312 961	313 817	313 817	320 666	352 387	379 707
Waste management	318 002	348 870	485 336	356 166	385 749	385 749	489 465	520 927	553 573
Other	69 530	87 460	110 072	166 215	104 964	104 964	145 262	173 045	187 734
Total Expenditure - Standard	7 637 794	8 288 558	9 263 351	11 499 385	12 056 847	12 056 847	13 499 359	14 203 065	15 228 891
Surplus/(Deficit) for the year	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795

Table 2: Budgeted Financial Performance (standard classification)

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

Vote Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue by Vote									
Office of the Executive Mayor & Municipal Manager	598	503	11 034	70 571	91 978	91 978	55 870	22 076	82
General Assessment	3 409 657	3 229 275	3 777 582	5 021 575	4 872 564	4 872 564	5 321 735	5 840 267	6 321 764
Financial Services	138 573	70 333	63 067	53 528	154 282	154 282	152 593	165 854	115 937
Corporate & Shared Services	30 505	43 210	44 695	57 161	57 161	57 161	66 210	71 506	77 227
Community Safety	101 889	124 718	146 453	153 825	153 825	153 825	179 557	193 814	203 839
Economic Development	111 844	128 428	144 541	160 073	171 254	171 254	190 635	205 725	220 023
Health & Social Development	44 490	53 942	67 882	62 853	70 282	70 282	71 088	74 763	78 632
Sport & Recreation	6 680	40 903	39 611	39 097	39 111	39 111	63 369	7 937	58 572
Housing and Sustainable Human Settlement Development	61 351	139 776	200 528	252 622	354 384	354 384	403 167	281 851	292 702
Agriculture & Environmental Management	320 493	303 467	338 761	408 754	427 902	427 902	487 935	526 001	580 083
Public Works: Transport	29 302	28 133	54 604	463 219	244 851	466 405	688 527	928 246	359 055
Public Works: Roads and Stormwater	13 451	59 903	201 376	258 399	258 568	276 263	308 777	183 879	215 182
Public Works: Water and Sanitation	1 223 880	1 521 386	1 770 510	2 042 753	2 077 518	2 077 518	2 102 216	2 378 192	2 410 762
Public Works: Electricity	2 703 160	2 789 662	3 191 679	3 592 463	4 059 713	4 059 713	5 276 770	5 864 135	6 405 530
City Planning & Regional Services	60 173	67 845	68 471	72 085	126 335	126 335	130 122	141 195	157 297
Total Revenue by Vote	8 256 048	8 601 482	10 120 794	12 708 977	13 159 725	13 398 974	15 498 571	16 885 441	17 496 686
Expenditure by Vote to be appropriated									
Office of the Executive Mayor & Municipal Manager	159 140	176 650	221 747	468 452	540 433	540 433	621 889	343 729	341 009
General Assessment	691 163	563 829	491 791	868 733	912 535	912 535	1 040 620	1 048 921	1 122 386
Financial Services	406 367	350 769	409 854	518 558	614 478	614 478	690 528	743 105	779 374
Corporate & Shared Services	660 424	784 909	838 439	894 573	890 404	890 404	981 143	1 038 210	1 096 200
Community Safety	530 462	575 218	715 138	858 254	834 151	834 151	892 308	954 531	1 020 341
Economic Development	213 030	240 287	260 488	350 998	353 004	353 004	376 299	399 547	424 150
Health & Social Development	179 567	208 374	241 086	286 302	314 523	314 523	325 025	346 658	372 803
Sport & Recreation	116 780	133 082	152 738	232 365	222 626	222 626	242 073	251 733	268 916
Housing and Sustainable Human Settlement Development	241 255	285 814	289 419	377 524	377 821	377 821	341 013	367 413	391 655
Agriculture & Environmental Management	640 755	691 929	862 876	763 577	801 097	801 097	965 433	1 028 749	1 095 126
Public Works: Transport	51 392	76 182	95 655	208 954	163 618	163 618	219 891	257 790	274 394
Public Works: Roads and Stormwater	383 452	391 290	487 491	703 480	692 152	692 152	732 181	790 703	843 189
Public Works: Water and Sanitation	1 094 741	1 250 363	1 332 246	1 625 418	1 590 505	1 590 505	1 630 560	1 782 224	1 920 058
Public Works: Electricity	2 161 540	2 448 438	2 729 799	3 172 490	3 579 954	3 579 954	4 258 581	4 655 604	5 071 713
City Planning & Regional Services	107 725	111 422	134 583	169 707	169 546	169 546	181 815	194 146	207 576
Total Expenditure by Vote	7 637 794	8 288 558	9 263 351	11 499 385	12 056 847	12 056 847	13 499 359	14 203 065	15 228 891
Surplus/(Deficit) for the year	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795

Table 3: Budgeted Financial Performance (municipal vote)

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue By Source									
Property rates	1 743 044	1 719 224	2 181 018	3 246 000	3 246 000	3 246 000	3 597 980	3 885 818	4 196 684
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 640 345	2 674 390	3 034 977	3 385 621	3 835 621	3 835 621	5 030 000	5 533 000	6 086 300
Service charges - water revenue	933 249	1 036 701	1 232 886	1 471 069	1 471 069	1 471 069	1 475 000	1 598 324	1 728 014
Service charges - sanitation revenue	222 315	249 567	303 406	313 963	313 963	313 963	354 780	383 162	413 815
Service charges - refuse revenue	255 981	250 700	267 689	328 054	328 054	328 054	383 825	414 531	447 693
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	62 320	70 028	84 317	68 452	71 757	71 757	95 948	103 624	111 914
Interest earned - external investments	104 974	134 187	135 555	120 441	120 441	120 441	123 376	134 109	81 482
Interest earned - outstanding debtors	50 335	142 516	179 065	173 624	173 624	173 624	223 732	241 630	260 960
Dividends received	-	-	-	-	-	-	-	-	-
Fines	24 267	39 526	39 357	55 160	55 160	55 160	62 611	67 620	73 030
Licences and permits	19 752	21 817	29 499	24 931	24 931	24 931	31 539	34 062	36 787
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	425 101	1 248 260	1 449 548	1 725 378	1 847 692	1 847 692	1 920 930	2 108 704	2 244 245
Other revenue	1 391 975	675 817	710 859	793 501	810 386	810 386	820 526	874 727	935 912
Gains on disposal of PPE	22 232	20 915	4 937	41 302	41 302	41 302	27 908	30 061	32 386
Total Revenue (excluding capital transfers and contributions)	7 895 891	8 283 648	9 653 114	11 747 496	12 340 001	12 340 001	14 148 154	15 409 372	16 649 222
Expenditure By Type									
Employee related costs	2 196 821	2 412 004	2 621 003	2 725 169	2 767 782	2 767 782	2 970 869	3 178 074	3 400 540
Remuneration of councillors	34 795	45 946	44 201	76 722	76 722	76 722	57 963	63 539	69 661
Debt impairment	332 941	193 489	280 647	131 774	131 774	131 774	138 472	145 396	152 666
Depreciation & asset impairment	505 434	628 930	542 316	832 526	862 988	862 988	783 926	911 798	1 026 168
Finance charges	275 468	364 383	372 938	376 478	433 468	433 468	518 153	596 642	604 555
Bulk purchases	1 853 026	2 130 979	2 206 818	2 563 032	2 789 472	2 789 472	3 496 677	3 831 417	4 198 468
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	10 226	8 392	11 585	12 953	12 953	12 953	13 564	14 318	15 117
Other expenditure	2 414 535	2 494 519	3 160 419	4 780 731	4 981 687	4 981 687	5 519 735	5 461 881	5 761 717
Loss on disposal of PPE	14 547	9 915	23 423	-	-	-	-	-	-
Total Expenditure	7 637 794	8 288 558	9 263 351	11 499 385	12 056 847	12 056 847	13 499 359	14 203 065	15 228 891
Surplus/(Deficit)	258 097	(4 909)	389 763	248 111	283 154	283 154	648 795	1 206 307	1 420 331
Transfers recognised - capital	360 157	317 834	467 680	961 481	819 725	1 058 974	1 350 417	1 476 069	847 464
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	618 254	312 925	857 443	1 209 592	1 102 879	1 342 128	1 999 212	2 682 376	2 267 795

Table 4: Budgeted Financial Performance (revenue and expenditure)

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

Vote Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Office of the Executive Mayor & Municipal Manager	3,511	19,714	2,471	528	2,998	2,998	1,385	3,640	3,700
General Assessment	-	-	-	-	-	-	-	-	-
Financial Services	6,838	4,996	11,131	18,422	21,025	21,025	17,053	15,000	13,000
Corporate & Shared Services	86,358	63,086	53,593	112,634	127,674	127,674	99,971	90,351	86,838
Community Safety	28,631	38,499	21,545	63,374	71,069	71,069	87,233	47,557	52,672
Economic Development	16,425	15,883	21,357	50,784	50,367	50,367	42,649	32,910	34,637
Health & Social Development	28,953	16,001	7,983	32,959	33,199	33,199	37,674	16,192	103,895
Sport & Recreation	51,795	79,518	66,666	192,353	192,378	192,378	106,181	38,000	93,000
Housing and Sustainable Human Settlement Development	527,550	195,463	186,957	245,335	349,737	349,737	431,964	317,437	336,524
Agriculture & Environmental Management	35,355	34,673	41,227	81,578	81,578	81,578	89,216	84,179	93,374
Public Works: Transport	21,338	30,049	28,913	549,539	327,985	327,985	613,623	832,759	268,850
Public Works: Roads and Stormwater	228,312	234,192	442,898	582,157	564,332	564,332	577,340	472,513	501,491
Public Works: Water and Sanitation	241,169	309,898	470,283	773,242	766,901	766,901	828,439	1,029,294	932,556
Public Works: Electricity	284,551	317,418	398,567	442,790	442,364	442,364	607,995	632,020	631,700
City Planning & Regional Services	6,757	6,455	4,284	16,070	19,392	19,392	6,785	11,153	19,899
Capital multi-year expenditure sub-total	1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137
Single-year expenditure to be appropriated									
Office of the Executive Mayor & Municipal Manager	-	-	-	-	-	-	-	-	-
General Assessment	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	-
Corporate & Shared Services	-	-	-	-	-	-	-	-	-
Community Safety	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Health & Social Development	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-
Housing and Sustainable Human Settlement Development	-	-	-	-	-	-	-	-	-
Agriculture & Environmental Management	-	-	-	-	-	-	-	-	-
Public Works: Transport	-	-	-	-	-	-	-	-	-
Public Works: Roads and Stormwater	-	-	-	-	-	-	-	-	-
Public Works: Water and Sanitation	-	-	-	-	-	-	-	-	-
Public Works: Electricity	-	-	-	-	-	-	-	-	-
City Planning & Regional Services	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137
Capital Expenditure - Standard									
Governance and administration	99,756	68,632	67,195	121,055	140,699	140,699	117,024	105,351	99,838
Executive and council	3,050	-	-	949	2,989	2,989	3,771	2,451	2,338
Budget and treasury office	-	-	-	522	525	525	553	-	-
Corporate services	96,706	68,632	67,195	119,585	137,185	137,185	112,700	102,900	97,500
Community and public safety	647,544	344,631	306,737	601,685	714,046	714,046	725,768	475,665	653,165
Community and social services	15,500	13,417	11,901	22,000	22,000	22,000	36,500	46,000	50,300
Sport and recreation	55,292	90,053	82,637	243,216	243,241	243,241	134,397	54,879	142,074
Public safety	25,548	31,354	20,667	61,174	68,869	68,869	85,233	45,157	70,672
Housing	527,550	195,463	186,957	245,335	349,737	349,737	431,964	317,437	336,524
Health	23,653	14,345	4,574	29,959	30,199	30,199	37,674	12,192	53,595
Economic and environmental services	259,463	291,162	489,365	1,017,402	781,814	781,814	1,232,340	1,341,615	800,840
Planning and development	12,733	40,559	15,650	44,706	48,498	48,498	34,527	32,043	26,199
Road transport	242,674	250,603	470,624	971,196	731,816	731,816	1,193,513	1,305,272	770,341
Environmental protection	4,056	-	3,091	1,500	1,500	1,500	4,300	4,300	4,300
Trading services	560,780	661,418	894,579	1,421,623	1,414,439	1,414,439	1,472,376	1,700,374	1,618,293
Electricity	284,551	317,418	398,567	442,790	442,364	442,364	607,995	632,020	631,700
Water	102,264	151,356	304,860	397,492	390,951	390,951	372,401	313,994	323,213
Waste water management	138,905	158,542	165,424	375,750	375,950	375,950	456,038	715,300	609,343
Waste management	17,602	12,376	13,673	20,215	20,215	20,215	20,200	21,000	22,000
Other	17,458	21,726	12,056	185,376	184,959	184,959	15,742	18,060	32,037
Total Capital Expenditure - Standard	1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137
Funded by:									
National Government	408,611	103,681	199,589	612,046	470,290	470,290	955,560	951,537	406,023
Provincial Government	204,450	213,453	261,203	349,435	349,435	349,435	394,857	524,532	441,441
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	613,061	317,134	460,792	961,481	819,725	819,725	1,350,417	1,476,069	847,464
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing									
Internally generated funds	954,482	1,048,710	1,297,084	2,200,284	2,231,274	2,231,274	2,197,091	2,146,936	2,324,672
Total Capital Funding	1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137

Table 5: Budgeted Capital Expenditure

Table A6 - Budgeted Financial Position

Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
ASSETS									
Current assets									
Cash	18 812	69 349	43 236	234	234	–	265	299	338
Call investment deposits	375 569	558 674	235 136	1 092 151	1 092 151	170 000	287 038	1 452 751	2 213 671
Consumer debtors	1 985 934	2 044 387	2 393 172	1 491 256	1 491 256	2 429 070	2 465 506	2 502 488	2 540 026
Other debtors	473 496	434 669	236 781	156 560	156 560	156 560	114 993	86 150	58 593
Current portion of long-term receivables	16 321	27 840	103 377	30 212	30 212	30 212	109 562	122 178	136 631
Inventory	108 466	165 944	216 602	114 066	114 066	114 066	123 191	133 046	143 690
Total current assets	2 978 598	3 300 864	3 228 304	2 884 479	2 884 479	2 899 907	3 100 555	4 296 912	5 092 949
Non current assets									
Long-term receivables	294 669	322 027	189 763	385 539	385 539	385 539	203 400	231 220	263 091
Investments	482 543	411 284	425 553	590 865	590 865	660 656	671 718	371 645	306 344
Investment property	1 678	11 951	10 453	–	–	–	–	–	–
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	7 298 551	8 332 481	9 718 729	11 834 840	12 322 839	12 434 348	15 216 623	17 874 348	20 869 078
Agricultural	–	–	–	–	–	–	–	–	–
Biological	10 459	11 015	14 741	–	–	–	14 741	14 741	14 741
Intangible	158 520	95 360	98 035	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	8 246 419	9 184 117	10 457 274	12 811 244	13 299 243	13 480 544	16 106 482	18 491 954	21 453 253
TOTAL ASSETS	11 225 018	12 484 981	13 685 578	15 695 723	16 183 722	16 380 451	19 207 037	22 788 866	26 546 202
LIABILITIES									
Current liabilities									
Bank overdraft	29 715	46 002	106 407	42 520	42 520	–	–	–	–
Borrowing	59 410	232 569	172 573	77 489	77 489	77 489	90 011	100 244	120 881
Consumer deposits	236 092	257 579	267 979	271 065	271 065	271 065	306 575	346 582	391 638
Trade and other payables	2 000 998	2 089 566	2 179 649	2 311 184	2 311 184	2 550 433	2 613 949	2 955 069	3 339 228
Provisions	–	–	–	–	–	–	–	–	–
Total current liabilities	2 326 217	2 625 716	2 726 608	2 702 258	2 702 258	2 898 987	3 010 534	3 401 896	3 851 748
Non current liabilities									
Borrowing	2 138 732	2 806 854	2 967 168	3 228 707	3 957 412	3 957 412	4 858 293	5 380 902	6 434 865
Provisions	2 869	5 263	87 211	5 595	5 595	5 595	6 328	7 154	8 084
Total non current liabilities	2 141 602	2 812 117	3 054 379	3 234 302	3 963 007	3 963 007	4 864 621	5 388 056	6 442 949
TOTAL LIABILITIES	4 467 818	5 437 833	5 780 987	5 936 560	6 665 265	6 861 995	7 875 155	8 789 951	10 294 697
NET ASSETS	6 757 199	7 047 148	7 904 591	9 759 163	9 518 456	9 518 456	11 331 882	13 998 915	16 251 506
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	524 028	761 314	1 474 400	2 292 581	2 051 874	2 051 874	3 302 597	4 804 489	6 970 394
Reserves	6 233 172	6 285 833	6 430 191	7 466 582	7 466 582	7 466 582	8 029 286	9 194 426	9 281 112
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	6 757 199	7 047 148	7 904 591	9 759 163	9 518 456	9 518 456	11 331 882	13 998 915	16 251 506

Table 6: Budgeted Financial Position

Table A7 - Budgeted Cash Flows

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	7 880 427	8 224 845	9 821 550	9 166 802	9 756 184	9 172 040	11 267 358	12 258 118	13 336 875
Government - operating	-	-	-	1 725 378	1 847 692	1 847 692	1 920 930	2 108 704	2 244 245
Government - capital	-	-	-	961 481	819 725	1 058 974	1 350 417	1 476 069	847 464
Interest	103 545	134 187	135 555	294 065	294 065	294 065	347 107	375 739	342 442
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(6 727 954)	(7 094 097)	(8 227 665)	(9 776 184)	(10 238 098)	(10 238 098)	(11 631 377)	(12 121 003)	(12 998 503)
Finance charges	(266 630)	(351 219)	(362 150)	(354 567)	(411 961)	(411 961)	(505 734)	(583 727)	(591 123)
Transfers and Grants	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	989 388	913 716	1 367 290	2 016 974	2 067 607	1 722 712	2 748 701	3 513 901	3 181 401
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	11 773	20 360	1 210	41 302	41 302	41 302	27 908	30 061	32 386
Decrease (Increase) in non-current debtors	-	-	-	125 156	125 156	125 156	123 517	128 545	134 596
Decrease (increase) other non-current receivables	-	-	-	(28 056)	(28 056)	(28 056)	32 526	(26 429)	(30 277)
Decrease (increase) in non-current investments	16 600	30 486	40 465	51 373	51 373	51 373	(220 236)	162 826	(333 835)
Payments									
Capital assets	(1 549 586)	(1 609 973)	(1 929 741)	(2 943 648)	(2 806 918)	(2 806 918)	(3 263 707)	(3 333 165)	(2 918 366)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 521 212)	(1 559 127)	(1 888 066)	(2 753 874)	(2 617 144)	(2 617 144)	(3 299 993)	(3 038 162)	(3 115 497)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	277 201	636 453	43 749	822 000	822 000	822 000	800 000	650 000	650 000
Increase (decrease) in consumer deposits	(4 393)	21 487	10 400	72 432	72 432	72 432	38 596	40 008	45 056
Payments									
Repayment of borrowing	-	204 827	56 569	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	272 809	862 767	110 718	894 432	894 432	894 432	838 596	690 008	695 056
NET INCREASE/ (DECREASE) IN CASH HELD	(259 016)	217 356	(410 058)	157 532	344 894	-	287 303	1 165 747	760 959
Cash/cash equivalents at the year begin:	623 682	364 666	582 022	624 617	171 964	-	-	287 303	1 453 050
Cash/cash equivalents at the year end:	364 666	582 022	171 964	782 149	516 858	-	287 303	1 453 050	2 214 009

Table 7: Budgeted Cash Flows

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Cash and investments available									
Cash/cash equivalents at the year end	364 666	582 022	171 964	782 149	516 858	–	287 303	1 453 050	2 214 009
Other current investments > 90 days	–	–	–	267 716	533 007	170 000	0	(0)	(0)
Non current assets - Investments	482 543	411 284	425 553	590 865	590 865	660 656	671 718	371 645	306 344
Cash and investments available:	847 209	993 306	597 517	1 640 730	1 640 730	830 656	959 021	1 824 695	2 520 354
Application of cash and investments									
Unspent conditional transfers	176 500	210 991	334 892	–	–	239 249	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(463 448)	(819 219)	(1 003 250)	856 468	830 029	187 422	151 867	474 079	851 501
Other provisions	–	–	–	–	–	–	–	–	–
Long term investments committed	586 566	664 237	609 036	660 656	660 656	660 656	713 508	358 206	386 862
Reserves to be backed by	417 550	558 051	360 386	450 222	450 222	450 222	1 215 517	1 799 599	2 018 383
Total Application of cash and investments:	717 169	614 060	301 064	1 967 346	1 940 907	1 537 549	2 080 892	2 631 884	3 256 746
Surplus(shortfall)	130 040	379 245	296 453	(326 616)	(300 177)	(706 893)	(1 121 870)	(807 189)	(736 393)

Table 8: Cash backed reserves/accumulated surplus reconciliation

In view of the above table a shortfall to the amount of R1,122 billion, R807,2 million and R736,4 million respectively is indicated for the 2009/10 MTREF. However, it should be noted that a strategy to increase the taking up of loans will be considered for the 2010/11 MTREF. Currently the capital expenditure funded from own resources equates to R2,162 billion of which only R800,0 million is funded from loans. Should loans be increased to fund 50% of the capital expenditure out of own funds an amount of R281,0 million (R2,162 m x 50% = R1,081 m – R800,0 m = R281,0 m) will become available to be utilised for the cash backing strategy for the 2009/10 financial year.

Furthermore a cash backing strategy will be implemented during the 2009/10 financial year in a phased-in approach through the utilisation of a portion of revenue generated from property rates and by managing the available cash flow according to the available mid-year and year-end figures.

Table A9 - Asset Management

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	129,288	141,585	348,241	1,156,188	929,589	929,589	1,552,567	1,881,780	1,505,813
Infrastructure - Road transport	98,044	89,791	217,635	316,929	316,016	316,016	366,628	382,358	416,240
Infrastructure - Electricity	-	5,995	30,503	39,475	43,475	43,475	242,925	244,975	224,000
Infrastructure - Water	1,996	-	14,043	29,995	27,659	27,659	80,225	99,975	131,700
Infrastructure - Sanitation	-	-	3,523	4,500	4,500	4,500	30,000	161,000	179,000
Infrastructure - Other	-	447	9,444	480,313	265,268	265,268	600,483	854,120	272,800
Infrastructure	100,039	96,233	275,148	871,212	656,918	656,918	1,320,260	1,742,428	1,223,740
Community	29,249	45,352	61,542	218,153	200,153	200,153	166,663	78,600	208,580
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	20,000	20,000	20,000	30,000	40,000	50,000
Other assets	-	-	11,551	46,823	52,518	52,518	35,644	20,752	23,493
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	1,438,254	1,224,259	1,409,635	2,005,577	2,121,409	2,121,409	1,994,941	1,741,225	1,666,323
Infrastructure - Road transport	130,719	145,700	227,202	266,699	248,913	248,913	210,310	87,984	83,391
Infrastructure - Electricity	276,157	312,903	368,539	395,558	391,558	391,558	359,710	386,045	406,700
Infrastructure - Water	76,753	154,256	320,186	619,897	615,837	615,837	501,803	411,480	370,843
Infrastructure - Sanitation	138,905	156,642	133,244	117,700	117,900	117,900	208,330	321,300	215,000
Infrastructure - Other	84,062	77,965	50,101	137,246	133,628	133,628	89,490	77,539	84,350
Infrastructure	706,597	847,466	1,099,272	1,537,099	1,507,835	1,507,835	1,369,644	1,284,348	1,160,284
Community	92,769	113,787	59,273	150,750	168,750	168,750	141,707	84,753	116,966
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	527,550	195,463	186,957	225,235	329,637	329,637	401,394	277,437	286,524
Other assets	111,106	64,450	64,133	82,293	109,987	109,987	81,496	93,787	97,049
Agricultural Assets	232	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	3,092	-	10,200	5,200	5,200	700	900	5,500
Total Capital Expenditure	228,763	235,492	444,837	583,628	564,928	564,928	576,938	470,342	499,631
Infrastructure - Road transport	276,157	318,899	399,042	435,033	435,033	435,033	602,635	631,020	630,700
Infrastructure - Electricity	78,749	154,256	334,229	649,892	643,496	643,496	582,028	511,455	502,543
Infrastructure - Water	138,905	156,642	136,767	122,200	122,400	122,400	238,330	482,300	394,000
Infrastructure - Sanitation	84,062	78,411	59,545	617,559	398,896	398,896	689,973	931,659	357,150
Infrastructure	806,636	943,699	1,374,420	2,408,311	2,164,753	2,164,753	2,689,904	3,026,776	2,384,024
Community	122,018	159,139	120,815	368,903	368,903	368,903	308,370	163,353	325,546
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	527,550	195,463	186,957	245,235	349,637	349,637	431,394	317,437	336,524
Other assets	111,106	64,450	75,684	129,116	162,505	162,505	117,140	114,539	120,542
Agricultural Assets	232	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	3,092	-	10,200	5,200	5,200	700	900	5,500
TOTAL CAPITAL EXPENDITURE - Asset class	1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	1,266,203	1,466,948	2,182,903	-	-	-	-	-	-
Infrastructure - Electricity	1,002,829	1,142,108	1,692,697	-	-	-	-	-	-
Infrastructure - Water	525,934	679,791	1,707,593	-	-	-	-	-	-
Infrastructure - Sanitation	409,722	525,650	-	-	-	-	-	-	-
Infrastructure - Other	1,368,081	1,521,333	1,087,724	-	-	-	-	-	-
Infrastructure	4,572,769	5,335,830	6,670,917	-	-	-	-	-	-
Community	212,731	768,131	851,302	-	-	-	-	-	-
Heritage assets	3,221	3,733	3,695	-	-	-	-	-	-
Investment properties	1,678	11,951	10,453	-	-	-	-	-	-
Other assets	2,509,831	2,224,787	2,192,816	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	10,459	11,015	14,741	-	-	-	-	14,741	14,741
Intangibles	158,520	95,360	98,035	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	7,469,208	8,450,806	9,841,958	-	-	-	-	14,741	14,741
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	505,434	628,930	542,316	832,526	862,988	862,988	783,926	911,798	1,026,168
Repairs and Maintenance by Asset Class	681,665	727,352	894,629	1,413,138	1,423,458	1,423,458	1,609,287	1,722,247	1,843,460
Infrastructure - Road transport	71,623	75,371	85,998	237,454	237,454	237,454	280,430	297,932	316,585
Infrastructure - Electricity	121,129	153,325	205,508	350,864	360,294	360,294	416,058	445,647	477,419
Infrastructure - Water	79,096	118,167	136,920	185,015	175,935	175,935	177,096	189,583	202,985
Infrastructure - Sanitation	523	7,919	8,899	13,350	13,350	13,350	33,210	38,867	38,736
Infrastructure - Other	5,562	3,226	3,395	4,015	4,015	4,015	4,445	4,799	5,181
Infrastructure	277,934	358,008	440,720	790,697	791,048	791,048	911,239	973,828	1,040,907
Community	144,785	123,044	131,281	271,731	280,401	280,401	292,333	312,408	333,923
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	258,946	246,300	322,628	350,710	352,010	352,010	405,714	436,011	468,631
TOTAL EXPENDITURE OTHER ITEMS	1,187,099	1,356,282	1,436,945	2,245,664	2,286,446	2,286,446	2,393,212	2,634,045	2,869,628
% of capital exp on renewal of assets	1112.4%	864.7%	404.8%	173.5%	228.2%	228.2%	128.5%	92.5%	110.7%
Renewal of Existing Assets as % of deprecn	284.6%	194.7%	259.9%	240.9%	245.8%	245.8%	254.5%	191.0%	162.4%
R&M as a % of PPE	9.3%	8.7%	9.2%	11.9%	11.6%	11.6%	10.4%	9.5%	8.8%
Renewal and R&M as a % of PPE	28.0%	23.0%	23.0%	0.0%	0.0%	0.0%	0.0%	23496.0%	23810.0%

Table 9: Asset Management

Table A10 - Basic service delivery measurement

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Household service targets (000)									
Water:									
Piped water inside dwelling	364	429	525	620	620	620	659	695	730
Piped water inside yard (but not in dwelling)	149	125	106	86	86	86	73	62	52
Using public tap (at least min.service level)	101	113	58	3	3	3	1	1	0
Other water supply (at least min.service level)	10	4	2	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	624	671	690	709	709	709	733	758	783
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	14	16	10	4	4	4	3	2	1
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	14	16	10	4	4	4	3	2	1
Total number of households	638	687	700	713	713	713	736	760	784
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	451	490	509	528	528	528	555	584	612
Flush toilet (with septic tank)	11	12	12	12	12	12	11	11	11
Chemical toilet	8	10	10	10	10	10	9	9	9
Pit toilet (ventilated)	138	139	134	130	130	130	126	122	118
Other toilet provisions (> min.service level)	12	21	21	22	22	22	23	23	24
<i>Minimum Service Level and Above sub-total</i>	621	672	686	701	701	701	725	749	774
Bucket toilet	5	5	5	4	4	4	4	3	3
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	12	10	9	8	8	8	8	7	7
<i>Below Minimum Service Level sub-total</i>	17	15	14	12	12	12	11	11	10
Total number of households	638	687	700	713	713	713	736	760	784
Energy:									
Electricity (at least min.service level)	429	483	503	523	523	523	535	549	561
Electricity - prepaid (min.service level)	103	126	132	138	138	138	149	162	175
<i>Minimum Service Level and Above sub-total</i>	532	609	635	661	661	661	685	710	737
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	106	78	65	53	53	53	51	49	47
<i>Below Minimum Service Level sub-total</i>	106	78	65	53	53	53	51	49	47
Total number of households	638	687	700	713	713	713	736	760	784
Refuse:									
Removed at least once a week	486	518	555	591	591	591	630	665	697
<i>Minimum Service Level and Above sub-total</i>	486	518	555	591	591	591	630	665	697
Removed less frequently than once a week	13	11	25	39	39	39	42	45	48
Using communal refuse dump	12	14	9	4	4	4	3	2	1
Using own refuse dump	91	100	79	58	58	58	46	36	28
Other rubbish disposal	3	4	2	1	1	1	0	0	0
No rubbish disposal	33	38	29	20	20	20	15	12	9
<i>Below Minimum Service Level sub-total</i>	152	168	145	122	122	122	106	95	87
Total number of households	638	687	700	713	713	713	736	760	784
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	344	76	47	90	51	51	90	100	110
Sanitation (free minimum level service)	310	354	47	90	51	51	90	100	110
Electricity/other energy (50kwh per household per month)	363	351	47	90	51	51	90	100	110
Refuse (removed at least once a week)	128	360	47	90	51	51	90	100	110
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)	0	0	0	0	0	1	0	0	0
Sanitation (free sanitation service)	-	-	0	0	0	0	0	0	0
Electricity/other energy (50kwh per household per month)	0	0	0	0	0	1	0	0	0
Refuse (removed once a week)	0	0	0	0	0	1	0	0	0
Total cost of FBS provided (minimum social package)	0	0	0	0	0	2	0	0	0
Highest level of free service provided									
Property rates (R'000 value threshold)	10,000	10,000	10,000	50,000	50,000	50,000	50,000	50,000	50,000
Water (kilolitres per household per month)	6	6	12	12	12	12	12	12	12
Sanitation (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)	-	-	15	16	16	16	18	19	21
Electricity (kwh per household per month)	50	50	100	100	100	100	100	100	100
Refuse (average litres per week)	85	85	85	85	85	85	85	85	85
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	-	-	-	-	-	-	47,858	52,643	57,908
Property rates (other exemptions, reductions and rebates)	-	-	-	-	-	-	667,143	733,857	807,242
Water	134,600	138,800	31,378	59,486	33,689	33,689	67,198	79,920	94,090
Sanitation	89,300	91,200	8,508	17,400	9,854	9,854	19,686	23,426	27,534
Electricity/other energy	80,800	88,600	24,742	58,588	33,180	33,188	80,131	95,268	112,134
Refuse	6,200	8,100	14,470	49,058	27,783	27,783	57,393	68,238	80,313
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)	310,900	326,700	79,098	184,532	104,506	104,514	939,408	1,053,352	1,179,220

Table 10: Basic service delivery measurement

9.2 Consolidated Overview

Table A1 - Consolidated Budget Summary

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousands									
Financial Performance									
Property rates	1 743 044	1 719 224	2 181 018	3 246 050	3 246 052	3 246 052	3 598 037	3 885 881	4 196 754
Service charges	4 180 742	4 362 726	5 001 214	5 674 384	6 124 412	6 152 385	7 465 370	8 168 494	8 932 062
Investment revenue	109 809	140 372	141 861	124 163	124 175	124 880	128 425	138 244	84 201
Transfers recognised - operational	425 101	1 248 409	1 449 659	1 745 378	1 867 692	1 867 692	1 989 240	2 183 845	2 326 900
Other own revenue	1 725 780	1 089 948	1 192 395	1 363 750	1 375 393	1 357 441	1 500 073	1 525 301	1 604 093
Total Revenue (excluding capital transfers and contributions)	8 184 478	8 560 679	9 966 147	12 153 725	12 737 724	12 748 450	14 681 145	15 901 765	17 144 009
Employee costs	2 226 705	2 445 399	2 664 455	2 777 121	2 819 727	2 821 655	3 028 741	3 240 544	3 465 634
Remuneration of councillors	34 968	46 513	44 989	78 097	78 097	78 127	59 533	65 262	71 206
Depreciation & asset impairment	506 985	630 778	545 207	835 123	865 585	865 875	786 931	915 044	1 029 642
Finance charges	276 300	365 221	373 695	377 278	434 368	434 468	519 353	597 962	606 007
Materials and bulk purchases	1 924 197	2 208 027	2 282 050	2 653 715	2 880 156	2 880 060	3 595 322	3 937 963	4 312 486
Transfers and grants	10 226	8 392	11 585	12 953	12 953	12 953	13 564	14 318	15 117
Other expenditure	2 941 827	2 880 089	3 670 124	5 149 784	5 343 376	5 351 395	5 944 599	5 833 335	6 121 963
Total Expenditure	7 921 209	8 584 419	9 592 104	11 884 072	12 434 263	12 444 534	13 948 043	14 604 428	15 622 055
Surplus/(Deficit)	263 269	(23 740)	374 043	269 653	303 462	303 915	733 102	1 297 337	1 521 954
Transfers recognised - capital	360 157	317 834	467 680	961 481	819 725	1 058 974	1 350 417	1 476 069	847 464
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Capital expenditure & funds sources									
Capital expenditure	1 567 543	1 365 844	1 757 876	3 161 765	3 050 998	3 050 998	3 547 508	3 623 005	3 172 137
Transfers recognised - capital	613 061	317 134	460 792	961 481	819 725	819 725	1 350 417	1 476 069	847 464
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	954 482	1 048 710	1 297 084	2 200 284	2 231 274	2 231 274	2 197 091	2 146 936	2 324 672
Total sources of capital funds	1 567 543	1 365 844	1 757 876	3 161 765	3 050 998	3 050 998	3 547 508	3 623 005	3 172 137
Financial position									
Total current assets	3 179 146	3 477 327	3 382 313	3 059 347	3 052 154	3 070 105	3 279 403	4 392 230	5 154 907
Total non current assets	8 266 230	9 211 750	10 485 188	12 842 778	13 320 136	13 511 538	16 340 214	18 748 708	21 735 218
Total current liabilities	2 492 415	2 790 643	2 884 247	2 872 568	2 863 319	3 064 087	3 224 063	3 538 212	3 960 671
Total non current liabilities	2 147 313	2 817 513	3 059 135	3 239 533	3 963 007	3 968 239	5 025 175	5 564 666	6 637 220
Community wealth/Equity	6 805 648	7 080 920	7 924 119	9 790 024	9 545 964	9 549 317	11 370 379	14 038 061	16 292 235
Cash flows									
Net cash from (used) operating	1 035 104	928 249	1 349 485	2 037 264	2 090 703	1 746 689	2 737 006	3 495 661	3 168 376
Net cash from (used) investing	(1 527 855)	(1 566 291)	(1 892 678)	(2 759 074)	(2 622 344)	(2 622 094)	(3 305 193)	(3 043 262)	(3 120 897)
Net cash from (used) financing	275 189	657 949	51 681	894 226	894 551	894 482	839 253	690 602	695 639
Cash/cash equivalents at the year end	447 159	467 065	(24 447)	865 227	599 068	83 270	354 336	1 497 337	2 240 454
Cash backing/surplus reconciliation									
Cash and investments available	929 702	1 083 177	662 502	1 723 809	1 722 940	913 927	1 026 055	1 868 982	2 546 799
Application of cash and investments	681 470	621 762	387 135	1 996 118	1 970 323	1 575 449	2 193 355	2 642 002	3 278 392
Balance - surplus (shortfall)	248 231	461 415	275 367	(272 309)	(247 383)	(661 523)	(1 167 300)	(773 020)	(731 593)
Asset management									
Asset register summary (WDV)	7 915 826	8 678 020	9 981 617	10 561	1	10 561	210 560	246 358	269 520
Depreciation & asset impairment	506 985	630 778	545 207	835 123	865 585	865 875	786 931	915 044	1 029 642
Renewal of Existing Assets	1 438 254	1 224 259	1 409 635	2 005 577	2 121 409	2 121 409	1 994 941	1 741 225	1 666 323
Repairs and Maintenance	681 665	727 352	894 629	1 413 138	1 423 458	1 423 458	1 609 287	1 722 247	1 843 460
Free services									
Revenue cost of free services provided	310 900	326 700	79 098	184 532	104 506	104 514	939 408	1 053 352	1 179 220
Households below minimum service level									
Water:	14 339	15 793	10 037	4 280	4 280	4 280	2 722	1 731	1 101
Sanitation/sewerage:	16 955	15 106	13 698	12 289	12 289	12 289	11 359	10 514	9 748
Energy:	105 816	77 595	65 194	52 792	52 792	52 792	51 073	49 172	47 078
Refuse:	151 994	168 227	145 111	121 991	121 991	121 991	106 009	94 569	86 636

Table 11: Consolidated Budget Summary

Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue - Standard									
Governance and administration	3 579 557	3 343 429	3 896 484	5 202 928	5 176 078	5 176 078	5 596 490	6 099 792	6 515 106
Executive and council	3 318	2 051	11 824	71 329	92 736	92 736	56 656	23 115	1 374
Budget and treasury office	0	-	0	-	-	-	-	-	-
Corporate services	3 576 239	3 341 377	3 884 660	5 131 599	5 083 341	5 083 341	5 539 834	6 076 677	6 513 732
Community and public safety	172 177	302 385	407 558	482 482	600 872	602 208	766 597	612 774	712 167
Community and social services	13 195	17 637	19 976	25 256	25 270	25 270	23 572	18 956	33 473
Sport and recreation	19 369	33 686	53 866	44 619	62 309	62 309	87 784	39 838	92 028
Public safety	29 000	43 903	50 310	58 494	58 494	58 494	70 931	76 606	82 734
Housing	69 135	154 829	217 648	291 751	385 007	386 344	513 744	403 175	425 910
Health	41 477	52 330	65 758	62 363	69 792	69 792	70 565	74 198	78 022
Economic and environmental services	197 909	259 346	425 286	915 948	764 637	1 003 886	1 262 235	1 407 238	882 675
Planning and development	61 063	69 190	70 264	72 773	127 482	127 482	133 637	144 831	159 063
Road transport	133 955	189 966	354 964	842 757	635 280	874 529	1 128 499	1 262 299	723 495
Environmental protection	2 891	190	58	418	1 875	1 875	100	108	117
Trading services	4 594 991	4 973 354	5 704 500	6 513 847	7 015 862	7 025 251	8 406 239	9 258 031	9 881 526
Electricity	2 703 160	2 789 662	3 191 679	3 592 463	4 059 713	4 059 713	5 276 770	5 864 135	6 405 530
Water	1 261 980	1 433 968	1 683 142	2 060 344	2 077 734	2 087 123	2 041 067	2 094 906	2 237 475
Waste water management	242 703	356 202	396 607	349 509	366 884	366 884	500 563	664 123	552 866
Waste management	294 667	294 422	306 596	378 049	378 049	378 049	440 370	475 600	513 648
Other	92 482	99 099	126 475	133 483	133 483	133 483	147 468	159 266	172 007
Total Revenue - Standard	8 544 634	8 878 513	10 433 827	13 115 206	13 557 449	13 807 423	16 031 562	17 377 834	17 991 473
Expenditure - Standard									
Governance and administration	1 959 831	1 916 675	1 973 304	2 826 385	3 009 693	3 009 693	3 332 426	3 185 574	3 364 233
Executive and council	141 577	152 999	198 133	449 702	520 605	520 605	562 930	308 908	311 624
Budget and treasury office	10 938	12 768	13 828	16 280	16 202	16 202	26 875	28 986	30 983
Corporate services	1 807 316	1 750 908	1 761 342	2 360 402	2 472 886	2 472 886	2 742 621	2 847 680	3 021 626
Community and public safety	1 293 585	1 459 431	1 702 764	2 015 607	2 026 305	2 027 187	2 216 564	2 358 514	2 514 782
Community and social services	132 717	159 856	187 143	255 373	254 278	254 278	356 331	371 131	396 074
Sport and recreation	340 185	363 533	401 350	489 236	484 477	484 477	556 209	596 650	636 674
Public safety	473 220	510 972	641 559	770 621	745 204	745 204	807 184	863 474	923 044
Housing	213 214	274 072	297 465	311 391	330 192	331 074	323 335	342 730	359 198
Health	134 250	150 998	175 246	188 986	212 155	212 155	173 505	184 529	199 792
Economic and environmental services	753 512	802 123	948 165	1 365 018	1 376 578	1 376 578	1 448 682	1 551 210	1 642 817
Planning and development	155 894	163 218	191 131	270 868	271 766	271 766	280 650	291 580	303 561
Road transport	567 924	606 109	720 302	1 055 269	1 057 541	1 057 541	1 137 672	1 227 263	1 304 646
Environmental protection	29 693	32 796	36 731	38 881	47 272	47 272	30 360	32 367	34 610
Trading services	3 914 281	4 406 190	4 967 872	5 677 061	6 021 687	6 031 076	6 950 371	7 509 130	8 100 223
Electricity	2 161 540	2 448 438	2 729 799	3 172 490	3 579 954	3 579 954	4 258 581	4 655 604	5 071 713
Water	1 184 475	1 318 384	1 382 605	1 669 229	1 637 203	1 646 592	1 736 396	1 807 167	1 907 497
Waste water management	180 735	203 038	260 060	312 961	313 817	313 817	320 666	352 387	379 707
Waste management	318 002	348 870	485 336	356 166	385 749	385 749	489 465	520 927	553 573
Other	69 530	87 460	110 072	166 215	104 964	104 964	145 262	173 045	187 734
Total Expenditure - Standard	7 921 209	8 584 419	9 592 104	11 884 072	12 434 263	12 444 534	13 948 043	14 604 428	15 622 055
Surplus/(Deficit) for the year	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418

Table 12: Consolidated Budgeted Financial Performance (standard classification)

Table A3 – Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue by Vote									
Office of the Executive Mayor & Municipal Manager	598	503	11 034	70 571	91 978	91 978	55 870	22 076	82
General Assessment	3 409 657	3 229 275	3 777 582	5 021 575	4 872 564	4 872 564	5 321 735	5 840 267	6 321 764
Financial Services	138 573	70 333	63 067	53 528	154 282	154 282	152 593	165 854	115 937
Corporate & Shared Services	30 505	43 210	44 695	57 161	57 161	57 161	66 210	71 506	77 227
Community Safety	101 889	124 718	146 453	153 825	153 825	153 825	179 557	193 814	203 839
Economic Development	111 844	128 428	144 541	160 073	171 254	171 254	190 635	205 725	220 023
Health & Social Development	44 490	53 942	67 882	62 853	70 282	70 282	71 088	74 763	78 632
Sport & Recreation	6 680	40 903	39 611	39 097	39 111	39 111	63 369	7 937	58 572
Housing and Sustainable Human Settlement Development	69 135	154 829	217 648	291 751	385 007	386 344	513 744	403 175	425 910
Agriculture & Environmental Management	320 493	303 467	338 761	408 754	427 902	427 902	487 935	526 001	580 083
Public Works: Transport	29 302	28 133	54 604	463 219	244 851	466 405	688 527	928 246	359 055
Public Works: Roads and Stormwater	13 451	59 903	201 376	258 399	258 568	276 263	308 777	183 879	215 182
Public Works: Water and Sanitation	1 504 683	1 783 364	2 066 424	2 409 853	2 444 618	2 454 007	2 524 630	2 749 261	2 772 341
Public Works: Electricity	2 703 160	2 789 662	3 191 679	3 592 463	4 059 713	4 059 713	5 276 770	5 864 135	6 405 530
City Planning & Regional Services	60 173	67 845	68 471	72 085	126 335	126 335	130 122	141 195	157 297
Total Revenue by Vote	8 544 634	8 878 513	10 433 827	13 115 206	13 557 449	13 807 423	16 031 562	17 377 834	17 991 473
Expenditure by Vote to be appropriated									
Office of the Executive Mayor & Municipal Manager	159 140	176 650	221 747	468 452	540 433	540 433	621 889	343 729	341 009
General Assessment	691 163	563 829	491 791	868 733	912 535	912 535	1 040 620	1 048 921	1 122 386
Financial Services	406 367	350 769	409 854	518 558	614 478	614 478	690 528	743 105	779 374
Corporate & Shared Services	660 424	784 909	838 439	894 573	890 404	890 404	981 143	1 038 210	1 096 200
Community Safety	530 462	575 218	715 138	858 254	834 151	834 151	892 308	954 531	1 020 341
Economic Development	213 030	240 287	260 488	350 998	353 004	353 004	376 299	399 547	424 150
Health & Social Development	179 567	208 374	241 086	286 302	314 523	314 523	325 025	346 658	372 803
Sport & Recreation	116 780	133 082	152 738	232 365	222 626	222 626	242 073	251 733	268 916
Housing and Sustainable Human Settlement Development	247 532	304 213	308 327	406 138	399 165	400 047	368 333	397 362	423 730
Agriculture & Environmental Management	640 755	691 929	862 876	763 577	801 097	801 097	965 433	1 028 749	1 095 126
Public Works: Transport	51 392	76 182	95 655	208 954	163 618	163 618	219 891	257 790	274 394
Public Works: Roads and Stormwater	383 452	391 290	487 491	703 480	692 152	692 152	732 181	790 703	843 189
Public Works: Water and Sanitation	1 371 879	1 527 826	1 642 091	1 981 490	1 946 577	1 955 966	2 051 924	2 153 638	2 281 147
Public Works: Electricity	2 161 540	2 448 438	2 729 799	3 172 490	3 579 954	3 579 954	4 258 581	4 655 604	5 071 713
City Planning & Regional Services	107 725	111 422	134 583	169 707	169 546	169 546	181 815	194 146	207 576
Total Expenditure by Vote	7 921 209	8 584 419	9 592 104	11 884 072	12 434 263	12 444 534	13 948 043	14 604 428	15 622 055
Surplus/(Deficit) for the year	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418

Table 13: Consolidated Budgeted Financial Performance (municipal vote)

Table A4 - Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Revenue By Source									
Property rates	1 743 044	1 719 224	2 181 018	3 246 050	3 246 052	3 246 052	3 598 037	3 885 881	4 196 754
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 640 441	2 674 514	3 034 988	3 385 791	3 835 801	3 835 821	5 030 220	5 533 242	6 086 566
Service charges - water revenue	998 248	1 091 350	1 299 305	1 546 299	1 546 314	1 548 384	1 561 424	1 691 666	1 827 897
Service charges - sanitation revenue	236 003	265 228	324 359	341 566	341 568	339 062	384 448	415 204	448 101
Service charges - refuse revenue	255 981	250 700	267 689	328 064	328 065	328 066	383 838	414 546	447 710
Service charges - other	50 069	80 935	74 872	72 664	72 664	101 051	105 440	113 836	121 789
Rental of facilities and equipment	69 999	84 785	99 540	85 198	80 129	81 757	136 448	148 174	160 919
Interest earned - external investments	109 809	140 372	141 861	124 163	124 175	124 880	128 425	138 244	84 201
Interest earned - outstanding debtors	72 188	156 503	194 352	190 114	189 934	196 003	243 386	262 567	283 138
Dividends received	-	-	-	-	-	-	-	-	-
Fines	24 267	39 526	39 357	55 160	55 160	55 160	62 611	67 620	73 030
Licences and permits	19 752	21 817	29 499	24 931	24 931	24 931	31 539	34 062	36 787
Agency services	-	-	-	60	66	73	80	88	97
Transfers recognised - operational	425 101	1 248 409	1 449 659	1 745 378	1 867 692	1 867 692	1 989 240	2 183 845	2 326 900
Other revenue	1 517 342	766 401	824 710	966 985	983 870	958 215	998 101	982 730	1 017 737
Gains on disposal of PPE	22 232	20 915	4 937	41 302	41 302	41 302	27 908	30 061	32 386
Total Revenue (excluding capital transfers and contributions)	8 184 478	8 560 679	9 966 147	12 153 725	12 737 724	12 748 450	14 681 145	15 901 765	17 144 009
Expenditure By Type									
Employee related costs	2 226 705	2 445 399	2 664 455	2 777 121	2 819 727	2 821 655	3 028 741	3 240 544	3 465 634
Remuneration of councillors	34 968	46 513	44 989	78 097	78 097	78 127	59 533	65 262	71 206
Debt impairment	379 320	238 014	323 034	188 041	180 793	191 563	203 545	215 795	228 153
Depreciation & asset impairment	506 985	630 778	545 207	835 123	865 585	865 875	786 931	915 044	1 029 642
Finance charges	276 300	365 221	373 695	377 278	434 368	434 468	519 353	597 962	606 007
Bulk purchases	1 924 197	2 208 027	2 282 040	2 653 704	2 880 144	2 880 048	3 595 309	3 937 948	4 312 470
Other materials	-	-	10	11	12	12	13	15	16
Contracted services	63 001	65 194	89 881	82 239	82 250	82 250	115 960	41 806	12 747
Transfers and grants	10 226	8 392	11 585	12 953	12 953	12 953	13 564	14 318	15 117
Other expenditure	2 484 959	2 566 966	3 233 785	4 879 504	5 080 333	5 077 583	5 625 094	5 575 734	5 881 064
Loss on disposal of PPE	14 547	9 915	23 423	-	-	-	-	-	-
Total Expenditure	7 921 209	8 584 419	9 592 104	11 884 072	12 434 263	12 444 534	13 948 043	14 604 428	15 622 055
Surplus/(Deficit)	263 269	(23 740)	374 043	269 653	303 462	303 915	733 102	1 297 337	1 521 954
Transfers recognised - capital	360 157	317 834	467 680	961 481	819 725	1 058 974	1 350 417	1 476 069	847 464
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418

Table 14: Consolidated Budgeted Financial Performance (revenue and expenditure)

Table A6 – Consolidated Budgeted Financial Position

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
ASSETS									
Current assets									
Cash	100 982	158 873	108 218	83 311	82 444	83 268	66 943	44 195	26 354
Call investment deposits	375 892	559 023	235 138	1 092 154	1 092 151	170 003	287 394	1 453 142	2 214 101
Consumer debtors	1 996 488	2 051 037	2 404 747	1 505 417	1 500 921	2 442 819	2 481 909	2 521 237	2 561 304
Other debtors	564 716	470 816	297 914	217 288	215 460	212 838	188 154	110 972	69 078
Current portion of long-term receivables	16 321	27 840	103 377	30 212	30 212	30 212	109 562	122 178	136 631
Inventory	124 748	209 737	232 918	130 966	130 966	130 966	145 441	140 506	147 440
Total current assets	3 179 146	3 477 327	3 382 313	3 059 347	3 052 154	3 070 105	3 279 403	4 392 230	5 154 907
Non current assets									
Long-term receivables	294 669	323 533	189 763	385 539	385 539	385 539	203 400	231 220	263 091
Investments	482 543	411 284	425 553	590 865	590 865	660 656	671 718	371 645	306 344
Investment property	9 169	21 951	20 053	10 560	–	10 560	210 560	231 616	254 778
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	7 310 819	8 348 594	9 737 040	11 855 813	12 343 731	12 454 782	15 239 794	17 899 485	20 896 264
Agricultural	–	–	–	–	–	–	–	–	–
Biological	10 459	11 015	14 741	–	–	–	14 741	14 741	14 741
Intangible	158 572	95 374	98 038	1	1	1	1	1	1
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	8 266 230	9 211 750	10 485 188	12 842 778	13 320 136	13 511 538	16 340 214	18 748 708	21 735 218
TOTAL ASSETS	11 445 376	12 689 077	13 867 501	15 902 125	16 372 290	16 581 643	19 619 617	23 140 938	26 890 126
LIABILITIES									
Current liabilities									
Bank overdraft	29 715	46 002	106 407	42 520	42 520	–	–	–	–
Borrowing	59 410	232 569	172 888	77 836	77 489	77 836	98 876	109 996	131 609
Consumer deposits	343 002	356 567	325 865	344 026	341 715	344 076	457 482	426 831	446 601
Trade and other payables	2 052 957	2 147 238	2 272 048	2 400 186	2 393 595	2 634 175	2 658 704	2 996 385	3 378 461
Provisions	7 331	8 267	7 038	8 000	8 000	8 000	9 000	5 000	4 000
Total current liabilities	2 492 415	2 790 643	2 884 247	2 872 568	2 863 319	3 064 087	3 224 063	3 538 212	3 960 671
Non current liabilities									
Borrowing	2 144 444	2 812 250	2 971 923	3 233 938	3 957 412	3 962 644	5 018 848	5 557 512	6 629 136
Provisions	2 869	5 263	87 211	5 595	5 595	5 595	6 328	7 154	8 084
Total non current liabilities	2 147 313	2 817 513	3 059 135	3 239 533	3 963 007	3 968 239	5 025 175	5 564 666	6 637 220
TOTAL LIABILITIES	4 639 728	5 608 156	5 943 382	6 112 101	6 826 326	7 032 326	8 249 238	9 102 878	10 597 891
NET ASSETS	6 805 648	7 080 920	7 924 119	9 790 024	9 545 964	9 549 317	11 370 379	14 038 061	16 292 235
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	554 812	788 142	1 500 963	2 319 301	2 080 002	2 078 594	3 335 902	4 838 312	7 004 786
Reserves	6 247 782	6 289 725	6 418 542	7 465 961	7 465 961	7 465 961	8 029 715	9 194 510	9 281 686
Minorities' interests	3 054	3 054	4 614	4 762	–	4 762	4 762	5 238	5 762
TOTAL COMMUNITY WEALTH/EQUITY	6 805 648	7 080 920	7 924 119	9 790 024	9 545 964	9 549 317	11 370 379	14 038 061	16 292 235

Table 15: Consolidated Budgeted Financial Position

Table A7 – Consolidated Budgeted Cash Flows

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	8 077 036	8 485 663	9 976 876	9 397 600	9 976 521	9 398 665	11 554 014	12 528 439	13 621 112
Government - operating	–	150	111	1 725 867	1 847 692	1 848 182	1 921 468	2 109 296	2 244 896
Government - capital	86 911	104 930	29 713	1 060 738	918 982	1 161 908	1 439 462	1 496 790	842 126
Interest	130 233	154 359	157 147	312 477	312 355	319 589	370 777	399 984	366 678
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(6 991 672)	(7 464 898)	(8 451 448)	(10 104 019)	(10 552 885)	(10 568 860)	(12 042 065)	(12 454 113)	(13 314 206)
Finance charges	(267 404)	(351 955)	(362 914)	(355 400)	(411 961)	(412 794)	(506 650)	(584 734)	(592 231)
Transfers and Grants	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	1 035 104	928 249	1 349 485	2 037 264	2 090 703	1 746 689	2 737 006	3 495 661	3 168 376
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	11 773	20 360	1 210	41 302	41 302	41 302	27 908	30 061	32 386
Decrease (increase) in non-current debtors	–	–	–	125 156	125 156	125 156	123 517	128 545	134 596
Decrease (increase) other non-current receivables	–	–	–	(28 056)	(28 056)	(28 056)	32 526	(26 429)	(30 277)
Decrease (increase) in non-current investments	17 314	29 032	40 465	51 373	51 373	51 373	(220 236)	162 826	(333 835)
Payments									
Capital assets	(1 556 942)	(1 615 683)	(1 934 354)	(2 948 848)	(2 812 118)	(2 811 868)	(3 268 907)	(3 338 265)	(2 923 766)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 527 855)	(1 566 291)	(1 892 678)	(2 759 074)	(2 622 344)	(2 622 094)	(3 305 193)	(3 043 262)	(3 120 897)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	279 898	636 453	43 749	822 000	822 000	822 000	800 000	650 000	650 000
Increase (decrease) in consumer deposits	(4 393)	21 956	9 460	72 551	72 551	72 482	38 896	40 208	45 206
Payments									
Repayment of borrowing	(316)	(459)	(1 528)	(325)	–	–	358	394	433
NET CASH FROM/(USED) FINANCING ACTIVITIES	275 189	657 949	51 681	894 226	894 551	894 482	839 253	690 602	695 639
NET INCREASE/ (DECREASE) IN CASH HELD	(217 562)	19 907	(491 513)	172 416	362 910	19 077	271 066	1 143 001	743 117
Cash/cash equivalents at the year begin:	664 720	447 159	467 065	692 812	236 158	64 193	83 270	354 336	1 497 337
Cash/cash equivalents at the year end:	447 159	467 065	(24 447)	865 227	599 068	83 270	354 336	1 497 337	2 240 454

Table 16: Consolidated Budgeted Cash Flows

10. Budget related charts and explanatory notes

Table 1(a)

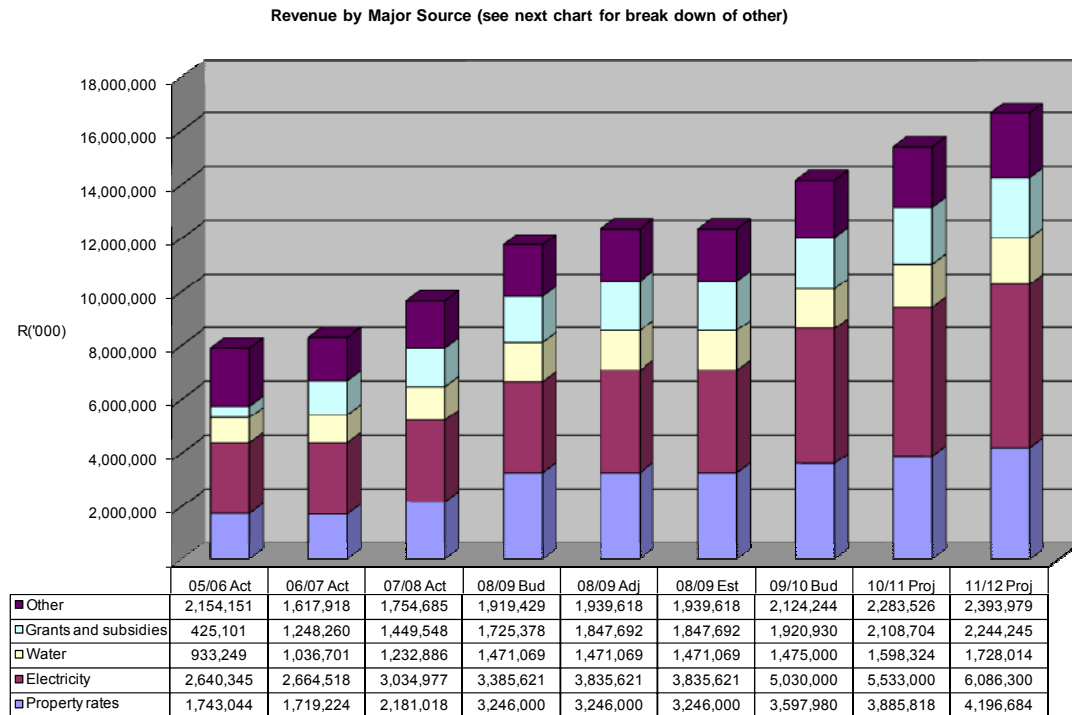


Fig 1: Revenue by Major Source

Table 1(b)

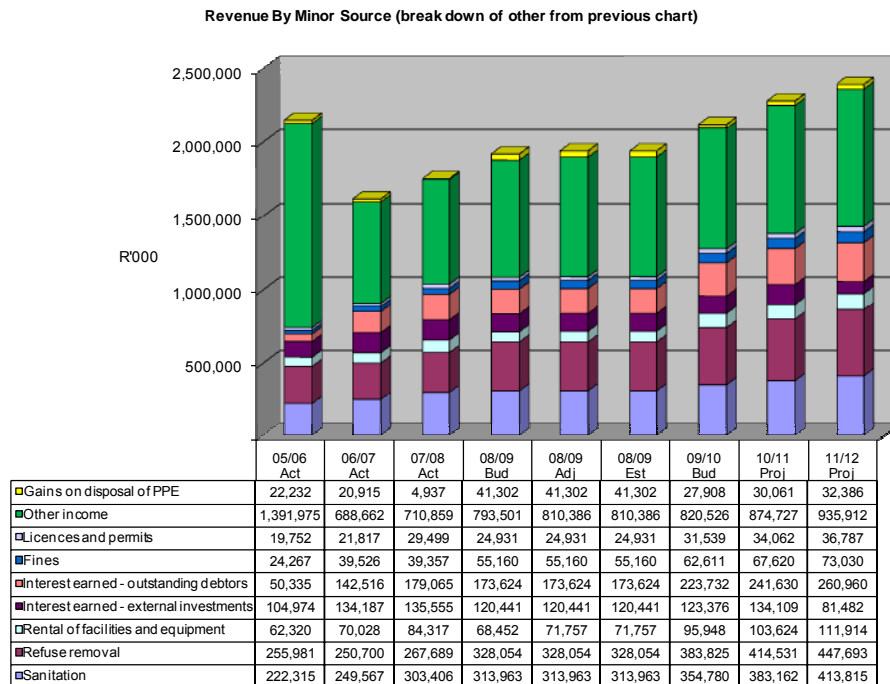


Fig 2: Revenue by Minor Source

Table 2(a)

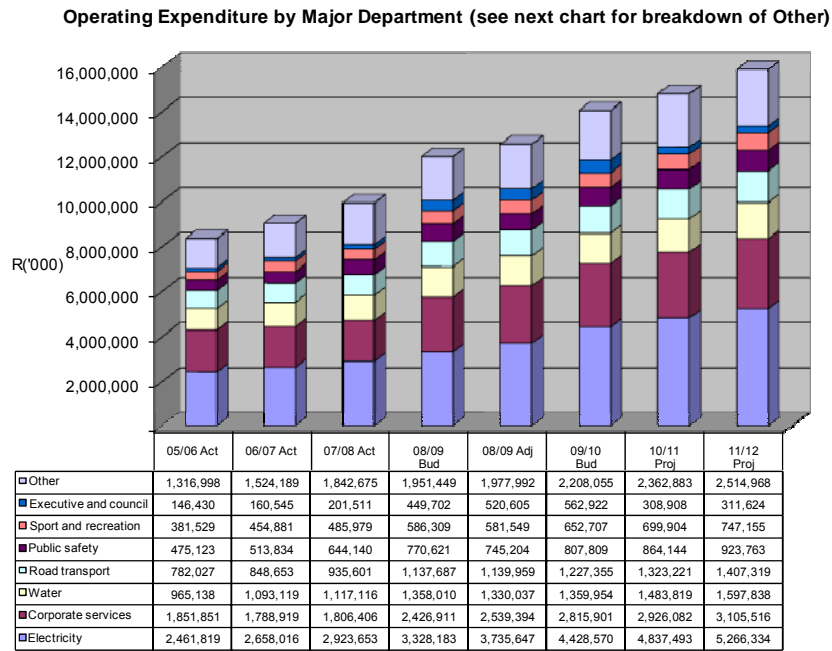


Fig 3: Operating Expenditure by Major Vote

Table 2(b)

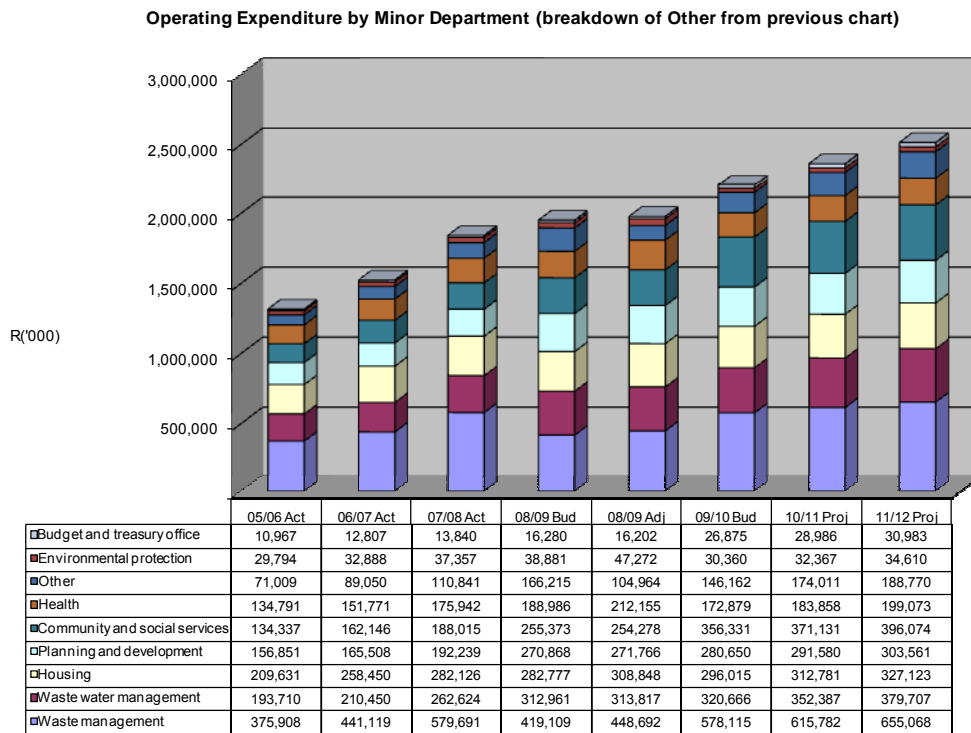


Fig 4: Operating Expenditure by Minor Vote

Table 3: 2009/10 Medium-term Capital Budget per Strategic Unit/Department

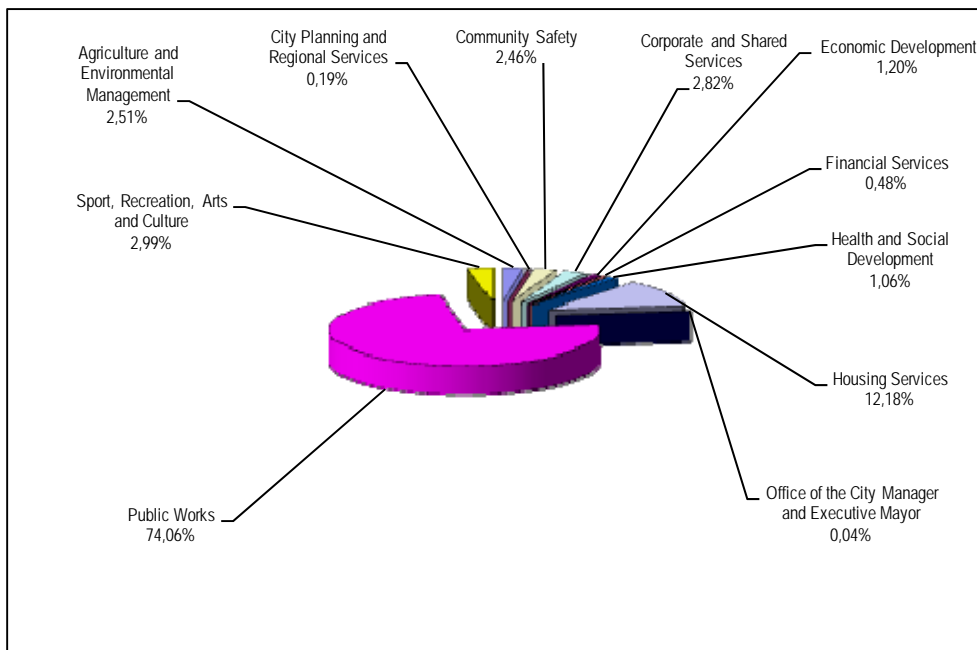


Fig 5: 2009/10 Medium-term Capital Budget per Strategic Unit/Department

Table 4: 2009/10 Medium-term Capital Budget in terms of funding source

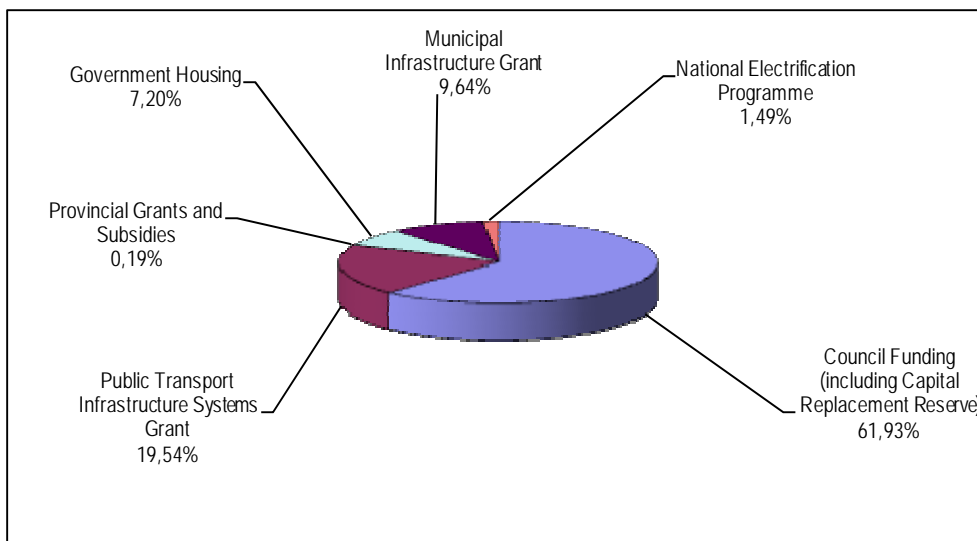


Fig 6: 2009/10 Medium-term Capital Budget in terms of funding source

Part 2: Supporting documentation

11. Overview of annual budget process

1. Political oversight of the budget process

The key to strengthening the link between priorities and spending plans lies in enhancing political oversight of the budget process. Section 53(1)(a) of the MFMA states that the mayor of a municipality must provide political guidance over the budget process and the priorities that must guide the preparation of the budget.

The BPMC has a significant role to play in the financial planning process. Strengthening the link between Government's priorities and spending plans is not an end in itself, but the goal should be enhanced service delivery aimed at improving the quality of life for all the people within the city.

Political oversight of the budget process is essential to ensure that:

- The political executive is responsible for policy and prioritisation
- Policy priorities are linked to departmental spending plans and the delivery of quality services.

Budgeting is primarily about the priorities and choices that the Municipality has to make in deciding how to meet the agreed set of policy objectives through better service delivery. Political oversight of the budget process allows Government and in particular the Municipality to manage the tension between competing policy priorities and fiscal realities. The key to strengthening the linkage between priorities and departmental plans lies in enhancing political oversight of the Budget process.

The CoT entered into the third review of the IDP on 1 July 2008. It initiated a third revision process of the 2006 – 2011 IDP in September 2008 after the approval of the Integrated Report on the IDP Process Plan and the Budget Time-schedule for 2009/10 which was approved by Council on 28 August 2008. The final draft third Tshwane IDP will be the end product of a 12 month process of planning and consultation to review the 2008/09 IDP (also referred to as the Second Revised IPD) and to address the comments made by the MEC for Local Government.

The Process Plan applicable to the third revision cycle includes the following key IDP processes:

- Registration of community needs
- Compilation of departmental business plans
- Financial planning and budgeting process
- Participation process
- Compilation of SDBIP
- Performance management and monitoring process

2. Schedule of Key Deadlines relating to budget process

The budget time schedule for the compilation of the draft 2009/10 MTREF and the IDP Process Plan (integrated) was approved by Council on 28 August 2008.

3. Process for tabling and approval of the draft Budget and IDP in Council

- First Mayoral Budget Lekgotla (Mayoral Budget Committee) to provide political guidance – 24 and 25 July 2008.
- Official commencement of IDP needs identification period (public participation) – 12 August 2008.
- Approval of Needs Analysis Report and confirmation of 2009/10 priorities – 8 October 2008.
- Business Plan compilation commences (all departments and regions) – 15 October to 14 November 2008.
- Adjustments Budget 2008/09 (Council approval) – 27 November 2008.
- Second Mayoral Budget Lekgotla (Mayoral Budget Committee) to provide political guidance – 21 to 23 January 2009.
- Council approval of draft 2009/10 MTREF and IDP for Community Consultation purposes – 26 February 2009.
- Community Consultation on draft IDP and draft MTREF – 11 March to 9 April 2009.
- Draft SDBIP submitted to Ordinary Council (for cognisance) – 26 March 2009.
- Legislated Closure of IDP Comment period – 9 April 2009.

- Third Mayoral Budget Lekgotla (Mayoral Budget Committee) to provide political guidance – 17 and 18 April 2009.
- Council approval of 2009/10 MTREF and IDP – 28 May 2009.
- Approval of 2009/10 City-level SDBIP by the Executive Mayor – 29 June 2009.

Deviations from the Schedule of Key Deadlines

- The 2008/09 Adjustments Budget was referred to the Council meeting in January 2009 by the Mayoral Committee during November 2008 for approval by Council on 29 January 2009.
- The Community Consultation process commenced on 3 March in order to allow sufficient time for consultations.

4. Consultations with stakeholders and outcomes

The draft 2009/10 MTREF that was tabled before Council on 26 February 2009 for community consultation was made available on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other National and Provincial Departments in accordance with the MFMA, to provide an opportunity for their inputs.

Ward Committees were utilised to facilitate the Community Consultation process from 3 March to 9 April 2009. The applicable dates and venues were published in the newspapers.

The budget process commenced a month earlier than in previous financial years, as per the approved time schedule, with the purpose to advertise timeously and conduct extensive community consultation as well as to grant sufficient time for submissions to be considered for possible inclusion in the final draft budget.

Feedback to the issues raised is available in a document which can be obtained on request.

Sixteen venues were visited within the city's boundaries and an average attendance of 100 people per meeting was recorded, which compares to the previous financial year's process.

The stakeholders involved in the consultations were organised businesses, churches, non-governmental institutions, community-based organisations and individual members of the public.

In addition, other vehicles such as organised business and imbizo's were utilised to ensure transparency and interaction.

The submissions and presentations received during the community consultation process and additional information regarding revenue and expenditure, were addressed where possible before finalisation of the draft 2009/10 MTREF.

The Executive Mayor, will during her Budget Speech give feedback with regard to the issues raised during the community consultation process.

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

1. Vision

To establish Tshwane as the leading African capital city of excellence that empowers the community to prosper in a safe and healthy environment.

2. Mission

To enhance the quality of life of all people in the CoT through a developmental system of local government and the rendering of efficient, effective and affordable services.

3. Integrated Development Plan

The Constitution of the Republic of South Africa (1996) commits Government to undertake the measures that will ensure that all South Africans have access to adequate housing, health care, education, food, water and social security.

Local Government has as duty to ensure that the abovementioned is achieved through the implementation of development policies and legislation that supports the developmental goals of South Africa.

The Constitution mandates Local Government with the responsibility to exercise local developmental and cooperative governance. The disposal of imbalances in South African society can only be realized through a credible integrated developmental planning processes.

Integrated developmental planning in the South African context is amongst other an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

The Integrated Development Plan (IDP) is the result of the planning processes and comprises of a five year period which correlates with the term of the political incumbents.

The Constitution's requirements of local government to relate its management, budgeting and planning functions to its objectives gives a clear indication of the intended purposes of municipal integrated development planning. That is to:

- Ensure sustainable provision of services;
- Promote social and economic development;
- Promote a safe and healthy environment;
- Give priority to the basic needs of communities; and
- Encourage involvement of communities.

Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

4. The 5-year Strategic Objective Integrated Development Plan

This document comprises the five-year strategic plan and programme of action for the CoT. This five-year strategic plan should be seen as a vehicle to develop and grow the CoT into a successful city through the achievement of our vision contained in the CDS. The following pieces of legislation form the basis for the development of this five-year plan:

- The Constitution of the Republic of South Africa, 1996;
- The Municipal Systems Act, 2000 (Act 32 of 2000); and
- The Municipal Finance Management Act, 2003 (Act 56 of 2003).

The CoT embarked on strategic and developmental processes to ensure that it fulfils its mandate and obligations as per the Constitution of South Africa.

The CoT's five strategic objectives are:

- Provide quality basic services and infrastructure
- Facilitate higher and shared economic growth and development
- Fight poverty, build clean, healthy, safe and sustainable communities
- Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
- Ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate

In line with the MSA, this plan constitutes the single, inclusive and strategic plan of the CoT, aligned with the five-year term of office of the elected political leadership.

The five-year programme responds to the development challenges and opportunities faced by the locality by identifying the key performance areas, as sorted to achieve five strategic objectives.

Developing a City Development Strategy

The CDS is a bold initiative by the CoT to influence the development path of the city over the next 20 – 30 years. It proposes a substantial programme of public-led investment to re-structure current patterns of settlement, activity and access to resources in the City towards greater equity and enhanced opportunity. The CDS specifically targets future development opportunity in traditional dormitory settlements to the north, east and west of the CBD. It is the umbrella strategy that provides direction to the City's Integrated Development Plan, associated sectoral plans and strategies, and the allocation of resources of the City and other service delivery partners.

The CDS introduces important policy shifts and emphases which have further been translated into 7 strategic focus areas/objectives as outlined below:

- Developing the north
- Maintaining existing urban areas
- Strengthening key economic clusters
- Celebrating the capital
- Building social cohesion
- Strong developmental municipal institution
- Sound financial fundamentals

The diagram below is a graphical illustration of the integration of all planning processes:

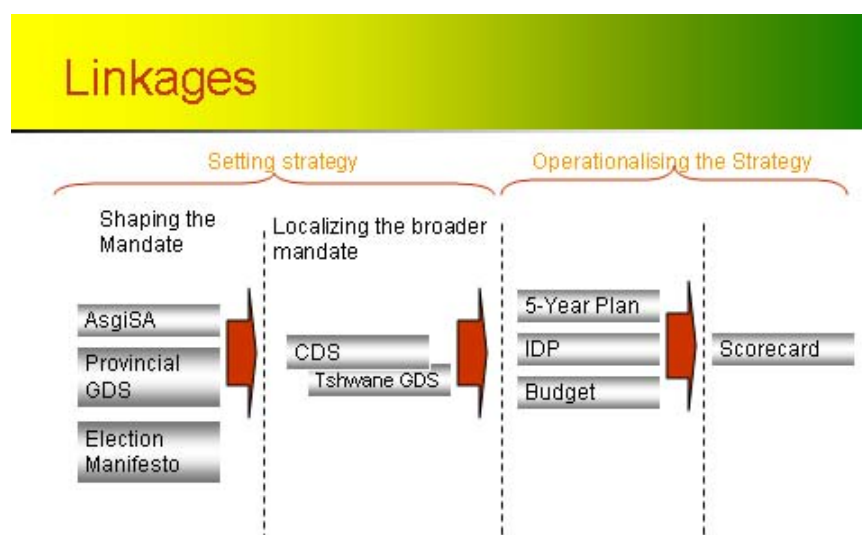


Fig. 7: Integration of planning process

5. Aligning budget priorities

In order to ensure integrated and focused service delivery between all spheres of government it was important for the CoT to align its budget priorities with that of National and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery and poverty alleviation and building sound institutional arrangements.

Local priorities were identified which are mainly in line with the national and provincial priorities.

6. Key Performance Areas

Provide quality basic services and infrastructure

- Provide electricity;
- Provide water;
- Provide sanitation;
- Provide waste removal;
- Provide housing;
- Provide roads and stormwater;
- Provide public transport;
- Provide city planning services; and
- Maintaining the infrastructure of the City.

Facilitate higher and shared economic growth and development

- Facilitate higher economic growth; and
- Facilitate shared economic growth.

Fight poverty, build clean, healthy, safe and sustainable communities

- Fight poverty;
- Provide health care services;
- Decrease the crime levels working with strategic partners such as SAPS;
- Ensure the safety of our communities, businesses and roads;
- Promote viable sustainable communities; and
- Promote environmental sustainability.

Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service

- Optimise effective community participation in the ward committee system; and
- Implement Batho Pele and improve customer relations management.

Ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

- Ensure that the CoT is financially viable;
- Ensure sound HR management in the City;
- Ensure institutional transformation; and
- Ensure good governance.

7. Tshwane Integrated Development Plan: 2006 to 2011

The second Tshwane 5-year IDP cycle (2006 to 2011)(TIDP) commenced with the approval of the Tshwane Integrated Development Plan 2006-2011 on 30 May 2006.

The five year IDP cycle coincides with that of the political term. Section 25(1) of the MSA prescribes that a municipal council must at the start of its elected term adopt a single, inclusive and strategic plan for the development of the municipality.

The revision of the TIDP during the current planning phase is intended to be a revision of the approved IDP (2006 – 2011) Second Revision (May 2008) for 2008/09.

The compilation of the five year IDP also ensures that the document reflects the priority needs of the Municipality that available resources are used accordingly and that subsequent revision thereof is intended to improve in this regard where possible.

Alignment during the third revision cycle focused on the relationship between the TIDP and the following national, provincial and local endeavours:

- National Key Performance Indicators (NKPIs);
- Gauteng Development Strategy (GDS);
- Tshwane CDS;
- CoT Five-year Strategic and Business Plan (5SBP);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective; and
- Tshwane Growth and Development strategy.

The revision allowed for in legislation is not to replace (recompile) the five year IDP, but is rather aimed at an intense annual revision towards the improvement of the implementation of the said dispensation's five year strategy, and to cater for responsiveness towards community needs raised over time. The purpose of the IDP is to ensure that the resources available to the municipality are directed at the delivery of projects and programmes that meet agreed municipal development priorities.

The CoT embarked on strategic and developmental processes to ensure that it fulfils its mandate and obligations as per the Constitution of South Africa, to:

- Provide services in a sustainable manner;
- Promote social and economic development;
- Promote a safe and healthy environment;
- Give priority to the basic needs of communities; and
- Encourage the involvement of communities in the matters of local government.

The Draft Third Revised IDP constitutes the single, inclusive and strategic plan of the CoT, aligned with the five-year term of office of the elected political leadership.

The CoT departments developed Business Plans and budget submissions in line with the community needs and strategies of Council. The Departmental Business Plans included, amongst others, projects to address community needs received during the IDP community participation period from September to October 2008. Project Plans were compiled for all projects in the departmental capital budget submissions which were considered in the budgeting process.

The context of departmental business planning in the IDP process is depicted in diagram below:

The diagram below represents a graphical depiction of the IDP Process followed and the resultant TIDP.



Fig 8: Diagram: Context of Departmental Business Planning in the IDP Process

8. Revenue, operating expenditure and capital expenditure aligned to the goals and action plans of the IDP

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

Strategic Objective	Goal	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand										
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	4 368 632	4 790 084	5 595 609	6 746 708	7 026 861	7 266 110	8 983 993	9 870 556	9 962 279
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	160 968	179 620	214 046	229 525	260 010	260 010	295 912	322 186	354 763
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	233 995	312 011	415 565	535 906	693 913	693 913	604 595	572 262	643 882
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	41 329	34 388	43 683	28 577	32 240	32 240	54 504	60 682	53 057
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	3 451 125	3 285 379	3 851 890	5 168 262	5 146 701	5 146 701	5 559 567	6 059 755	6 482 706
Total Revenue (excluding capital transfers and contributions)		8 256 048	8 601 482	10 120 794	12 708 977	13 159 725	13 398 974	15 498 571	16 885 441	17 496 686

Table 17: Reconciliation of IDP strategic objectives and budget (revenue)

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

Strategic Objective	Goal	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand										
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	3,981,394	4,434,004	4,998,831	5,887,139	6,279,502	6,279,502	7,093,229	7,732,375	8,365,812
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	536,079	549,112	622,732	826,640	775,283	775,283	844,036	901,732	954,898
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	1,201,320	1,264,035	1,451,926	1,604,094	1,614,749	1,614,749	1,804,440	1,922,244	2,054,526
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	544,432	633,637	735,296	1,089,280	1,082,267	1,082,267	1,047,071	1,096,073	1,179,084
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	1,374,567	1,407,769	1,454,565	2,092,232	2,305,045	2,305,045	2,710,582	2,550,641	2,674,571
		7,637,794	8,288,558	9,263,351	11,499,385	12,056,847	12,056,847	13,499,359	14,203,065	15,228,891

Table 18: Reconciliation of IDP strategic objectives and budget (operating expenditure)

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

Strategic Objective	Goal	Goal Code	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	A	1,241,940	1,034,473	1,508,113	2,366,465	2,226,388	2,226,388	2,860,185	3,093,643	2,521,771
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	B	40,789	52,289	23,613	205,924	209,300	209,300	55,202	55,653	63,436
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	C	145,215	172,378	112,114	346,366	350,298	350,298	345,558	216,900	336,247
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	D	82,744	61,607	73,820	135,932	156,932	156,932	155,553	160,970	125,765
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	E	56,854	45,097	40,216	107,078	108,081	108,081	111,011	95,839	124,917
			1,567,543	1,365,844	1,757,876	3,161,765	3,050,998	3,050,998	3,547,508	3,623,005	3,172,137

Table 19: Reconciliation of IDP strategic objectives and budget (capital expenditure)

13. Measurable performance objectives and indicators

1. Performance Management

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. It is a system through which the municipality sets targets, monitors, assesses and reviews organisational and individual employee's performance based on city priorities, objectives and measures derived from the Tshwane Integrated Development Plan (TIDP) and the City Development Strategy (CDS). This enables proper planning, measuring, monitoring, reviewing and reporting on performance in the organisation.

The principles of performance management are that it should:

- Drive change and improve the performance of the organisation
- Focus the organisation's work on its priorities
- Measure the organisation's overall performance against set objectives
- Align strategic objectives and priorities with individual work plans
- Identify success as well as failure
- Identify good practice and learning from others' successes.

In accordance to the legislative requirements and good business practices, the CoT developed and implemented a performance management system. The main objectives of the system are to guide and manage the performance of the municipality (as an organisation) and employees (as individuals) throughout the city.

Performance management can be broadly defined as a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities, both at an organisation and individual level.

2. The Balanced Scorecard approach

The CoT adopted the Balanced Scorecard Model of performance management, which is aimed to measure the performance of the municipality using four perspectives, ie customer, internal processes, financial, and learning and growth.

In its desire to become the "leading international, African Capital City of excellence", the CoT has recognised the need to develop a City Performance Scorecard that will represent high level, cross-cutting goals and objectives and will ensure the alignment of all Departmental contributions to the well being of its clients and relevant stakeholders.

The City Scorecard is developed at the beginning of every financial year and is systematically cascaded down into Departmental and Divisional Scorecards and, in turn, into the Individual Contracts and Scorecards for the first 1st seven reporting levels.

The City Scorecard is being updated against the background of resource constraints (targets are adjusted) and measurable indicators (KPI's) are being refined.

3. City Scorecard

Table: City Scorecard for 2009/10

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
1 Provide quality basic services and infrastructure	Provide: electricity	Eradicate basic services backlogs equal to or earlier than National targets (2012) in line with available budgets.	% of households with access to basic or higher level of electricity (NKPI)	531 459 (77.4% of the total 686 640 h/h with access to electricity lighting per stats SA 2007)	Maintain or increase achievement ² of 07/08 in line with 09/10 budget. ³	Maintain or increase achievement of 0809 in line with 10/11 budget	Maintain or increase achievement of 09/10 year. These targets will fall into a new political term, and hence a new 5yr IDP cycle
	water	Eradicate basic services backlogs equal to or earlier than National targets (2008) in line with available budgets.	% of households with access to basic or higher level of water (NKPI)	Piped water: 97.1% ⁴ (666 724 households) 100% of households in informal settlements receive water through tanker services.	Maintain or increase achievement of 07/08 in line with 09/10 budget.	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 These targets will fall into a new political term, and hence a new 5yr IDP cycle

¹ We utilise the 2007/2008 year information as the baseline for planning for the following reasons (column 5)

- There is a time-lag in the release of Stats SA community survey information
- 2008/2009 actuals only available end of June 2009. Should this be completed prior to submission of the final IDP to Council it will be amended where relevant accordingly.
- The 2007/2008 achievements are public knowledge taken from the audited 2007/2008 Annual Report
- The same principle applies to targets in the 2009/2010, 2010/2011 years and so on. (columns 6-8)

² Explanation of 'maintain or increase previous year's achievement' as a target: The provision of services is dependent on a number of role-players, including the private sector. Further, in-migration to the City is not within the control of the municipality. Even though the municipality aims to increase its delivery of services annually to ensure no backlogs, high in-migration to informal settlements will impact negatively on achievements.

³ Targets may be amended if the budget is not available. The payment for services by communities impacts on the revenue, and whilst all effort has been made to carefully plan our projected revenue, changes in the economy may still impact on ability of households to pay for services.

⁴ Stats SA 2007 Community Survey

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
	sanitation	Eradicate basic services backlogs equal to or earlier than National targets (2010) in line with available budgets.	% of households with access to basic or higher level of sanitation (NKPI)	670 161 have access to basic or higher level sanitation services (97.6%) ⁵	Maintain or increase achievement of 07/08 in line with the 09/10 budget	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 year. These targets will fall into a new political term, and a new IDP cycle
1. Provide quality basic services and infrastructure	solid waste removal services	Eradicate basic services backlogs equal to or earlier than National targets Universal access to solid waste removal by 2011 in line with available budgets.	% of households with access to basic or higher level of solid waste removal (NKPI)	77.1% of households have access to basic or higher waste removal services as provided by the municipality (529 399 households) ⁶	Maintain or increase achievement of 07/08 in line with the 09/10 budget	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Housing	Accelerate Housing delivery by 2014 in line with available budgets.	% of households living in formal dwellings	72.1% (494 793 households out of the estimated total of 686 640 households live in <u>formal dwellings</u> (CS 2007: Stats SA)	Maintain or increase achievement of 07/08 in line with the 09/10 budget	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle

⁵ Includes toilet facilities (flush, chemical, dry, VIP)

⁶ Many households utilise the services of private companies to remove waste.

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
	City Planning	Contribute towards the national target of formalising ⁷ the 65 ⁸ informal settlements in Tshwane by 2014 in line with available budgets.	% of households living in proclaimed ⁹ townships/areas	79.3%, (544 506 households) live in proclaimed areas ¹⁰ 142 134 (20.7%) of households live in <u>informal areas</u> ¹¹	Maintain or increase achievement of 07/08 in line with the 09/10 budget	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle
1 Provide quality basic services and infrastructure	Roads	Provide roads infrastructure that meets the growth demands and prevent the creation of backlogs in line with available budgets.	Km of road as a proportion of square km of proclaimed area in the CoT	As at 30 June 2008 the ratio of roads in the CoT to the square Km of proclaimed areas in the CoT was 11.34. ¹²	11.57km	11.58km	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle

⁷ Formalizing townships (Housing Dept) = township that was pegged and ready for the installation of services – thus a township where stands can be identified.

⁸ As at end 07/08 informal settlements have been reduced to 41 as reported in 07/08 Annual report

⁹ Proclaimed township = Township proclaimed in the Provincial Gazette after it was approved by Council

¹⁰ The difference between this figure and the figure given for the % of households living in formal dwellings is the number of "informal dwellings, e.g. shacks in backyards that were added to proclaimed areas – i.e there are "informal dwellings" in proclaimed areas. Data source: Stats SA.

¹¹ (Stats SA households distributed by main dwelling: Informal dwellings in informal settlements (19.7% + Traditional dwellings (huts) 0.5% + Other 0.5% = 20.7%)

¹² Source of information for KM of roads is the Public Works and Infrastructure Development Department and for proclaimed areas is the City Planning and Regions Department

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
	Storm water	Eradicate basic services backlogs (storm water) equal to or earlier than National targets in line with available budgets.	Km of backlog of storm water drainage systems eradicated	As at 30 June 2008 89.8km ¹³ of storm water systems were delivered.	40.3km	87.63km	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle
			Km of new Storm water drainage systems provided	35 km ¹⁴ of storm water drainage systems were delivered in the 0708 financial year.	21.9km	4.32km	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Public Transport	Eradicate basic services backlogs (public transport) equal to or earlier than National targets in line with available budgets.	Nr of trips per capita (total passenger/ population) p.a. on public buses	As at 30 June 2008 the average number of trips ¹⁵ per capita ¹⁶ in the CoT was 6.1	Maintain or increase achievement of 07/08 in line with the 09/10 budget	Maintain or increase achievement of 08/09 in line with the 10/11 budget.	Maintain or increase achievement of 09/10 year These targets will fall into a new political term, and hence a new 5yr IDP cycle

¹³ Data obtained from 2007/2008 Annual report

¹⁴ Information from 2007/2008 Annual report as provided by the Public Works Department

¹⁵ Nr of trips taken from the 2007/2008 Annual report provided by the Economic Development Department is 14 279 126

¹⁶ Stats SA 2007 Community survey estimate of total population is 2 345 908

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement 1(baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
	Infrastructure maintenance	Expenditure on infrastructure maintenance is in line with national (National Treasury) norms and standards by 2011 Current Restructuring Grant target is: 14% to Total Operating Income (TOI)	% of Total Operating Income (TOI) spent on repairs and maintenance.	Repairs and Maintenance as % of the Total Operating Income was 16% ¹⁷	Repairs and Maintenance as % of the Total Operating Income is planned to be 11.6% due to budget availability	Repairs and Maintenance as % of the Total Operating Income is planned to be 12.5% due to budget availability.	Repairs and Maintenance as % of the Total Operating Income should be 14% and will be dependent on budget availability. These targets will fall into a new political term, and hence a new 5yr IDP cycle
2	Facilitate higher and shared economic growth and development	6 % growth in the COT Gross Value Added (GVA)	Gross Value Added This measure the value of goods and services produced in an area or sector of an economy. It is a useful measure for a region rather than using gross domestic product (GDP) ¹⁸	5.9% ¹⁹ GVA	6% GVA	6% GVA	Maintain or increase baseline These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Facilitate shared economic growth	Decrease in the Gini coefficient by 0.01 pa	Gini-coefficient This measures inequality of income/ wealth distribution. The closer the ratio is	The target for 0708 was 0.56, but we achieved 0.63	A reduction of inequality from 0.63 to 0.55	A reduction of inequality from 0.55 to 0.54	Maintain or increase baseline These targets will fall into a

¹⁷ Data obtained from 2007/2008 Annual Report

¹⁸ GVA+ taxes on products- subsidies on products = GDP

¹⁹ Data obtained from 2007/2008 Annual Report

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
			to 1, the higher the inequality. ²⁰				new political term, and hence a new 5yr IDP cycle
3 To fight poverty, build clean, healthy, safe and sustainable communities	Fight poverty	Reduce the number of people living below R3 000 pa annum, annually. ²¹	% of Tshwane population living below R3 000 p.a. (in constant 2000 rand)(Poverty head count index)	713 407 households which equalled 47.6% of the total population lived on R3 000 or less in the 07/08 year. As reported by Stats SA Community survey 2007 estimate	Reduce the 713 407 households who live below R3 000 per annum. Refer footnote 64	Reduce the total number of households who lived below R3 000 per annum in the 08/09 year. Refer footnote 64	These targets will fall into a new political term, and hence a new 5yr IDP cycle. The downturn in the economy makes it difficult to create a target at this stage.
	Provide health care services	100% of the uninsured population have access to PHC services within 5 km of their homes	% of uninsured households ²² with access to PHC within 5 km of their homes	98% of uninsured households have access to PHC within 5km of their homes	98% of uninsured households have access to PHC within 5km of their homes Refer footnote 65	98% of uninsured households have access to PHC within 5km of their homes Refer footnote 65	98% of uninsured households have access to PHC within 5 km of their homes. These targets will fall into a new political term, and hence a new 5yr IDP cycle

²⁰ The municipality does not have control over how wealth is distributed in the City. It does however play a role in facilitating with other role-players opportunities for job creation and skills development. The lower the gross domestic product per capita, generally the higher the inequality/ gini.

²¹ This target is linked to the GDP (growth in the economy). The municipality is not in control over all activities in the macro economy. In-migration, availability of jobs, and global economic trends are some of the factors that will impact on households living below the poverty line. National government interventions with regard to access to various state grants will impact on this target.

²² Uninsured households are households that do not have medical aids.

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets 11/12
					09/10	10/11	
	Decrease the crime levels working with the National Criminal Justice System, the South African Police Services, Business and communities, ensuring visible policing and strengthening the municipal court system	Achieve a decrease of 1% below the Gauteng crime levels in Tshwane	Tshwane crime levels benchmarked against Gauteng crime levels per type of crime – to be 1% lower in Tshwane than in Gauteng	<ul style="list-style-type: none"> • Assault CoT²³ -0.65% Gauteng +0.32% • Burglary at residential premises CoT -2.95% Gauteng -3.96% • Burglary at business premises CoT +1.9% Gauteng +6.83% • Theft of motor vehicle and motor cycle CoT -2.2% Gauteng -4.12% • Car hi-jacking CoT +1.05% Gauteng +6.9% • Rape CoT -4.85% Gauteng -3.3% ○ Public violence COT -1.1% Gauteng -2.3% 	Crime levels are comparatively 1% lower in Tshwane than in Gauteng	Crime levels are comparatively 1% lower in Tshwane than in Gauteng	Crime levels are comparatively 1% lower in Tshwane than in Gauteng These targets will fall into a new political term, and hence a new 5yr IDP cycle

²³ Data obtained from 2007/2008 Annual Report

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
3 To fight poverty, build clean, healthy, safe and sustainable communities	Ensure the safety of our communities, businesses and roads, fostering a culture of respect for the rights of all, the laws that govern us all and a high moral and ethical standard	CoT is 70% prepared for emergencies in terms of the emergency management master plan	% of fires and other emergencies responded to within the service level agreement with GPG guidelines (in terms of time and response level)	100%	100% of fires and other emergencies responded to	100% of fires and other emergencies responded to	90% of fires and other emergencies responded to These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Promote viable (sustainable) communities by establishing mixed human settlements with social and cultural programmes that enable the celebration of diversity and foster social inclusion	Annually increase the % of residents surveyed that indicate they are satisfied with quality of life in the CoT.	% community satisfaction with quality of life This indicator will only be benchmarked annually against the SACN annual report and the HSRC's social attitudes survey	87% of residents do not consider relocation to another city. Majority of Formal Businesses expect turnover to be higher for the current financial year. Majority of Informal Businesses expect turnover to remain the same as 2006/2007 year	Residents surveyed indicate an improvement in the quality of life in the CoT compared to 07/08.	Residents surveyed indicate an improvement in the quality of life in the CoT compared to 08/09.	These targets will fall into a new political term, and hence a new 5yr IDP cycle

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
4 Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service	Optimise effective community participation in the ward committee system	All ward committees are functioning effectively	% of ward committees that are working effectively	99% (75 out of 76 ward committees were functioning)	All ward committees are functioning	All ward committees are functioning	All ward committees These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Implement Batho Pele and improve customer relations management	Annually increase the % of residents surveyed that indicate they are satisfied with CoT responsiveness	% of residents surveyed who indicated satisfaction with CoT responsiveness	²⁴ The Tshwane Household survey indicated that 60% of residents are satisfied with the current changes. The Business Satisfaction survey indicated that 38% of matters raised with the municipality were resolved fully and 25% partially.	Residents surveyed indicate an improvement in the responsiveness of the CoT compared to 07/08.	Residents surveyed indicate an improvement in the responsiveness of the CoT compared to 08/09.	These targets will fall into a new political term, and hence a new 5yr IDP cycle
5. To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	Financial management (financial viability)	Financial viability is achieved in terms of the RG targets	Nr of financial targets as projected per MTREF achieved	12 out of the 17 indicators ²⁵ were achieved or advantageous in financial terms ²⁶ for the CoT – e.g. Interest paid was lower than projected	All financial projections as per the 09/10 MTREF are achieved	All financial projections as per the 10/11 MTREF are achieved	All financial projections as per the 11/12 MTREF are achieved These targets will fall into a new political

²⁴ Data obtained from 2007/2008 Annual Report – these figures were reported from the Tshwane Household Survey

²⁵ Achievements were calculated from the Adjustments Budget targets.

²⁶ When the City does not spend the projected amount of capex, it will impact positive on the city's finances because less money will be borrowed and less money will be paid for interest and loan repayments. This will however impact negatively on service delivery targets such as connections made or bulk infrastructure constructed.

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
							term, and hence a new 5yr IDP cycle
		Ensure financial sustainability	Rates burden (total revenue from property tax / total number of properties on the property evaluation roll	R1,935,541,000 / 452,934 ²⁷ = R 4,273.34 per annum or R 356.11 per month	Maintain property rates increases within CPIX	Maintain property rates increases within CPIX	Maintain property rates increases within CPIX These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Sound HR management (capacity to execute mandate)	The organizational structure is 100% aligned to deliver on the CoT strategic objectives by 2009	% of Key Performance Areas annually achieved	<u>2006/2007</u> ²⁸ 34 out of 60 key performance areas (56.7%) were achieved <u>2007/2008</u> ²⁹	Achieve 100% of all key performance areas	Achieve 100% of all key performance areas	Achieve 100% of all key performance areas These targets will fall into a new political term, and hence a new 5yr IDP cycle

²⁷ Land parcel summary as at end June 2007

²⁸ Data obtained from 2006/2007 Annual Report

²⁹ There are no figures available for 2007/2008 – not in the mid-year report, not in the Annual Report for 2007/2008 – all the reports refer to 2006/2007 actual.

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets
					09/10	10/11	11/12
		Achieve national norms and standards by 2011 in terms of the % budget to be spent on implementing the workplace skills plan	% of a municipality's budget actually spent on implementing its workplace skills plan (NKPI)	³⁰ R19 454 611.30 (i.e. 1% of the remuneration budget) was paid in skills levies to the LGSETA	1% of the remuneration budget is utilised towards implementing the WSP.	1% of the remuneration budget is utilised towards implementing the WSP.	1% of the remuneration budget is utilised towards implementing the WSP These targets will fall into a new political term, and hence a new 5yr IDP cycle
	Institutional transformation	Annually achieve the targets set out in the municipality's EE plan thereby achieving 100% of the EE plan by 2011	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan. (NKPI)	³¹ 58.2% of employees (levels 1-4) are from the designated groups Total No employees appointed levels 1-4: 189 of which 46 are female (24.3%) And 143 (75.7%) are male. 84 (44.4%) are African 5 (0.03%) are Coloured 5 (0.03%) are Indian 95 (50%) are white	As per approved EE plan ³²	As per approved EE plan	These targets will fall into a new political term, and hence a new 5yr IDP cycle
5. To ensure good governance, financial viability and optimal institutional transformation with	Good governance	Annually increase the % of residents surveyed that indicate they are satisfied that CoT governs well.	The % of residents of Tshwane who have indicated that CoT governs well	15.4% of respondents were <u>very dissatisfied</u> with accuracy and correctness of monthly accounts on the 10-	Residents surveyed indicate an improvement in governance of the CoT	Residents surveyed indicate an improvement in the	These targets will fall into a new political term, and hence a new 5yr IDP

³⁰ Data obtained from 2007/2008 Annual Report

³¹ Data obtained from 2007/2008 Annual Report

³² Awaiting feedback from Mayoral Committee on agreed targets

1	2	3	4	5	6	7	8
Strategic Objective	Key Performance Areas (KPA's)	Strategic Agenda and 5-year target(s)	KPI's	Achievement ¹ (baseline) 07/08	Current IDP Targets		New 5 yr IDP targets 11/12
					09/10	10/11	
capacity to execute its mandate				point scale 43.9% of respondents <u>dissatisfied</u> . 38.4% satisfied.	compared to 07/08.	governance of the CoT compared to 08/09.	cycle

Table 20: City Scorecard

4. Performance indicators and benchmarks

Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Borrowing Management										
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	19,1%	22,5%	21,7%	20,6%	24,5%	24,2%	25,3%	23,6%	24,2%
Credit Rating		A+	A+	A+	A+	A+	A+			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3,6%	1,9%	3,4%	3,3%	3,6%	3,6%	3,8%	4,2%	4,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	29,0%	60,7%	3,4%	37,4%	36,8%	36,8%	36,4%	30,3%	28,0%
Safety of Capital										
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/	66,1%	77,2%	73,1%	60,8%	70,0%	72,1%	69,5%	62,8%	63,3%
Gearing	Long Term Borrowing/ Funds & Reserves	34,3%	44,7%	46,1%	43,2%	53,0%	53,0%	60,5%	58,5%	69,3%
Liquidity										
Current Ratio	Current assets/current liabilities	1,3	1,3	1,2	1,1	1,1	1,0	1,0	1,3	1,3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,3	1,3	0,5	0,3	0,3	0,3	0,3	0,6	0,7
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,2	0,1	0,4	0,4	0,1	0,1	0,4	0,6
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		108,1%	122,1%	124,6%	124,6%	124,6%	91,3%	96,4%	95,9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	35,1%	34,2%	30,3%	17,6%	16,7%	24,3%	20,5%	19,1%	18,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	44,9%	37,0%	69,7%	36,6%	36,6%	36,6%	74,3%	65,4%	57,4%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
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%
Other Indicators										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	5,3%	7,7%	4,3%	13,0%	13,0%	13,0%	12,0%	12,0%	12,0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23,1%	29,7%	29,7%	21,0%	21,0%	21,0%	20,0%	20,0%	19,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27,8%	29,1%	27,2%	23,2%	22,4%	22,4%	21,0%	20,6%	20,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28,2%	30,1%	28,1%	28,4%	27,4%	27,4%	25,8%	25,3%	25,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,9%	12,0%	9,5%	10,3%	10,5%	10,5%	9,2%	9,8%	9,8%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	(105,8)	89,1	27,9	34,1	34,1	34,1	32,5	38,8	42,1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42,3%	41,8%	38,5%	19,0%	18,1%	28,2%	24,6%	22,7%	21,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,7	1,0	0,3	1,1	0,7	-	0,3	1,6	2,2

Table 21: Performance indicators and benchmarks

5. Free basic services

Basic Social Services Package (applicable to Registered Indigent households)

The social package assists residents that cannot pay for services and is registered as indigent households, in terms of the Indigent Policy.

Service	Social package available to registered indigent households in terms of the Indigent Policy	Monthly support per registered indigent household	Estimated revenue loss for the 2009/10 financial year (90 000 indigent households)
		Rand	R'million
Water	12kℓ	62,22	67,2
Electricity	100 KWh	74,22	80,1
Sanitation	6kℓ	18,23	19,7
Total		154,65	167,0

Table 22: Basic Social Services Package

The number of households in informal areas that receive free services and the cost of these services (eg the provision of water through stand pipes) are not taken into account in the table above). Furthermore, owing to the value of the properties of the registered indigent households not being available the revenue foregone with regard to property rates is not available. An estimated amount in this regard amounts to R45,0 million.

14. Overview of budget related policies

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

1. Revenue Framework

Revenue Framework

In order to serve the community, and to render the services needed, revenue generation is fundamental to the financial sustainability of every municipality. The reality is that we are faced with backlogs of development and poverty, challenging our revenue generating capacity. Escalating costs is putting more strain on the challenges municipalities are faced with and the funding requests always exceeds the available resources. This was even more obvious when compiling the 2009/10 MTREF.

The following table is a high level summary of the draft 2009/10 Medium-term Revenue Framework (classified per main revenue source):

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Revenue By Source									
Property rates	1 743 044	1 719 224	2 181 018	3 246 000	3 246 000	3 246 000	3 597 980	3 885 818	4 196 684
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 640 345	2 674 390	3 034 977	3 385 621	3 835 621	3 835 621	5 030 000	5 533 000	6 086 300
Service charges - water revenue	933 249	1 036 701	1 232 886	1 471 069	1 471 069	1 471 069	1 475 000	1 598 324	1 728 014
Service charges - sanitation revenue	222 315	249 567	303 406	313 963	313 963	313 963	354 780	383 162	413 815
Service charges - refuse revenue	255 981	250 700	267 689	328 054	328 054	328 054	383 825	414 531	447 693
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	62 320	70 028	84 317	68 452	71 757	71 757	95 948	103 624	111 914
Interest earned - external investments	104 974	134 187	135 555	120 441	120 441	120 441	123 376	134 109	81 482
Interest earned - outstanding debtors	50 335	142 516	179 065	173 624	173 624	173 624	223 732	241 630	260 960
Dividends received	-	-	-	-	-	-	-	-	-
Fines	24 267	39 526	39 357	55 160	55 160	55 160	62 611	67 620	73 030
Licences and permits	19 752	21 817	29 499	24 931	24 931	24 931	31 539	34 062	36 787
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	425 101	1 248 260	1 449 548	1 725 378	1 847 692	1 847 692	1 920 930	2 108 704	2 244 245
Other revenue	1 391 975	675 817	710 859	793 501	810 386	810 386	820 526	874 727	935 912
Gains on disposal of PPE	22 232	20 915	4 937	41 302	41 302	41 302	27 908	30 061	32 386
Total Revenue (excluding capital transfers and contributions)	7 895 891	8 283 648	9 653 114	11 747 496	12 340 001	12 340 001	14 148 154	15 409 372	16 649 222

Table 23: Operating revenue by source

Total revenue increased by 17,8% against the 2008/09 adjustment budget and by 21,9% against the 2008/09 approved budget. Cognisance needs to be taken of the fact that the percentage revenue growth is inclusive of capital grants and subsidies which increased by 64,7% against the 2008/09 adjustments budget and by 40,5% against the 2008/09 approved budget.

Furthermore, owing to Section 15(4) of the Municipal Property Rates Act (MPRA) all projected reductions and rebates need to be reflected in the municipality's annual budget for that year as:

- revenue on the revenue framework of the MTREF
- revenue forgone on the expenditure framework of the MTREF

Owing to this requirement, consideration needs to be given to the fact that approximately R808,5 million has been included in the draft 2009/10 MTREF on both the revenue and expenditure components compared to R715,5 million for the 2008/09 financial year. This implication will bring about a slight change in the accounting for the transactions on a monthly basis.

2. Revenue and tariff-setting principles

Tariff setting plays a major role in ensuring desired levels of revenue by assisting in the compilation of a credible and balanced budget and to accommodate the acceleration of basic services and alignment to the five-year strategic plan (programme).

The CoT derives its revenue on the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees), also contributes to the coffers of the CoT.

The following principles and guidelines have been considered in the draft 2009/10 MTREF:

- The ability of the community to pay for services received;
- Realistic revenue estimates through a conservative, objective and analytical process based on realistically expected revenue, taking into consideration available actual revenue and estimated growth percentages;
- Identification and pursuance of grants from national, provincial and other agencies;
- The impact of inflation, and other cost drivers;
- Increases above CPI if required owing to budgetary requirements aimed at sustaining services provision;
- Credible collection rates
- CoT to ensure its ability to extend new services and recovering of costs thereof;
- Balanced budget requirement;
- Current electricity constraints;
- Deteriorated economic outlook.

As in the past, the above principles, primarily driven by the Consumer Price Index (CPI), dictates the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economist speculations

The proposed tariff increases on the different revenue categories are:

Revenue category	2009/10 proposed tariff increase	2009/10 estimated revenue (tariff increase excluded)	2009/10 Additional revenue for each 1% tariff increase	2009/10 additional revenue owing to % tariff increases	2009/10 Total Budgeted revenue
	%	R'000	R'000	R'000	R'000
Property rates	13	3 184 060	31 840	413 920	3 597 980
Sanitation	13	313 960	3 140	40 820	354 780
Solid Waste	17	328 065	3 280	55 760	383 825
Water	13	1 281 244	12 812	166 556	1 447 800
Electricity	34	3 753 742	37 537	1 276 258	5 030 000
Total		8 861 071	88 609	1 953 314	10 814 385

Table 24: Main line revenue estimates

3. Review of credit control and indigent related procedures/ policies

The Collection Policy was approved on 2 August 2007. The CoT adopted a credible, sustainable, manageable and affordable system.

Registration of Indigents:

Emphasis is placed on speeding up the process to register at least 90 000 households.

A residential household can only be registered as indigent if it meets all of the following criteria:

- The total gross monthly income of all the members of the household does not exceed the joint amount of two old age state pensions
- The applicant as well as any other member of the household does not own other fixed property than the one in which they reside
- The person/applicant applying on behalf of a household must be above the age of eighteen (18) years
- The person/applicant applying on behalf of a household must reside at that property
- The person/applicant applying should be the owner or tenant as defined in the Indigent Policy
- The person/applicant must be a South African Citizen.

Integrated Indigent Exit Programme

Acknowledging the fact that most of the indigents within the city are unable to pay for municipal services because they are unemployed, the ICD Division drafted an Integrated Indigent Exit Programme. The aim of the programme is to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all Departments as well as external role players are actively involved in the reduction of the number of registered indigent households. The draft programme is still to be refined for approval by the Council.

The implementation of the policy will be incorporated in the Integrated Poverty Reduction and Community Development Strategy.

4. Debtor recovery levels, provision for bad debt and incentive solution

The MFMA requires that the budget be based on realistic forecasts of revenue recovery. A collection rate, calculated on the total billings for a period compared to the total payments received during the same period, is used as a measure of revenue recovery.

The draft 2009/10 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 95%.

Provision to the amounts of R138,5 million, R145,4 million and R152,7 million for the 2009/10, 2010/11 and 2011/12 financial year has been made for Bad Debt.

5. Budget adjustment process

The Adjustments Budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities.

The 2008/09 Adjustments Budget approved by Council on 29 January 2009 provided the departure point for the determination of affordability levels for the draft 2009/10 to 2011/12 medium-term operating and capital budgets of the CoT.

6. Budget Related Policies

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

Supply Chain Management Policy

The Supply Chain Management Policy adopted by Council on 27 July 2005 for the CoT and its entities is in the process of being revised and will be submitted to Council for consideration.

Budget Policy

The Budget Policy as approved on 2 August 2007 was amended on 29 May 2008 in respect of both Operating and Capital Budget Fund Transfers. During the 2008/09 financial year, a number of issues arose that called for the amendment of the Policy to address the shortcomings and interpretation issues.

The main change refers to Capital Budget Fund Transfers which will only be allowed once annually during the Adjustments Budget.

Property Rates Policy and By-laws

Following a request from the Minister for Provincial and Local Government, the Minister of Finance has granted approval (Government Gazette 32062 of 27 March 2009) in terms of section 43(2) of the MFMA for upper limits with respect to the rate ratios between residential and non-residential properties as they relate to agricultural properties and public service infrastructure properties, as prescribed in Government Gazette 32061 of 27 March 2009, to become effective for municipalities as from 1 July 2009.

The effect of this announcement is that agricultural properties may now only be charged a maximum tariff of 25% of the Residential Property category's tariff.

Agricultural property means property envisaged in section 8(2)(d)(i),(e) and (f)(i) of the MPRA and are in other words the following:

- Farm properties used for agricultural purposes – section 8(2)(d)(i);
- Farm properties not used for any purpose – section 8(2)(e); and
- Smallholdings used for agricultural purposes – section 8(2)(f)(i).

Review of the Collection Policy

The Collection Policy has been reviewed and approved by the Council on 2 August 2007.

Indigent Policy (Basic Social Services)

The Policy was approved by Council on 29 May 2008.

Tariff policies

The CoT's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service provision.

The policies have been approved on various dates and a consolidated tariff policy is envisage to be compiled for easier administration and reference in the near future.

7. Long-term Financial Strategy

The Long-term Financial Strategy (LTFS) has essentially informed the compilation of the draft 2009/10 MTREF with the emphasis on affordability and long-term sustainability.

Although the LTFS is predominantly a financial planning tool to ensure long-term financial sustainability for the organisation, the financial planning process and LTFS run parallel to ensure that the strategies and direction of the Municipality are at all times informed by best practice. One of the salient features of the LTFS is the attentiveness to ultimate sustainability, not only from a municipal finance perspective, but also relating to service delivery in line with the CDS imperatives/priorities, a driver of the Five-year Integrated Development Plan.

Within the context of the LTFS the following has been modelled into the strategy:

- Economic climate;
- City growth increase factors;
- Poverty levels in the City;
- Inflation pressures;
- Debt level of the City,
- Household growth rate;
- Repairs and maintenance increase factor; and
- Service delivery cost increase.

8. Asset management (infrastructure investment and funding)

Preserving the investment in existing infrastructure is a key strategy. One useful measure of asset renewal, in a General Recognised Accounting Practice (GRAP) compliant environment, is a comparison between the level of capital investment being deployed to asset renewal and the average level of depreciation (as a proxy for asset consumption). This entailed examining the current approved medium term capital budget and identifying capital projects that were essentially infrastructure renewal.

Another factor considered is that improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered reasonable to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The LTFM was constructed to allow for a 'what if' analysis to illustrate the impact of any variation in renewal levels, and the final approved strategy used a 90% target of average annual depreciation as the funding requirement of asset renewal, and a guide to the selection and prioritisation of individual capital projects.

9. Future operational impact of the capital programme

The following table indicates the breakdown per funding source and strategic unit/department of the Capital Budget for the draft 2009/10 MTREF:

2009/10 MEDIUM-TERM CAPITAL BUDGET PER FUNDING SOURCE & SECTION 80 COMMITTEE						
FUNDING SOURCE	Budget 2009/10	%	Budget 2010/11	%	Budget 2011/12	%
Council Funding	2,161,620,900		2,111,446,850		2,283,329,750	
Capital Replacement Reserve	35,469,778	61.93%	35,488,903	59.26%	41,342,485	73.28%
Public Transport Infrastructure Systems Grant	693,254,080	19.54%	804,180,000	22.20%	240,000,000	7.57%
Provincial Grants and Subsidies	6,825,126	0.19%	10,833,000	0.30%	29,499,000	0.93%
Government Housing	255,481,230	7.20%	136,524,388	3.77%	136,524,388	4.30%
Municipal Infrastructure Grant	342,079,000	9.64%	403,532,000	11.14%	346,441,000	10.92%
National Electrification Programme	52,778,000	1.49%	121,000,000	3.34%	95,000,000	2.99%
TOTAL CAPITAL FUNDING	3,547,508,114	100.00%	3,623,005,141	100.00%	3,172,136,623	100.00%
Agriculture & Environmental Management	89,216,118	2.51%	84,178,640	2.32%	93,374,158	2.94%
City Planning & Regional Services	6,785,126	0.19%	11,153,000	0.31%	19,899,000	0.63%
Community Safety	87,232,500	2.46%	47,556,900	1.31%	52,671,500	1.66%
Corporate & Shared Services	99,971,403	2.82%	90,351,367	2.49%	86,838,175	2.74%
Economic Development	42,649,000	1.20%	32,910,158	0.91%	34,637,471	1.09%
Financial Services	17,052,934	0.48%	15,000,000	0.41%	13,000,000	0.41%
Health & Social Development	37,674,489	1.06%	16,191,751	0.45%	103,895,000	3.28%
Housing Services	431,964,145	12.18%	317,437,388	8.76%	336,524,388	10.61%
Office Of the City Manager & Executive Mayor	1,385,000	0.04%	3,639,901	0.10%	3,699,901	0.12%
Public Works	2,627,396,399	74.06%	2,966,586,036	81.88%	2,334,597,030	73.60%
Public Works: Electricity	608,994,987		632,020,000		631,700,000	
Public Works: Roads & Stormwater	587,339,597		472,512,990		501,491,414	
Public Works: Transport	602,623,012		832,759,050		268,850,000	
Public Works: Water & Sanitation	828,438,803		1,029,293,996		932,555,616	
Sport, Recreation, Arts and Culture	106,181,000	2.99%	38,000,000	1.05%	93,000,000	2.93%
TOTAL CAPITAL EXPENDITURE	3,547,508,114	100.00%	3,623,005,141	100.00%	3,172,136,623	100.00%

Table 25: Breakdown per funding source and budget allocation (vote/programme level)

Note: Cognisance needs to be taken of the fact that the impact of the Munitoria PPP capitalisation project has not been factored into the above table. This implication has however been factored into the LTFS from a Statement of Financial Position perspective.

From the above table it can be seen that the total capital budget equates to R3,5 billion in the 2009/10 financial year and escalates to R3,6 billion in the 2011/12 financial year. The affordability level in terms of Council funding for the 2009/10, 2010/11 and 2011/12 financial years is R2,1 billion, R2,1 billion and R2,3 billion respectively.

The capital budget has further escalated owing to PTIS funding that has been rolled over from the 2008/09 financial year (DoRA allocation). 74,1% of the total capital budget has been specifically allocated to Public Works with more focus on backlog eradication, increased demand and to ensure provincial and national targets are met. An amount of R30 million has been allocated to the CoT from DME for the Energy Efficiency Demand Side Management (EEDSM) programme, through smart metering projects to support the Automated Meter Reading project which will be rolled-out in phases. A strategy regarding curbing the ailing electricity bulk infrastructure of CoT will run over a period of five years and R150,0 million is allocated for the 2009/10 financial year to kick start the process. Furthermore any funds that may become available during the financial year will be considered to be redirected towards this initiative during the 2009/10 Adjustments Budget process.

The 2010 SWC related projects have been included in the draft 2009/10 detail capital budget. The total allocation towards the 2010 SWC equates to R1,3 billion in the 2009/10 financial year. It should be noted that although this will contribute to the successful hosting of the event by CoT, the projects form part of the broader planning framework and objectives of the city and are sustainable post 2010.

The following table is a breakdown of the capital budget per strategic focus area:

Strategic Objectives	Budget 2009/10 R'000	%	Budget 2010/11 R'000	%	Budget 2011/12 R'000	%
1. Quality basic services & infrastructure	2,880,185	81.19%	3,082,643	85.09%	2,510,771	79.15%
2. Higher shared economic growth & development	31,952	0.90%	55,753	1.54%	68,436	2.16%
3. Fight poverty, build clean, healthy & sustainable communities	351,558	9.91%	224,900	6.21%	392,747	12.38%
4. Participatory democracy & principles of batho pele	156,053	4.40%	160,870	4.44%	126,565	3.99%
5. Good governance, financial viability & institutional transformation	127,761	3.60%	98,839	2.73%	73,617	2.32%
TOTAL CAPITAL BUDGET	3,547,508	100.00%	3,623,005	100.00%	3,172,137	100.00%

Table 26: Draft Capital Budget per Strategic Focus Area

From the above it can be seen that a large portion of the capital budget has been allocated to strategic focus area 1 (quality basic services and infrastructure) in the draft 2009/10 MTREF.

R351,5 million (10,0%) is specifically aligned to fighting poverty, building clean, healthy and safe communities. The balance of the funding allocations have been prioritised in terms of participatory democracy and fostering the principles of Batho Pele, ensuring good governance and financial viability and as well as shared economic growth and development.

10. Operational Policies

Operational capacity

The following table is a summary of the expenditure groups by type:

Description	Ref	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Expenditure By Type										
Employee related costs	2	2,196,821	2,412,004	2,621,003	3,234,656	3,281,323	3,281,323	3,534,784	3,781,463	4,046,165
Remuneration of councillors		34,795	45,946	44,201	76,722	76,722	76,722	57,963	63,539	69,661
Debt impairment	3	332,941	193,489	280,647	131,774	131,774	131,774	138,472	145,396	152,666
Depreciation & asset impairment	2	505,434	558,584	542,316	832,526	862,988	862,988	783,926	911,798	1,026,168
Finance charges		275,468	327,300	372,938	376,478	433,468	433,468	518,153	596,642	604,555
Bulk purchases	2	1,853,026	2,130,979	2,206,818	2,563,032	2,789,472	2,789,472	3,496,677	3,831,417	4,198,468
Other materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		10,226	8,392	11,585	12,953	12,953	12,953	13,564	14,318	15,117
Other expenditure	4, 5	3,157,656	3,355,544	3,854,149	4,780,731	4,981,687	4,981,687	3,910,449	3,739,634	3,918,257
Loss on disposal of PPE		14,547	9,915	23,423	-	-	-	-	-	-
Total Expenditure		8,380,915	9,042,155	9,957,080	12,008,872	12,570,387	12,570,387	12,453,986	13,084,206	14,031,056
Surplus/(Deficit)		(485,024)	(755,534)	(303,967)	(261,376)	(230,386)	(230,386)	1,694,167	2,325,165	2,618,166
Transfers recognised - capital		360,157	317,834	467,680	961,481	819,725	819,725	1,350,417	1,476,069	847,464
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(124,867)	(437,700)	163,713	700,105	589,338	589,338	3,044,585	3,801,235	3,465,630
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(124,867)	(437,700)	163,713	700,105	589,338	589,338	3,044,585	3,801,235	3,465,630
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(124,867)	(437,700)	163,713	700,105	589,338	589,338	3,044,585	3,801,235	3,465,630
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(124,867)	(437,700)	163,713	700,105	589,338	589,338	3,044,585	3,801,235	3,465,630

Table 27: Expenditure Groups by type

The total operating expenditure has increased by 12,0% against the 2008/09 Adjustment Budget and by 17,4% against the 2008/09 approved budget.

The draft operating expenditure equates to R13,5 billion in the 2009/10 financial year and escalates to R15,2 billion in the 2011/12 financial year, a growth of 12,6%.

Remuneration

- Employee Related Costs

In terms of the projected R2,9 billion for the 2009/10 financial year, indicative salary increases have been included and represents 22,0% of the total expenditure budget.

- Remuneration of Councillors

The cost associated with the remuneration of councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

Repairs and Maintenance

The following table is a summary of the repairs and maintenance related expenditure as a percentage of the total operating expenditure:

CITY OF TSHWANE - REPAIRS & MAINTENANCE COMPARED TO TOTAL OPERATING EXPENDITURE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
A = Total Repairs & Maintenance	1,465,128	1,413,138	1,423,458	1,423,458	1,609,287	1,722,247	1,843,460
B = Total Operating Expenditure	9,618,241	11,499,385	12,056,847	12,056,847	13,499,358	14,203,064	15,228,891
A / B %	15.23%	12.29%	11.81%	11.81%	11.92%	12.13%	12.11%

Table 28: Repairs and maintenance comparison

Aligned to the best practice methodology of preserving and maintaining current infrastructure, this expenditure framework has essentially catered for extensive growth in this area aligned to the asset renewal strategy of the CoT. Compared to the 2008/09 Approved Budget the repairs and maintenance group of expenditure has increased by 13,9% from R1 413,1 million to R1 609,3 million and increase to R1 843,5 million in the 2011/12 financial year, as indicated in the high level summary, an increase of 30,5%.

In view of the above the percentage repairs and maintenance measured against the total operating budget equates to 11,9% in the 2009/10 financial year and maintain this level throughout the medium-term. It can further be deduced that the CoT is well within the average provision of repairs and maintenance and confirms the asset renewal strategy as modelled into the LTFS.

Bulk Purchases

Compared to the 2008/09 Adjustments Budget the bulk purchases group of expenditure has increased by 25,4% from R2 789,5 million to R3 496,7 million.

General Expenditure

General expenditure comprises of municipal rates and services, administrative and general related expenditure as well as raw and consumption material. The 9,7% increase from the 2008/09 Adjustments Budget to the draft 2009/10 MTREF can directly be attributed to general increases in the economy (eg telephones and data services, paper and stationery, consumables etc) although a major emphasis has been placed on managing these expenditure levels downwards. A further contribution to the increase in General Expenses is owing to Operational Grants that is to be received to the amount of R175,6 million. The correlating expenditure is provided for 2010 related expenditure (R55,8 m), feasibility studies (R59,8 m), sport and recreation related expenditure (R6,0 m) and Project Linked Housing Top Structures (R109,7 million).

General expenditure constitutes 28,5% of the total operating expenditure. This is inter alia owing to Section 15(4) of the MPRA which stipulates that all reductions and rebates need to be reflected in the budget as:

- Revenue on the revenue framework of the MTREF
- Revenue foregone on the expenditure framework of the MTREF.

Owing to this requirement, consideration needs to be given to the fact that approximately R808,5 million has been included in the draft 2009/10 MTREF on both the revenue and expenditure components. If the correlating expenditure against the operation grants that is to be received and the revenue foregone are removed from this group the percentage will change from 28,5% to 22,5%.

Furthermore, an amount of R243,2 million (operating expenditure) had to be included in the draft 2009/10 MTREF (General Expenses) to fund the 2010 SWC requirements. The Minister of Local Government is investigating funding the 2010 SWC shortfalls from external sources.

MTREF Strategies

With the compilation of the draft 2009/10 Medium-term Revenue and Expenditure Framework for the CoT, a detail analysis was done on departmental expenditure.

This process was aimed at identifying operational capacity within the context of improved service delivery and efficiency.

Taking into consideration that the LTFS is modelled based on the outcomes of the previous financial years planning process (2008/09 MTREF) and forecasted actual, the departmental base-line allocations was determined in accordance with affordability, and departments had to realign resource allocations to the Five-year Integrated Strategic Agenda.

15. Overview of budget assumptions

1. External factors

Growth assumptions are based upon a 5,9% household growth and 4,0% economic growth for 2009/10, combined with individual estimates of water and electricity consumption growth.

Employment is assumed to grow proportionately to the growth in the city, and therefore the rate of increase in the number of poor households is equal to the rate of increase in the total number of households.

New residential areas will likely result in an increase of at least 41 000 households per annum over the draft 2009/10 MTREF period.

Growth assumptions can be summarised as follows:

Growth Assumptions	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<u>General</u>			
Net World Cup Soccer Benefit	0.1%	0.1%	0.1%
Real Economic Growth Rate	1.0%	2.0%	2.5%
<u>Population/household</u>			
Household Formation Growth Rate	5.9%	3.1%	3.1%
Net Household Formation Rate (pay full services)	7.5%	4.6%	4.6%
Total household 'growth' per annum	5.9%	3.1%	3.1%
Household forecast	736	758	782
Full service household growth	32	21	22
Household growth	41	23	24
Poor household growth	8	2	2

Table 29: Growth assumptions

2. General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the development of the draft 2009/10 MTREF:

- National Government macro economic targets
- The general inflationary outlook as it will impact on CoT residents and businesses

For this purpose it is assumed that the CPI is an approximation of price increase expectations. The MTREF has been prepared on the basis that CPI will average 13,1% in 2009/10 and decrease to 13,0% in the two outer years.

- The increase in prices for bulk electricity and water.

The Eskom increase has not been finalised but is expected to amount to approximately 34%. Rand Water will increase their bulk water prices with 8,3%.

- The increase in the cost of remuneration

Employee remuneration comprises of 22,0% of the total operating expenditure in the draft 2009/10 MTREF and therefore any increases above inflation places a disproportionate upward pressure on the expenditure budget. The long-term financial strategy assumes that employee costs will grow 1,0% greater than the CPI. It is assumed that employee productivity improves at a rate of 2% per annum (1% is approximately the national average). This strategy in terms of remuneration has been factored in the past two financial years, and the draft 2009/10 MTREF would be the fifth consecutive year of implementation.

The LTFS assumes that Repairs and Maintenance expenditure will be increased by 1% in real terms above CPI.

3. Credit rating outlook

Security class	Currency	Rating	Date	Previous Rating
Short term	Rand	A1	12/2008	A1
Long-term	Rand	Aa3	12/2008	A+
Outlook	Rand	Stable		Stable

Table 30: CA-Ratings

The rating definitions are:

- Short term : A1

Defined as the highest quality. A high certainty of timely payment is indicated.

- Long-term : Aa3

Defined as high-grade. "Aa" rated are judged to be of high quality and are subject to very low credit risk.

4. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. CoT engages in a number of financing arrangements to minimise its interest rate cost and risk. However, for simplicity the draft 2009/10 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

5. Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate equal to CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (95%) of annual billings. Cash flow is assumed to be 95% of billings, plus an increased collection of arrear debt from the revised collection and incentive policy.

6. Growth or decline in tax base of the municipality

Debtors revenue is assumed to increase at a rate which is a combined factor influenced by the consumer debtors collection rate, tariff/rate pricing, real growth rate of the city, household formation growth rate and the poor household change rate.

6.1 Household formation growth

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings.

6.2 Poor household growth factor

The change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer debtors' revenue is derived as the 'poor household' limits consumption to the level of free basic services.

6.3 Future demand on services

Below is the predicted water demand in CoT, based on studies showing a high, medium or low scenario up to 2020.

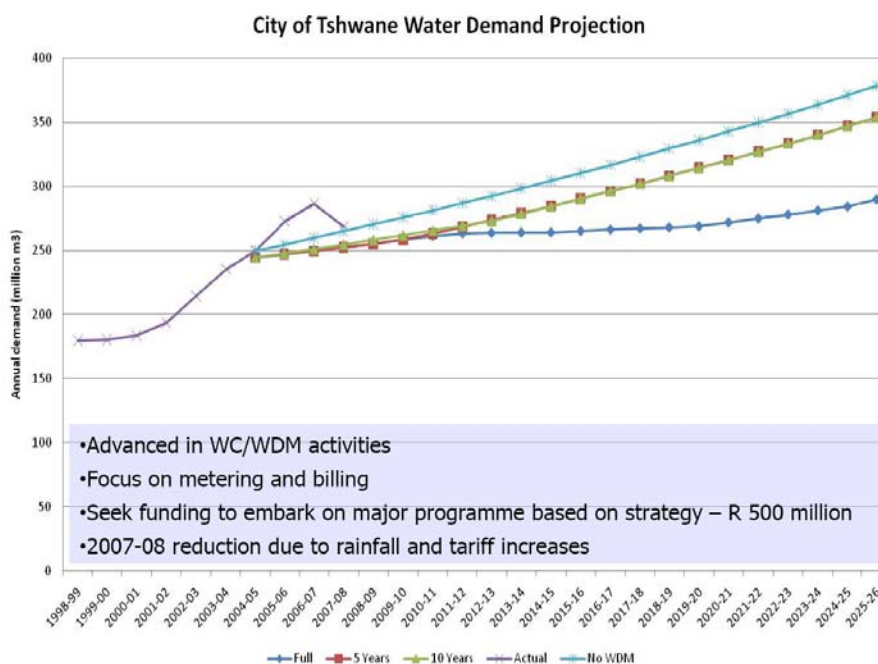


Fig 9: Predicted water demand

The following graph show the electricity “growth” forecast:

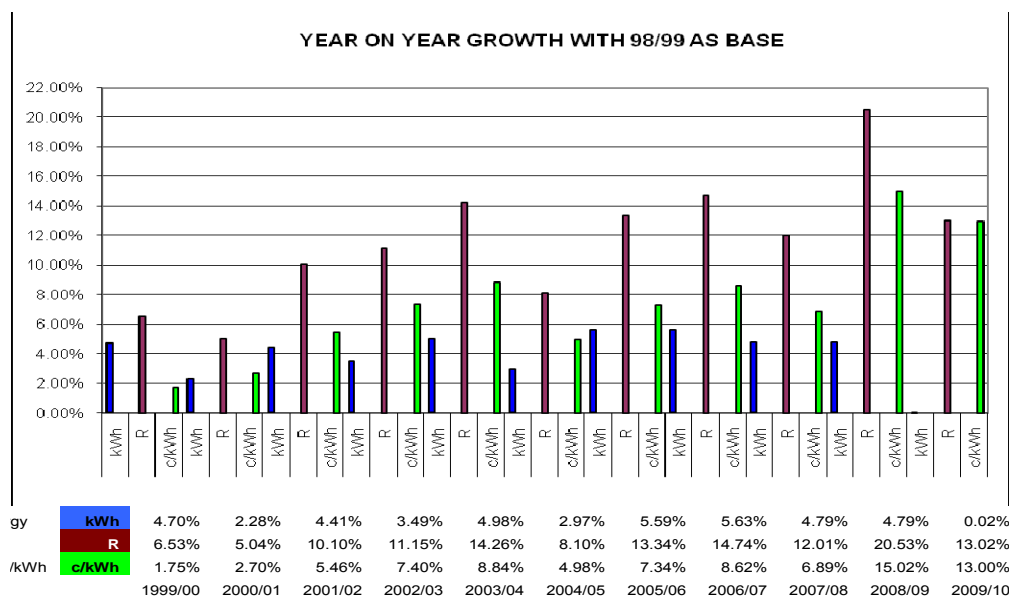


Fig 10: Electricity growth forecast (based on actual growth)

7. Prices and salary increases

See Chapter 14, paragraph 10 (Remuneration).

8. Industrial relations, climate, reorganisation and capacity building

Alternative Service Delivery (ASD)

The detailed organisational structure of the CoT up to the lowest levels was approved by the Mayoral committee on 26 September 2007 and implemented with immediate effect. This contributes to the key performance areas of good governance, local government responsiveness to residents and the review and alignment of the organisational structure to the strategic objectives.

Regionalisation

Effective and efficient service delivery is core to the success of the municipality and in order to ensure continued high levels of services the municipality approved an alternative service delivery structure. This model is based on the principal of regionalisation and the objective of this approach is to improve service delivery. The CoT consists of 76 community wards, which are divided into five administrative regions:

- North West Region
- North East Region
- Central Region
- Southern Region
- Eastern Region.

9. Impact of national, provincial and local policies

Integration of service delivery between National, Provincial and Local Government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard the following national priorities form the basis of all integration initiatives:

- Economic development to ensure the reduction of unemployment and poverty
- Access to water, electricity and sanitation for all
- Improved health services
- Building safe and secure environments
- Provision of high quality housing
- Job creation through the Extended Public Works programme
- Provision of road and other infrastructure
- Development of SMMEs

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

10. Ability of the municipality to spend and deliver on the programmes

Capital project expenditure is assumed to increase to a rate of 100% of the capital budget. It is estimated that a spending rate of 92% is achievable for the 2009/10 financial year which provides some confidence that this level of spending can eventually be achieved.

11. Major events

- 2010- SWC
- Dlala Ntombazana challenges, tournaments and events
- HIV/Aids Altus Sport Challenge
- OR Tambo Games selections
- KFMA – 2010 Youth (u/12) Football World Championship
- Mayoral Golf day
- Tshwane Business week
- Jazz Festival

16. Overview of budget funding

1. Fiscal Overview

A further review of the LTFS in January 2009 was aligned to the 2008/09 Adjustments Budget and subsequent amendments as approved by Council. Furthermore, the pending implications of ASD have been factored into the reviewed LTFS at a high level, hence influencing the compilation of the draft 2009/10 MTREF.

The LTFS was also further enhanced in 2008 to take into consideration:

- Economic climate;
- Macro economic factors;
- City growth revenue increase factor;
- Poverty levels in the City;
- Inflation pressures;
- Debt level of the City,
- Household formation rate;
- Residential property value;
- Repairs and maintenance increase factor;
- Service delivery cost increase etc.

2. Financial overview: 2003 to 2008

The promulgation of the MFMA required a transformation in financial planning processes. It is therefore appropriate to analyse the financial performance of the CoT for the period 2003 to 2008. Evaluating some key benchmarks with regard to performance and challenges will assist in understanding successes, trends and future challenges

2.1 Budget Information

The following graph indicates the comparison of budgeted and actual operating revenue and expenditure over the review period:

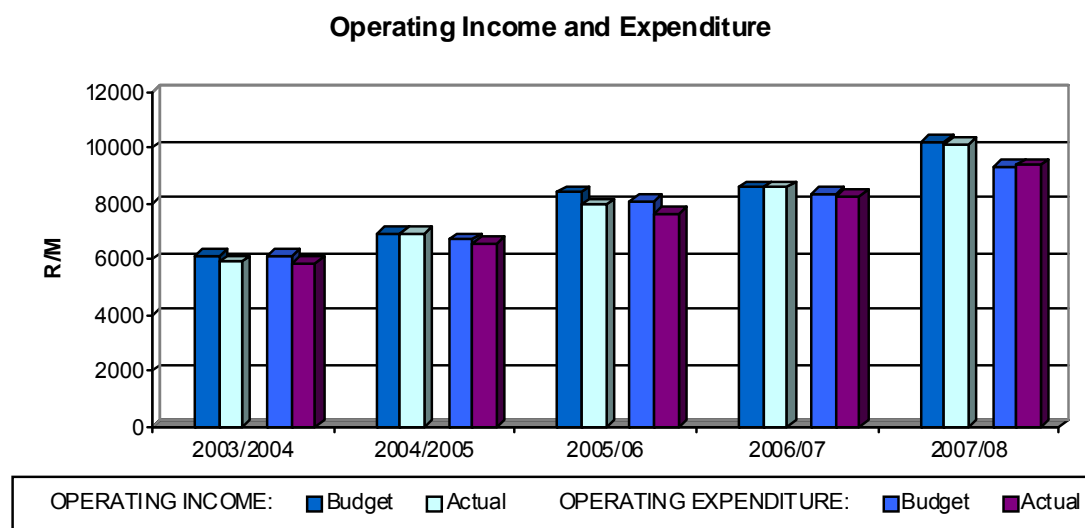


Fig 11: Budgeted and actual operating revenue and expenditure comparison

2.1.1 Operating income

The revenue of the CoT is mainly raised through rates and tariffs. This high level of independent and relative stable income sources of revenue is one of the key factors that support the sound financial position of the municipality. Revenue from National and Provincial grants and subsidies equals to approximately 18,9%.

Trading services such as electricity and water comprise on average 30,0% and 12,2% % of the total income respectively with similar contributions in terms of the MTREF.

The table below illustrates the Debtor Revenue for the period (main services and assessment rates):

Debtor Revenue	2003/04 R'm	2004/05 R'm	2005/06 R'm	2006/07 R'm	2007/08 R'm
Billed Revenue	5,014	4,974	6,091	6 546	6,943
Income collected (incl arrear)	4,936	4,680	5,884	6 344	7,359
% Income collected	98%	*94%	96,6%	98,3%	105,9

Table 31: Debtor Revenue

The MFMA requires that the budget be based on realistic forecasts for revenue recovery and over the said period the collection of arrear as well as current account revenue averages 96%.

Consumer debtors per category: Arrear older than 90 days

Arrear Debtors: 90 days and older

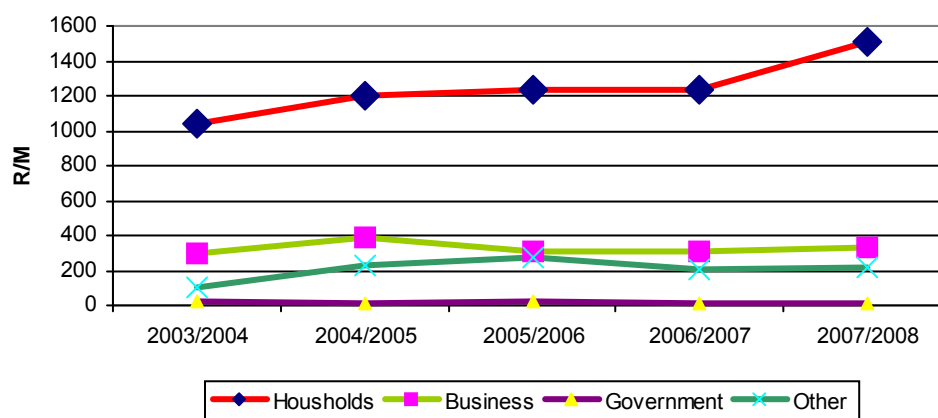


Fig 12: Arrear of 90 days and older

	July 2003 R'm	Arrears as % of total	June 2008 R'm	Arrears as % of total	Increase/ (decrease) over 6 years R'm
Business	318	20,6%	332	16,1%	14,0
Government/Other	162	10,5%	217	10,6%	55,0
Households	1 065	68,9%	1,507	73,3%	442,0
	1 545	100,0%	2,056	100,0%	511,0

Table 32: Arrears older than 90 days

From the graph it is clear that the low level of payment of services from households is still the major challenge, although the business category has experienced unsettling rates of increase. This situation cannot continue as it not only affects service delivery but also threatens the municipality's sustainability. Furthermore, the low level of payment for services reflected in the outstanding debtors has a serious impact on working capital. Working capital is the cash available to the municipality to meet its obligations.

2.1.2 Operating Expenditure

The actual operating expenditure remains within the allocated budgeted amount for the period under discussion. The following is a graphical summary of the operating expenditure per expenditure group (for the financial period 2001 to 2007):

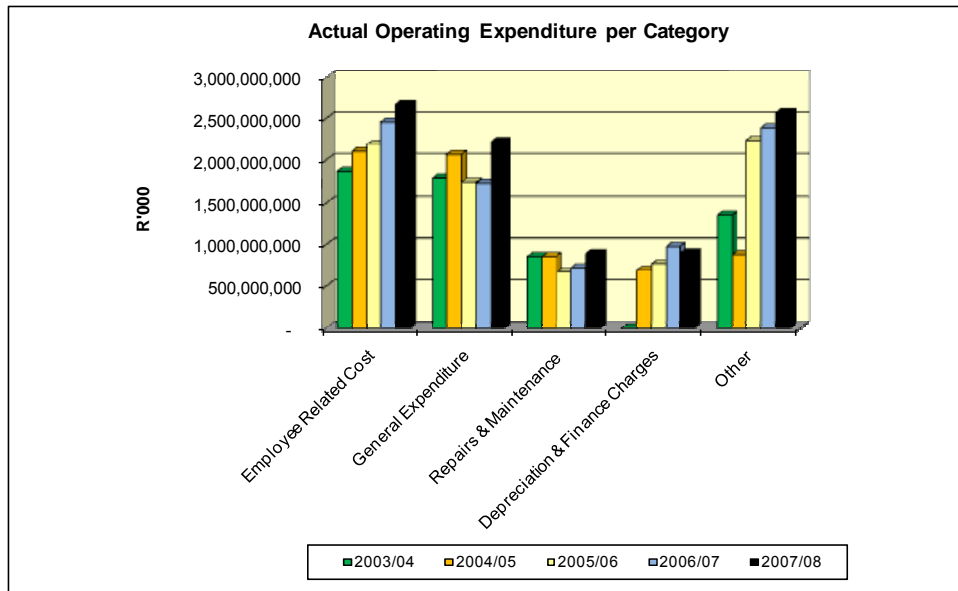


Fig. 13: Actual Operating Expenditure per Group

As a service provider the CoT is to a large extent labour intensive. The following table indicates the employee costs over the said period:

Corporate	2003/04	2004/05	2005/06	2006/07	2007/08
Budget	1 986	2 206	2 340	2 551	2 730
Actual	1 837	2 093	2 192	2 412	2 665
Actual as % of Total expenditure	31,2%	31,7%	28%	29,1%	28,4

Table 33: Remuneration cost

The achievement of the remuneration target of 28,4% can be ascribed to the implementation of a comprehensive corporate Human Resource Strategy by all departments in the CoT.

A key expenditure group for the municipality is repairs and maintenance. While the CoT faces a large backlog in the provisioning of infrastructure in the underdeveloped areas, the preservation of the existing infrastructure remains a crucial barometer of the future well being and long-term revenue generation capacity of the municipality.

Repairs and maintenance expenditure has increased in real terms. Also clear from the analysis is that loan redemption and financing costs increased substantially over the said period which relate directly to the increased funding of the capital programme as stated before. As part of Council's strategy additional capacity for the capital programme was created and this resulted in additional financing charges required to repay external loans.

The analysis that can be made from this is that the key strategies in terms of service delivery are being attained.

2.2 Capital Programme

The municipality with the establishment of the CoT started with a capital programme of R520,0 million. As part of a strategy to eradicate the backlog in basic service delivery the Council resolved to substantially increase the capital programme within affordability limits. The actual performance in terms of the capital programme was as follows:

Description	2003/04 R'm	2004/05 R'm	2005/06 R'm	2006/07 R'm	2007/08 R'm	2008/09
Budget	947	1 327	1 647	1 590	2 071	3,162
Actual	768	1 195	1 568	1 366	1758	-
% Performance	81,1%	90,1%	95,2%	85,9%	84,9	-

Table 34: Capital programme actual performance

The growth in the capital programme is indicated graphically below:

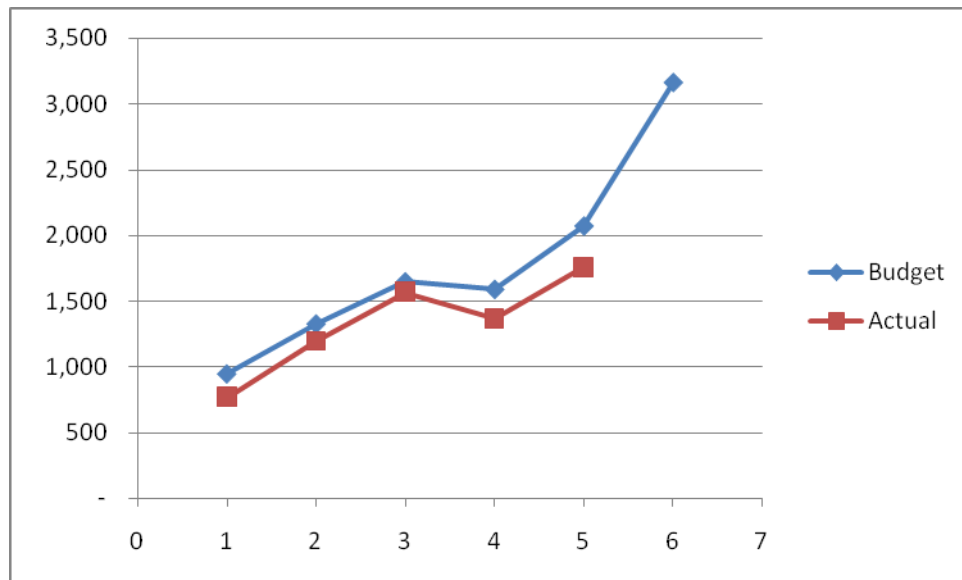


Fig 14: Growth in capital programme

In analysing the above information the following can be deduced:

- The budgeted Capital programme increased on average by 29,0%. This is the result of a specific strategy to substantially increase the capacity of the city to fund the capital programme. The higher capital programme is also the result of increased contributions from National and Provincial Government.

The approval of a three year capital programme will assist in the effective implementation of projects and a higher implementation rate is expected for the 2009/10 financial year, compared to the actual percentage expenditure for 2008/09.

3. Long-term investments and loans

Long term debt moved sideways from 2003 to reach a level of R3 599,0 million on 30 June 2008. New borrowing of R700,0 million was approved by Council in April 2006. This amount was disbursed during 2006/07.

Long term investments for the purpose of securing long-term debt has increased by 4,3% to R661,0 million at 30 June 2008. Long term debt with an annuity profile is managed through the cash-flow budget of the CoT.

Average	2003/04 %	2004/05 %	2005/06 %	2006/07 %	2007/08 %
	14,27	13,38	12,94	11,52	11,31

Table 35: Average cost of capital

The draft 2009/10 MTREF proposes the following new borrowing:

Table SA17 – Borrowing

Borrowing - Categorised by type R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Parent municipality									
Long-Term Loans (annuity/reducing balance)	1,211,504	1,828,980	1,971,419	2,427,950	2,975,928	2,975,928	3,779,260	4,620,574	5,866,041
Long-Term Loans (non-annuity)	612,447	457,332	458,419	500,746	613,762	613,762	511,302	382,449	172,787
Local registered stock	314,781	315,715	275,934	300,011	367,722	367,722	306,335	116,482	134,641
Instalment Credit	-	-	-	-	-	-	-	-	-
Financial Leases	-	204,827	261,396	-	-	-	261,396	261,396	261,396
PPP liabilities	-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-Marketable Bonds	-	-	-	-	-	-	-	-	-
Bankers Acceptances	-	-	-	-	-	-	-	-	-
Financial derivatives	-	-	-	-	-	-	-	-	-
Other Securities	-	-	-	-	-	-	-	-	-
Municipality sub-total	2,138,732	2,806,854	2,967,168	3,228,707	3,957,412	3,957,412	4,858,293	5,380,902	6,434,865
Total Borrowing	2,138,732	2,806,854	2,967,168	3,228,707	3,957,412	3,957,412	4,858,293	5,380,902	6,434,865

Table 36: New Borrowing

4. Cost of Service Delivery vs Affordability

Over the past few years the functions that the CoT has been expected to perform have increased according to the needs of the community.

In order to measure the performance of the CoT over the last years the affordability of services to communities need to be measured.

Average total assessment rates levied per rateable property:

	2003/2004 R'm	2004/2005 R'm	2005/06 R'm	2006/07 R'm	2007/08
Assessment rate - revenue	1 335,2	1 466,5	1 624,1	1 719,2	2 181,0
Number of rateable properties	348 277	355 492	364 625	382 119	455 727
Average per rateable properties	3 834	4 125	4 454	4 499	4 786
% increase	4,3%	5,4%	8,0%	9,1%	6,4%
% expenditure funded by assessment rates	22,7%	22,2%	21,3%	18,6%	23,3%

Table 37: Average total property rates levied

From the above it can be deduced that expenditure funded from assessment rates steadily declined until 2006/07 and picked up in 2007/08 even though marginally higher increases in the tariff have been approved. With the implementation of the Municipal Property Rates Act, 1994 (Act 6 of 1994) in Tshwane from 1 July 2008 the revenue generation opportunity increased which is a movement in this required direction (attempt to rectify the funding gap).

In order to provide assistance to the poorest of the poor the CoT developed an Indigent Policy to assist those households who cannot afford to pay for services (refer to Chapter 13, Item 5).

5. Inventory Management

The current Inventory value as on 31 December 2008 is R240,4 million. 22 193 items are kept in 36 general maintenance stores, 9 project stores and 13 in-house fuel depots.

6. Sources of Funding

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 (Section 75A) and the Municipal Finance Management Act (Section 17(a)(ii)).

7. MFMA and Finance management reforms

The draft 2009/10 MTREF is an expression of a continuous process of improving the financial planning process at a local government level, incorporating revised formats in accordance with NT requirements.

It should be noted that the Municipal Budget and Reporting Regulations will take effect on 1 July 2009. The object of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

8.1 Rates, tariffs and other charges

8.1.1 Property Rates

The first general valuation under the provisions of the Local Government: Municipal Property Rates Act (MPRA), 2004 was implemented on 1 July 2008.

Property rates cover the shortfall on the provision of general services and is a relative stable source. Determining the effective property rate tariff is an integral part of the municipality's budgeting process.

In terms of Section 3 of the MPRA the Council of a municipality must adopt a policy on the levying of rates on rate-able property in the municipality. The Council approved the Rates Policy on 29 May 2008 where after the policy will be reviewed annually simultaneously with the budget process.

Following a request from the Minister for Provincial and Local Government, the Minister of Finance has granted approval (Government Gazette No. 32062 of 27 March 2009) in terms of section 43(2) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003), for upper limits with respect to the rate ratios between residential and non-residential properties as they relate to agricultural properties and public service infrastructure properties, as prescribed in Government Gazette No. 32061 of 27 March 2009, to become effective for municipalities as from 1 July 2009.

The effect of this announcement is that agricultural properties may now only be charged a maximum tariff of 25% of the Residential Property category's tariff.

The promulgation of this amendment to the MPRA was beyond control of the CoT and will necessitate amendments to the approved Property Rates Policy of the CoT. The amendments are as follows:

- The sliding scale rating that has been applied to agricultural properties will not be applicable as of 1 July 2009.
- There will be no "Agricultural Vacant" category of property as of 1 July 2009 .
- The category "Agricultural Property" will be defined, for purposes of the regulation, as any farm property or small holding that is used for agricultural activity or not used for any purpose.

The interpretation of the amendment is to the effect that the net tariff, after rebates were taken into account, should be applicable and therefore the 35% rebate granted to residential properties will have to be subtracted from the base tariff of residential properties to calculate the tariff for agricultural properties.

The announced maximum tariff ratio of 1:0,25 for Residential to Agricultural properties will result in a net shortfall of approximately R50,0 million necessitating another 1,5% tariff increase over and above the proposed 13% in property rates. However, in order not to put the additional burden on the other categories of rate payers, it is proposed that the CoT absorb the shortfall and that the proposed tariff increase remains at 13%.

A report regarding the request of the “Blair Athol Homeowners Organization” to introduce a new category for self-maintained establishments to be charged Property Rates at a reduced tariff to that of the Residential category, will serve before Council in May 2009. The recommendations in this report are not to the effect that any changes will be effective to the rates policy.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this impermissible value, a further R35 000 reduction on the market value of a property will be granted in terms of the CoT Rates Policy.
- 35% rebate will be granted on all residential properties (including state owned residential and agricultural properties).
- 100% rebate will be granted to registered indigents in terms of the Indigent Policy of the CoT.
- Pensioners, physically and mentally disabled
 - A maximum/total rebate of 50% will be granted to owners of rate-able property subject to total gross income of the applicant and/or his/her spouse, if any, not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year; or
 - A maximum/total rebate of 40% will be granted subject to joint income of the applicant and/or his/her spouse if any, that is more than twice the annual state pension, but not to exceed R85 000 (R75 000 for 2008/09) for a financial year, which amount may be reviewed during the CoT's annual budget process;
 - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
 - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
 - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - The property must be categorized as residential.
- The Municipality may award a 100% grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, hospitals for mentally ill persons, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport, etc and after the owner of such property has applied to the Chief Financial Officer in the prescribed format for such grant and the application thereof has been approved.
- 20% rebate will be granted to independent schools, on the basis of an approved application to the Financial Services Department in the prescribed format.

The categories of rate-able properties for purposes of levying rates and the proposed rates based on a 13% increase are as follows:

Category	Current Tariff (1 July 2008)	Proposed tariff (from 1 July 2009)
	c	c
Residential	0,9	1,017
Government	1,8	2,034
Business & Commercial	1,8	2,034
Agricultural	0,9	0,165
Vacant land	4,0	4,52

Municipal rateable	According to category of use	According to category of use
Agricultural vacant	4,0	Category to be removed
Industrial	1,8	2,034
Non-permitted use	4,5	5,085

Table 38: Categories of rateable properties

The additional revenue anticipated to be generated from Property Rates amount to R413,9 million, resulting in a total budgeted amount of R3 598,0 million for the 2009/10 financial year.

8.1.2 Water

Rand Water has proposed an increase of 8,3% in its bulk tariffs for the 2009/10 financial year. The 13% tariff increase in water applicable to CoT consumers is necessary owing to high cost drivers.

The 2008/09 budgeted revenue had to be scaled down owing to a 10% reduction in sales expected to realise for the 2008/09 financial year. Therefore an amount of R1 447,8 million has been included in the 2009/10 MTREF based on the assumption that normal seasonal rainfall patterns and temperatures will prevail.

The water structure tariff consists of slow inclining steps assisting the low income earner and conservative consumer. The effect on consumers' accounts will depend on the kℓ consumed, the more consumed the more will be paid.

Registered indigents will receive the first 12 kℓ of water per 30-day period consumed for free.

Magalies Water and Sandspruit Works Association (SWA) supply water on behalf of the CoT to the far northern areas and consumers there pay the tariff approved by the CoT.

8.1.3 Electricity

According to NERSA Eskom's multiyear price determination and tariff applications are expected to be in the order of 34% and has not been finalised yet. National Treasury has advised municipalities to include the 34% increase in their operating costs in order to timeously finalise and table their budgets for approval.

The proposed Tshwane electricity tariff increases (in line with the expected Eskom increase) for the 2009/10 financial year of 34% will be applicable from 1 July 2009.

If NERSA allows the high trend percentage tariff increase it will have an enormous impact on the affordability of electricity for local authority customers especially the indigent. Registered indigents of CoT will however be granted 100 kWh electricity free of charge. Those who are poor and not registered as indigent and consume less than 100 kWh per 30-day period will receive 50 kWh free of charge. Furthermore, the sustainability of the City becomes questionable as the current vulnerable cash flow status will inevitably be further negatively impacted on, as a higher tariff (will directly result in an increased cash outflow (payment towards Eskom for bulk electricity purchases), with the parallel leg of cash inflow not realizing owing to the inability of consumers to pay.

Note should be taken of the Power Conservation Programme (Government Gazette 31793 of 16 January 2009 regarding the electricity regulations and deviations from the set of approved Eskom tariffs) which will limit consumers to a level of consumption below or equal to the current load profile which implicates a no-growth scenario. For this reason natural growth was not calculated into the Eskom expenditure neither into the income from electricity sales. The CoT is in a process of implementing the first phase of the process regarding consumers using more than 2,5 GWh per annum. This will affect approximately 25 CoT consumers.

Most of the suburbs and inner city network of Tshwane was designed or strengthened around 1982 and it was designed for 20-25 years hence the life-expectancy of these networks has peaked and the only way to avoid dire consequences is to upgrade the entire network (substation and transmission lines).

It is estimated that special funding for the ailing bulk electricity infrastructure to the tune of R319,0 million per year for five years will be necessary to steer CoT out of this predicament.

Therefore a 4% tariff allocation (included in the 34% increase) to the amount of R150,0 million is included in the Capital Budget to kick start the strategy and programme.

The total electricity revenue for the 2009/10 financial year amounts to R5 030,0 million.

8.1.4 Waste-removal Services

A clean city is visually important not only for the protection and development of tourism and business, but also for its residents. It is of the utmost importance to protect and manage natural resources for optimal environmental health regarding ie refuse removal, refuse sites and solid waste disposal.

Currently solid waste removal is operating at a deficit. The main contributors to this deficit are Repairs and Maintenance (ie Vehicles) and General Expenses (ie Rental: Property, Plant and Equipment, Private Sector Labour and Petrol and Diesel Fuel). The cost with regard to Private Sector Labour is owing to the truck drivers and their assistants who's contracts has not expired yet and was not part of the permanent labour broker appointments. In normal practise terms the rendering of this service should at least break even, which is currently not the case. The CoT will be implementing a solid waste strategy ensuring that this service can be rendered in a sustainable manner over the long- to medium-term. The first step in achieving the mentioned objectives is through the proposal of a 17% tariff increase applicable from 1 July 2009 resulting in an additional revenue of R55,8 million, totalling R383,8 million for the 2009/10 financial year.

The tariff structure of solid-waste removal is based on the cost per litre (container capacity) of refuse removed per month and on the service provided in a specific area. Tariffs for city cleaning (currently equal to the relevant waste removal tariff) are levied on all premises irrespective of who removes the waste generated on the premises.

8.1.5 Sanitation

Sanitation charges are calculated according to the percentage water discharged as indicated in the tariff structure. The free sanitation portion (6 kℓ x 98% per 30 day period) is only applicable to registered indigents, also in the far northern areas where sanitation is rendered by Magalies Water. A tariff increase of 13% from 1 July 2009 is proposed. The additional revenue amounts to R40,8 million totalling R354,8 million for the 2009/10 financial year from rendering this service.

Sanitation charges are calculated according to the percentage water discharged. Assuming that the consumption of a household is 24 kℓ, then the amount payable will be calculated as follows:

Consumption	% discharged	Tariff R	Amount R
First 6 kℓ	98	3,10	18,23
Next 6 kℓ	90	4,20	22,68
Next 6 kℓ	75	5,42	24,39
Next 6 kℓ	60	5,42	19,51
Amount payable			R84,81
kℓ x % discharged x tariff = amount payable			

Table 39: Calculation of amount payable

Other tariffs

The tariffs for all the other services rendered ie; approval of building plans, swimming baths etc were investigated, and where possible, benchmarked with other metros. The tariffs of some services were increased with an inflation related percentage, some to ensure cost recovery.

The shortfall owing to these tariffs not always covering costs is funded through property rates.

9. Savings and efficiencies

Spending improvements are assumed to occur concurrently with an increase in productivity.

Further operational gains and efficiencies have also been considered a guiding and planning principle to ensure budget proposals are aligned to the principle of budgeting for improved service delivery.

10. Municipal Infrastructure Grant (MIG)

The municipal infrastructure grant (MIG) supports government's objective of expanding the delivery of services as well as alleviating poverty. The grant provides supplementary funding for the municipality's three-year capital budget in order to assist the municipality to address infrastructure backlogs for the delivery of essential services to poor households.

The role of the national department is limited to ensuring compliance with set conditions and monitoring performance by the receiving municipalities.

The table below provides a breakdown of the MIG allocation per strategic unit/department:

Strategic Unit	Budget 2009/10	%	Budget 2010/11	%	Budget 2011/12	%
Agriculture & Environmental Management	-	0.00%	-	0.00%	13,000,000	3.75%
Economic Development	2,000,000	0.58%	2,000,000	0.50%	-	0.00%
Housing Services	5,000,000	1.46%	-	0.00%	8,000,000	2.31%
Public Works: Electricity	24,132,000	7.05%	28,545,000	7.07%	30,000,000	8.66%
Public Works: Roads & Stormwater	141,712,800	41.43%	140,601,800	34.84%	159,441,000	46.02%
Public Works: Transport	12,971,200	3.79%	9,385,200	2.33%	-	0.00%
Public Works: Water & Sanitation	106,263,000	31.06%	223,000,000	55.26%	86,000,000	24.82%
Sport, Recreation, Arts and Culture	50,000,000	14.62%	-	0.00%	50,000,000	14.43%
Total	342,079,000	100.00%	403,532,000	100.00%	346,441,000	100.00%

Table 40: MIG allocation

11. Equitable Share

The equitable share allocation to the local sphere of government is an important supplement to existing municipal revenue and takes account of the fiscal capacity, fiscal efficiency, developmental needs, extent of poverty and backlogs in municipalities.

It is an unconditional grant and allocations are contained in the Division of Revenue Act (DoRA).

In terms of the 2009 DoRA, the allocation towards the CoT is R512,1 million, R675,6 million and R747,7 million in the 2009/10, 2010/11 and 2011/12 financial year respectively.

12. General fuel levy

Owing to its deficiencies, Regional Services Council (RSA) and Joint Services Board (JSB) Levies were abolished from 1 July 2006. An interim grant, based on historical actual RSC levies collected, was put in place while national government explored suitable replacements for the former RSC levies system (included in the Equitable Share allocation).

The Minister of Finance announced in his 2009 Budget Speech the sharing of the general fuel levy with metropolitan municipalities as replacement of the previous RSC levies.

Subject to the enactment of the Taxation Laws Amendment Bill, the City of Tshwane Metropolitan Municipality will receive R969,5 million as its share of the 'metro' general fuel levy for the 2009/10 financial year, as illustrated in the table below:

	2009/10	2010/11	2011/12
CoT	969,5 463	1 081 936	1 164 784

Table 41: Fuel Levy Allocations 2009/10 – 2011/12

13. Loans and Investments

External Loans

Any municipal borrowing programme must focus on managing the capital costs within the restraints of the budget. Where possible, capital costs must be reduced as a contribution to the financial sustainability of the city.

All future external loans to be taken up will be aligned to the outcomes of the LTFS. The following loan amounts are included in the LTFS: R800,0 million for 2009/10, R650,0 million for 2010/11 and R650,0 million for 2011/12. These amounts fall within the loan capacity of the CoT in terms of the gearing ratio.

Investments

Table SA15 - Investment particulars by type

Investment type	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Parent municipality									
Securities - National Government	5,000	-	-	-	-	-	-	-	-
Listed Corporate Bonds	-	-	-	-	-	-	-	-	-
Deposits - Bank	471,486	405,227	422,520	587,832	587,832	657,623	668,685	368,612	303,311
Deposits - Public Investment Commissioners	-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates	-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks	375,569	558,674	235,136	1,092,151	1,092,151	170,000	287,038	1,452,751	2,213,671
Guaranteed Endowment Policies (sinking)	-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks	-	-	-	-	-	-	-	-	-
Municipal Bonds	6,057	6,057	3,033	3,033	3,033	3,033	3,033	3,033	3,033
Municipality sub-total	858,112	969,958	660,689	1,683,016	1,683,016	830,656	958,756	1,824,396	2,520,016
Consolidated total:	858,112	969,958	660,689	1,683,016	1,683,016	830,656	958,756	1,824,396	2,520,016

Table 42: Investment particulars by type

Table SA16 - Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months			Rand thousand	
Parent municipality					
Call Investment deposits < 90 days	0			287,039	–
Rand Merchant	0	Zero Coupon	15.05.2011	89,608	13,357
I N C A	0	Zero Coupon	30.06.2011	39,162	5,093
Standard Bank	0	Zero Coupon	30.06.2011	138,208	16,584
Standard Bank	0	Zero Coupon	30.06.2011	73,873	8,928
Standard Bank	0	Zero Coupon	17.10.2011	81,790	11,713
Standard Bank	0	Zero Coupon	30.04.2013	13,954	1,663
Standard Bank	0	Zero Coupon	30.04.2013	8,679	1,048
Stanlib/Standard	0	Zero Coupon	30.04.2013	17,540	2,070
Knysna Stocks	0	Municipal Stock	31.12.2013	2,322	380
Nedbank	0	Zero Coupon	30.06.2014	65,069	6,628
ABSA	0	Money Market	30.04.2018	21,340	1,961
Investec Bank	0	Money Market	30.04.2018	18,606	1,732
Standard Bank	0	Money Market	30.04.2018	66,640	6,334
STANLIB	0	Money Market	30.04.2018	22,089	2,065
Knysna Stocks	0	Municipal Stock	31.12.2018	711	117
ABSA	0	Money Market	21.10.2019	5,601	515
Sanlam	0	Insurance Policy	Variable	3,343	191
Sanlam	0	Insurance Policy	Variable	213	29
Sanlam	0	Insurance Policy	Variable	2,971	167
Municipality sub-total				958,756	80,575
TOTAL INVESTMENTS AND INTEREST				958,756	80,575

Table 43: Investment particulars by maturity

14. Allocations and Grants

Operating Budget	Grants and Donations for the City of Tshwane											
	2009/10				2010/11				2011/12			
	National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total
Contribution: Health Services		(27,258)		(27,258)		(28,621)		(28,621)		(30,052)		(30,052)
Refund: Motor Vehicle Subsidy-Ambulance Services		(75,100)		(75,100)		(81,000)		(81,000)		(82,000)		(82,000)
Equitable Share	(512,149)			(512,149)	(675,636)			(675,636)	(747,670)			(747,670)
Fuel Levy	(969,463)			(969,463)	(1,081,936)			(1,081,936)	(1,164,784)			(1,164,784)
Local Government Financial Management Grant	(750)			(750)	(1,000)			(1,000)	(1,250)			(1,250)
Local Government Restructuring Grant	(55,000)			(55,000)								
Operating Subsidy Grant	(10,059)			(10,059)	(7,040)			(7,040)	(4,929)			(4,929)
2010 World Cup Host City Operating Grant	(55,800)			(55,800)	(22,000)			(22,000)				
Public Transport Infrastructure and Sport and Recreation related Grant	(55,000)			(55,000)	(60,000)			(60,000)	(60,000)			(60,000)
DBSA: Feasibility Studies			(6,020)	(6,020)								
Topstructure Grants		(109,683)	(4,850)	(109,683)		(109,683)		(109,683)		(109,683)		(109,683)
Total	(1,658,221)	(251,839)	(10,870)	(1,920,930)	(1,847,612)	(261,092)		(2,108,704)	(1,978,633)	(265,612)		(2,244,245)

Table 44: Grants and donations (operating)

Grants and Donations for the City of Tshwane									
Capital Budget	2009/10			2010/11			2011/12		
	National Grant	Provincial Grant	Total	National Grant	Provincial Grant	Total	National Grant	Provincial Grant	Total
Public Transport Infrastructure and Systems Grant	(693,254)		(693,254)	(804,180)		(804,180)	(240,000)		(240,000)
Neighbourhood Development	(6,725)		(6,725)	(10,833)		(10,833)	(19,499)		(19,499)
Provincial Grants and Subsidies		(100)	(100)					(10,000)	(10,000)
Government Housing Grant		(255,481)	(255,481)		(136,524)	(136,524)		(136,524)	(136,524)
Municipal Infrastructure Grant (Cities)	(342,079)		(342,079)	(403,532)		(403,532)	(346,441)		(346,441)
Integrated National Electrification	(22,778)		(22,778)	(85,000)		(85,000)	(50,000)		(50,000)
Electricity Demand Side Management	(30,000)		(30,000)	(36,000)		(36,000)	(45,000)		(45,000)
Total	(1,094,836)	(255,581)	(1,350,417)	(1,339,545)	(136,524)	(1,476,069)	(700,940)	(146,524)	(847,464)

Table 45: Grants and donations (capital)

15. Strategy towards reserves cash backing

The motivation for a strategy towards cash backing is to have separate investments (including interest earned on these investments) earmarked for specific future indefinite liabilities that may amongst other provide funding for capital reserves and capital provisions and repayment of grants received but not utilised. A phased-in approach should be followed and managed according to mid-year and year end figures.

Cash received from operating activities are used to provide working capital and to temporarily fund capital expenditure in advance of external loan drawdowns. Operational cash flow deficits and surpluses are forecasted and managed on a daily basis within available cash resources and banking facilities.

During the draft 2009/10 MTREF a strategy towards the cash backing of the CoT capital reserves and provisions and unspent conditional grants, as well as the uptake of long-term loans were modelled into the LTFS to ensure the sustainability of the City over a medium- to long-term. The strategy was informed amongst others by relevant accounting standards, sections 18 and 19 of the MFMA and National Treasury Circular 48.

A contributing driver towards this strategy was the provision contained in Circular 48 with regard to unspent conditional grants stating that any allocation not spent at the end of a financial year, reverts back to the National Revenue Fund.

Should National Treasury enforce the above it will impact negatively on the cash flow position of the CoT if the unspent portion is not backed by a dedicated investment.

Furthermore, it is recommended that during the 2010/11 MTREF process the current strategy be extended regarding the utilisation of revenue generated from property rates in taking a further step towards ensuring that all the above are cash backed.

It is further recommended that from the 2009/10 financial year, the cash back position be reported on, on a quarterly basis and be included in the quarterly report to Council.

16. Possible future revenue sources

The City of Tshwane currently don't levy property rates on unproclaimed areas for township development (ie farm areas of Mabopane, Ga-Rankuwa, Soshanguve, Stinkwater and Kudube). A report regarding the levying of a flat rate will be submitted to Council. This monthly charge will however not form part of Property Rates, as a property needs to be registered to an owner in order for a municipality to levy property rates. The purpose is to contribute towards upgrading of infrastructure in the disadvantaged areas. This rate will be outside the rating of the MPRA and will be levied according to the Fiscal Powers and Functions Act, 2007. However, the soonest date that the rate can be applied is 1 July 2010. The relevant Minister will only be able to grant permission for the rate after expiry of the prescribed 18 month process time frame.

17. Challenges

The challenges that had to be addressed in the planning process:

- Current global economic climate
- 2010 Soccer World Cup
- New formats for municipal budgets
- Ailing electricity bulk infrastructure
- Eskom bulk purchases tariff increase
- Cash backing of capital reserves and provisions and unspent conditional grants.

17. Expenditure on allocations and grant programmes

Table SA18 – Transfers and grant receipts

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	348,170	1,042,415	1,299,309	1,382,102	1,383,484	1,383,484	1,603,221	1,847,612	1,978,633
Equitable share	261,870	300,956	299,481	400,887	433,373	433,373	512,149	675,636	747,670
Levy replacement	–	701,694	801,935	902,177	902,177	902,177	969,463	1,081,936	1,164,784
Finance Management	3,000	500	500	750	750	750	750	1,000	1,250
Municipal Systems Improvement	3,000	–	–	–	–	–	–	–	–
Restructuring	65,000	25,000	150,000	–	–	–	–	–	–
Department of Water Affairs	2,150	14,265	21,093	12,916	13,868	13,868	10,059	7,040	4,929
NER	–	0	–	–	–	–	–	–	–
Vuna Awards	–	–	–	–	–	–	–	–	–
PTIS	13,150	–	26,300	65,372	33,316	33,316	55,000	60,000	60,000
2010 FIFA World Cup Host City Operating Grant	–	–	–	–	–	–	55,800	22,000	–
Municipal Infrastructure Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	95,576	153,856	273,913	208,671	208,671	208,671	257,859	267,592	272,112
Health subsidy	10,912	21,499	22,669	25,926	25,926	25,926	27,258	28,621	30,052
Ambulance subsidy	30,641	31,200	35,079	37,903	37,903	37,903	39,798	41,788	43,877
Housing	0	39,015	125,602	134,469	134,469	134,469	109,683	109,683	109,683
Sports and Recreation	–	–	–	–	–	–	6,020	6,500	6,500
Provincial Grants & Subsidy	54,022	62,143	90,563	10,373	10,373	10,373	75,100	81,000	82,000
District Municipality:	–	–	–	–	–	–	–	–	–
<i>[insert description]</i>									
Other grant providers:	–	–	–	–	–	–	4,850	–	–
DBSA	–	–	–	–	–	–	4,850	–	–
Total Operating Transfers and Grants	443,746	1,196,271	1,573,222	1,590,773	1,592,155	1,592,155	1,865,930	2,115,204	2,250,745
Capital Transfers and Grants									
National Government:	164,009	267,943	420,317	847,232	638,700	638,700	911,827	1,339,545	700,940
Municipal Infrastructure (MIG)	155,020	205,944	236,439	288,935	273,602	273,602	342,079	403,532	346,441
Department of Minerals & Energy	8,989	28,600	52,400	60,500	60,500	60,500	52,778	121,000	95,000
Water Affairs	–	22,399	–	–	–	–	–	–	–
2010 FIFA World Cup Stadium	–	–	52,778	46,000	70,914	70,914	–	–	–
PTIS	–	11,000	78,700	444,797	226,684	226,684	510,245	804,180	240,000
Neighbourhood Development Partnership	–	–	–	7,000	7,000	7,000	6,725	10,833	19,499
Provincial Government:	77,500	116,700	99,699	110,392	207,885	207,885	255,581	136,524	146,524
Provincial Grants	–	6,400	58,699	26,070	23,021	23,021	100	–	10,000
Housing	77,500	110,300	41,000	84,322	184,864	184,864	255,481	136,524	136,524
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
DBSA	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	241,509	384,643	520,016	957,624	846,585	846,585	1,167,408	1,476,069	847,464
TOTAL RECEIPTS OF TRANSFERS & GRANTS	685,255	1,580,914	2,093,238	2,548,397	2,438,740	2,438,740	3,033,338	3,591,273	3,098,209

Table 46: Transfers and grant receipts

Table SA19 - Expenditure on transfers and grant programme

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	309,526	1,069,404	1,272,539	1,382,102	1,383,484	1,383,484	1,603,221	1,847,612	1,978,633
Equitable share	261,870	300,956	299,481	400,887	433,373	433,373	512,149	675,636	747,670
Levy replacement	-	701,694	801,935	902,177	902,177	902,177	969,463	1,081,936	1,164,784
Finance Management	2,956	2,118	699	750	750	750	750	1,000	1,250
Municipal Systems Improvement	-	2,000	2,502	-	-	-	-	-	-
Restructuring	42,550	48,371	142,136	-	-	-	-	-	-
Department of Water Affairs	2,150	14,265	21,492	12,916	13,868	13,868	10,059	7,040	4,929
NER	0	0	-	-	-	-	-	-	-
Vuna Awards	-	-	-	-	-	-	-	-	-
PTIS	-	-	4,296	65,372	33,316	33,316	55,000	60,000	60,000
2010 FIFA World Cup Host City	-	-	-	-	-	-	-	-	-
Operating Grant	-	-	-	-	-	-	55,800	22,000	-
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	-
Provincial Government:	95,576	153,856	269,618	208,671	208,671	208,671	257,859	267,592	272,112
Health subsidy	10,912	21,499	22,669	25,926	25,926	25,926	27,258	28,621	30,052
Ambulance subsidy	30,641	31,200	35,079	37,903	37,903	37,903	39,798	41,788	43,877
Housing	0	39,015	125,602	134,469	134,469	134,469	109,683	109,683	109,683
Sports and Recreation	-	-	-	-	-	-	6,020	6,500	6,500
Provincial Grants & Subsidy	54,022	62,143	86,268	10,373	10,373	10,373	75,100	81,000	82,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	4,850	-	-
DBSA	-	-	-	-	-	-	4,850	-	-
Total operating expenditure of Transfers and Grants:	405,102	1,223,260	1,542,157	1,590,773	1,592,155	1,592,155	1,865,930	2,115,204	2,250,745
Capital expenditure of Transfers and Grants									
National Government:	204,450	228,745	316,039	847,232	638,700	638,700	911,827	1,339,545	700,940
Municipal Infrastructure (MIG)	195,555	186,149	220,341	288,935	273,602	273,602	342,079	403,532	346,441
Department of Minerals & Energy	8,895	28,597	52,228	60,500	60,500	60,500	52,778	121,000	95,000
Water Affairs	-	13,999	22,018	-	-	-	-	-	-
2010 FIFA World Cup Stadium	-	-	10,848	46,000	70,914	70,914	-	-	-
PTIS	-	-	10,604	444,797	226,684	226,684	510,245	804,180	240,000
Neighbourhood Development Partnership	-	-	-	7,000	7,000	7,000	6,725	10,833	19,499
Provincial Government:	373,051	103,681	188,986	110,392	207,885	207,885	255,581	136,524	146,524
Provincial Grants	-	17,377	126,795	26,070	23,021	23,021	100	-	10,000
Housing	373,051	86,304	62,191	84,322	184,864	184,864	255,481	136,524	136,524
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
DBSA	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	577,501	332,426	505,024	957,624	846,585	846,585	1,167,408	1,476,069	847,464
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	982,602	1,555,686	2,047,181	2,548,397	2,438,740	2,438,740	3,033,338	3,591,273	3,098,209

Table 47: Expenditure on transfers and grant programme

Table SA20 – Reconciliation of transfers, grant receipts and unspent funds

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	84,920	110,414	80,380	84,553	84,553	84,553	30,000	–	–
Current year receipts	346,689	1,061,288	1,207,152	1,382,102	1,413,484	1,413,484	1,608,221	1,847,612	1,972,133
Conditions met - transferred to revenue	321,195	1,091,321	1,202,979	1,446,655	1,468,038	1,468,038	1,638,221	1,847,612	1,972,133
Conditions still to be met - transferred to liabilities	110,414	80,380	84,553	20,000	30,000	30,000	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	3,452	7,307	2,051	110,040	110,040	110,040	20,000	–	–
Current year receipts	87,762	126,156	354,557	208,671	286,615	286,615	257,859	261,092	272,112
Conditions met - transferred to revenue	83,907	131,413	246,568	275,723	376,655	376,655	277,859	261,092	272,112
Conditions still to be met - transferred to liabilities	7,307	2,051	110,040	42,988	20,000	20,000	–	–	–
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	–	–	–	3,000	3,000	3,000	–	–	–
Current year receipts	20,000	25,526	3,000	–	–	–	4,850	–	–
Conditions met - transferred to revenue	20,000	25,526	–	3,000	3,000	3,000	4,850	–	–
Conditions still to be met - transferred to liabilities	–	–	3,000	–	–	–	–	–	–
Total operating transfers and grants revenue	425,101	1,248,260	1,449,548	1,725,378	1,847,692	1,847,692	1,920,930	2,108,704	2,244,245
Total operating transfers and grants - CTBM	117,721	82,431	197,593	62,988	50,000	50,000	–	–	–
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	71,991	18,045	45,813	16,033	16,033	16,033	16,000	–	–
Current year receipts	164,009	257,236	354,714	847,232	638,700	638,700	911,827	1,339,545	700,940
Conditions met - transferred to revenue	217,955	229,468	384,494	843,265	638,733	638,733	927,827	1,339,545	700,940
Conditions still to be met - transferred to liabilities	18,045	45,813	16,033	20,000	16,000	16,000	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	27,200	40,733	76,967	121,253	121,253	121,253	121,286	–	–
Current year receipts	155,735	124,591	121,705	114,249	181,025	181,025	301,304	136,524	146,524
Conditions met - transferred to revenue	142,202	88,357	77,419	118,202	180,992	180,992	422,590	136,524	146,524
Conditions still to be met - transferred to liabilities	40,733	76,967	121,253	117,300	121,286	121,286	–	–	–
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	–	–	5,780	13	–	–	–	–	–
Current year receipts	–	5,788	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	8	5,767	13	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	5,780	13	–	–	–	–	–	–
Total capital transfers and grants revenue	360,157	317,834	467,680	961,480	819,725	819,725	1,350,417	1,476,069	847,464
Total capital transfers and grants - CTBM	58,779	128,560	137,299	137,300	137,286	137,286	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	785,258	1,566,094	1,917,228	2,686,858	2,667,418	2,667,418	3,271,347	3,584,773	3,091,709
TOTAL TRANSFERS AND GRANTS - CTBM	176,500	210,991	334,892	200,288	187,286	187,286	–	–	–

Note 1: The Capital spent and recognised as per the printed AFS. Differences on 2005/06 to 2007/08

Table 48: Reconciliation of transfers, grant receipts and unspent funds

18. Allocations or grants made by the municipality

Table SA21 – Transfers and grants made by the municipality

Description R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Transfers to other municipalities									
TOTAL TRANSFERS TO MUNICIPALITIES:	-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms									
TOTAL TRANSFERS TO ENTITIES/EMS'	-	-	-	-	-	-	-	-	-
Transfers to other Organs of State									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:	-	-	-	-	-	-	-	-	-
Grants to other Organisations									
Grants-In-Aid	1,060	1,066	1,095	1,000	-	1,000	1,000	1,000	1,000
Executive Mayor Donations	-	-	-	-	2,000	2,000	1,500	1,560	1,622
TOTAL GRANTS TO OTHER ORGANISATIONS:	1,060	1,066	1,095	1,000	2,000	3,000	2,500	2,560	2,622
TOTAL TRANSFERS AND GRANTS	1,060	1,066	1,095	1,000	2,000	3,000	2,500	2,560	2,622

Table 49: Transfers and grants made by the municipality

Note: Figures as supplied by the Human Resources Division

19. Councillor and board member allowances and employee benefits

Table SA22 - Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Salary	24,941	30,455	28,176	53,180	53,180	53,180	41,563	45,720	50,292
Pension, Medical and UIF Contributions	3,375	3,959	3,742	64	64	64	-	-	-
Medical Aid Contributions									
Motor vehicle allowance	5,990	11,533	10,634	283	283	283	13,854	15,240	16,764
Cell phone allowance									
Housing allowance	490	-	1,649	-	-	-	-	-	-
Other benefits or allowances									
In-kind benefits									
Sub Total - Councillors	34,795	45,946	44,201	53,527	53,527	53,527	55,418	60,959	67,055
% increase		32.0%	(3.8%)	21.1%	-	-	3.5%	10.0%	10.0%
Senior Managers of the Municipality									
Salary	8,126	8,644	7,214	7,554	7,554	7,554	8,536	9,134	9,773
Pension, Medical and UIF Contributions	457	221	79	415	415	415	469	501	536
Medical Aid Contributions									
Motor vehicle allowance	1,464	1,354	1,088	1,105	1,105	1,105	1,249	1,336	1,430
Cell phone allowance									
Housing allowance	1,308	705	-	-	-	-	1,860	1,860	1,860
Performance Bonus									
Other benefits or allowances									
In-kind benefits									
Sub Total - Senior Managers of Municipality	11,355	10,925	8,381	9,074	9,074	9,074	12,114	12,832	13,600
% increase		(3.8%)	(23.3%)	8.3%	-	-	33.5%	5.9%	6.0%
Other Municipal Staff									
Basic Salaries and Wages	1,370,578	1,489,631	1,665,461	2,121,890	2,154,942	2,154,942	2,249,976	2,407,136	2,575,765
Pension, Medical and UIF Contributions	421,940	515,168	494,945	640,028	642,490	642,490	769,287	822,968	880,576
Medical Aid Contributions									
Motor vehicle allowance	152,893	169,004	177,167	208,248	208,703	208,703	203,087	217,206	232,411
Cell phone allowance									
Housing allowance	20,724	19,697	24,863	24,461	24,604	24,604	30,189	32,303	34,564
Overtime	107,473	120,884	148,420	129,025	138,330	138,330	158,758	169,850	181,740
Performance Bonus	370	383	424	434	434	434	363	389	416
Other benefits or allowances	75,270	86,312	101,341	101,495	102,744	102,744	111,008	118,779	127,094
In-kind benefits									
Sub Total - Other Municipal Staff	2,149,247	2,401,080	2,612,622	3,225,582	3,272,249	3,272,249	3,522,670	3,768,631	4,032,565
% increase		11.7%	8.8%	23.5%	1.4%	-	7.7%	7.0%	7.0%
Total Parent Municipality	2,195,398	2,457,950	2,665,204	3,288,183	3,334,850	3,334,850	3,590,201	3,842,422	4,113,220
		12.0%	8.4%	23.4%	1.4%	-	7.7%	7.0%	7.0%
Board Members of Entities									
Salary	173	504	707	750	750	750	865	950	700
Pension, Medical and UIF Contributions									
Medical Aid Contributions									
Motor vehicle allowance									
Cell phone allowances									
Housing allowance									
Board Fees	-	61	81	524	120	100	604	669	738
Other benefits and allowances									
In-kind benefits									
Sub Total - Board Members of Entities	173	565	788	1,274	870	850	1,469	1,619	1,438
% increase		227.0%	39.4%	61.7%	(31.7%)	(2.3%)	72.9%	10.2%	(11.2%)
Senior Managers of Entities									
Salary	1,486	2,639	4,571	5,618	4,020	4,200	6,183	6,634	5,377
Pension Contributions	41	279	286	295	295	336	368	400	440
Medical Aid Contributions	-	95	105	102	102	115	125	135	150
Motor vehicle allowance	419	503	692	530	398	580	785	860	946
Cell phone allowances									
Housing allowance									
Performance Bonus	146	305	397	295	-	150	489	537	592
Other benefits or allowances									
In-kind benefits									
Sub Total - Senior Managers of Entities	2,092	3,821	6,051	6,840	4,815	5,381	7,951	8,565	7,505
% increase		82.6%	58.4%	13.0%	(29.6%)	11.8%	47.8%	7.7%	(12.4%)
Other Staff of Entities									
Basic Salaries and Wages	27,389	17,305	27,107	27,976	27,502	28,880	31,571	34,107	36,511
Pension Contributions	-	1,187	1,803	3,564	3,564	3,560	3,705	4,005	4,285
Medical Aid Contributions	-	1,827	2,452	3,330	3,330	3,330	3,580	3,870	4,140
Motor vehicle allowance	-	5,042	699	5,585	5,585	5,580	4,925	5,300	5,671
Cell phone allowances									
Housing allowance	-	-	454	460	460	480	500	540	580
Overtime	-	2,063	1,759	2,281	2,281	2,290	2,200	2,370	2,535
Performance Bonus	-	905	1,238	-	-	-	-	-	-
Other benefits or allowances	404	1,300	1,664	1,518	1,518	2,522	2,991	3,212	3,309
In-kind benefits									
Sub Total - Other Staff of Entities	27,793	29,629	37,176	44,714	44,240	45,642	49,472	53,404	57,031
% increase		6.6%	25.5%	20.3%	(1.1%)	3.2%	8.4%	7.9%	6.8%
Total Municipal Entities	30,057	34,015	44,014	52,828	49,925	51,873	58,892	63,589	65,974
TOTAL SALARY, ALLOWANCES & BENEFITS	2,225,455	2,491,965	2,709,219	3,341,010	3,384,775	3,386,723	3,649,094	3,906,011	4,179,194
% increase		12.0%	8.7%	23.3%	1.3%	0.1%	7.7%	7.0%	7.0%
TOTAL MANAGERS AND STAFF	2,190,487	2,445,454	2,664,229	3,286,210	3,330,378	3,332,346	3,592,207	3,843,432	4,110,701

Table 50: Summary councillor and staff benefits

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

Disclosure of Salaries, Allowances & Benefits 1.	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	Total Package
Rand per annum			1.			3.
<u>Councillors</u>						
Speaker		566,452		188,815		755,267
Chief Whip		531,048		177,015		708,063
Executive Mayor		708,065		236,021		944,086
Deputy Executive Mayor						–
Members of the Mayoral committee		34,447,300		11,482,331		45,929,631
Total for all other councillors		5,310,480		1,770,154		7,080,634
Total Councillors	–	41,563,344	–	13,854,337		55,417,681
<u>Senior Managers of the Municipality</u>						
Cityt Manager (CM)		918,750	1,692	145,092	190,000	1,255,534
Chief Finance Officer		887,187	20,568	149,160	170,000	1,226,915
Strategic Executive Director: Corporate and Shared Services		601,119	133,938	67,800	150,000	952,857
Strategic Executive Director: Economic Development		695,422	33,016	54,240	150,000	932,678
Strategic Executive Director: Community Safety		726,720	50,833	67,800	150,000	995,354
Strategic Executive Director: Health and Social Development		609,633	34,873	81,360	150,000	875,867
Strategic Executive Director: Sport and Recreation		623,833	82,790	149,160	150,000	1,005,784
Strategic Executive Director: Housing and Sustainable Human Settlement Dev		726,727	18,680	113,904	150,000	1,009,310
Strategic Executive Director: Agricultural and Environmental Management		621,830	1,692	67,800	150,000	841,322
Strategic Executive Director: Public Works		753,371	50,684	122,040	150,000	1,076,095
Strategic Executive Director: City Planning and Regional Services		726,727	38,114	122,040	150,000	1,036,881
Strategic Executive Director: Strategy and Operations		645,038	1,692	108,480	150,000	905,210
<i>List of each official with packages >= senior manager</i>						
Head: Internal Audit & Performance Management						–
Head: Geographical Information & Policy						–
Head Office of Intergovernmental & Governance Relations						–
Total Senior Managers of the Municipality	–	8,536,356	468,573	1,248,876	1,860,000	12,113,805
<u>A Heading for Each Entity</u>						
List each member of board by designation						
Civerelo Water		2,125,000	–	–	–	2,125,000
Sandspruit Works Association		2,300,000	493,000	640,000	165,000	3,598,000
Tshwane Housing Company		1,757,998	–	145,200	324,308	2,227,506
Total for municipal entities	–	6,182,998	493,000	785,200	489,308	7,950,506
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION						
	–	56,282,698	961,573	15,888,413	2,349,308	75,481,992

Table 51: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Table SA24 - Summary of personnel numbers

Summary of Personnel Numbers Number	2007/08			Current Year 2008/09			Budget Year 2009/10		
	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)	152	–	152	152	–	152	152	–	152
Board Members of municipal entities	22	22	–	22	22	–	22	22	–
Municipal employees									
Municipal Manager and Senior Managers	51	33	18	51	33	18	51	33	18
Other Managers	162	162	–	162	162	–	162	162	–
Professionals	627	777	–	627	605	–	627	627	–
<i>Finance</i>	37	43	–	37	36	–	37	37	–
<i>Spatial/town planning</i>	76	83	–	76	78	–	76	76	–
<i>Information Technology</i>	7	6	–	7	7	–	7	7	–
<i>Roads</i>	74	103	–	74	80	–	74	74	–
<i>Electricity</i>	192	188	–	192	177	–	192	192	–
<i>Water</i>	38	49	–	38	32	–	38	38	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	6	4	–	6	3	–	6	6	–
<i>Other</i>	197	301	–	197	192	–	197	197	–
Technicians	2,067	2,170	–	2,067	2,046	–	2,067	2,067	–
<i>Finance</i>	95	105	–	95	102	–	95	95	–
<i>Spatial/town planning</i>	103	113	–	103	112	–	103	103	–
<i>Information Technology</i>	20	25	–	20	21	–	20	20	–
<i>Roads</i>	68	76	–	68	66	–	68	68	–
<i>Electricity</i>	225	242	–	225	223	–	225	225	–
<i>Water</i>	71	49	–	71	64	–	71	71	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	91	106	–	91	90	–	91	91	–
<i>Other</i>	1,394	1,454	–	1,394	1,368	–	1,394	1,394	–
Clerks (Clerical and administrative)	2,154	2,041	–	2,154	2,036	–	2,154	2,154	–
Service and sales workers	1,834	1,930	–	1,834	1,853	–	1,834	1,834	–
Skilled agricultural and fishery workers	77	77	–	77	65	–	77	77	–
Craft and related trades	1,258	1,274	–	1,258	1,246	–	1,258	1,258	–
Plant and Machine Operators	846	915	–	846	849	–	846	846	–
Elementary Occupations	7,793	2,808	–	7,793	3,661	–	7,793	4,043	3,750
TOTAL PERSONNEL NUMBERS	17,043	12,209	170	17,043	12,578	170	17,043	13,123	3,920
% of Positions		71.6%	1.0%		73.8%	1.0%		77.0%	23.0%
Total municipal employees headcount	–	12,209	18	–	12,556	18	–	13,101	3,768
Finance personnel headcount	–	636	–	–	605	–	–	605	–
Human Resources personnel headcount	–	621	–	–	541	–	–	541	–

Table 52: Summary of personnel numbers

20. Monthly targets for revenue, expenditure and cash flow

20.1 Parent Municipality

Table SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand															
Revenue By Source															
Property rates	299,832	299,832	299,832	299,832	299,832	299,832	299,832	299,832	299,832	299,832	299,832	299,832	3,597,980	3,885,818	4,196,684
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	433,083	236,913	466,281	404,915	435,598	372,220	442,640	398,376	394,855	439,119	423,526	582,474	5,030,000	5,533,000	6,086,300
Service charges - water revenue	103,613	77,552	138,360	144,151	136,912	97,821	128,225	107,956	100,717	132,569	142,703	164,420	1,475,000	1,598,324	1,728,014
Service charges - sanitation revenue	28,134	22,644	28,999	29,585	31,225	29,585	28,999	29,585	29,585	29,585	30,639	36,218	354,780	383,162	413,815
Service charges - refuse revenue	31,985	31,985	31,985	31,985	31,985	31,985	31,985	31,985	31,985	31,985	31,985	31,985	383,825	414,531	447,693
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7,986	7,996	7,996	7,996	7,996	7,996	7,996	7,996	7,996	7,996	7,996	8,005	95,948	103,624	111,914
Interest earned - external investments	10,281	10,281	10,281	10,281	10,281	10,281	10,281	10,281	10,281	10,281	10,281	10,281	123,376	134,109	81,482
Interest earned - outstanding debtors	18,644	18,644	18,644	18,644	18,644	18,644	18,644	18,644	18,644	18,644	18,644	18,644	223,732	241,630	260,960
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	62,611	67,620	73,030
Licences and permits	878	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	2,628	4,378	31,539	34,062	36,787
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153,081	161,716	159,340	161,716	159,340	159,340	161,716	159,340	159,340	161,066	159,340	165,598	1,920,930	2,108,704	2,244,245
Other revenue	64,122	67,694	68,247	67,741	67,703	68,038	67,844	67,834	68,036	67,832	70,865	74,569	820,526	874,727	935,912
Gains on disposal of PPE	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	27,908	30,061	32,386
Total Revenue (excluding capital transfers and contributions)	1,159,184	945,429	1,240,136	1,187,018	1,209,688	1,105,913	1,208,334	1,142,000	1,131,442	1,209,080	1,205,983	1,403,948	14,148,154	15,409,372	16,649,222
Expenditure By Type															
Employee related costs	233,364	233,547	235,267	236,137	383,393	236,588	237,399	237,407	233,853	234,982	234,360	234,572	2,970,869	3,178,074	3,400,540
Remuneration of councillors	4,830	4,830	4,830	4,830	4,830	4,830	4,830	4,830	4,830	4,830	4,830	4,830	57,963	63,539	69,661
Debt impairment	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	138,472	145,396	152,666
Depreciation & asset impairment	65,327	65,327	65,327	65,327	65,327	65,327	65,327	65,327	65,327	65,327	65,327	65,327	783,926	911,798	1,026,168
Finance charges	43,179	43,179	43,179	43,179	43,179	43,179	43,179	43,179	43,179	43,179	43,179	43,179	518,153	596,642	604,555
Bulk purchases	442,849	413,375	263,220	263,023	249,349	238,728	242,910	234,015	249,149	244,768	257,513	397,777	3,496,677	3,831,417	4,198,468
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	13,564	14,318	15,117
Other expenditure	360,909	315,265	319,773	334,634	320,478	322,207	318,738	318,719	319,062	318,248	323,752	1,947,950	5,519,735	5,461,881	5,761,717
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	1,163,128	1,088,194	944,267	959,800	1,079,227	923,529	925,053	916,147	928,071	924,004	941,633	2,706,306	13,499,359	14,203,065	15,228,891
Surplus/(Deficit)	(3,945)	(142,765)	295,869	227,218	130,461	182,385	283,281	225,853	203,371	285,075	264,350	(1,302,359)	648,795	1,206,307	1,420,331
Transfers recognised - capital	140,035	110,035	110,035	110,035	110,035	110,035	110,035	110,035	110,035	110,035	110,035	110,035	1,350,417	1,476,069	847,464
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795

Table 53: Budgeted monthly revenue and expenditure

Table SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	
Revenue by Vote																
Office of the Executive Mayor & Municipal Manager	4,656	4,656	4,656	4,656	4,656	4,656	4,656	4,656	4,656	4,656	4,656	4,656	55,870	22,076	82	
General Assessment	443,478	443,478	443,478	443,478	443,478	443,478	443,478	443,478	443,478	443,478	443,478	443,478	5,321,735	5,840,267	6,321,764	
Financial Services	12,716	12,716	12,716	12,716	12,716	12,716	12,716	12,716	12,716	12,716	12,716	12,716	152,593	165,854	115,937	
Corporate & Shared Services	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	66,210	71,506	77,227	
Community Safety	6,697	14,942	15,042	14,960	14,942	14,942	14,942	15,060	14,942	14,942	14,960	23,187	179,557	193,814	203,839	
Economic Development	15,886	15,886	15,886	15,886	15,886	15,886	15,886	15,886	15,886	15,886	15,886	15,886	190,635	205,725	220,023	
Health & Social Development	5,924	5,924	5,924	5,924	5,924	5,924	5,924	5,924	5,924	5,924	5,924	5,924	71,088	74,763	78,632	
Sport & Recreation	5,281	5,281	5,281	5,281	5,281	5,281	5,281	5,281	5,281	5,281	5,281	5,281	63,369	7,937	58,572	
Housing and Sustainable Human Settlement Development	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	403,167	281,851	292,702	
Agriculture & Environmental Management	40,661	40,661	40,661	40,661	40,661	40,661	40,661	40,661	40,661	40,661	40,661	40,661	487,935	526,001	580,083	
Public Works: Transport	56,868	56,868	56,868	56,868	56,868	56,868	56,868	56,868	56,868	56,868	59,925	59,925	688,527	928,246	359,055	
Public Works: Roads and Stormwater	25,731	25,731	25,731	25,731	25,731	25,731	25,731	25,731	25,731	25,731	25,731	25,731	308,777	183,879	215,182	
Public Works: Water and Sanitation	177,715	121,885	187,124	195,454	187,459	147,062	179,063	156,876	149,956	183,330	192,751	223,542	2,102,216	2,378,192	2,410,762	
Public Works: Electricity	453,647	257,477	486,845	425,479	456,162	392,784	463,204	418,940	415,419	459,683	444,090	603,038	5,276,770	5,864,135	6,405,530	
City Planning & Regional Services	10,843	10,843	10,843	10,843	10,843	10,843	10,843	10,843	10,843	10,843	10,843	10,843	130,122	141,195	157,297	
Total Revenue by Vote	1,299,218	1,055,464	1,350,171	1,297,052	1,319,723	1,215,948	1,318,369	1,252,035	1,241,477	1,319,114	1,316,018	1,513,983	15,498,571	16,885,441	17,496,686	
Expenditure by Vote to be appropriated																
Office of the Executive Mayor & Municipal Manager	50,756	50,799	50,791	51,062	58,422	51,051	51,250	51,237	51,500	51,505	51,521	51,996	621,889	343,729	341,009	
General Assessment	86,718	86,718	86,718	86,718	86,718	86,718	86,718	86,718	86,718	86,718	86,718	86,718	1,040,620	1,048,921	1,122,386	
Financial Services	107,014	50,867	50,950	50,987	64,596	51,021	51,040	51,176	51,198	51,296	51,309	59,076	690,528	743,105	779,374	
Corporate & Shared Services	67,734	67,876	67,829	84,477	86,422	69,120	69,595	67,810	67,927	68,800	67,903	195,648	981,143	1,038,210	1,096,200	
Community Safety	67,811	70,402	71,122	70,479	103,261	70,350	71,019	70,801	66,716	66,899	69,165	94,283	892,308	954,531	1,020,341	
Economic Development	20,147	21,050	22,089	21,563	29,439	26,895	20,824	23,119	22,392	23,254	21,192	124,335	376,299	399,547	424,150	
Health & Social Development	25,341	25,288	25,438	25,617	39,238	25,589	25,850	25,737	25,823	25,815	25,533	29,757	325,025	346,658	372,803	
Sport & Recreation	15,265	15,339	15,349	15,354	19,874	15,377	15,380	15,415	15,422	15,424	15,429	68,444	242,073	251,733	268,916	
Housing and Sustainable Human Settlement Development	27,151	27,191	27,195	27,434	30,920	27,489	27,497	27,497	27,502	27,504	27,505	36,129	341,013	367,413	391,655	
Agriculture & Environmental Management	55,443	55,472	55,478	55,547	63,676	55,559	55,608	55,611	55,617	55,635	55,672	346,114	965,433	1,028,749	1,095,126	
Public Works: Transport	16,343	16,343	16,344	16,437	17,896	16,440	16,442	16,442	16,445	16,449	18,949	35,361	219,891	257,790	274,394	
Public Works: Roads and Stormwater	36,770	35,978	38,747	37,832	44,494	36,957	38,520	37,860	38,662	37,287	38,710	310,362	732,181	790,703	843,189	
Public Works: Water and Sanitation	107,791	119,503	126,930	116,707	120,762	114,225	114,266	110,832	115,513	119,195	116,554	348,282	1,630,560	1,782,224	1,920,058	
Public Works: Electricity	464,979	431,491	275,393	285,124	292,000	262,839	267,049	261,447	272,624	264,278	281,027	900,329	4,258,581	4,655,604	5,071,713	
City Planning & Regional Services	13,866	13,876	13,892	14,462	21,508	13,899	13,994	14,444	14,010	13,947	14,447	19,470	181,815	194,146	207,576	
Total Expenditure by Vote	1,163,128	1,088,194	944,267	959,800	1,079,227	923,529	925,053	916,147	928,071	924,004	941,633	2,706,306	13,499,359	14,203,065	15,228,891	
Surplus/(Deficit) before assoc.	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795	

Table 54: Budgeted monthly revenue and expenditure (municipal vote)

Table SA27 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue - Standard															
Governance and administration	466,374	466,374	466,374	466,374	466,374	466,374	466,374	466,374	466,374	466,374	466,374	466,374	5,596,490	6,099,792	6,515,106
Executive and council	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	4,721	56,656	23,115	1,374
Budget and treasury office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate services	461,653	461,653	461,653	461,653	461,653	461,653	461,653	461,653	461,653	461,653	461,653	461,653	5,539,834	6,076,677	6,513,732
Community and public safety	54,647	54,647	54,747	54,665	54,647	54,647	54,647	54,765	54,647	54,647	54,665	54,647	656,020	491,450	578,959
Community and social services	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	1,964	23,572	18,956	33,473
Sport and recreation	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	87,784	39,838	92,028
Public safety	5,890	5,890	5,990	5,908	5,890	5,890	5,890	6,008	5,890	5,890	5,908	5,890	70,931	76,606	82,734
Housing	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	33,597	403,167	281,851	292,702
Health	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	70,565	74,198	78,022
Economic and environmental services	96,154	96,154	96,154	96,154	96,154	96,154	96,154	96,154	96,154	96,154	96,154	204,543	1,262,235	1,407,238	882,675
Planning and development	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	11,136	133,637	144,831	159,063
Road transport	85,009	85,009	85,009	85,009	85,009	85,009	85,009	85,009	85,009	85,009	85,009	85,009	1,128,499	1,262,299	723,495
Environmental protection	8	8	8	8	8	8	8	8	8	8	8	8	100	108	117
Trading services	682,043	438,289	732,895	679,859	702,547	598,773	701,193	634,742	624,302	701,939	698,825	788,418	7,983,825	8,886,962	9,519,947
Electricity	453,647	257,477	486,845	425,479	456,162	392,784	463,204	418,940	415,419	459,683	444,090	603,038	5,276,770	5,864,135	6,405,530
Water	111,638	91,162	149,593	157,760	148,145	109,055	141,835	119,189	111,950	145,528	153,937	178,862	1,618,653	1,723,837	1,875,896
Waste water management	67,494	32,140	38,947	39,110	40,730	39,424	38,645	39,103	39,422	39,219	40,231	46,096	500,563	664,123	552,866
Waste management	36,698	36,698	36,698	36,698	36,698	36,698	36,698	36,698	36,698	36,698	36,698	36,698	440,370	475,600	513,648
Other	12,567	20,812	20,812	20,812	20,812	20,812	20,812	20,812	20,812	20,812	23,869	(76,276)	147,468	159,266	172,007
Total Revenue - Standard	1,299,218	1,055,464	1,350,171	1,297,052	1,319,723	1,215,948	1,318,369	1,252,035	1,241,477	1,319,114	1,316,018	1,513,983	15,498,571	16,885,441	17,496,686
Expenditure - Standard															
Governance and administration	309,424	253,496	253,987	270,664	288,871	254,301	256,058	254,328	254,470	254,282	254,922	427,621	3,332,426	3,185,574	3,364,233
Executive and council	44,549	44,656	45,135	45,162	49,950	45,007	45,295	45,239	45,243	45,021	45,561	62,112	562,930	308,908	311,624
Budget and treasury office	2,116	2,117	2,119	2,125	3,493	2,127	2,127	2,130	2,130	2,130	2,130	2,131	26,875	28,986	30,983
Corporate services	262,759	206,723	206,733	223,378	235,428	207,167	208,636	206,959	207,098	207,131	207,231	363,378	2,742,621	2,847,680	3,021,626
Community and public safety	148,090	150,816	151,642	151,584	212,275	152,334	152,362	152,076	148,070	149,432	150,282	470,282	2,189,244	2,328,565	2,482,707
Community and social services	26,956	27,063	27,088	27,184	41,090	28,039	27,164	27,182	27,167	28,111	27,204	42,083	356,331	371,131	396,074
Sport and recreation	22,251	22,315	22,324	22,389	29,384	22,400	22,413	22,445	22,450	22,463	22,470	302,905	556,209	596,650	636,674
Public safety	62,012	64,584	65,267	64,632	94,357	64,491	65,114	64,890	60,807	61,218	63,251	76,561	807,184	863,474	923,044
Housing	23,403	23,444	23,448	23,686	27,145	23,742	23,750	23,750	23,755	23,757	23,758	32,377	296,015	312,781	327,123
Health	13,468	13,410	13,515	13,692	20,298	13,661	13,922	13,808	13,891	13,883	13,600	16,356	173,505	184,529	199,792
Economic and environmental services	87,716	87,748	91,128	90,520	118,433	94,587	90,016	92,115	92,047	91,464	90,988	421,920	1,448,682	1,551,210	1,642,817
Planning and development	19,128	19,932	20,968	20,981	31,111	25,627	19,906	22,502	21,368	22,169	20,665	36,293	280,650	291,580	303,561
Road transport	66,206	65,434	67,774	67,150	83,842	66,568	67,718	67,220	68,287	66,901	67,929	382,643	1,137,672	1,227,263	1,304,646
Environmental protection	2,382	2,382	2,386	2,389	3,480	2,391	2,392	2,393	2,393	2,394	2,394	2,984	30,360	32,367	34,610
Trading services	617,898	596,133	447,510	447,032	459,648	422,307	426,617	417,628	433,483	428,827	445,440	1,386,484	6,529,007	7,137,716	7,739,134
Electricity	464,979	431,491	275,393	285,124	292,000	262,839	267,049	261,447	272,624	264,278	281,027	900,329	4,258,581	4,655,604	5,071,713
Water	87,573	97,729	104,622	94,688	93,707	91,672	92,038	88,680	92,916	96,675	93,915	280,815	1,315,032	1,435,753	1,546,408
Waste water management	20,646	22,203	22,736	22,447	27,483	22,981	22,656	22,580	23,025	22,948	23,067	67,896	320,666	352,387	379,707
Waste management	36,542	36,543	36,544	36,544	38,004	36,546	36,547	36,548	36,549	36,553	36,553	85,991	489,465	520,927	553,573
Other	8,158	8,168	8,215	8,229	8,453	8,269	8,326	8,373	8,369	8,372	10,877	51,453	145,262	173,045	187,734
Total Expenditure - Standard	1,163,128	1,088,194	944,267	959,800	1,079,227	923,529	925,053	916,147	928,071	924,004	941,633	2,706,306	13,499,359	14,203,065	15,228,891
Surplus/(Deficit) before assoc.	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795
Share of surplus/ (deficit) of associate															
Surplus/(Deficit)	136,090	(32,730)	405,904	337,252	240,496	292,420	393,316	335,888	313,406	395,110	374,385	(1,192,324)	1,999,212	2,682,376	2,267,795

Table 55: Budgeted monthly revenue and expenditure (standard classification)

Table SA28 – Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Multi-year expenditure to be appropriated															
Office of the Executive Mayor & Municipal Manager	–	60	120	75	100	–	–	200	550	250	30	–	1,385	3,640	3,700
General Assessment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Financial Services	1,083	1,583	1,203	1,283	1,233	1,083	1,183	1,583	1,683	1,483	1,613	2,036	17,053	15,000	13,000
Corporate & Shared Services	47,500	2,130	6,030	4,330	7,330	4,400	1,130	1,530	1,430	2,730	13,330	8,101	99,971	90,351	86,838
Community Safety	1,200	6,720	8,315	5,476	9,260	10,445	9,570	2,850	4,875	13,337	3,410	11,775	87,233	47,557	52,672
Economic Development	370	495	3,700	3,535	3,706	1,250	2,672	4,635	5,510	5,397	4,203	7,176	42,649	32,910	34,637
Health & Social Development	1,104	2,954	3,441	4,307	4,154	4,154	3,154	5,454	4,504	4,241	2,104	(1,896)	37,674	16,192	103,895
Sport & Recreation	1,000	2,000	3,700	5,900	8,100	7,900	3,300	12,300	14,400	14,700	14,800	18,081	106,181	38,000	93,000
Housing and Sustainable Human Settlement Development	9,175	25,347	27,597	37,764	38,208	31,699	14,386	35,944	46,280	50,497	58,144	56,921	431,964	317,437	336,524
Agriculture & Environmental Management	3,267	7,567	8,917	9,817	7,817	7,167	7,786	8,586	8,836	7,636	5,686	6,136	89,216	84,179	93,374
Public Works: Transport	25,221	30,400	23,367	22,600	15,600	10,795	10,200	8,625	6,348	5,571	4,467	450,430	613,623	832,759	268,850
Public Works: Roads and Stormwater	5,060	7,660	25,570	29,490	35,130	24,462	27,531	51,772	68,987	83,789	111,784	106,104	577,340	472,513	501,491
Public Works: Water and Sanitation	5,711	49,531	55,399	61,169	71,198	49,443	48,036	67,608	75,631	88,078	88,340	168,294	828,439	1,029,294	932,556
Public Works: Electricity	12,020	35,080	35,439	41,060	68,871	16,275	24,977	63,944	53,634	55,442	105,080	96,174	607,995	632,020	631,700
City Planning & Regional Services	–	–	6,030	–	–	–	725	30	–	–	–	–	6,785	11,153	19,899
Capital multi-year expenditure sub-total	112,711	171,528	208,828	226,806	270,707	169,073	154,651	265,061	292,668	333,152	412,991	929,333	3,547,508	3,623,005	3,172,137
Single-year expenditure to be appropriated															
Office of the Executive Mayor & Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Assessment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Financial Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate & Shared Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community Safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health & Social Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport & Recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing and Sustainable Human Settlement Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agriculture & Environmental Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public Works: Transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public Works: Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public Works: Water and Sanitation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public Works: Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
City Planning & Regional Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure	112,711	171,528	208,828	226,806	270,707	169,073	154,651	265,061	292,668	333,152	412,991	929,333	3,547,508	3,623,005	3,172,137

Table 56: Budgeted monthly capital expenditure (municipal vote)

Table SA29 – Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Capital Expenditure - Standard															
Governance and administration	48,583	3,713	7,233	5,613	8,563	5,483	2,313	3,113	3,113	4,213	14,943	10,138	117,024	105,351	99,838
Executive and council	–	–	–	–	–	–	–	–	–	–	–	3,771	3,771	2,451	2,338
Budget and treasury office	–	–	–	–	–	–	–	–	–	–	–	553	553	–	–
Corporate services	48,583	3,713	7,233	5,613	8,563	5,483	2,313	3,113	3,113	4,213	14,943	5,813	112,700	102,900	97,500
Community and public safety	14,375	43,167	50,550	61,090	66,118	59,894	36,425	63,461	75,824	87,541	81,524	85,799	725,768	475,665	653,165
Community and social services	500	500	1,700	3,800	2,000	3,300	3,000	6,300	5,200	4,200	3,000	3,000	36,500	46,000	50,300
Sport and recreation	2,500	7,800	9,650	10,650	12,650	10,500	6,619	13,217	15,369	15,869	15,319	14,253	134,397	54,879	142,074
Public safety	1,200	6,670	8,265	5,426	9,210	10,345	9,370	2,650	4,575	12,837	3,060	11,625	85,233	45,157	70,672
Housing	9,175	25,347	27,597	37,764	38,208	31,699	14,386	35,944	46,280	50,497	58,144	56,921	431,964	317,437	336,524
Health	1,000	2,850	3,337	3,450	4,050	4,050	3,050	5,350	4,400	4,138	2,000	–	37,674	12,192	53,595
Economic and environmental services	25,755	32,719	58,705	56,457	54,339	36,611	41,382	66,061	82,248	94,831	120,638	562,593	1,232,340	1,341,615	800,840
Planning and development	–	60	8,700	1,890	1,460	390	2,397	3,540	4,815	3,607	2,818	4,850	34,527	32,043	26,199
Road transport	25,651	32,555	49,902	53,710	52,775	36,117	38,681	61,667	76,579	90,770	117,466	557,639	1,193,513	1,305,272	770,341
Environmental protection	104	104	104	857	104	104	304	854	854	454	354	104	4,300	4,300	4,300
Trading services	23,997	91,929	92,340	103,645	141,686	67,085	74,530	133,074	132,082	147,166	196,486	268,355	1,472,376	1,700,374	1,618,293
Electricity	12,020	35,080	35,439	41,060	68,871	16,275	24,977	63,944	53,634	55,442	105,080	96,174	607,995	632,020	631,700
Water	5,711	30,604	32,651	35,697	42,410	15,997	19,065	34,722	35,712	40,227	37,117	42,488	372,401	313,994	323,213
Waste water management	–	18,928	22,748	25,472	28,788	33,446	28,971	32,887	39,920	47,851	51,223	125,806	456,038	715,300	609,343
Waste management	1,267	1,267	1,267	1,267	1,267	1,267	1,267	1,267	2,517	2,517	2,517	2,517	20,200	21,000	22,000
Other	5,000	6,050	235	150	351	100	250	255	300	1,130	550	1,371	15,742	18,060	32,037
Total Capital Expenditure - Standard	112,711	171,528	208,828	226,806	270,707	169,073	154,651	265,709	293,268	333,752	413,591	926,885	3,547,508	3,623,005	3,172,137

Table 57: Budgeted monthly capital expenditure (standard classification)

Table SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework Budget Year 2009/10
	July	August	Sept.	October	November	December	January	February	March	April	May	June	
R thousand													
Cash Receipts By Source													
Property rates	206,568	120,213	268,508	430,500	262,636	214,686	329,803	311,463	290,746	161,550	322,496	498,912	3,418,081
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	219,057	246,299	513,251	442,179	326,192	414,894	328,313	338,210	370,314	250,375	442,982	886,433	4,778,500
Service charges - water revenue	43,543	79,800	403,043	(96,979)	97,386	84,791	137,669	117,452	122,865	70,250	118,390	223,040	1,401,250
Service charges - sanitation revenue	18,117	14,919	28,770	34,762	28,733	20,300	62,763	(34,034)	27,862	13,593	27,200	94,056	337,041
Service charges - refuse revenue	19,600	16,140	31,125	37,608	31,086	21,962	67,901	(36,820)	30,143	14,706	29,427	101,756	364,634
Service charges - other	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment	3,823	6,679	10,729	4,693	7,032	7,875	6,952	3,688	6,198	8,336	8,518	16,628	91,150
Interest earned - external investments	979	1,797	1,431	1,683	2,386	24,605	14,012	10,959	4,308	3,951	10,279	46,987	123,376
Interest earned - outstanding debtors	10,359	15,507	7,015	19,765	16,377	18,009	23,836	13,342	27,637	19,800	29,266	22,818	223,732
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	5,624	5,226	4,737	4,246	6,381	3,010	5,926	5,442	4,999	4,051	4,424	5,415	59,481
Licences and permits	123	2,460	2,665	2,356	2,454	2,723	2,994	1,828	2,635	1,871	2,937	4,917	29,962
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer receipts - operational	319,572	96,807	44,366	28,517	343,805	50,401	124,098	481,292	116,184	18,879	31,940	265,070	1,920,930
Other revenue	29,541	39,084	49,037	33,841	43,456	42,327	36,236	74,585	35,337	50,763	53,459	144,753	632,059
Cash Receipts by Source	876,905	644,932	1,364,676	942,810	1,167,925	905,582	1,140,502	1,287,406	1,039,228	618,125	1,081,317	2,310,786	13,380,195
Other Cash Flows by Source													
Transfer receipts - capital	—	—	41,006	223,515	41,930	(8,115)	75,591	61,255	51,119	23,265	95,822	745,030	1,350,417
Contributions recognised - capital & Contributed assets	10,170	8,332	14,628	9,749	14,148	5,750	4,094	11,149	11,909	10,544	12,805	41,924	155,200
Proceeds on disposal of PPE	—	3,324	1,487	5,432	1,842	(27)	1,603	—	5,134	5	590	8,519	27,908
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	800,000
Increase (decrease) in consumer deposits	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	38,596
Decrease (Increase) in non-current debtors	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	123,517
Decrease (increase) other non-current receivables	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	32,526
Decrease (increase) in non-current investments	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(9,125)
Total Cash Receipts by Source	969,201	738,714	1,503,921	1,263,631	1,307,970	985,316	1,303,916	1,441,937	1,189,517	734,064	1,272,660	3,188,385	15,899,233
Cash Payments by Type													
Employee related costs	277,273	264,349	257,626	259,519	396,886	254,937	267,621	265,545	262,459	270,252	262,861	318,715	3,358,044
Remuneration of councillors	6,050	4,761	4,610	4,663	4,633	5,048	4,317	4,595	3,322	3,950	4,925	7,089	57,963
Collection costs	3,062	5,985	7,365	3,818	8,275	3,760	7,122	5,831	6,823	6,097	8,935	9,544	76,618
Interest paid	(58,263)	439	38,843	56,140	(144)	71,312	66,706	27,903	61,288	15,555	568	225,387	505,734
Bulk purchases - Electricity	18,000	310,073	303,045	206,827	224,943	207,219	118,747	307,004	218,520	208,746	207,504	462,457	2,793,087
Bulk purchases - Water & Sewer	4,534	78,109	76,338	52,101	56,664	52,199	29,913	77,335	55,046	52,584	52,271	116,495	703,590
Other materials	—	—	—	—	—	—	—	—	—	—	—	—	—
Contracted services	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other	298	299	327	485	297	361	318	489	2,117	3,436	7,974	(2,836)	13,564
General expenses	286,679	420,788	265,224	358,918	472,787	379,029	338,249	345,903	411,176	366,833	503,692	479,236	4,628,512
Cash Payments by Type	537,634	1,084,804	953,378	942,472	1,164,341	973,866	832,993	1,034,604	1,020,751	927,452	1,048,731	1,616,087	12,137,112
Other Cash Flows/Payments by Type													
Capital assets	130,548	195,822	228,460	228,460	293,734	228,460	293,734	293,734	293,734	326,371	326,371	424,282	3,263,707
Repayment of borrowing	(18,492)	139	12,329	17,818	(46)	22,634	21,172	8,856	19,452	4,937	180	71,536	160,515
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	50,595	50,595
Total Cash Payments by Type	649,690	1,280,765	1,194,166	1,188,750	1,458,029	1,224,959	1,147,899	1,337,194	1,333,936	1,258,760	1,375,282	2,162,500	15,611,930
NET INCREASE/(DECREASE) IN CASH HELD	319,511	(542,051)	309,755	74,881	(150,059)	(239,643)	156,018	104,743	(144,420)	(524,695)	(102,621)	1,025,885	287,303
Cash/cash equivalents at the month/year begin:	—	319,511	(222,540)	87,215	162,096	12,037	(227,606)	(71,589)	33,154	(111,265)	(635,961)	(738,582)	—
Cash/cash equivalents at the month/year end:	319,511	(222,540)	87,215	162,096	12,037	(227,606)	(71,589)	33,154	(111,265)	(635,961)	(738,582)	287,303	287,303

Table 58: Budgeted monthly cash flow

20.1 Consolidated Overview

Table SA25 – Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue By Source															
Property rates	299 836	299 836	299 836	299 836	299 836	299 836	299 836	299 836	299 836	299 836	299 836	299 836	3 598 037	3 885 881	4 196 754
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	433 101	236 931	466 299	404 933	435 616	372 238	442 658	398 394	394 873	439 137	423 544	582 492	5 030 220	5 533 242	6 086 566
Service charges - water revenue	110 952	84 892	145 463	151 491	144 016	105 161	135 565	114 587	108 057	139 672	150 043	171 525	1 561 424	1 691 666	1 827 897
Service charges - sanitation revenue	30 654	25 164	31 437	32 104	33 663	32 104	31 518	31 861	32 104	32 023	33 159	38 657	384 448	415 204	448 101
Service charges - refuse revenue	31 987	31 987	31 987	31 987	31 987	31 987	31 987	31 987	31 987	31 987	31 987	31 987	383 838	414 546	447 710
Service charges - other	8 955	8 955	8 666	8 955	8 666	8 955	8 955	8 089	8 955	8 666	8 955	8 668	105 440	113 836	121 789
Rental of facilities and equipment	11 361	11 371	11 371	11 371	11 371	11 371	11 371	11 371	11 371	11 371	11 371	11 371	136 448	148 174	160 919
Interest earned - external investments	10 281	10 281	10 281	10 281	10 281	10 281	10 281	10 281	10 281	10 281	10 281	15 330	128 425	138 244	84 201
Interest earned - outstanding debtors	18 644	18 644	18 644	18 644	18 644	18 644	18 644	18 644	18 644	18 644	18 644	38 299	243 386	262 567	283 138
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	62 611	67 620	73 030
Licences and permits	878	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	2 628	4 378	31 539	34 062	36 787
Agency services	4	4	13	4	11	4	11	4	11	4	5	4	80	88	97
Transfers recognised - operational	156 444	165 079	170 715	165 079	168 949	162 702	171 387	162 518	169 010	164 367	163 586	169 404	1 989 240	2 183 845	2 326 900
Other revenue	74 078	77 650	101 937	77 697	96 162	77 994	96 485	77 245	96 676	77 606	83 437	61 133	998 101	982 730	1 017 737
Gains on disposal of PPE	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	2 326	27 908	30 061	32 386
Total Revenue (excluding capital transfers and contributions)	1 194 719	980 965	1 306 823	1 222 554	1 269 375	1 141 449	1 268 870	1 174 989	1 191 978	1 243 767	1 245 019	1 440 638	14 681 145	15 901 765	17 144 009
Expenditure By Type															
Employee related costs	238 187	238 370	240 090	240 960	388 216	241 410	242 222	242 229	238 675	239 805	239 183	239 394	3 028 741	3 240 544	3 465 634
Remuneration of councillors	4 961	4 961	4 961	4 961	4 961	4 961	4 961	4 961	4 961	4 961	4 961	4 961	59 533	65 262	71 206
Debt impairment	16 962	16 962	16 962	16 962	16 962	16 962	16 962	16 962	16 962	16 962	16 962	16 962	203 545	215 795	228 153
Depreciation & asset impairment	65 578	65 578	65 578	65 578	65 578	65 578	65 578	65 578	65 578	65 578	65 578	65 573	786 931	915 044	1 029 642
Finance charges	43 280	43 280	43 280	43 280	43 280	43 280	43 280	43 280	43 280	43 280	43 280	43 271	519 353	597 962	606 007
Bulk purchases	451 068	421 595	271 440	271 242	257 569	246 947	251 129	242 235	257 369	252 987	265 733	405 993	3 595 309	3 937 948	4 312 470
Other materials	1	1	1	1	1	1	1	1	1	1	1	1	13	15	16
Contracted services	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	115 960	41 806	12 747
Transfers and grants	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	13 564	14 318	15 117
Other expenditure	369 689	324 045	328 553	343 414	329 258	330 987	327 518	327 499	327 842	327 028	332 532	1 956 731	5 625 094	5 575 734	5 881 064
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	1 200 520	1 125 586	981 659	997 192	1 116 618	960 921	962 445	953 539	965 463	961 396	979 024	2 743 680	13 948 043	14 604 428	15 622 055
Surplus/(Deficit)	(5 801)	(144 621)	325 164	225 362	152 756	180 529	306 425	221 450	226 515	282 370	265 994	(1 303 042)	733 102	1 297 337	1 521 954
Transfers recognised - capital	140 035	110 035	110 035	110 035	110 035	110 035	110 035	110 035	110 035	110 035	110 035	110 035	1 350 417	1 476 069	847 464
Contributions recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	134 234	(34 586)	435 199	335 397	262 791	290 564	416 460	331 485	336 550	392 405	376 029	(1 193 008)	2 083 519	2 773 406	2 369 418
Taxation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	(5 801)	(144 621)	325 164	225 362	152 756	180 529	306 425	221 450	226 515	282 370	265 994	(1 193 008)	2 083 519	2 773 406	2 369 418

Table 59: Consolidated budgeted monthly revenue and expenditure

Table SA26 – Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue by Vote															
Office of the Executive Mayor & Municipal Manager	4 656	4 656	4 656	4 656	4 656	4 656	4 656	4 656	4 656	4 656	4 656	4 656	55 870	22 076	82
General Assessment	443 478	443 478	443 478	443 478	443 478	443 478	443 478	443 478	443 478	443 478	443 478	443 478	5 321 735	5 840 267	6 321 764
Financial Services	12 716	12 716	12 716	12 716	12 716	12 716	12 716	12 716	12 716	12 716	12 716	12 716	152 593	165 854	115 937
Corporate & Shared Services	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	5 517	66 210	71 506	77 227
Community Safety	6 697	14 942	15 042	14 960	14 942	14 942	14 942	15 060	14 942	14 942	14 960	23 187	179 557	193 814	203 839
Economic Development	15 886	15 886	15 886	15 886	15 886	15 886	15 886	15 886	15 886	15 886	15 886	15 886	190 635	205 725	220 023
Health & Social Development	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	5 924	71 088	74 763	78 632
Sport & Recreation	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	63 369	7 937	58 572
Housing and Sustainable Human Settlement Development	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	513 744	403 175	425 910
Agriculture & Environmental Management	40 661	40 661	40 661	40 661	40 661	40 661	40 661	40 661	40 661	40 661	40 661	40 661	487 935	526 001	580 083
Public Works: Transport	56 868	56 868	56 868	56 868	56 868	56 868	56 868	56 868	56 868	56 868	59 925	59 925	688 527	928 246	359 055
Public Works: Roads and Stormwater	25 731	25 731	25 731	25 731	25 731	25 731	25 731	25 731	25 731	25 731	25 731	25 731	308 777	183 879	215 182
Public Works: Water and Sanitation	204 036	148 206	244 596	221 775	237 931	173 384	230 384	180 650	201 277	208 802	222 572	251 017	2 524 630	2 749 261	2 772 341
Public Works: Electricity	453 647	257 477	486 845	425 479	456 162	392 784	463 204	418 940	415 419	459 683	444 090	603 038	5 276 770	5 864 135	6 405 530
City Planning & Regional Services	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	130 122	141 195	157 297
Total Revenue by Vote	1 334 754	1 091 000	1 416 858	1 332 588	1 379 409	1 251 484	1 378 905	1 285 024	1 302 013	1 353 801	1 355 053	1 550 672	16 031 562	17 377 834	17 991 473
Expenditure by Vote to be appropriated															
Office of the Executive Mayor & Municipal Manager	50 756	50 799	50 791	51 062	58 422	51 051	51 250	51 237	51 500	51 505	51 521	51 996	621 889	343 729	341 009
General Assessment	86 718	86 718	86 718	86 718	86 718	86 718	86 718	86 718	86 718	86 718	86 718	86 718	1 040 620	1 048 921	1 122 386
Financial Services	107 014	50 867	50 950	50 987	64 596	51 021	51 040	51 176	51 198	51 296	51 309	59 076	690 528	743 105	779 374
Corporate & Shared Services	67 734	67 876	67 829	84 477	86 422	69 120	69 595	67 810	67 927	68 800	67 903	195 648	981 143	1 038 210	1 096 200
Community Safety	67 811	70 402	71 122	70 479	103 261	70 350	71 019	70 801	66 716	66 899	69 165	94 283	892 308	954 531	1 020 341
Economic Development	20 147	21 050	22 089	21 563	29 439	26 895	20 824	23 119	22 392	23 254	21 192	124 335	376 299	399 547	424 150
Health & Social Development	25 341	25 288	25 438	25 617	39 238	25 589	25 850	25 737	25 823	25 815	25 533	29 757	325 025	346 658	372 803
Sport & Recreation	15 265	15 339	15 349	15 354	19 874	15 377	15 380	15 415	15 422	15 424	15 429	68 444	242 073	251 733	268 916
Housing and Sustainable Human Settlement Development	29 427	29 468	29 472	29 710	33 196	29 766	29 773	29 774	29 778	29 780	29 781	38 407	368 333	397 362	423 730
Agriculture & Environmental Management	55 443	55 472	55 478	55 547	63 676	55 559	55 608	55 611	55 617	55 635	55 672	346 114	965 433	1 028 749	1 095 126
Public Works: Transport	16 343	16 343	16 344	16 437	17 896	16 440	16 442	16 442	16 445	16 449	18 949	35 361	219 891	257 790	274 394
Public Works: Roads and Stormwater	36 770	35 978	38 747	37 832	44 494	36 957	38 520	37 860	38 662	37 287	38 710	310 362	732 181	790 703	843 189
Public Works: Water and Sanitation	142 906	154 619	162 045	151 822	155 877	149 340	149 382	145 947	150 628	154 310	151 669	383 379	2 051 924	2 153 638	2 281 147
Public Works: Electricity	464 979	431 491	275 393	285 124	292 000	262 839	267 049	261 447	272 624	264 278	281 027	900 329	4 258 581	4 655 604	5 071 713
City Planning & Regional Services	13 866	13 876	13 892	14 462	21 508	13 899	13 994	14 444	14 010	13 947	14 447	19 470	181 815	194 146	207 576
Total Expenditure by Vote	1 200 520	1 125 585	981 659	997 192	1 116 618	960 920	962 445	953 539	965 463	961 396	979 024	2 743 680	13 948 043	14 604 428	15 622 055
Surplus/(Deficit) before assoc.	134 234	(34 586)	435 199	335 397	262 791	290 564	416 460	331 485	336 550	392 405	376 029	(1 193 008)	2 083 519	2 773 406	2 369 418
Taxation													-	-	-
Attributable to minorities													-	-	-
Share of surplus/ (deficit) of associate													-	-	-
Surplus/(Deficit)	134 234	(34 586)	435 199	335 397	262 791	290 564	416 460	331 485	336 550	392 405	376 029	(1 193 008)	2 083 519	2 773 406	2 369 418

Table 60: Consolidated budgeted monthly revenue and expenditure (municipal vote)

Table SA27 – Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2009/10												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Revenue - Standard															
Governance and administration	466 374	466 374	466 374	466 374	466 374	466 374	466 374	466 374	466 374	466 374	466 374	466 374	5 596 490	6 099 792	6 515 106
Executive and council	4 721	4 721	4 721	4 721	4 721	4 721	4 721	4 721	4 721	4 721	4 721	4 721	56 656	23 115	1 374
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate services	461 653	461 653	461 653	461 653	461 653	461 653	461 653	461 653	461 653	461 653	461 653	461 653	5 539 834	6 076 677	6 513 732
Community and public safety	63 862	63 862	63 962	63 880	63 862	63 862	63 862	63 980	63 862	63 862	63 880	63 862	766 597	612 774	712 167
Community and social services	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 572	18 956	33 473
Sport and recreation	7 315	7 315	7 315	7 315	7 315	7 315	7 315	7 315	7 315	7 315	7 315	7 315	87 784	39 838	92 028
Public safety	5 890	5 890	5 990	5 908	5 890	5 890	5 890	6 008	5 890	5 890	5 908	5 890	70 931	76 606	82 734
Housing	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	42 812	513 744	403 175	425 910
Health	5 880	5 880	5 880	5 880	5 880	5 880	5 880	5 880	5 880	5 880	5 880	5 880	70 565	74 198	78 022
Economic and environmental services	96 154	96 154	96 154	96 154	96 154	96 154	96 154	96 154	96 154	96 154	96 154	204 543	1 262 235	1 407 238	882 675
Planning and development	11 136	11 136	11 136	11 136	11 136	11 136	11 136	11 136	11 136	11 136	11 136	11 136	133 637	144 831	159 063
Road transport	85 009	85 009	85 009	85 009	85 009	85 009	85 009	85 009	85 009	85 009	85 009	85 009	1 262 299	1 262 299	723 495
Environmental protection	8	8	8	8	8	8	8	8	8	8	8	8	100	108	117
Trading services	708 364	464 610	790 367	706 181	753 019	625 094	752 515	658 516	675 623	727 411	728 646	815 893	8 406 239	9 258 031	9 881 526
Electricity	453 647	257 477	486 845	425 479	456 162	392 784	463 204	418 940	415 419	459 683	444 090	603 038	5 276 770	5 864 135	6 405 530
Water	137 959	117 483	207 065	184 082	198 617	135 376	193 156	142 963	163 271	171 000	183 758	206 337	2 041 067	2 094 906	2 237 475
Waste water management	67 494	32 140	38 947	39 110	40 730	39 424	38 645	39 103	39 422	39 219	40 231	46 096	500 563	664 123	552 866
Waste management	36 698	36 698	36 698	36 698	36 698	36 698	36 698	36 698	36 698	36 698	36 698	36 698	440 370	475 600	513 648
Other	12 567	20 812	20 812	20 812	20 812	20 812	20 812	20 812	20 812	20 812	20 812	23 869	147 468	159 266	172 007
Total Revenue - Standard	1 334 754	1 091 000	1 416 858	1 332 588	1 379 409	1 251 484	1 378 905	1 285 024	1 302 013	1 353 801	1 355 053	1 550 672	16 031 562	17 377 834	17 991 473
Expenditure - Standard															
Governance and administration	309 424	253 496	253 987	270 664	288 871	254 301	256 058	254 328	254 470	254 282	254 922	427 621	3 332 426	3 185 574	3 364 233
Executive and council	44 549	44 656	45 135	45 162	49 950	45 007	45 295	45 239	45 243	45 021	45 561	62 112	562 930	308 908	311 624
Budget and treasury office	2 116	2 117	2 119	2 125	3 493	2 127	2 127	2 130	2 130	2 130	2 130	2 131	26 875	28 986	30 983
Corporate services	262 759	206 723	206 733	223 378	235 428	207 167	208 636	206 959	207 098	207 131	207 231	363 378	2 742 621	2 847 680	3 021 626
Community and public safety	150 367	153 093	153 918	153 860	214 551	154 610	154 639	154 353	150 346	151 708	152 559	472 559	2 216 564	2 358 514	2 514 782
Community and social services	26 956	27 063	27 088	27 184	41 090	28 039	27 164	27 182	27 167	28 111	27 204	42 083	356 331	371 131	396 074
Sport and recreation	22 251	22 315	22 324	22 389	29 384	22 440	22 443	22 445	22 450	22 463	22 470	302 905	556 209	596 650	636 674
Public safety	62 012	64 584	65 267	64 632	94 357	64 491	65 114	64 890	60 807	61 218	63 251	76 561	807 184	863 474	923 044
Housing	25 680	25 721	25 725	25 963	29 422	26 019	26 026	26 027	26 031	26 033	26 034	34 655	323 335	342 730	359 198
Health	13 468	13 410	13 515	13 692	20 298	13 661	13 922	13 808	13 891	13 883	13 600	16 356	173 505	184 529	199 792
Economic and environmental services	87 716	87 748	91 128	90 520	118 433	94 587	90 016	92 115	92 047	91 464	90 988	421 920	1 448 682	1 551 210	1 642 817
Planning and development	19 128	19 932	20 968	20 981	31 111	25 627	19 906	22 502	21 368	22 169	20 665	36 293	280 650	291 580	303 561
Road transport	66 206	65 434	67 774	67 150	83 842	66 568	67 718	67 220	68 287	66 901	67 929	382 643	1 137 672	1 227 263	1 304 646
Environmental protection	2 382	2 382	2 386	2 389	3 480	2 391	2 392	2 393	2 393	2 394	2 394	2 984	30 360	32 367	34 610
Trading services	653 013	631 249	482 625	482 147	494 763	457 423	461 732	452 743	468 599	463 942	480 555	1 421 580	6 950 371	7 509 130	8 100 223
Electricity	464 979	431 491	275 393	285 124	292 000	262 839	267 049	261 447	272 624	264 278	281 027	900 329	4 258 581	4 655 604	5 071 713
Water	122 689	132 844	139 737	129 803	128 823	126 787	127 153	123 795	128 031	131 791	129 031	315 911	1 736 396	1 807 167	1 907 497
Waste water management	20 646	22 203	22 736	22 447	27 483	22 981	22 656	22 580	23 025	22 948	23 067	67 896	320 666	352 387	379 707
Waste management	36 542	36 543	36 544	36 544	38 004	36 546	36 547	36 548	36 549	36 553	36 553	85 991	489 465	520 927	553 573
Other	8 158	8 168	8 215	8 229	8 453	8 269	8 326	8 373	8 369	8 372	10 877	51 453	145 262	173 045	187 734
Total Expenditure - Standard	1 200 520	1 125 585	981 659	997 192	1 116 618	960 920	962 445	953 539	965 463	961 396	979 024	2 743 680	13 948 043	14 604 428	15 622 055
Surplus/(Deficit) before assoc.	134 234	(34 586)	435 199	335 397	262 791	290 564	416 460	331 485	336 550	392 405	376 029	(1 193 008)	2 083 519	2 773 406	2 369 418
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	134 234	(34 586)	435 199	335 397	262 791	290 564	416 460	331 485	336 550	392 405	376 029	(1 193 008)	2 083 519	2 773 406	2 369 418

Table 61: Consolidated budgeted monthly revenue and expenditure (standard classification)

Table SA30 – Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2009/10												Medium-term Revenue and Expenditure Framework Budget Year 2009/10
	July	August	Sept.	October	November	December	January	February	March	April	May	June	
R thousand													
Cash Receipts By Source													1
Property rates	206 573	120 218	268 512	430 505	262 641	214 690	329 807	311 468	290 751	161 555	322 501	498 917	3 418 138
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	219 075	246 318	513 270	442 197	326 211	414 912	328 332	338 229	370 333	250 393	443 000	886 451	4 778 720
Service charges - water revenue	50 883	87 139	410 146	(89 640)	104 490	92 131	145 009	124 083	130 204	77 353	125 730	230 145	1 487 674
Service charges - sanitation revenue	20 636	17 439	31 208	37 282	31 172	22 820	65 282	(31 758)	30 382	16 032	29 720	96 495	366 709
Service charges - refuse revenue	19 601	16 142	31 126	37 609	31 087	21 963	67 902	(36 819)	30 144	14 707	29 428	101 757	364 647
Service charges - other	8 955	8 955	8 666	8 955	8 666	8 955	8 955	8 089	8 955	8 666	8 955	8 668	105 440
Rental of facilities and equipment	7 198	10 054	14 104	8 068	10 407	11 250	10 327	7 063	9 573	11 711	11 893	20 003	131 650
Interest earned - external investments	979	1 797	1 431	1 683	2 386	24 605	14 012	10 959	4 308	3 951	10 279	46 987	123 376
Interest earned - outstanding debtors	10 359	15 507	7 015	19 765	16 377	18 009	23 836	13 342	27 637	19 800	29 266	22 818	223 732
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	5 624	5 226	4 737	4 246	6 381	3 010	5 926	5 442	4 999	4 051	4 424	5 415	59 481
Licences and permits	123	2 460	2 665	2 356	2 454	2 723	2 994	1 828	2 635	1 871	2 937	4 917	29 962
Agency services	4	4	13	4	11	4	11	4	11	4	5	4	80
Transfer receipts - operational	322 935	100 170	55 741	31 880	353 414	53 763	133 769	484 471	125 855	22 181	36 186	268 876	1 989 240
Other revenue	39 497	49 040	82 727	43 437	71 915	52 283	64 876	83 996	63 978	60 537	66 031	156 021	834 338
Cash Receipts by Source	912 441	680 468	1 431 363	978 346	1 227 612	941 118	1 201 038	1 320 395	1 099 764	652 812	1 120 353	2 347 476	13 913 186
Other Cash Flows by Source													
Transfer receipts - capital	–	–	41 006	223 515	41 930	(8 115)	75 591	61 255	51 119	23 265	95 822	745 030	1 350 417
Contributions recognised - capital & Contributed assets	10 170	8 332	14 626	9 749	14 148	5 750	4 094	11 149	11 909	10 544	12 805	41 924	155 200
Proceeds on disposal of PPE	–	3 324	1 487	5 432	1 842	(27)	1 603	–	5 134	5	590	8 519	27 908
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	66 667	66 667	66 667	66 667	66 667	66 667	66 667	66 667	66 667	66 667	66 667	66 667	800 000
Increase (decrease) in consumer deposits	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	3 241	38 896
Decrease (increase) in non-current debtors	10 293	10 293	10 293	10 293	10 293	10 293	10 293	10 293	10 293	10 293	10 293	10 293	123 517
Decrease (increase) other non-current receivables	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	2 710	32 526
Decrease (increase) in non-current investments	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(9 125)
Total Cash Receipts by Source	1 004 762	774 275	1 570 633	1 299 192	1 367 682	1 020 877	1 364 477	1 474 951	1 250 077	768 776	1 311 721	3 225 100	16 432 524
Cash Payments by Type													
Employee related costs	282 096	269 172	262 449	264 342	401 709	259 760	272 444	270 367	267 282	275 075	267 684	323 537	3 415 915
Remuneration of councillors	6 181	4 892	4 740	4 794	4 764	5 179	4 448	4 726	3 453	4 081	5 056	7 220	59 533
Collection costs	3 062	5 985	7 365	3 818	8 275	3 760	7 122	5 831	6 823	6 097	8 935	9 544	76 618
Interest paid	(58 162)	540	38 944	56 241	(43)	71 412	66 806	28 004	61 388	15 656	669	225 479	506 934
Bulk purchases - Electricity	18 000	310 073	303 045	206 827	224 943	207 219	118 747	307 004	218 520	208 746	207 504	462 457	2 793 087
Bulk purchases - Water & Sewer	12 754	86 328	84 558	60 320	64 884	60 419	38 133	85 555	63 266	60 804	60 491	124 710	802 222
Other materials	1	1	1	1	1	1	1	1	1	1	1	1	13
Contracted services	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	9 663	115 960
Grants and subsidies paid - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other	298	299	327	485	297	361	318	489	2 117	3 436	7 974	(2 836)	13 564
General expenses	301 132	435 242	279 677	373 371	487 241	393 482	352 703	360 356	425 629	381 286	518 146	493 685	4 801 949
Cash Payments by Type	575 026	1 122 195	990 770	979 864	1 201 733	1 011 258	870 385	1 071 996	1 058 143	964 844	1 086 122	1 653 460	12 585 795
Other Cash Flows/Payments by Type													
Capital assets	130 548	195 822	228 460	228 460	293 734	228 460	293 734	293 734	293 734	326 371	326 371	424 282	3 263 707
Repayment of borrowing	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	(18 462)	363 957	160 873
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	38 900	38 900
Total Cash Payments by Type	687 112	1 299 556	1 200 767	1 189 861	1 477 004	1 221 255	1 145 656	1 347 267	1 333 414	1 272 752	1 394 031	2 480 600	16 049 277
NET INCREASE/(DECREASE) IN CASH HELD	317 651	(525 281)	369 866	109 331	(109 322)	(200 378)	218 821	127 683	(83 337)	(503 976)	(82 310)	744 500	383 247
Cash/cash equivalents at the month/year begin:	–	317 651	(207 630)	162 236	271 566	162 244	(38 134)	180 686	308 370	225 033	(278 943)	(361 253)	–
Cash/cash equivalents at the month/year end:	317 651	(207 630)	162 236	271 566	162 244	(38 134)	180 686	308 370	225 033	(278 943)	(361 253)	383 247	383 247

Table 62: Consolidated budgeted monthly cash flow

21. Annual budgets and service delivery and budget implementation plans – internal departments

Each department annually publishes after the approval of the budget a complete business plan, aligned to the five-year strategic plan, containing all relevant information requested ie

- Commitments of management towards implementation of the business plan
- Departmental scorecard
- Operational budget cash flow
- Capital programme
- Capital budget cash flow
- Project milestones

These documents are also available on the CoT website.

Business Planning process 2009/10 Financial year

The business planning process in departments aligns to the Municipal Systems Act, 2000 (Act 32 of 2000), assumes the following as departure point:

- Alignment of the city's strategic plan (5-year programme approved on 26 April 2006) to the National 2014 vision and priorities
- Alignment of the city's strategic plan (5-year programme approved on 26 April 2006) to the community needs

Departments develop departmental strategies to implement the Council's priorities as set out in the Corporate KPA's in the 5-year programme. The 2009/10 financial year's planning also planned against the newly approved ASD structure, enabling further alignment of departmental strategies to the 5-year programme

The CoT uses the Balanced Scorecard as a **performance measurement tool**. This tool focuses on four perspectives, namely the customer perspective, the Internal Business Process perspective, the Financial perspective and the Knowledge and Learning perspective.

The CoT has made huge strides in standardizing and embedding business planning processes in the organization.

The approach to prepare the SDBIP is to develop draft departmental SDBIPs at the very beginning of the budget process and roll these up into the proposed SDBIP aligned to the draft 2009/10 MTREF to be tabled along with the budget.

22. Annual budgets and service delivery agreements - entities

1. Viable municipal entities

Of the entities evaluated the following were found to be viable and the process of restructuring them to be compliant with the MFMA and the Local Government Systems Act is underway:

- Civirelo Water
- Sandspruit Works Association
- Housing Company Tshwane
- Roodeplaat Temba Water Services (the trust was dissolved on 1 July 2008)
- Tshwane Economic Development Agency (newly created – not in full operation yet)

2. Entities not viable and liquidation process is underway

The following companies are not viable:

- Enterprise South Africa (liquidation finalised)
- Tradepoint Pretoria
- Tshwane Centre for Business Information and Support (Cenbis)
- Lebone Municipal Finance corporation

3. Consolidation of municipal entities

Consistent with the prior three financial years separate consolidated financial statements were compiled for CoT and its operational municipal entities, namely:

- Housing Company Tshwane
- Sandspruit Works Association
- Civirelo Water

4. Related party disclosures

The following municipal entities were under the control of the erstwhile/disestablished municipalities. The City of Tshwane Metropolitan Municipality became the parent municipality on 5 December 2000 as a result of the successor in law principle.

- Civirelo Water
 - Gauteng Housing via CoT
 - Creditors
 - Water sales
- Housing Company Tshwane
 - Sundry debtors (unpaid reimbursement budgeted amounts)
 - Received electricity and water sales and rates and taxes
 - Paid general expenses
- Sandspruit Works Association Division: ODI Water Sales
 - Outstanding payments in respect of water and electricity
 - Bulk containers
 - DWAF subsidy paid to Sandspruit
 - Paid water
 - Sundry creditors (water)
 - Received water
 - Operating loss account

Table SA31 - Aggregated Entity Budget

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R million									
Financial Performance									
Property rates				50	52	52	57	63	70
Service charges	128,852	151,368	162,255	175,677	175,705	203,678	221,765	239,476	256,239
Investment revenue	4,836	6,185	6,307	3,722	3,734	4,439	5,049	4,135	2,719
Transfers recognised - operational		150	111	20,000	20,000	20,000	68,310	75,141	82,655
Other own revenue	154,899	119,328	144,361	206,779	198,233	180,281	237,810	173,577	153,104
Contributions recognised - capital & contributed assets									
Total Revenue (excluding capital transfers and contributions)	288,587	277,031	313,033	406,228	397,724	408,449	532,991	492,393	494,787
Employee costs	29,885	33,395	43,452	51,953	51,945	53,873	57,871	62,470	65,094
Remuneration of Board Members	173	567	788	1,375	1,375	1,405	1,571	1,723	1,545
Depreciation & asset impairment	1,551	1,848	2,891	2,597	2,597	2,887	3,005	3,246	3,474
Finance charges	832	838	757	800	900	1,000	1,200	1,320	1,452
Materials and bulk purchases	71,171	77,048	75,221	90,672	90,672	90,576	98,632	106,531	114,002
Transfers and grants									
Other expenditure	179,803	182,167	205,644	237,290	229,927	237,946	286,405	226,073	207,596
Total Expenditure	283,415	295,861	328,753	384,687	377,416	387,688	448,684	401,363	393,164
Surplus/(Deficit)	5,172	(18,830)	(15,720)	21,542	20,308	20,761	84,307	91,030	101,623
Capital expenditure & funds sources									
Capital expenditure									
Transfers recognised - operational									
Public contributions & donations									
Borrowing									
Internally generated funds									
Total sources									
Financial position									
Total current assets	200,548	176,463	154,009	174,868	167,675	170,198	178,848	95,318	61,958
Total non current assets	19,811	27,633	27,914	31,534	20,893	30,994	233,732	256,754	281,965
Total current liabilities	166,199	164,927	157,639	170,310	161,061	165,100	213,529	136,316	108,923
Total non current liabilities	5,712	5,396	4,756	5,231		5,231	160,555	176,610	194,271
Equity									
Cash flows									
Net cash from (used) operating	45,716	14,533	(17,805)	20,290	23,096	23,977	(11,695)	(18,240)	(13,025)
Net cash from (used) investing	(6,643)	(7,164)	(4,613)	(5,200)	(5,200)	(4,950)	(5,200)	(5,100)	(5,400)
Net cash from (used) financing	2,381	10	(2,468)	(206)	119	50	658	594	583
Cash/cash equivalents at the year end	82,493	89,871	64,985	83,079	82,210	83,270	67,033	44,287	26,445

Table 63: Aggregated Entity Budget

Table SA32 - List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Civirelo Water	Yrs	Ongoing	Installation of water and sewer reticulation and construction of roads and stormwater drainage. The entity also assist in the planning process (design of services), geotechnical reports etc. The entity manage the rental of stock (eg. Kruger and Shubart Park). They must also increase the rental of stock by buying and developing new properties that will be affordable to the community. Provision of all retail water and sanitation services in the Garankuwa, Mabopane and Winterveldt area.	Ongoing	–
Housing Company Tshwane	Yrs	Ongoing		Ongoing	793
Sandspruit Works Association	Yrs	Ongoing		Ongoing	86,006

Table 64: List of external mechanisms

Notes:

- The above monetary value is applicable to the 2009/10 financial year
- The Strategic Unit/department indicated that no provision has been made on the 2009/10 MTREF for payments towards Civirelo Water.

23. Contracts having future budgetary implications

Table SA33 - Contracts having future budgetary implications

The CoT currently has no awarded contracts that impose financial obligations on the municipality beyond the three years covered in the 2009/10 MTREF.

24. Capital Expenditure

Table SA34a - Capital expenditure on new assets by asset class

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	100,039	96,233	275,148	871,212	656,918	656,918	1,320,260	1,742,428	1,223,740
Infrastructure - Road transport	98,044	89,791	217,635	316,929	316,016	316,016	366,628	382,358	416,240
Roads, Pavements & Bridges	69,658	62,895	119,765	160,329	152,665	152,665	142,861	101,658	180,240
Storm water	28,386	26,896	97,870	156,600	163,351	163,351	223,767	280,700	236,000
Infrastructure - Electricity	–	5,995	30,503	39,475	43,475	43,475	242,925	244,975	224,000
Generation	–	–	13,923	24,475	24,475	24,475	222,725	224,975	224,000
Transmission & Reticulation	–	5,995	16,580	15,000	19,000	19,000	20,000	20,000	–
Street Lighting	–	–	–	–	–	–	200	–	–
Infrastructure - Water	1,996	–	14,043	29,995	27,659	27,659	80,225	99,975	131,700
Dams & Reservoirs	–	–	4,851	8,520	8,520	8,520	48,500	68,500	98,700
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	1,996	–	9,192	21,475	19,139	19,139	31,725	31,475	33,000
Infrastructure - Sanitation	–	–	3,523	4,500	4,500	4,500	30,000	161,000	179,000
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	–	–	3,523	4,500	4,500	4,500	30,000	161,000	179,000
Infrastructure - Other	–	447	9,444	480,313	265,268	265,268	600,483	854,120	272,800
Waste Management	–	–	–	–	5,500	5,500	5,000	5,000	15,500
Transportation	–	447	3,559	119,574	117,983	117,983	33,925	22,040	6,500
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	5,885	360,739	141,785	141,785	561,558	827,080	250,800
Community	29,249	45,352	61,542	218,153	200,153	200,153	166,663	78,600	208,580
Parks & gardens	–	–	–	1,000	1,000	1,000	6,400	3,000	9,300
Sportsfields & stadia	18,047	33,247	39,915	161,653	143,653	143,653	77,633	9,000	88,000
Swimming pools	–	–	–	7,800	7,800	7,800	8,000	10,200	13,500
Community halls	3,000	4,319	152	–	–	–	–	–	–
Libraries	–	–	–	2,000	2,000	2,000	9,500	16,000	5,000
Recreational facilities	–	–	8,267	3,000	3,000	3,000	–	–	12,000
Fire, safety & emergency	–	–	–	–	–	–	600	2,000	13,000
Security and policing	6,959	6,508	5,345	20,700	20,700	20,700	38,530	8,400	13,000
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	1,896	2,000	2,000	2,000	4,000	4,000	35,480
Museums & Art Galleries	–	–	–	–	–	–	3,000	7,000	–
Cemeteries	–	–	4,269	5,000	5,000	5,000	16,000	13,000	13,000
Social rental housing	–	–	–	–	–	–	–	–	–
Other	1,244	1,279	1,699	15,000	15,000	15,000	3,000	6,000	6,300
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	20,000	20,000	20,000	30,000	40,000	50,000
Housing development	–	–	–	20,000	20,000	20,000	30,000	40,000	50,000
Other	–	–	–	–	–	–	–	–	–
Other assets	–	–	11,551	46,823	52,518	52,518	35,644	20,752	23,493
General vehicles	–	–	1,692	7,500	7,500	7,500	1,000	300	1,500
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	–	–	–	–	–	–	6,785	600	–
Furniture and other office equipment	–	–	–	16,823	19,274	19,274	22,924	12,152	11,393
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	8,013	18,600	18,600	18,600	1,500	5,200	6,100
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	–	–	1,381	1,500	1,500	1,500	1,500	1,500	1,500
Other Land	–	–	–	2,400	2,400	2,400	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	–	464	–	3,244	3,244	1,935	1,000	3,000
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other (list sub-class)	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	129,288	141,585	348,241	1,156,188	929,589	929,589	1,552,567	1,881,780	1,505,813

Table 65: Capital expenditure on new assets by asset class

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

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	706,597	847,466	1,099,272	1,537,099	1,507,835	1,507,835	1,369,644	1,284,348	1,160,284
Infrastructure - Road transport	130,719	145,700	227,202	266,699	248,913	248,913	210,310	87,984	83,391
Roads, Pavements & Bridges	104,352	107,408	151,786	237,640	219,854	219,854	186,260	48,484	60,900
Storm water	26,367	38,293	75,416	29,059	29,059	29,059	24,050	39,500	22,491
Infrastructure - Electricity	276,157	312,903	368,539	395,558	391,558	391,558	359,710	386,045	406,700
Generation	107,623	173,376	201,634	195,358	193,858	193,858	161,578	224,000	211,700
Transmission & Reticulation	144,957	117,188	141,929	161,000	158,500	158,500	154,000	113,500	130,000
Street Lighting	23,577	22,340	24,976	39,200	39,200	39,200	44,132	48,545	65,000
Infrastructure - Water	76,753	154,256	320,186	619,897	615,837	615,837	501,803	411,480	370,843
Dams & Reservoirs	2,303	2,521	7,065	38,700	33,700	33,700	55,605	2,700	14,500
Water purification	6,111	5,378	-	-	-	-	-	-	-
Reticulation	68,339	146,357	313,120	581,197	582,137	582,137	446,198	408,780	356,343
Infrastructure - Sanitation	138,905	156,642	133,244	117,700	117,900	117,900	208,330	321,300	215,000
Reticulation	100,059	127,199	66,496	35,300	35,500	35,500	63,300	148,800	41,500
Sewerage purification	38,846	29,443	66,749	82,400	82,400	82,400	145,030	172,500	173,500
Infrastructure - Other	84,062	77,965	50,101	137,246	133,628	133,628	89,490	77,539	84,350
Waste Management	17,074	12,203	13,673	21,215	15,715	15,715	20,200	51,000	42,000
Transportation	21,077	26,782	23,188	90,031	91,913	91,913	46,290	6,539	22,350
Gas	294	173	-	-	-	-	-	-	-
Other	45,617	38,807	13,240	26,000	26,000	26,000	23,000	20,000	20,000
Community	92,769	113,787	59,273	150,750	168,750	168,750	141,707	84,753	116,966
Parks & gardens	5,426	4,581	5,207	7,000	7,000	7,000	7,700	7,420	8,000
Sportsfields & stadia	17,993	35,976	21,118	27,500	45,500	45,500	7,000	-	-
Swimming pools	500	2,314	2,554	4,000	4,000	4,000	-	-	-
Community halls	2,283	2,867	-	1,200	1,200	1,200	5,000	-	-
Libraries	9,226	2,500	4,997	-	-	-	-	-	-
Recreational facilities	8,745	8,780	5,582	28,400	28,400	28,400	26,700	27,000	23,000
Fire, safety & emergency	17,462	13,507	10,673	23,500	23,500	23,500	10,500	14,500	34,500
Security and policing	3,398	18,825	5,527	14,000	14,000	14,000	29,500	9,000	4,000
Buses	-	-	-	2,500	2,500	2,500	2,700	-	-
Clinics	23,653	14,345	2,678	27,500	27,500	27,500	33,425	8,000	17,967
Museums & Art Galleries	300	752	-	6,150	6,150	6,150	8,457	8,000	-
Cemeteries	3,039	8,965	937	2,000	2,000	2,000	4,000	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	744	377	-	7,000	7,000	7,000	6,725	10,833	29,499
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	527,550	195,463	186,957	225,235	329,637	329,637	401,394	277,437	286,524
Housing development	527,550	195,463	186,957	225,235	329,637	329,637	401,394	277,437	286,524
Other	-	-	-	-	-	-	-	-	-
Other assets	111,106	64,450	64,133	82,293	109,987	109,987	81,496	93,787	97,049
General vehicles	9,815	4,903	4,585	5,000	5,000	5,000	5,500	5,000	5,000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	8,030	492	2,131	600	600	600	2,600	2,000	2,000
Computers - hardware/equipment	-	5,900	-	6,000	2,000	2,000	6,300	6,000	6,000
Furniture and other office equipment	19,568	5,101	9,515	15,793	23,487	23,487	16,146	17,487	15,457
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	3,652	4,746	4,222	6,550	6,550	6,550	8,900	19,600	26,893
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	26,225	6,038	11,110	15,350	15,350	15,350	3,050	3,700	700
Other Land	5,027	899	2,471	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	38,788	36,371	30,098	33,000	57,000	57,000	39,000	40,000	41,000
Agricultural assets	232	-	-	-	-	-	-	-	-
List sub-class	232	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	3,092	-	10,200	5,200	5,200	700	900	5,500
Computers - software & programming	-	3,092	-	10,200	5,200	5,200	700	900	5,500
Other (list sub-class)	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1,438,254	1,224,259	1,409,635	2,005,577	2,121,409	2,121,409	1,994,941	1,741,225	1,666,323

Table 66: Capital expenditure on the renewal of existing assets by asset class

Table SA34c - Repairs and maintenance expenditure by asset class

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	277,934	358,008	440,720	790,697	791,048	791,048	911,239	973,828	1,040,907
Infrastructure - Road transport	71,623	75,371	85,998	237,454	237,454	237,454	280,430	297,932	316,585
Roads, Pavements & Bridges	55,118	60,448	68,126	217,109	217,109	217,109	254,930	270,392	286,842
Storm water	16,506	14,922	17,872	20,345	20,345	20,345	25,500	27,540	29,743
Infrastructure - Electricity	121,129	153,325	205,508	350,864	360,294	360,294	416,058	445,647	477,419
Generation	37,240	31,216	39,409	74,227	74,227	74,227	86,398	93,310	100,775
Transmission & Reticulation	68,958	96,371	137,401	248,511	257,941	257,941	288,273	307,640	328,371
Street Lighting	14,931	25,738	28,698	28,126	28,126	28,126	41,386	44,697	48,273
Infrastructure - Water	79,096	118,167	136,920	185,015	175,935	175,935	177,096	189,583	202,985
Dams & Reservoirs	13,886	12,363	11,012	12,874	12,874	12,874	13,000	14,040	15,163
Water purification	26,211	22,976	28,945	27,598	27,285	27,285	4,475	4,833	5,220
Reticulation	38,999	82,829	96,963	144,543	135,776	135,776	159,621	170,710	182,603
Infrastructure - Sanitation	523	7,919	8,899	13,350	13,350	13,350	33,210	35,867	38,736
Reticulation	523	7,919	8,899	13,350	13,350	13,350	7,000	7,560	8,165
Sewerage purification	-	-	-	-	-	-	26,210	28,307	30,571
Infrastructure - Other	5,562	3,226	3,395	4,015	4,015	4,015	4,445	4,799	5,181
Waste Management	5,562	3,226	3,395	4,015	4,015	4,015	4,445	4,799	5,181
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	144,785	123,044	131,281	271,731	280,401	280,401	292,333	312,408	333,923
Parks & gardens	79,050	61,118	51,231	137,531	146,166	146,166	156,820	166,708	177,254
Sportsfields & stadia	1,825	1,876	3,214	4,500	4,500	4,500	3,700	3,996	4,316
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	261	246	296	271	271	271	322	348	376
Recreational facilities	16,981	13,832	15,074	34,587	34,082	34,082	38,279	41,058	44,046
Fire, safety & emergency	6,472	5,952	8,085	13,330	13,658	13,658	33,679	36,373	39,282
Security and policing	29,498	31,312	44,961	52,119	52,119	52,119	35,146	37,954	40,986
Buses	21	32	15	18,506	18,726	18,726	11,438	12,011	12,614
Clinics	0	(0)	0	106	106	106	114	120	126
Museums & Art Galleries	25	94	1	6	6	6	7	8	8
Cemeteries	8,355	8,325	7,600	7,482	7,482	7,482	10,879	11,748	12,687
Social rental housing	4	8	4	508	508	508	541	568	597
Other	2,294	249	799	2,785	2,777	2,777	1,409	1,515	1,631
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	245,487	240,323	304,614	323,542	325,752	325,752	371,232	398,771	428,411
General vehicles	115,025	95,220	128,592	120,852	120,852	120,852	159,459	171,269	183,979
Specialised vehicles	457	862	803	303	303	303	359	388	419
Plant & equipment	23,490	22,563	19,244	32,138	32,138	32,138	33,038	35,560	38,279
Computers - hardware/equipment	4,039	3,280	4,760	8,680	8,680	8,680	7,323	7,908	8,541
Furniture and other office equipment	13,232	15,049	18,143	20,279	19,578	19,578	17,110	18,475	19,953
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	6	1	0	46	46	46	13	14	15
Civic Land and Buildings	1,477	1,979	2,024	5,166	5,166	5,166	2,774	2,996	3,235
Other Buildings	69,152	78,112	102,427	111,641	114,440	114,440	124,263	133,114	142,621
Other Land	7,216	6,627	8,542	10,007	9,967	9,967	11,738	12,677	13,692
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	11,393	16,629	20,078	14,431	14,581	14,581	15,156	16,369	17,678
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	13,459	5,978	18,014	27,167	26,258	26,258	34,482	37,241	40,220
Computers - software & programming	13,459	5,978	18,014	27,167	26,258	26,258	34,482	37,241	40,220
Other (list sub-class)	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	681,665	727,352	894,629	1,413,138	1,423,458	1,423,458	1,609,287	1,722,247	1,843,460

Table 67: Repairs and maintenance expenditure by asset class

Table SA35 - Future financial implications of the capital budget

Vote Description	2009/10 Medium Term Revenue & Expenditure Framework			Forecasts			Present value
	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Forecast 2012/13	Forecast 2013/14	Forecast 2014/15	
R thousand							
Capital expenditure							
Office of the Executive Mayor & Municipal Manager	1,385	3,640	3,700	-	-	-	
General Assessment	-	-	-	-	-	-	
Financial Services	17,053	15,000	13,000	13,000	13,000	13,650	
Corporate & Shared Services	99,971	90,351	86,838	75,500	75,500	79,275	
Community Safety	87,233	47,557	52,672	17,000	17,000	17,850	
Economic Development	42,649	32,910	34,637	22,800	27,150	28,508	
Health & Social Development	37,674	16,192	103,895	55,100	56,010	58,811	
Sport & Recreation	106,181	38,000	93,000	89,000	80,000	84,000	
Housing and Sustainable Human Settlement Development	431,964	317,437	336,524	621,600	652,680	685,314	
Agriculture & Environmental Management	89,216	84,179	93,374	41,500	36,000	37,800	
Public Works: Transport	613,623	832,759	268,850	15,500	17,050	17,903	
Public Works: Roads and Stormwater	577,340	472,513	501,491	443,365	487,702	512,087	
Public Works: Water and Sanitation	828,439	1,029,294	932,556	1,566,200	1,184,000	1,243,200	
Public Works: Electricity	607,995	632,020	631,700	479,500	448,800	471,240	
City Planning & Regional Services	6,785	11,153	19,899	-	-	-	
Total Capital Expenditure	3,547,508	3,623,005	3,172,137	3,440,065	3,094,892	3,249,636	-
Future operational costs by vote							
Office of the Executive Mayor & Municipal Manager	-	-	-	-	-	-	-
General Assessment	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-
Corporate & Shared Services	3,480	3,480	3,480	3,480	3,480	3,480	-
Community Safety	-	-	-	-	-	-	-
Economic Development	66	3,475	3,475	3,475	3,475	3,475	-
Health & Social Development	13,563	30,083	68,633	68,633	68,633	68,633	-
Sport & Recreation	-	-	-	-	-	-	-
Housing and Sustainable Human Settlement Development	-	-	-	-	-	-	-
Agriculture & Environmental Management	-	-	-	-	-	-	-
Public Works: Transport	-	-	-	-	-	-	-
Public Works: Roads and Stormwater	-	-	-	-	-	-	-
Public Works: Water and Sanitation	18,336	18,336	20,034	37,829	48,829	51,329	-
Public Works: Electricity	101	101	101	101	102	102	-
City Planning & Regional Services	-	-	-	-	-	-	-
Total future operational costs	35,545	55,475	95,723	113,518	124,519	127,019	-
Future revenue by source							
Property rates	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	684,500	684,500	684,500	684,500	764,500	764,500	-
Service charges - water revenue	75	75	75	50,075	50,075	50,075	-
Service charges - sanitation revenue	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-
Rental of facilities and equipment	180	-	-	-	-	-	-
Total future revenue	684,755	684,575	684,575	734,575	814,575	814,575	-
Net Financial Implications	2,898,298	2,993,905	2,583,284	2,819,008	2,404,836	2,562,080	-

Table 68: Future financial implications of the capital budget

Table SA36 - Detailed capital budget: 2009/10 MTREF

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
Parent municipality:														
Agriculture & Environmental Management	001	Development of Parks (Backlog & New)	710348	B	Community	Parks & gardens	32,500	3,497	5,000	5,500	5,000	5,500	Tshwane Wide	Renewal
	001	Upgrading of Silverton Depot	710351	B	Other Assets	Other Buildings	-	255	-	-	-	-	43	Renewal
	001	Purchase of Mechanical Equipment	710352	B	Other Assets	Plant & equipment	600	421	600	600	-	-	Tshwane Wide	Renewal
	001	Upgrade Ga Mothakga Resort	710435	D	Community	Recreational facilities	10,000	-	5,000	2,000	2,000	2,000	7	Renewal
	001	Upgrade Kwaggaspruit Recreation Resort	710436	D	Community	Recreational facilities	15,000	-	2,100	3,100	4,000	3,000	3	Renewal
	001	Upgrade Derdepoort Resort	710437	D	Community	Recreational facilities	14,000	-	2,000	2,000	4,000	3,000	5	Renewal
	001	Upgrade Rietvlei Resort (Angling Area)	710440	D	Community	Recreational facilities	15,000	-	3,000	1,000	1,000	1,000	47	Renewal
	001	Upgrade Fountains Valley Resort	710441	D	Community	Recreational facilities	23,000	-	2,000	8,000	4,000	5,000	59	Renewal
	007	Self Catering Chalets at Rietvlei Nature Reserve	710445	D	Community	Recreational facilities	15,000	-	3,000	3,000	3,000	3,000	47	Renewal
	003	Self Catering Chalets at Rietvlei Nature Reserve	710445	D	Community	Recreational facilities	-	5,767	-	-	-	-	47	Renewal
	001	Upgrade facilities Groenkloof Nature Reserve	710446	D	Community	Recreational facilities	11,800	-	1,000	-	1,000	1,000	59	Renewal
	001	Upgrade Depot Nature Conservation North	710449	D	Community	Recreational facilities	-	-	800	-	-	-	4	Renewal
	001	Eersterust Cemetery Upgrading: Office Block(Fencing and Roads)	711386	E	Community	Cemeteries	-	937	-	-	-	-	43, 67, 28, 41	Renewal
	001	Atmospheric Pollution Monitoring Network	711562	E	Other Assets	Plant & equipment	-	-	-	2,000	2,000	2,000	Tshwane Wide	Renewal
	001	New Swimming Pool Temba/ Hammanskraal	711578	E	Community	Swimming pools	-	2,070	4,000	-	-	-	74	Renewal
	001	Upgrade Moretele Park Resort	711581	E	Community	Recreational facilities	12,000	1,899	3,500	1,000	2,000	3,000	6	Renewal
	001	New Soshanguve Recreational Resort (Klipkruisfontein Resort)	711582	A	Community	Recreational facilities	16,000	2,849	7,000	3,100	4,000	2,000	59	Renewal
	003	New Soshanguve Recreational Resort (Klipkruisfontein Resort)	711582	A	Community	Recreational facilities	-	2,500	-	-	-	-	60	Renewal
	001	Garden Refuse Site Winterveldt	711685	C	Infrastructure - Other	Waste Management	2,000	-	1,015	1,200	-	-	Tshwane Wide	Renewal
	001	Extension of Olievenhoutbosch cemetery	712014	C	Community	Cemeteries	-	-	-	2,000	-	-	48	Renewal
	001	New Swimming Pool SAB Park (Ga Rankuwa)	712035	E	Community	Swimming pools	12,500	-	800	-	4,200	6,000	31	New
	001	Upgrading of Facilities Rietvlei Nature Reserve	712051	D	Community	Parks & gardens	15,000	-	1,000	1,500	3,000	-	47	New
	001	Bulk Containers	712090	A	Infrastructure - Other	Waste Management	6,000	7,135	6,000	5,000	5,000	6,000	Tshwane Wide	Renewal
	001	240 Litre Containers	712092	A	Infrastructure - Other	Waste Management	6,000	3,688	4,700	5,000	7,000	6,000	Tshwane Wide	Renewal
	001	1000 Litre Containers	712093	A	Infrastructure - Other	Waste Management	6,000	949	-	1,000	1,000	2,000	Tshwane Wide	Renewal
	001	Swivel Bins	712094	A	Infrastructure - Other	Waste Management	3,000	1,900	3,000	3,000	3,000	3,000	Tshwane Wide	Renewal
	001	Landscaping of Traffic Islands and Entrances	712471	B	Community	Parks & gardens	12,870	1,710	2,000	2,200	2,420	2,500	Tshwane Wide	Renewal
	001	Green Buildings Program	712497	E	Other Assets	Other Buildings	-	1,381	1,500	1,500	1,500	1,500	Tshwane Wide	New
	001	Development and Upgrading of Existing Cemeteries	712498	E	Community	Cemeteries	-	4,269	5,000	-	-	-	37, 39, 36, 35, 20, 34, 33, 19, 12, 29, 26, 27, 49	New
	005	Upgrading of Mamelodi Cemeteries	712532	C	Community	Cemeteries	-	-	2,000	-	-	-	17, 16, 15, 18, 23, 6, 67, 41, 40	Renewal
	001	Upgrading of Tjaart v Vuuren Swimming Pool	712734	C	Community	Swimming pools	2,000	-	1,000	2,000	-	-	52	New
	001	Fencing off Spruit Areas City Wide (Ecological Sensitive & Security Purposes)	712736	D	Community	Swimming pools	30,000	-	6,000	6,000	6,000	6,000	Tshwane Wide	New
	007	Capital Funded from Operating	712750	E	Other Assets	Furniture and other office equipment	-	-	3,063	3,716	259	274	Tshwane Wide	New
	001	Installation Underground Waste System	712774	C	Infrastructure - Other	Waste Management	5,000	-	5,500	5,000	5,000	5,000	Tshwane wide	New
	001	Retrofit of Municipal Buildings	712807	E	Infrastructure - Other	Other	800	-	-	800	800	800	Tshwane wide	New
	002	Development of the Klip-Kruisfontein cemetery	712808	E	Community	Cemeteries	16,000	-	-	6,000	3,000	-	37	New
	005	Development of the Klip-Kruisfontein cemetery	712808	E	Community	Cemeteries	-	-	-	-	-	3,000	38	New
	001	Development of Tshwane North Cemetery	712809	E	Community	Cemeteries	147,000	-	-	10,000	10,000	-	14	New

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
Agriculture & Environmental Management	005	Development of Tshwane North Cemetery	712809	E	Community	Cemeteries	-	-	-	-	-	10,000	15	New	
	001	Crematorium: Upgrade of furnaces	712810	C	Community	Cemeteries	-	-	-	2,000	-	-	3	Renewal	
	001	Develop a Nature Reserve at Medunsa Hills	712855	D	Community	Parks & gardens	15,000	-	-	-	-	3,000	32	New	
	001	Develop a Nature Reserve at Sandspruit	712856	D	Community	Parks & gardens	10,000	-	-	-	-	2,000	37	New	
	001	Upgrade Wonderboom Nature Reserve	712857	D	Community	Parks & gardens	3,500	-	-	-	-	3,500	50, 54	New	
	001	Upgrading of various Swimming pools	712858	C	Community	Swimming pools	5,500	-	-	-	-	1,500	Tshwane wide	New	
	001	Develop Hammanskraal Resort	712859	D	Community	Parks & gardens	12,800	-	-	-	-	800	74	New	
City Planning & Regional Services	001	Akasia Offices: Combined One Stop Offices for 6 Sections	711914	A	Other Assets	Other Buildings	-	4,284	8,300	-	-	-	4	Renewal	
	003	Tsosoloso	712533	B	Community	Other	38,194	-	7,000	6,725	10,833	19,499	Tshwane Wide	Renewal	
	007	Capital Funded from Operating (City Planning & Development)	712751	A	Other Assets	Furniture and other office equipment	-	-	150	60	120	200	Tshwane Wide	New	
	007	Upgrading and Beautification of Marabastad	712775	C	Other Assets	Other	-	-	3,244	-	-	-	Tshwane Wide	New	
Community Safety	007	Capital Funded from Operating (Regions)	712764	B	Other Assets	Furniture and other office equipment	2,650	-	698	-	200	200	Tshwane Wide	New	
	001	Acquisition: Fire Fighting Vehicles					between R5mil and R20mil in any given FY								
			710564	C	Community	Fire, safety & emergency		8,899	10,000	5,000	7,500	10,000	Tshwane Wide	Renewal	
	001	South West Emergency Services Station (Centurion: Heuweloord) Community Safety Services Centre	710566	C	Community	Fire, safety & emergency	-	-	-	-	1,500	7,500	21	Renewal	
	001	Two new Emergency Services Stations (Mamelodi and Winterveld) Community Safety Services Centre	710567	C	Community	Fire, safety & emergency	-	-	-	-	2,000	10,000	6, 9	New	
	001	Refurbishment of Fire Fighting Vehicles	711454	D	Community	Fire, safety & emergency	varies from year to year	864	1,000	2,500	2,000	2,000	Tshwane Wide	Renewal	
	001	Renovation & Upgrading Of Facilities	711455	E	Community	Fire, safety & emergency	-	910	-	-	-	-	Tshwane Wide	Renewal	
	001	Upgrading of Community Safety Offices for North West Region (Region 3 Akasia)	711517	D	Community	Security and policing	30,000	-	-	-	1,000	10,000	4, 30, 31, 32, 37, 39	New	
	001	Upgrading of Community Safety Offices for Central West Region (Region 5)	711519	C	Community	Security and policing	25,500	-	-	7,000	-	4,000	1, 3, 7, 51, 55, 60, 62, 63, 68, 71, 72	Renewal	
	001	Purchasing of Cameras and other Speed Law Enforcement Equipment	711524	D	Community	Security and policing	15,150	977	2,000	2,000	4,000	3,000	Tshwane Wide	New	
	001	Equipping of current Disaster Operations Centre	711922	C	Community	Fire, safety & emergency	10,000	-	2,500	3,000	3,500	-	Tshwane Wide	Renewal	
	001	Establishment of Community Safety Offices for North West Region (Region 1)	712022	D	Community	Security and policing	33,517	637	4,000	14,000	2,000	-	9, 11, 12, 14, 19, 20, 21, 22, 24, 25, 26, 27, 29, 33, 34, 35, 36	Renewal	
	001	The Establishment of Network Infrastructure (IT and CCTV)	712345	C	Community	Security and policing	15,000	3,490	4,000	5,000	1,000	-	Tshwane Wide	New	
	001	Development/Construction of Tshwane Overload Control Programme	712347	C	Community	Security and policing	18,900	990	3,000	5,000	-	-	Tshwane Wide	Renewal	
	001	Upgrading Control Room/Ops Room CCTV Control Room (Phase 1)	712348	C	Community	Security and policing	54,000	3,900	7,000	3,500	7,000	-	Tshwane Wide	Renewal	
001	Purchasing of Policing Equipment for the 2010 World Soccer Cup	712500	C	Community	Security and policing	37,500	-	8,000	29,500	-	-	Tshwane Wide	New		
001	Upgrading Drivers Licensing Testing Centres (DLTC) in Centurion	712552	C	Community	Security and policing	-	877	-	-	-	-	48, 57, 61, 66, 69, 70	New		
001	Disaster Risk Management Tools and Equipment	712587	C	Other Assets	Computers - hardware/equipment	-	-	-	500	600	-	Tshwane Wide	New		
001	Acquisition of Fully Equipped Mobile Joint Incident Coordination Unit	712588	C	Other Assets	General vehicles	1,100	-	7,000	1,000	300	1,500	Tshwane Wide	New		
001	Purchasing of Technology in case of System Redundancy	710705	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	4,500	-	-	-	Tshwane Wide	New		
001	Upgrading of the Departmental One-Stop Client Centre at Licensing Centers	712706	C	Community	Security and policing	10,200	-	2,200	2,000	2,400	-	38	New		
001	Establishment of Community Safety Training Academy	712733	C	Infrastructure - Other	Other	46,000	-	6,000	3,000	7,100	-	3	New		
007	Capital Funded from Operating	712752	D	Other Assets	Furniture and other office equipment	-	-	382	2,087	2,170	1,215	Tshwane Wide	New		

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
Community Safety	007	Capital Funded from Operating	712765	E	Other Assets	Furniture and other office equipment	–	–	9,487	2,146	3,487	1,457	Tshwane Wide	Renewal
	001	Establishment of a CS centralised command and communication Centre (C4)	712860	C	Other Assets	Other	–	–	–	–	–	2,000	Tshwane Wide	New
Corporate & Shared Services	001	Upgrade of It Infrastructure	710200	E	Infrastructure - Other	Other	15,000	2,288	8,000	5,000	5,000	5,000	Tshwane Wide	Renewal
	001	One Integrated Transaction Processing System	710213	D	Other Assets	Other	R30mil per FY	27,347	54,000	30,000	30,000	30,000	Tshwane Wide	Renewal
	001	Computer Equipment Deployment (Printers)	710268	E	Other Assets	Other	R5million per year	2,751	3,000	9,000	10,000	11,000	Tshwane Wide	Renewal
	001	Integration Telecommunication Equipment	710341	E	Infrastructure - Other	Other	13,000	–	5,000	5,000	5,000	5,000	Tshwane Wide	Renewal
	001	Implementation of Storage Area Network	710344	D	Infrastructure - Other	Other	15million per annum	8,921	10,000	10,000	10,000	10,000	Tshwane Wide	Renewal
	001	Vehicles	710869	A	Other Assets	General vehicles	Ongoing project	4,585	5,000	5,500	5,000	5,000	Inter departmental	Renewal
	001	Land Purchase & Sundry Properties	710880	D	Other Assets	Other Land	–	2,471	–	–	–	–	Tshwane Wide	Renewal
	001	GIS	712446	D	Other Assets	Furniture and other office equipment	R1mil per FY	471	1,000	1,000	1,000	1,000	Tshwane Wide	Renewal
	001	Contact Centre: North	712484	D	Community	Other	–	–	10,000	–	–	–	Northern Areas	New
	001	E-Initiatives supporting the Smart City	712554	E	Other Assets	Computers - hardware/equipment	–	–	2,000	6,000	6,000	6,000	Tshwane Wide	Renewal
	001	HB Phillips Elevators Replacement	712581	E	Infrastructure - Other	Other	–	1,183	–	–	–	–	58	New
	001	Replacement of Guillotine & Bending Machine	712667	E	Other Assets	Other	–	464	–	–	–	–	Tshwane Wide	New
	001	ASD Regional Offices	712603	E	Infrastructure - Other	Other	–	–	6,485	10,000	10,000	10,000	74, 80, 51, 38, 9, 20, 31	New
	001	Ward Based Project: Corporate & Shared Services	712669	E	Infrastructure - Other	Other	22,000	5,584	12,000	9,000	–	–	Tshwane Wide	New
	001	Video and Audio Conferencing Systems	712738	E	Intangibles	Computers - software & programming	–	–	500	–	–	–	Tshwane Wide	Renewal
	001	Enterprise Project Management	712739	D	Intangibles	Computers - software & programming	3,700	–	2,100	–	200	–	Tshwane Wide	Renewal
	001	Workflow and Business Process Management Tool	712740	D	Intangibles	Computers - software & programming	–	–	500	–	–	–	Tshwane Wide	Renewal
	001	UPS and Generators for Critical ICT Systems	712741	E	Intangibles	Computers - software & programming	4,500	–	500	500	500	1,500	Tshwane Wide	Renewal
	001	Development of a Transaction based E-Commerce Portal for CoT	712742	E	Intangibles	Computers - software & programming	4,000	–	1,600	200	200	–	Tshwane Wide	Renewal
	001	Replacement/Modernization of all the Lifts within various Council Buildings	712743	E	Infrastructure - Other	Other	20,000	–	5,000	5,000	5,000	–	Tshwane Wide	New
	007	Capital Funded from Operating	712753	E	Other Assets	Furniture and other office equipment	–	–	989	3,771	2,451	2,338	Tshwane Wide	New
Economic Development	007	Fencing of Market Agent Barriers	710274	E	Other Assets	Other Buildings	300	286	250	50	100	100	3	Renewal
	007	Upgrading and Extension of Facilities	710276	E	Other Assets	Other Buildings	10,200	2,945	2,000	1,000	1,600	600	3	Renewal
	007	Upgrading of Existing Processing Facilities	710277	E	Other Assets	Markets	13,500	2,348	1,000	5,550	6,600	500	3	Renewal
	007	Reparation to & Resurfacing of Roads	710420	E	Infrastructure - Road transport	Roads, Pavements & Bridges	3,000	960	800	650	350	800	3	Renewal
	005	Establish Inf. Trade Markets: Inner City, Mabopane	710488	E	Other Assets	Markets	8,000	831	2,000	2,000	2,000	–	3	Renewal
	001	Tourism Signage	710579	E	Infrastructure - Other	Other	3,000	848	3,000	3,000	–	–	1 to 76	Renewal
	001	Hop on Hop off Bus	710580	E	Community	Buses	2,700	–	2,500	2,700	–	–	60	Renewal
	001	Mamelodi Rondavels	710582	E	Community	Recreational facilities	1,000	833	1,000	1,000	1,000	–	6	Renewal
	001	Tourism Information Office	710586	E	Community	Recreational facilities	2,500	–	1,000	2,500	1,000	–	38	Renewal
	001	Arts & Craft Exhibition Stalls	710587	E	Community	Museums & Art Galleries	3,457	–	6,150	4,457	2,000	–	32	Renewal
	007	Upgrading of Cold rooms	711561	E	Other Assets	Markets	11,650	759	500	450	600	600	3	Renewal
	007	Upgrading of Platforms	711570	B	Other Assets	Markets	1,150	285	350	100	400	350	3	Renewal
	007	Relocation: Watermelon sheds	712029	B	Other Assets	Markets	–	5,190	13,500	–	–	–	3	Renewal
	001	Marketing & Trading Stalls - Ga-Rankuwa	712298	B	Community	Other	8,000	–	2,000	3,000	2,000	–	31	New
	007	Late Delivery Canopy	710459	B	#N/A	#N/A	–	1,692	500	–	–	–	3	Renewal
	001	Baralak Building	712531	B	Other Assets	Other Buildings	–	1,556	3,000	–	–	–	60	Renewal

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
R thousand	5														
Economic Development	007	Upgrading & Extension of Office Blocks	712585	B	Other Assets	Markets	1,400	2,823	5,100	500	100	100	3	New	
	007	Establishing of outlet(s) in the North											Wards 9, 12, 19, 20, 21, 22, 24, 25, 26, 27, 29, 33, 34, 35, 36, 37 & 39 within Soshanguve, Winterveldt and Mabopane will form part of the investigation		
			712615	B	Other Assets	Markets	60,800	-	2,700	800	10,000	25,443		Renewal	
	007	Capital Funded from Operating	712754	B	Other Assets	Furniture and other office equipment	-	-	109	342	60	145	3	New	
	007	Relocation of Pallet bank	712791	B	Other Assets	Markets	1,100	-	-	1,000	100	-	3	New	
	001	Marketing & Trading Stalls - Saulsville	712792	B	Other Assets	Markets	7,000	-	-	-	2,000	3,000	63	New	
	001	Marketing & Trading Stalls - Mamelodi	712793	B	Other Assets	Markets	8,000	-	-	-	3,000	3,000	38	New	
	001	Cashier Facilities Upgrade, Church Square, Jan Niemand Park, Pretoria North	712795	E	Community	Parks & gardens	4,200	-	-	4,200	-	-	3, 43, 60, 2	New	
	001	Security Camera Upgrade C de Wet, Church Square, Jan Niemand Park, Pretoria North	712796	E	Community	Fire, safety & emergency	600	-	-	600	-	-	3, 43, 60, 2	New	
	001	Vehicle Barrier Access System, C De Wet, Pretoria North, Jan Niemand Park	712797	E	Other Assets	Computers - hardware/equipment	6,000	-	-	6,000	-	-	43, 60, 2	New	
	001	Oil Separator and Disposal Pit, Jan Niemand Park	712798	E	Other Assets	Other	185	-	-	85	-	-	3, 43, 60, 2	New	
	001	Boundary Walls, Replace, C De Wet, Pretoria North, Jan Niemand Park	712799	E	Community	Parks & gardens	700	-	-	700	-	-	3, 43, 60, 2	New	
	001	Personnel Access Control System C de Wet, Church Square, Jan Niemand Park, Pretoria North	712800	E	Other Assets	Computers - hardware/equipment	285	-	-	285	-	-	43, 60, 2	New	
	001	Facilities Management Program, C de Wet, Church Square, Jan Niemand Park, Pretoria North	712801	E	Other Assets	Other	850	-	-	850	-	-	43, 60, 2	New	
	001	Resurfacing of road surfaces for, C de Wet, Jan Niemand Park, and Pretoria North Depot	712802	B	Infrastructure - Road transport	Roads, Pavements & Bridges	300	-	-	300	-	-	60	New	
	001	Upgrading of Boundary and open areas lighting, C de Wet, Jan Niemand Park, Pretoria North	712803	E	Infrastructure - Electricity	Street Lighting	200	-	-	200	-	-	60	New	
	007	Bus Washer Upgrade C De Wet	712804	B	Other Assets	Computers - hardware/equipment	300	-	-	300	-	-	43	Renewal	
	001	Security Gate and Access Control on Compressor Room, C de Wet	712805	E	Community	Security and policing	30	-	-	30	-	-	60	New	
	Financial Services	001	Buildings and Equipment	712444	E	Other Assets	Other Buildings	9,100	1,785	1,800	2,000	2,000	-	Tshwane Wide	Renewal
		001	Insurance Replacements (CTMM Contribution)	712449	A	Other Assets	Furniture and other office equipment	55,000	4,561	8,000	8,000	8,000	8,000	Tshwane Wide	Renewal
001		Insurance Replacements (AFR)	712450	A	Other Assets	Furniture and other office equipment	30,000	4,484	5,000	5,000	5,000	5,000	Tshwane Wide	Renewal	
001		Stanza Bopape erection of a new paypoint	712599	E	Infrastructure - Other	Other	-	14	3,300	-	-	-	16	New	
001		Renovation & Upgrading of Soshanguve Block H	712607	D	Infrastructure - Other	Other	-	288	-	-	-	-	34	New	
001		Conversion of Store to Office Block	712732	E	Other Assets	Other Land	-	-	2,400	-	-	-	Tshwane Wide	New	
007		Capital Funded from Operating	712755	E	Other Assets	Furniture and other office equipment	-	-	525	553	-	-	Tshwane Wide	New	
Health & Social Development	001	Extension and upgrade of Olievenhoutbosch pay point	712823	D	Infrastructure - Other	Other	1,500	-	-	1,500	-	-	48	New	
	001	Extension of Stanza Bopape Clinic	710201	C	Community	Clinics	1,254	1,254	10,000	11,500	-	-	17	Renewal	
	001	Extensions Lotus Gardens Clinic	710203	C	Community	Clinics	1,424	1,424	9,500	10,925	-	-	7	Renewal	
	001	Community Empowerment Centres: Tunnels/Equip.	710316	C	Community	Other	-	-	3,000	-	4,000	4,000	17	New	
	005	Community Empowerment Centres: Tunnels/Equip.	710316	C	Community	Other	-	1,699	-	-	-	-	17	New	
	001	Atmospheric Pollution Monitoring Network (include Dispersion modeling and VOC and BTX and PM 1 Monitoring network)	711562	C	Other Assets	Plant & equipment	-	1,710	-	-	-	-	Tshwane Wide	Renewal	
	001	Upgrade Workflow System for Health-Erp	712028	C	Community	Clinics	26,000	-	8,000	11,000	7,000	3,000	Tshwane Wide	Renewal	

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								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
Health & Social Development	001	Extension Oliewenhoutbosch	712057	C	Community	Clinics	10 877	-	-	-	1 000	9 877	48	Renewal	
	001	Extension Phagameng	712066	C	Community	Clinics	8 210	-	-	-	-	5 090	18	Renewal	
	001	Upgrading of Clinic Dispensaries	712278	C	Community	Clinics	24 000	1 896	2 000	4 000	4 000	8 000	Tshwane Wide	New	
	001	Guardhouses at all clinics	712558	C	Community	Clinics	2 000	-	-	-	-	2 000	Tshwane Wide	New	
	001	Extend KT Matubalse with a MOU and Emergency	712670	C	Community	Clinics	9 000	-	-	-	-	5 000	37	New	
	001	Extend Stanza Bopape CHC with a examination rooms	712671	C	Community	Clinics	7 000	-	-	-	-	7 000	17	New	
	001	New Oliewenhoutbosch	712672	C	Community	Clinics	42 590	-	-	-	-	12 480	48	New	
	001	Acquisition of fully equipped EMS vehicles	712674	C	Community	Fire, safety & emergency	15 000	-	-	-	-	15 000	Tshwane Wide	Renewal	
	001	Upgrade of the radio communication network	712678	C	Intangibles	Computers - software & programming	4 000	-	-	-	-	4 000	Tshwane Wide	Renewal	
	001	Multipurpose Development Centres	712681	C	Community	Recreational facilities	-	-	-	-	-	12 000	Tshwane Wide	New	
	001	SPCA Expansion of empounding stations in the Northern regions	712687	C	Community	Other	18 000	-	-	-	-	2 000	All areas North of Magaliesberg	New	
	001	Caravan for Informal Trading Education	712690	C	Community	Other	300	-	-	-	-	300	Tshwane Wide	New	
	001	Upgrading and exstension of all HSD facilities (Include 5a to 5g)	712691	C	Community	Other	27 000	-	-	-	-	10 000	Tshwane Wide	Renewal	
	001	Standby unit (mobile units with Equipment)	712692	C	Community	Fire, safety & emergency	9 000	-	-	-	-	3 000	Tshwane Wide	New	
	001	Extend Atteridgeville to a CHC and build new MOU	712693	C	Community	Clinics	32 000	-	-	-	-	1 000	51	New	
	007	Capital Funded from Operating	712756	E	Other Assets	Furniture and other office equipment	-	-	699	249	192	148	Tshwane Wide	New	
	Housing Services	001	Sewer - Low Cost Housing	710785	A	Investment properties	Housing development	-	9 862	14 851	-	-	-	22, 30	Renewal
		001	Sewer - Low Cost Housing	710787	A	Investment properties	Housing development	-	2 775	4 770	-	-	-	22, 30	Renewal
		001	Roads & Stormwater - Low Cost Housing	710788	A	Investment properties	Housing development	-	47 536	53 000	-	-	-	Tshwane Wide	Renewal
001		Project Linked - Housing facility	710860	A	Investment properties	Housing development	-	349	1 830	3 600	3 600	4 000	33, 34, 35, 36, 37, 39, 49	Renewal	
004		Project Linked - Housing facility	710860	A	Investment properties	Housing development	-	-	6 000	14 000	-	-	33, 34, 35, 36, 37, 39, 49	Renewal	
001		Township Establishment - Low Cost Housing	710862	A	Investment properties	Housing development	-	6 564	-	3 000	3 000	2 000	26, 27, 29	Renewal	
004		Township Establishment - Low Cost Housing	710862	A	Investment properties	Housing development	-	-	26 153	21 000	6 674	6 674	Tshwane Wide	Renewal	
004		Water - Low Cost Housing	710863	A	Investment properties	Housing development	-	17 240	23 893	16 832	17 857	17 857	Tshwane Wide	Renewal	
005		Water - Low Cost Housing	710863	A	Investment properties	Housing development	-	-	-	4 000	-	4 000	Tshwane Wide	Renewal	
001		Sewer - Low Cost Housing	710864	A	Investment properties	Housing development	2 000	-	-	9 313	9 313	10 000	22, 30	Renewal	
004		Sewerage - Low Cost Housing	710864	A	Investment properties	Housing development	-	28 363	26 838	19 565	28 792	28 792	39, 49, 22	Renewal	
005		Sewerage - Low Cost Housing	710864	A	Investment properties	Housing development	-	-	-	1 000	-	4 000	39, 49, 22	Renewal	
001		Roads & Stormwater - Low Cost Housing	710865	A	Investment properties	Housing development	144 776	-	-	53 000	53 000	50 000	48, 12, 30, 33, 34, 35, 36, 37, 39, 49, 22	Renewal	
004		Roads and Stormwater Low cost housing	710865	A	Investment properties	Housing development	-	10 023	49 509	116 584	23 201	23 201	48, 12, 30, 33, 34, 35, 36, 37, 39, 49, 22	Renewal	
001		Township Establishment Acquisition of land Low cost Housing	710868	A	Investment properties	Housing development	12 500	4 668	3 322	5 000	5 000	5 000	48, 51, 62, 63, 68, 72, 71	Renewal	
001		Water - Low Cost Housing	710898	A	Investment properties	Housing development	-	18 719	18 000	18 000	18 000	20 000	39, 49, 22	Renewal	
001		Winterveld Land Management Plan	711489	C	Investment properties	Housing development	157 241	12 995	11 000	11 000	11 000	11 000	9, 12, 22, 24	Renewal	
005		Winterveld Land Management Plan	711489	C	Investment properties	Housing development	-	1 855	46 241	-	-	-	9, 12, 22, 24	Renewal	
001		Saulsville Hostels	711712	C	Investment properties	Housing development	-	20 076	18 000	18 000	18 000	20 000	63	Renewal	
004		Saulsville Hostels	711712	C	Investment properties	Housing development	-	-	2 951	30 000	30 000	30 000	63	Renewal	
001		Mamelodi Hostel	711713	C	Investment properties	Housing development	550 000	3 931	18 000	18 000	18 000	18 000	38, 67	Renewal	
004		Mamelodi Hostel	711713	C	Investment properties	Housing development	-	-	3 279	37 500	30 000	30 000	38, 67	Renewal	
001		Township Development (Electricity)	711719	A	Investment properties	Housing development	-	2 000	2 000	2 000	2 000	2 000	48	Renewal	
001		Upgrading of Schubart & Kruger Park	712609	C	Investment properties	Housing development	500 000	-	20 000	30 000	40 000	50 000	60	New	
007		Capital Funded from Operating	712757	E	Other Assets	Furniture and other office equipment	-	-	100	570	-	-	Tshwane Wide	New	
Office Of the City Manager & Executive Mayor		007	Capital Funded from Operating	712758	B	Other Assets	Furniture and other office equipment	-	-	998	1 385	3 640	3 700	Tshwane Wide	New
		007	Capital Funded from Operating	712772	B	Other Assets	Furniture and other office equipment	-	-	2 000	-	-	-	Tshwane Wide	New
Public Works: Electricity		001	Upgrading/Strengthening of Existing Network Schemes	710005	A	Infrastructure - Electricity	Generation	42 000	5 775	6 500	7 500	8 000	8 500	Tshwane Wide	Renewal

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								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
Public Works: Electricity	001	Payments to Townships for Reticulated Towns	710006	A	Infrastructure - Electricity	Transmission & Reticulation	345,000	4,387	6,000	6,500	7,000	7,000	Tshwane Wide	Renewal
	001	Hatherley/Mamelodi Substations & Lines	710153	A	Infrastructure - Electricity	Transmission & Reticulation	66,000	14,962	15,000	20,000	20,000	-	40	New
	001	Njala Infeed Station Stage II Extension	710156	A	Infrastructure - Electricity	Generation	-	13,003	-	-	-	-	Tshwane Wide	Renewal
	001	Sub Transmission Equipment Refurbishment	710163	A	Infrastructure - Electricity	Transmission & Reticulation	31,000	5,993	8,000	11,500	11,500	12,000	Tshwane Wide	Renewal
	001	11kV Panel Extension in Substations	710164	A	Infrastructure - Electricity	Transmission & Reticulation	37,000	5,492	6,000	6,500	6,500	7,000	Tshwane Wide	Renewal
	001	Groenkloof: Erect Substation Switch Yard, Cable	710167	A	Infrastructure - Electricity	Generation	-	5,982	-	-	-	-	59, 56, 42	Renewal
	001	Wapadrand Substation Stage II Extension	710168	A	Infrastructure - Electricity	Transmission & Reticulation	-	5,700	-	-	-	-	40, 42, 44, 45, 46	Renewal
	001	Pumulani Substation Stage II Extension (Stage 3 TRF & NER in 2009)	710169	A	Infrastructure - Electricity	Transmission & Reticulation	-	16,988	7,000	-	-	-	5, 43, 49, 52	Renewal
	001	Claudius Substation Stage II Extension	710172	A	Infrastructure - Electricity	Transmission & Reticulation	-	18,000	8,000	-	-	-	7, 48, 66, 70, 71, 72, 61	Renewal
	001	Replacement of Obsolete and Dangerous Switchgear	710176	A	Infrastructure - Electricity	Generation	91,000	5,993	8,000	14,000	14,000	18,000	Tshwane Wide	Renewal
	001	Low Voltage Network within Towns	710177	A	Infrastructure - Electricity	Generation	72,000	9,150	9,000	12,000	12,000	14,000	Tshwane Wide	Renewal
	001	Electricity for All	710178	A	Infrastructure - Electricity	Generation	102,326	46,281	14,258	20,500	34,000	38,000	24, 9, 25, 11, 9, 26, 27, 29, 19, 33, 34, 35, 36, 67, 38, 28, 23, 18, 17, 15, 16, 10, 63, 68, 62, 51, 71, 72, 48	Renewal
	006	Electricity for All	710178	A	Infrastructure - Electricity	Generation	-	52,228	60,500	52,778	121,000	95,000	24, 9, 25, 11, 26, 27, 29, 19, 33, 34, 35, 36, 67, 38, 28, 23, 18, 17, 15, 16, 10, 63, 68, 62, 51, 71, 72, 48	Renewal
	001	Geospatial Information Technology Implementation	710180	A	Infrastructure - Electricity	Transmission & Reticulation	-	3,000	4,000	-	-	-	Tshwane Wide	Renewal
	001	Communication Upgrade: Optical Fibre Net	710325	A	Infrastructure - Electricity	Transmission & Reticulation	40,000	990	4,000	15,000	-	-	Tshwane Wide	Renewal
	001	Strengthening of 11kv Cable Network	710480	A	Infrastructure - Electricity	Generation	91,000	12,813	15,000	17,000	17,000	18,000	Tshwane Wide	Renewal
	001	Strengthening of 11kv Overhead Network	710481	A	Infrastructure - Electricity	Generation	81,300	8,791	12,300	12,300	15,000	17,000	Tshwane Wide	Renewal
	001	Substations	710484	A	Infrastructure - Electricity	Generation	15,600	1,198	1,800	2,100	3,000	3,200	Tshwane Wide	Renewal
	001	Tshwane Public Lighting Programme	710556	A	Infrastructure - Electricity	Street Lighting	266,427	13,500	20,000	20,000	20,000	35,000	Tshwane Wide	Renewal
	005	Tshwane Public Lighting Programme	710556	A	Infrastructure - Electricity	Street Lighting	-	11,476	19,200	24,132	28,545	30,000	Tshwane Wide	Renewal
	001	Wingate Substation Extension	711511	A	Infrastructure - Electricity	Transmission & Reticulation	-	10,000	10,000	-	-	-	45, 46, 47, 57, 65	Renewal
	001	Protection of electrical networks	711645	A	Infrastructure - Electricity	Transmission & Reticulation	-	1,999	-	-	-	-	Tshwane Wide	Renewal
	001	Centurion CBD Capacity Upgrade	711703	A	Infrastructure - Electricity	Transmission & Reticulation	61,000	6,988	10,000	-	-	10,000	65	Renewal
	001	Network Control System Extension	711706	A	Infrastructure - Electricity	Transmission & Reticulation	-	-	4,000	-	-	-	Tshwane Wide	Renewal
	001	Pre- Paid Electricity	711862	A	Infrastructure - Electricity	Transmission & Reticulation	300,000	17,774	24,500	30,000	40,000	45,000	Tshwane Wide	Renewal
	001	Replacement of Obsolete and Non Functional Protection Equipment	712006	A	Infrastructure - Electricity	Transmission & Reticulation	18,000	1,997	3,000	2,500	2,500	3,000	1, 52, 54, 60, 34, 29, 70, 69, 65	Renewal
	001	New Bulk Electricity Infrastructure	712279	A	Infrastructure - Electricity	Generation	730,000	7,000	15,000	215,000	215,000	220,000	Tshwane Wide	New
	001	New Connections	712483	A	Infrastructure - Electricity	Transmission & Reticulation	210,000	40,366	29,000	42,000	42,000	42,000	Tshwane Wide	Renewal

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Public Works: Electricity	001	Energy Consumption Reduction Initiatives	712491	A	Infrastructure - Electricity	Transmission & Reticulation	R4 million per annum	1,000	3,000	4,000	4,000	4,000	Tshwane Wide	Renewal	
	001	Electrification of Winterveldt	712492	A	Infrastructure - Electricity	Generation	23,400	39,945	66,000	23,400	-	-	24, 9, 12, 22,	Renewal	
	001	New Depot (Soshanguve)	712493	A	Infrastructure - Electricity	Transmission & Reticulation	137,250	1,256	36,000	36,000	-	-	11, 25, 26, 27, 29, 13, 14	Renewal	
	001	Standby Quarters	712601	A	Infrastructure - Electricity	Transmission & Reticulation	-	124	-	-	-	-	Tshwane Wide	Renewal	
	001	Soshanguve Ringfeeders	712602	A	Infrastructure - Electricity	Transmission & Reticulation	-	1,494	-	-	-	-	37, 49	New	
	001	Ward Based Project: Electricity	712608	A	Infrastructure - Electricity	Generation	39,792	6,923	9,475	7,725	9,975	4,000	8, 9, 12, 14, 19, 20, 21, 22, 24, 30, 31, 32, 40, 43, 48, 73, 74, 75, 76	New	
	007	Capital Funded from Operating	712759	A	Other Assets	Furniture and other office equipment	-	-	7,831	4,560	-	-	Tshwane Wide	New	
Public Works: Roads & Stormwater	001	Replacement of Obsolete Protection and Testing Instruments	712861	A	Other Assets	Other	-	-	-	1,000	1,000	1,000	Tshwane Wide	New	
	001	Contributions: Services for Township Development	710115	A	Infrastructure - Road transport	Roads, Pavements & Bridges	52,911	22,200	9,000	5,000	15,768	15,000	2, 4, 5, 41, 46, 47, 50, 64, 69, 70	New	
	001	Essential/Unforeseen Stormwater Drainage Problems	710116	A	Infrastructure - Road transport	Stormwater	Ongoing project	6,603	3,000	3,000	3,000	3,000	1, 42	Renewal	
	001	Apies River: Canal Upgrading, Pretoria Central	710117	D	Infrastructure - Road transport	Stormwater	-	540	550	550	1,000	550	58	Renewal	
	001	S/W Box Culvert Under Railway Line, H/Skraal	710127	D	Infrastructure - Road transport	Stormwater	-	1,089	3,000	-	-	-	74	New	
	001	Concrete Canal: Sam Malema Road, Winterveldt	710128	D	Infrastructure - Road transport	Stormwater	13,400	2,264	5,000	2,000	9,000	2,000	9	New	
	001	Major Stormwater System, Mamelodi X 8	710129	D	Infrastructure - Road transport	Stormwater	4,000	394	1,000	1,000	500	3,000	17	New	
	001	Stormwater System in Eersterust X 2	710139	A	Infrastructure - Road transport	Stormwater	18,500	3,183	4,500	4,500	4,500	-	43	Renewal	
	001	Major Stormwater Systems: Klip/Kruisfontein	710143	D	Infrastructure - Road transport	Stormwater	7,500	1,285	500	5,000	4,000	4,000	37, 39	New	
	003	Major Stormwater Systems: Klip/Kruisfontein	710143	D	Infrastructure - Road transport	Stormwater	-	2,668	-	-	4,000	6,000	37, 39	New	
	005	Rehabilitation of Stormwater Systems & Sidewalks	710220	A	Infrastructure - Road transport	Stormwater	Ongoing project	10,000	9,509	-	-	7,941	14, 20, 21	Renewal	
	001	Rehabilitation of Stormwater Systems & Sidewalks	710220	A	Infrastructure - Road transport	Stormwater	-	35,679	-	-	10,000	6,000	14, 20, 21	Renewal	
	001	Replacement of Traffic Signs	710221	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	14,662	2,000	5,000	5,000	5,000	1-76	Renewal	
	001	Rehabilitation of Bridges	710223	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	1,488	1,000	500	500	1,000	58	Renewal	
	001	Essential & Unforeseen Road Improvements	710226	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	5,500	1,427	1,200	1,500	2,000	2,000	1-76	Renewal
	001	Parking Bays / Bays at Schools	710227	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	3,800	530	800	800	2,000	1,000	1-76	New
	001	Cycle and Pedestrian Paths for Tshwane	710228	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	9,000	917	2,000	3,000	3,000	3,000	1-76	Renewal
	003	Cycle and Pedestrian Paths for Tshwane	710228	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	2,083	-	-	-	-	1-76	Renewal
	001	Traffic Calming and Pedestrian Safety for Tshwane	710229	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	10,500	2,163	3,000	3,500	3,500	3,500	1-76	New
	003	Traffic Calming and Pedestrian Safety for Tshwane	710229	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,375	-	-	-	-	1-76	New
001	Establish Road reserves for Main Routes	710257	A	Infrastructure - Road transport	Roads, Pavements & Bridges	As and when applicable	-	150	100	100	100	100	1-76	New	
001	Upgrading of Roads in Marabastad	710259	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	5	2,000	-	-	-	3	Renewal	
005	Upgrading of Roads in Marabastad	710259	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	3,317	-	-	-	-	3	Renewal	

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								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
Public Works: Roads & Stormwater	001	Extension of Derdepoort Avenue	710262	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	(224)	-	-	-	-	43	Renewal
	001	Traffic Lights/Traffic Signal System	710395	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	1,262	2,000	1,000	1,000	1,000	16, 17, 64, 66	Renewal
	001	Traffic Signals to Meet Legal Requirements	710398	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	2,280	3,500	1,000	2,000	2,000	69, 70, 75	Renewal
	001	Extension of Atcon Traffic Control System	710399	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	742	1,000	500	500	500	50, 56, 58	Renewal
	001	Implement Real Time Traffic Control Pilot Project	710402	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	-	850	-	-	1,000	Tshwane Wide	New
	005	Matenteng Main Transport Route, Stinkwater	710597	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	9,140	5,000	4,900	100	-	14	Renewal
	001	Shova Kalula Bicycle Project	710609	C	Infrastructure - Road transport	Roads, Pavements & Bridges	9,800	298	1,500	300	8,000	500	51, 62, 63	Renewal
	001	Major Collector Road: Soshanguve Block DD/CC	710901	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	683	-	-	-	-	26, 33	Renewal
	001	Rehabilitation of Roads	710902	A	Infrastructure - Road transport	Roads, Pavements & Bridges	Ongoing project	30,476	10,000	18,750	19,000	20,000	56, 58, 59, 60	Renewal
	003	Rehabilitation Of Roads	710902	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	27,775	-	-	-	-	15, 18, 23, 28, 38, 67, 51, 62, 63, 68	Renewal
	005	Rehabilitation Of Roads	710902	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	4,922	18,500	3,034	10,000	15, 18, 23, 28, 38, 67, 51, 62, 63, 68	Renewal
	001	Access to Mamelodi Garden Station	710925	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	(224)	-	-	-	-	40	Renewal
	001	Doubling of Church Street over the Railway Line	710928	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	277	-	-	-	-	56	Renewal
	001	Real Rover Road to Serapeng Road	710936	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	919	1,200	-	1,000	2,000	18	Renewal
	003	Real Rover Road to Serapeng Road	710936	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	10,869	-	-	-	-	18	Renewal
	001	Access Road to Mamelodi X18 (K54)	710937	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	160	2,100	250	-	100	10	Renewal
	005	Access Road to Mamelodi X18 (K54)	710937	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,000	-	-	-	10	Renewal
	001	Doubling of Lynnwood Road	710939	A	Infrastructure - Road transport	Roads, Pavements & Bridges	100	8,515	35,500	100	-	-	40	Renewal
	003	Doubling of Lynnwood Road	710939	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	12,164	-	-	-	-	40, 44, 46	Renewal
	001	Block W - Stormwater Drainage	711164	A	Infrastructure - Road transport	Stormwater	6,300	4,660	300	2,000	1,000	-	25	New
	005	Block W - Stormwater Drainage	711164	A	Infrastructure - Road transport	Stormwater	-	-	-	-	-	4,000	25	New
	001	Block W - Stormwater Drainage	711164	A	Infrastructure - Road transport	Stormwater	-	907	-	-	-	-	25	New
	005	Stormwater Drainage Mahube Valley	711213	A	Infrastructure - Road transport	Stormwater	11,300	2,682	3,300	-	-	4,000	17	New
	001	Magriet Monamodi Stormwater System	711262	A	Infrastructure - Road transport	Stormwater	13,000	2,660	-	-	3,232	-	73	New
	003	Magriet Monamodi Stormwater System	711262	A	Infrastructure - Road transport	Stormwater	-	2,228	-	-	-	-	73	New
	005	Magriet Monamodi Stormwater System	711262	A	Infrastructure - Road transport	Stormwater	-	-	1,000	7,000	1,768	-	73	New
	001	Major S/Water Drainage System: Cambridge Road	711263	D	Infrastructure - Road transport	Stormwater	-	2,219	-	-	-	-	66	Renewal
	001	Major S/ Water Drainage System: Matenteng	711264	D	Infrastructure - Road transport	Stormwater	-	611	6,500	-	6,000	-	14	New
	005	Major S/ Water Drainage System: Matenteng	711264	D	Infrastructure - Road transport	Stormwater	-	-	-	6,000	10,000	-	14	New
	001	Hartebeest Spruit: Canal Upgrading	711265	D	Infrastructure - Road transport	Stormwater	25,000	24	100	16,816	10,000	5,000	42	New
	001	Moreleta Spruit: Flood Structure	711267	D	Infrastructure - Road transport	Stormwater	12,300	568	7,700	6,000	-	-	45, 47	New

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Public Works: Roads & Stormwater	001	Montana Spruit: Channel Improvements	711268	D	Infrastructure - Road transport	Stormwater	19,700	704	2,400	2,000	10,000	500	5	New
	001	Stormwater Box Culvert: Meadow Avenue	711269	A	Infrastructure - Road transport	Stormwater	-	3,142	2,000	-	-	-	40	Renewal
	001	Stormwater Culvert Underneath N1 Freeway	711270	A	Infrastructure - Road transport	Stormwater	-	1,649	-	-	-	-	64	Renewal
	003	Stormwater Culvert Underneath N1 Freeway	711270	A	Infrastructure - Road transport	Stormwater	-	1,958	-	-	-	-	64	Renewal
	001	Major S/Water Drainage System: Majaneng	711273	D	Infrastructure - Road transport	Stormwater	15,500	6,310	709	1,000	1,000	-	76	New
	005	Major S/Water Drainage System: Majaneng	711273	D	Infrastructure - Road transport	Stormwater	-	-	4,791	5,000	9,000	5,000	76	New
	001	Major Stormwater Canal: Hennopspark	711275	D	Infrastructure - Road transport	Stormwater	7,000	860	2,000	5,000	-	-	69	New
	005	Major S/Water Drainage Channels: Ga-Rankuwa	711284	D	Infrastructure - Road transport	Stormwater	14,500	6,528	6,500	10,000	8,000	10,000	31, 32	New
	001	Major S/Water Drainage Channels: Ga-Rankuwa	711284	D	Infrastructure - Road transport	Stormwater	-	-	-	6,000	8,000	-	31, 33	New
	001	Stormwater Drainage Systems in Ga-Rankuwa View	711285	A	Infrastructure - Road transport	Stormwater	10,500	-	-	-	1,500	-	30	New
	005	Stormwater Drainage Systems in Ga-Rankuwa View	711285	A	Infrastructure - Road transport	Stormwater	-	3,956	3,000	10,000	8,000	10,000	30	New
	001	Olievenhoutbosch Activity Spine	711325	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	5,981	-	-	-	-	64, 65	Renewal
	001	Doubling of Simon Vermooten	711800	A	Infrastructure - Road transport	Roads, Pavements & Bridges	91,816	17,517	30,000	-	-	30,000	40, 41	New
	003	Doubling of Simon Vermooten	711800	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	-	10,000	40, 42	New
	001	Internal Roads: Northern Areas	711863	A	Infrastructure - Road transport	Roads, Pavements & Bridges	32,400	20,816	15,188	29,047	30,815	46,715	15, 18, 62, 63	New
	005	Internal Roads: Northern Areas	711863	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	27,903	20,763	60,100	25,000	25,000	15, 18, 62, 64	New
	001	Centurion Lake and Kaal Spruit	712217	A	Infrastructure - Road transport	Stormwater	96,000	124	800	500	100	-	57	New
	005	Flooding Backlogs: Stinkwater & New Eersterust Area	712219	A	Infrastructure - Road transport	Stormwater	6,000	71	2,000	5,500	8,000	4,000	13	New
	001	Flooding Backlogs: Sosh & Winterveldt Area	712220	A	Infrastructure - Road transport	Stormwater	-	-	1,000	3,593	-	3,000	9	New
	005	Flooding Backlogs: Sosh & Winterveldt Area	712220	A	Infrastructure - Road transport	Stormwater	11,000	2,496	-	1,407	2,000	500	9, 11, 12, 22, 24, 25, 26, 27, 29, 33, 34, 35, 36, 49	New
	001	Flooding Backlogs: Mabopane Area	712221	A	Infrastructure - Road transport	Stormwater	-	7,617	3,500	7,800	9,800	-	20, 21	Renewal
	003	Flooding Backlogs: Mabopane Area	712221	A	Infrastructure - Road transport	Stormwater	-	2,463	-	2,200	5,200	5,000	19, 20, 21, 22	Renewal
	001	Flooding Backlogs: Mamelodi, Eersterust & Pta Eastern Area	712223	A	Infrastructure - Road transport	Stormwater	7,500	83	3,500	2,800	4,000	3,000	16	New
	001	Formalize and Align New Access to Odenburg Gardens	712253	A	Infrastructure - Road transport	Roads, Pavements & Bridges	6,310	-	1,450	2,560	-	-	22	New
	005	Formalise And Align New Access to Odenburg Gardens	712253	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	50	629	-	-	22	New
	001	Traffic Flow and Safety on Corridors	712501	A	Infrastructure - Road transport	Roads, Pavements & Bridges	5,000	1,378	1,000	1,000	2,000	2,000	1-76	Renewal
	003	Traffic Flow and Safety on Corridors	712501	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	1,500	-	-	-	Tshwane Wide	Renewal
	001	Traffic Flow Improvement at Intersections	712502	A	Infrastructure - Road transport	Roads, Pavements & Bridges	R1mil per FY	1,499	1,500	1,000	1,000	1,000	Tshwane Wide	Renewal
	001	Flooding Backlog: Network 3, Kudube Unit 11	712503	A	Infrastructure - Road transport	Stormwater	11,300	-	-	1,300	5,000	-	75	New
	005	Flooding Backlog: Network 3, Kudube Unit 12	712503	A	Infrastructure - Road transport	Stormwater	-	-	-	-	-	5,000	75	New
	001	Flooding Backlog: Network 2F, Kudube Unit 6	712504	A	Infrastructure - Road transport	Stormwater	11,600	-	-	1,600	5,000	-	75	New

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								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
Public Works: Roads & Stormwater	005	Flooding Backlog: Network 2F, Kudube Unit 7	712504	A	Infrastructure - Road transport	Stormwater	-	-	-	-	-	5,000	76	New
	001	Flooding backlog: Network 5A, Matanteng	712506	A	Infrastructure - Road transport	Stormwater	14,500	972	5,600	8,900	100	-	75	New
	005	Flooding backlog: Network 5A, Matanteng	712506	A	Infrastructure - Road transport	Stormwater	-	-	-	-	10,000	100	75	New
	001	Flooding Backlog: Network 2H, Kudube Unit 7	712507	A	Infrastructure - Road transport	Stormwater	8,150	956	1,000	6,000	2,000	-	8	New
	005	Flooding Backlog: Network C5, C6, C11 & C13, Atteridgeville	712511	A	Infrastructure - Road transport	Stormwater	4,700	-	2,700	-	5,000	-	62	New
	001	Flooding Backlog: Network 5D, Mandela Village Unit 12	712512	A	Infrastructure - Road transport	Stormwater	41,000	501	4,000	7,000	15,000	-	39	New
	005	Flooding Backlog: Network 5D, Mandela Village Unit 12	712512	A	Infrastructure - Road transport	Stormwater	-	-	-	-	-	15,000	39	New
	001	Flooding Backlogs: Soshanguve South & Akasia Area	712513	A	Infrastructure - Road transport	Stormwater	19,750	3,392	3,750	523	5,000	-	49	New
	005	Flooding Backlogs: Soshanguve South & Akasia Area	712513	A	Infrastructure - Road transport	Stormwater	-	-	-	5,477	-	1,000	49	New
	001	Flooding Backlogs: Olievenhoutbosch & Centurion Area	712514	A	Infrastructure - Road transport	Stormwater	1,000	-	-	-	-	1,000	7, 57, 48, 61, 64, 65, 66, 69, 70	New
	001	Flooding Backlog: Network 2B, Ramotse	712515	A	Infrastructure - Road transport	Stormwater	45,000	76	5,000	7,000	20,000	-	73	New
	005	Flooding Backlog: Network 2B, Ramotse	712515	A	Infrastructure - Road transport	Stormwater	-	-	-	-	-	13,000	73	New
	001	Flooding Backlog: Network 2D, New Eersterust x 2	712516	A	Infrastructure - Road transport	Stormwater	6,300	-	1,300	2,500	3,000	-	13	New
	005	Flooding Backlog: Network 2D, New Eersterust x 3	712516	A	Infrastructure - Road transport	Stormwater	-	-	-	-	6,000	2,000	13	New
	001	Flooding Backlog: Drainage Canals along Hans Strydom Dr, Mamelodi x 4 and 5	712518	A	Infrastructure - Road transport	Stormwater	5,100	146	5,000	4,000	-	-	16	New
	005	Flooding Backlog: Drainage Canals along Hans Strydom Dr, Mamelodi x 4 and 6	712518	A	Infrastructure - Road transport	Stormwater	-	-	-	-	7,000	-	16	New
	001	Flooding Backlog: Network 1A, 1C & 1F, Ramotse	712520	A	Infrastructure - Road transport	Stormwater	69,378	-	3,000	7,000	1,000	13,000	75	New
	005	Flooding Backlog: Network 1A, 1C & 1F, Ramotse	712520	A	Infrastructure - Road transport	Stormwater	-	549	10,500	5,000	23,000	13,000	75	New
	001	Collector Road Backlogs: Mamelodi	712521	A	Infrastructure - Road transport	Stormwater	23,000	539	5,000	8,651	10,000	-	40	New
	005	Collector Road Backlogs: Mamelodi	712521	A	Infrastructure - Road transport	Stormwater	-	-	-	-	7,000	10,000	40	New
	001	Collector Road Backlogs: Atteridgeville	712522	A	Infrastructure - Road transport	Stormwater	16,695	725	4,000	10,000	15,000	-	7	New
	005	Collector Road Backlogs: Atteridgeville	712522	A	Infrastructure - Road transport	Stormwater	-	-	-	-	1,000	3,900	7	New
	001	Flooding Backlog: Network 3A, Kudube Unit 9	712523	A	Infrastructure - Road transport	Stormwater	12,700	364	6,000	6,000	6,000	-	74, 75	Renewal
	003	Waterkloof Airforce Base SW Canal	712524	A	Infrastructure - Road transport	Stormwater	33,100	4,140	7,751	100	-	-	59	New
	002	Loftus: Upgrading of Charles Street	712537	A	Infrastructure - Road transport	Roads, Pavements & Bridges	87,000	-	43,983	52,983	-	-	56	Renewal
	003	Loftus: Upgrading of Charles Street	712537	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	3,017	-	-	-	-	56	Renewal
	002	Hatfield: Upgrading of Pretorius Street	712538	A	Infrastructure - Road transport	Roads, Pavements & Bridges	15,000	-	14,383	6,383	-	-	56	Renewal
	003	Hatfield: Upgrading of Pretorius Street	712538	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	617	-	-	-	-	56	Renewal
	002	Hatfield : Upgrading of Schoeman Street	712539	A	Infrastructure - Road transport	Roads, Pavements & Bridges	20,000	-	19,239	10,239	-	-	56	Renewal
	003	Hatfield : Upgrading of Schoeman Street	712539	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	761	-	-	-	-	56	Renewal
	002	Hatfield: Upgrading of Duncan/Gordon	712540	A	Infrastructure - Road transport	Roads, Pavements & Bridges	20,000	-	19,108	5,108	-	-	56	Renewal

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Public Works: Roads & Stormwater	003	Hatfield: Upgrading of Duncan/Gordon	712540	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	892	-	-	-	-	56	Renewal	
	002	Hatfield One Way System	712541	A	Infrastructure - Road transport	Roads, Pavements & Bridges	23,600	-	22,691	4,691	-	-	56	Renewal	
	003	Hatfield One Way System	712541	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	909	-	-	-	-	56	Renewal	
	001	Upgrading of Maunde	712544	A	Infrastructure - Road transport	Roads, Pavements & Bridges	25,000	-	2,000	600	-	10,000	3, 51, 62	Renewal	
	002	Upgrading of Maunde	712544	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	3,000	20,762	-	-	3, 51, 63	Renewal	
	003	Upgrading of Maunde	712544	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1,538	-	-	-	-	3, 51, 64	Renewal	
	001	Giant Stadium: Buitekant Street	712545	A	Infrastructure - Road transport	Roads, Pavements & Bridges	8,440	-	2,000	600	-	-	33	Renewal	
	002	Giant Stadium: Buitekant Street	712545	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	2,000	11,658	-	-	33	Renewal	
	003	Giant Stadium: Buitekant Street	712545	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	692	-	-	-	-	33	Renewal	
	002	Wonderboom Airport Access: Lindveldt Avenue	712546	A	Infrastructure - Road transport	Roads, Pavements & Bridges	15,000	-	5,000	14,171	-	-	50	Renewal	
	003	Wonderboom Airport Access: Lindveldt Avenue	712546	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1,129	-	-	-	-	50	Renewal	
	002	K69 Between Waterkloof Air Force Base & R21	712547	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	5,000	-	-	-	59, 42, 47	Renewal	
	003	K69 Between Waterkloof Air Force Base & R22	712547	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1,050	-	-	-	-	59, 42, 48	Renewal	
	001	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712605	A	Infrastructure - Road transport	Stormwater	149,750	6,479	49,650	50,100	31,500	90,000	33, 34, 35	New	
	005	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712605	A	Infrastructure - Road transport	Stormwater	-	9,900	-	-	-	-	33, 34, 36	New	
	001	Upgrading of Lavender Road (Southern Part of K 97)	712610	A	Infrastructure - Road transport	Roads, Pavements & Bridges	67,979	6,108	16,479	-	-	17,925	49	New	
	001	Upgrading of Mabopane Roads dealing with Red Soils	712611	A	Infrastructure - Road transport	Roads, Pavements & Bridges	30,000	9,754	10,000	10,000	10,000	15,000	20, 21	New	
	005	Upgrading of Mabopane Roads dealing with Red Soils	712611	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	-	-	2,500	-	19, 20, 21	New	
	001	Upgrading of Sibande Street, Mamelodi	712612	A	Infrastructure - Road transport	Roads, Pavements & Bridges	18,104	-	7,000	1,000	2,000	15,000	6	New	
	001	Counter Funding for 2010	712613	A	Infrastructure - Road transport	Roads, Pavements & Bridges	42,525	7,424	26,125	22,100	-	-	38, 28	New	
	001	Ward Based Project: Roads & Stormwater	712616	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	5,350	11,811	7,725	9,975	-	1-76	New	
	003	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve (RG)	712666	A	Infrastructure - Road transport	Stormwater	-	26,325	-	-	-	-	11, 12, 25, 26, 27, 29, 33, 34, 35, 36	New	
	007	Capital Funded from Operating	712760	A	Other Assets	Furniture and other office equipment	-	-	930	2,466	2,521	2,660	Tshwane Wide	New	
	Public Works: Transport	001	Mabopane Station Modal Interchange	710657	A	Infrastructure - Other	Transportation	7,500	1,530	11,000	3,000	2,000	12,500	19	Renewal
		005	Mabopane Station Modal Interchange	710657	A	Infrastructure - Other	Transportation	-	11,630	4,000	-	-	-	19	Renewal
		001	Dr George Mukhari Hospital Bus & Taxi Facilities	710658	A	Infrastructure - Other	Transportation	-	349	-	-	-	-	31	Renewal
		001	Pretoria Cbd Public Transport Facilities	710661	A	Infrastructure - Other	Transportation	7,500	1,244	727	495	846	1,000	3	Renewal
001		Provide Bus and Taxi Lay-By'S	710662	A	Infrastructure - Other	Transportation	15,000	1,385	872	743	846	850	Tshwane Wide	Renewal	
001		Eerste Fabrieke Station North & South	710664	A	Infrastructure - Other	Transportation	22,500	-	-	681	564	2,000	38	Renewal	
001		Dairymall Taxi Rank provide Paving Shelters Lights	710667	A	Infrastructure - Other	Transportation	37,500	3,343	8,000	6,000	2,000	6,000	60	Renewal	
001		Marabastad Bus Facilities	710670	A	Infrastructure - Other	Transportation	60,000	919	1,463	371	282	-	3	Renewal	
005		Eastlynn Bus and Taxi Facilities	710671	A	Infrastructure - Other	Transportation	97,500	-	2,000	10,000	6,000	-	52	New	
001		Saulsville Station Pedestrian	710743	A	Infrastructure - Road transport	Roads, Pavements & Bridges	157,500	-	727	867	-	-	68	Renewal	
001	Irene Station Intermodal Facility	711742	A	Infrastructure - Other	Transportation	255,000	-	-	495	987	-	65	New		

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
								R thousand	5						
Public Works: Transport	001	Klipkruisfontein Multimodal Transfer Facility	711754	A	Infrastructure - Other	Transportation	-	1,414	1,500	-	-	-	37	Renewal	
	005	Klipkruisfontein Multimodal Transfer Facility	711754	A	Infrastructure - Other	Transportation	-	1,374	-	-	-	-	37	Renewal	
	001	Taxi Facilities, Hatfield, Brooklyn & Sunnyside	712371	A	Infrastructure - Other	Transportation	412,500	-	-	743	846	-	42	New	
	005	Menlyn PT Facility	712376	A	Infrastructure - Other	Transportation	667,500	-	1,000	-	-	-	46	Renewal	
	001	New Easterust Taxi Rank	712377	A	Infrastructure - Other	Transportation	1,080,000	-	-	248	282	-	13	New	
	001	Separation Airside/Landside movements	711953	A	Infrastructure - Other	Transportation	-	-	6,500	-	-	-	50	Renewal	
	005	Rainbow Junction/Pta North Public Transport: 2010	712382	A	Infrastructure - Other	Transportation	1,747,500	-	-	2,971	3,385	-	50	New	
	001	ElardusPark/Wingate Park Bus & Taxi Facilities	712387	A	Infrastructure - Other	Transportation	282,750	-	-	743	564	-	47	New	
	001	Eersterust (Pretoria) intermodal facility	712487	A	Infrastructure - Road transport	Roads, Pavements & Bridges	4,575,000	978	-	248	-	-	43	Renewal	
	001	Replacement of weather system	712562	A	Infrastructure - Other	Transportation	-	-	10,000	-	-	-	Tshwane Wide	Renewal	
	001	Arrivals and departure halls	712563	B	Infrastructure - Other	Transportation	-	-	5,000	-	-	-	50	Renewal	
	001	Porte Courche for SMME development	712564	B	Infrastructure - Other	Transportation	-	-	1,500	-	-	-	Tshwane Wide	Renewal	
	001	Drop off facility	712565	B	Infrastructure - Other	Transportation	-	-	350	-	-	-	Tshwane Wide	Renewal	
	001	Aircraft parking facility in maintenance area	712567	B	Infrastructure - Other	Transportation	-	-	5,000	-	-	-	Tshwane Wide	Renewal	
	001	Construction of holding bays	712570	B	Infrastructure - Other	Transportation	-	-	10,000	-	-	-	Tshwane Wide	Renewal	
	001	Electrical reticulation upgrade	712571	B	Infrastructure - Electricity	Generation	-	475	500	-	-	-	50	Renewal	
	001	Water reticulation phase 2	712572	B	Infrastructure - Water	Reticulation	-	713	750	-	-	-	50	Renewal	
	001	Upgrade stormwater system phase 2	712573	E	Infrastructure - Other	Transportation	-	-	1,000	-	-	-	Tshwane Wide	New	
	001	Upgrade sewerage network phase 2	712574	B	Infrastructure - Other	Transportation	-	-	1,000	-	-	-	Tshwane Wide	New	
	001	Purchase new emergency vehicles	712575	E	Community	Fire, safety & emergency	-	-	10,000	-	-	-	Tshwane Wide	New	
	001	Purchase ground handling equipment	712576	C	Infrastructure - Other	Transportation	-	-	5,000	-	-	-	Tshwane Wide	New	
	001	Construct new aircraft parking aprons	712577	B	Infrastructure - Other	Transportation	-	-	100,900	11,000	-	-	50	New	
	001	Construct public transport and parking facility	712579	A	Infrastructure - Other	Transportation	-	-	3,000	-	-	-	50	Renewal	
	002	Public Transport Facility (Loftus Versveld Stadium 2010SWC)	712589	A	Infrastructure - Other	Transportation	7,402,500	-	15,000	35,000	-	-	56	Renewal	
	002	Training Venues (2010SWC)	712590	A	Infrastructure - Other	Other	11,977,500	-	9,000	20,000	-	-	6, 62	New	
	002	CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield	712591	A	Infrastructure - Other	Other	19,380,000	-	100,000	512,258	804,180	240,000	60, 58, 4	New	
	001	Electronic Ticketing System (Bus Service)	712593	B	Infrastructure - Other	Transportation	-	-	2,908	-	-	-	Tshwane Wide	New	
	001	Ward Based Project: Transport	712617	A	Infrastructure - Other	Transportation	31,357,500	3,559	8,175	7,725	9,975	6,500	8, 9, 12, 14, 19, 20, 21, 22, 24, 30, 31, 40 (Nelmapius Part), 43, 48, 73, 74, 75, 77	New	
	002	Development of Main Station Node as Regional Transport Hub	712748	B	Infrastructure - Other	Transportation	-	-	4,000	-	-	-	58	New	
	007	Capital Funded from Operating	712761	A	Other Assets	Furniture and other office equipment	-	-	20	36	-	-	Tshwane Wide	New	
	Public Works: Water & Sanitation	001	Upgrading of Sewers in Mamelodi	710007	A	Infrastructure - Sanitation	Reticulation	30,000	28,394	12,000	1,000	-	500	6, 15, 18, 23, 28, 38, 40, 67	Renewal
		001	Upgrading of Sewers in Tshwane Area	710010	A	Infrastructure - Sanitation	Reticulation	-	425	5,500	17,000	12,000	2,000	51, 62, 63, 68, 71, 72	Renewal
001		Township Water Services Dev: Tshwane Contributions	710022	A	Infrastructure - Water	Reticulation	-	7,863	5,000	6,000	6,000	7,000	Tshwane Wide	Renewal	
001		Lengthening of Network and Supply Pipelines	710023	A	Infrastructure - Water	Reticulation	-	3,493	4,000	4,500	5,000	6,000	7, 27, 36, 42, 48, 59, 65, 66, 101	Renewal	
001		Upgrading of Networks where Difficulties Exist	710024	A	Infrastructure - Water	Reticulation	-	1,299	2,000	3,000	3,000	5,000	1, 2, 3, 4, 41, 42, 44, 45, 46, 50, 52, 53, 57, 58, 59, 60, 61, 65, 66, 70	Renewal	
001		Water Supply to Agricultural Holdings	710025	A	Infrastructure - Water	Reticulation	-	3,837	2,000	2,500	2,000	3,000	4, 7, 48, 49, 50, 55, 70	Renewal	
001		Replacement of Worn Out Network Pipes	710026	A	Infrastructure - Water	Reticulation	-	22,932	25,000	27,000	30,000	35,000	1, 2, 3, 4, 41, 42, 44, 45, 46, 50, 52, 53, 57, 58, 59, 60, 61, 65, 66, 70	Renewal	

Municipal Vote/Capital project	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal
R thousand	5													
Public Works: Water & Sanitation	001	Network Upgrading in Hatfield	710031	A	Infrastructure - Water	Reticulation	31,000	1,995	4,000	4,000	4,000	4,000	56, 58	Renewal
	001	Cathodic Survey of Main Pipelines	710039	A	Infrastructure - Water	Reticulation	3,000	174	600	-	-	-	3, 38, 40, 43, 60, 65, 67	Renewal
	001	Installation: Bulk Meters and Loggers at Reservoirs	710054	A	Infrastructure - Water	Dams & Reservoirs	-	99	-	-	-	-	41, 57, 59, 65, 67, 70	Renewal
	001	Upgrading of Pump Stations	710307	A	Infrastructure - Water	Reticulation	17,200	400	-	-	-	-	65, 57	Renewal
	001	Soshanguve Bulk Pipeline Replacement	710308	A	Infrastructure - Water	Reticulation	-	35,962	8,500	-	-	-	19, 20, 26, 29, 33, 35	Renewal
	005	Soshanguve Bulk Pipeline Replacement	710308	A	Infrastructure - Water	Reticulation	-	2,700	-	-	-	-	29, 33, 35, 12, 20, 26	Renewal
	001	Extension: Sunderland Ridge Waste W/Treat. Plant	710364	A	Sanitation	Reticulation	202,500	20,756	11,000	37,000	130,000	32,000	70	Renewal
	005	Extension: Sunderland Ridge Waste W/Treat. Plant	710364	A	Sanitation	Reticulation	-	10,000	-	-	-	-	47, 48, 61, 65, 66, 69, 70	Renewal
	001	Refilwe Block G Sewer Network, Bulk Line	710374	A	Sanitation	Reticulation	-	-	200	-	-	-	33	Renewal
	001	Hammanskraal West Bulk Water	710383	A	Infrastructure - Water	Reticulation	-	5,043	900	-	-	-	49, 74	Renewal
	001	Hammanskraal West Bulk Water	710383	A	Infrastructure - Water	Reticulation	-	6,000	-	-	-	-	49, 74	Renewal
	001	Upgrading Water Networks: Greater Temba	710390	A	Infrastructure - Water	Reticulation	81,810	13,589	21,500	-	-	-	8, 76	Renewal
	005	Upgrading Water Networks: Greater Temba	710390	A	Infrastructure - Water	Reticulation	-	10,600	9,000	3,000	-	-	8, 76	Renewal
	001	Mabopane/W/Veldt Water Networks Refurbishment	710391	A	Infrastructure - Water	Reticulation	57,520	9,675	2,500	-	-	10,000	20, 21	Renewal
	005	Mabopane/W/Veldt Water Networks Refurbishment	710391	A	Infrastructure - Water	Reticulation	-	-	6,000	-	-	-	20,21	Renewal
	001	Ga-Rankuwa Water Networks Refurbishment	710392	A	Infrastructure - Water	Reticulation	51,600	4,100	2,500	5,000	10,000	10,000	32	New
	005	Ga-Rankuwa Water Networks Refurbishment	710392	A	Infrastructure - Water	Reticulation	-	1,000	6,000	10,000	-	-	32	New
	001	Kopanong: Bulk Water/Sewer	710393	A	Infrastructure - Water	Reticulation	-	1,474	2,577	-	-	-	20	Renewal
	001	Replacement, Upgrade, Construct Wwtw Facilities	710411	A	Sanitation	Reticulation	Ongoing Project	6,922	6,800	8,300	6,800	7,000	3, 6, 22, 37, 49, 70, 74, 75, 37	Renewal
	001	Telemetry of Reservoirs	710555	A	Infrastructure - Water	Dams & Reservoirs	-	342	500	-	-	-	4, 6, 37, 26, 27, 33, 34, 35, 36, 43, 61, 64, 67, 43	Renewal
	001	Mandela Village Sewer Network	710753	A	Sanitation	Sewerage Purification	39,780	2,691	11,700	2,000	-	-	73	Renewal
	005	Mandela Village Sewer Network	710753	A	Sanitation	Sewerage Purification	-	9,000	5,400	2,000	-	-	73	Renewal
	001	Refurbishing of Water Networks and Backlog Eradication	710878	A	Infrastructure - Water	Reticulation	-	505	158,950	161,445	-	114,843	8, 13, 14, 73, 74, 75, 76	Renewal
	005	Refurbishing of Water Networks and Backlog Eradication	710878	A	Infrastructure - Water	Reticulation	-	28,152	93,600	51,263	198,000	70,000	8, 13, 14, 73, 74, 75, 76	Renewal
	001	Mamelodi R5 Link to Garsfontein - Phase 3	711328	A	Infrastructure - Water	Reticulation	-	23,091	10,070	-	-	-	10, 17, 40	Renewal
	001	Pipe reinforcement Klipgat, Mapopane & Winterveld Reservoir	711331	A	Infrastructure - Water	Reticulation	23,000	4,780	9,900	4,000	4,550	-	9,12	Renewal
	001	Pipe reinforcement Klipgat, Mapopane & Winterveld Reservoir	711331	A	Infrastructure - Water	Reticulation	-	-	1,750	-	-	-	9,13	Renewal
	003	Klip/Klipkruisfontein Phase 3 Bulk Water Supply Reservoir	711332	A	Infrastructure - Water	Reticulation	51,625	1,113	32,000	25,000	-	-	37	Renewal
	001	Klip/Klipkruisfontein Phase 3 Bulk Water Supply Reservoir	711332	A	Infrastructure - Water	Reticulation	-	-	9,000	-	-	-	37	Renewal
	005	Winterveld Supply Pipeline	711333	A	Infrastructure - Water	Reticulation	-	-	40	-	-	-	9, 24	Renewal
	001	Replacement and upgrading of deficient bulk pipeline	711335	A	Infrastructure - Water	Reticulation	118,340	21,643	73,150	40,950	33,550	58,500	41, 45, 46, 47, 53, 54, 58, 59, 60, 65, 69	Renewal
	001	Extension Klapperkop Main Outflow	711338	A	Infrastructure - Water	Reticulation	-	22,605	3,000	-	-	-	59, 58, 56	Renewal
	001	Klapperkop Muckleneuk Pipe Link	711339	A	Infrastructure - Water	Reticulation	-	11,245	1,000	-	-	-	1, 58, 60	Renewal
	001	Klapperkop Heights Pipe Reinforcement	711340	A	Infrastructure - Water	Reticulation	-	11,750	5,000	-	-	-	57, 59	Renewal
	005	Klapperkop Heights Pipe Reinforcement	711340	A	Infrastructure - Water	Reticulation	-	6,400	-	-	-	-	57, 59	Renewal
	001	Upgrade Laudium/Erasmia Bulk System	711342	A	Infrastructure - Water	Reticulation	15,000	2,389	9,000	3,000	-	-	61	Renewal
	001	Monument Park reservoir extension	711343	A	Infrastructure - Water	Reticulation	11,500	342	3,500	4,000	5,500	2,000	59	New
	001	Valhalla reservoir extension	711344	A	Infrastructure - Water	Dams & Reservoirs	9,500	-	11,500	2,000	-	-	66	Renewal
	001	Garsfontein Pipe Reinforcement	711345	A	Infrastructure - Water	Reticulation	50,400	998	16,600	22,000	22,000	1,000	44	Renewal

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								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
R thousand	5														
Public Works: Water & Sanitation	001	Replacement Heights: Hercules Bulk Main. Syst. Replacement of Sewers	711347	A	Infrastructure - Water	Reticulation	-	100	-	-	-	-	-	3	New
			711404	A	Infrastructure - Sanitation	Sewerage Purification	30,000	7,999	6,000	3,000	10,000	15,000	11, 25, 26, 27, 29, 33, 34, 35, 36, 37, 48, 57, 61, 64, 65, 66, 69, 70, 101	Renewal	
	001	Water Connections: Soshanguve New Pipes	711410	A	Infrastructure - Water	Reticulation	Ongoing Project	1,861	2,500	2,500	3,000	3,000	11, 19, 20, 21, 26, 27, 33, 34, 35, 36, 37, 39	Renewal	
	001	Klerksoord & Heatherdale Main Sewer	711528	A	Infrastructure - Sanitation	Sewerage Purification	-	11,284	-	-	-	-	2, 4	Renewal	
	001	Water Networks: Ramotse/Morokolong	711533	A	Infrastructure - Water	Reticulation	86,720	33,400	5,900	5,000	-	-	73	Renewal	
	005	Water Networks: Ramotse/Morokolong	711533	A	Infrastructure - Water	Reticulation	-	4,400	21,100	5,000	-	-	73	Renewal	
	001	Bulk Sewer In Klip/Kruisfontein Phase 3B	711534	A	Infrastructure - Sanitation	Sewerage Purification	-	74	-	30	-	-	39	Renewal	
	001	Reduction Water Losses: Water Networks	711542	A	Infrastructure - Water	Reticulation	(Adjusted annually)	2,000	2,000	3,000	4,000	6,000	Tshwane Wide	Renewal	
	001	Sewer networks: S/nguive Blocks TT and TT Ext.	711756	A	Infrastructure - Sanitation	Sewerage Purification	-	3,666	1,000	-	-	-	39	Renewal	
	001	Relocation: Water Meters and Network Refurbishment Mabopane/Ga-Nkuwa	711895	A	Infrastructure - Water	Reticulation	-	1,100	2,000	4,000	2,000	2,000	31	Renewal	
	001	Purification Plant Upgrades (Rooderplaas)	711921	A	Infrastructure - Water	Reticulation	189,362	2,845	21,250	59,040	76,000	6,000	2, 5, 8, 42, 45, 46, 47, 49, 50, 73, 74, 75, 76, 100	Renewal	
	001	Moreletaspruit: Outfall Sewer	712121	A	Infrastructure - Sanitation	Sewerage Purification	215,000	29,077	45,000	35,000	37,500	42,500	41, 42, 43, 44, 45, 46, 47, 52	Renewal	
	001	Re-establishment of WWC operational depots	712123	A	Infrastructure - Sanitation	Sewerage Purification	-	799	-	-	-	9,000	4, 11, 12, 19, 20, 21, 22, 25, 26, 27, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 49, 73, 74, 75	Renewal	
	001	Construction of New Water Depots	712124	A	Infrastructure - Sanitation	Sewerage Purification	-	-	-	-	-	5,000	2, 4, 11, 12, 25, 26, 27, 29, 32, 33, 34, 35, 36, 37, 39	New	
	001	Extension of Zeekoegat Waste Water Treatment Works	712125	A	Infrastructure - Sanitation	Sewerage Purification	-	2,998	4,500	30,000	156,000	159,000	Outside the boundaries of the CoT	New	
	001	Extension of Temba Waste Water Treatment Works	712126	A	Infrastructure - Sanitation	Sewerage Purification	146,159	-	4,000	20,000	60,000	10,000	8, 73, 74, 75, 76	Renewal	
	005	Extension of Temba Waste Water Treatment Works	712126	A	Infrastructure - Sanitation	Sewerage Purification	-	2,159	5,000	30,000	10,000	-	8, 73, 74, 75, 76	Renewal	
	001	Extension of Klipgat Waste Water Treatment Works	712127	A	Infrastructure - Sanitation	Sewerage Purification	335,000	525	-	-	5,000	15,000	22	New	
	001	Extension of Rooiwal Waste Water Treatment Works	712128	A	Infrastructure - Sanitation	Sewerage Purification	-	-	4,300	53,000	55,000	97,000	49	Renewal	
	001	Sekampaneng Reservoir	712129	A	Infrastructure - Water	Dams & Reservoirs	18,042	-	-	12,000	-	-	8, 74	Renewal	
	005	Sekampaneng Reservoir	712129	A	Infrastructure - Water	Dams & Reservoirs	-	200	3,400	5,000	-	-	8, 74	Renewal	
	001	Blk - Individual Res - Clifton/Dommesse	712133	A	Infrastructure - Water	Dams & Reservoirs	13,500	350	2,000	9,000	-	-	46	Renewal	
	001	Blk - Individual Res - Heuwelood	712135	A	Infrastructure - Water	Dams & Reservoirs	13,100	2,000	12,100	-	-	-	48, 70	Renewal	
	001	Blk - Individual Res - Waterkloof Ridge X2	712141	A	Infrastructure - Water	Dams & Reservoirs	-	495	200	-	-	-	42, 59	Renewal	
	003	Blk + Reservoir - Babelegi	712142	A	Infrastructure - Water	Dams & Reservoirs	49,720	-	520	5,000	24,000	8,000	73,75	New	
	005	Blk + Reservoir - Babelegi	712142	A	Infrastructure - Water	Dams & Reservoirs	-	800	1,200	-	-	16,000	73,75	New	
	001	Rietvlei Dam Repairs/Safety	712145	A	Infrastructure - Water	Dams & Reservoirs	21,362	500	-	4,000	-	-	47	Renewal	
	001	Upgrading of Pump Stations	712147	A	Infrastructure - Water	Dams & Reservoirs	17,200	3,079	4,000	23,605	2,700	14,500	42, 45, 65, 69, 101	Renewal	
	001	Pierre Van Ryneveld Reservoir/Pipes	712150	A	Infrastructure - Water	Dams & Reservoirs	-	2,655	2,000	18,000	12,000	-	47	New	
	001	Hennops River Waste Water Treatment Works	712525	A	Infrastructure - Other	Waste Management	500,000	-	-	-	-	10,500	7	New	
	001	Baviaanspoort Waste Water Treatment Works	712526	A	Infrastructure - Other	Waste Management	51,000	-	1,000	5,000	20,000	25,000	6	Renewal	
	005	Baviaanspoort Waste Water Treatment Works	712526	A	Infrastructure - Other	Waste Management	-	-	-	-	15,000	-	6	Renewal	
001	Network Upgrading in the Centurion Area	712527	A	Infrastructure - Water	Reticulation	Ongoing Project	999	3,000	3,000	10,000	10,000	48, 57, 61, 64, 65, 66, 69, 70	Renewal		
001	Network Upgrading in the Moot Area	712528	A	Infrastructure - Water	Reticulation	22,000	1,000	2,000	3,000	2,180	4,000	52, 53	Renewal		
001	Reservoir Extensions	712534	A	Infrastructure - Water	Dams & Reservoirs	65,000	1,396	4,800	25,500	32,500	74,700	38, 40, 41, 43, 44, 45, 46, 47, 50, 65, 67	New		
001	Network Upgrade in the Rosslyn Area	712594	A	Infrastructure - Water	Reticulation	29,688	1,000	2,000	2,000	-	4,000	4	Renewal		
001	Network Upgrading in Akasia	712595	A	Infrastructure - Water	Reticulation	20,000	-	-	1,000	2,000	3,000	4, 2	New		
001	Network Upgrade in the CBD and Pta West	712596	A	Infrastructure - Water	Reticulation	40,000	1,998	3,000	2,000	2,000	4,000	3, 59, 60	Renewal		

Municipal Vote/Capital project R thousand	Funding Source	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2009/10 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2007/08	Full Year Forecast Current Year 2008/09	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Ward location	New or renewal	
Public Works: Water & Sanitation	001	Network Upgrade in Rooiwal	712597	A	Infrastructure - Water	Reticulation	5 700	-	-	-	1 500	3 000	49	Renewal	
	001	Network Upgrade in Pta East	712598	A	Infrastructure - Water	Reticulation	Ongoing Project	-	-	4 000	4 000	8 000	40, 41, 42, 43, 44, 45, 46, 47	New	
Sport, Recreation, Arts & Culture	001	Ward Based Project: Water & Sanitation	712618	A	Infrastructure - Water	Reticulation	-	3 750	7 139	7 725	9 975	10 000	49.61	New	
	007	Capital Funded from Operating	712762	A	Other Assets	Furniture and other office equipment	-	-	755	3 081	539	513	Tshwane Wide	New	
	001	Suurman Library	710101	B	Community	Libraries	-	-	-	-	-	5 000	8	New	
	001	Stanza Bopape Library	710102	B	Community	Libraries	12 000	-	-	4 000	8 000	-	16	New	
	001	Upgrading Temba Community Library	710103	B	Community	Libraries	2 500	-	2 000	1 500	-	-	75	New	
	001	Mabopane Library (Odi)	710104	B	Community	Libraries	12 000	-	-	4 000	8 000	-	21	New	
	001	Upgrading of the Soshanguve Giant Stadium	710690	C	Community	Sportsfields & stadia	580 000	31 029	130 653	23 633	-	20 000	33	New	
	005	Upgrading of the Soshanguve Giant Stadium	710690	C	Community	Sportsfields & stadia	-	6 994	8 000	40 000	-	30 000	33	New	
	001	Completion of Temba Stadium	710691	C	Community	Sportsfields & stadia	22 191	1 478	7 000	4 000	-	-	75	Renewal	
	003	Completion of Temba Stadium	710691	C	Community	Sportsfields & stadia	-	-	1 500	-	-	-	75	Renewal	
	001	HM Pitje Stadium	710692	C	Community	Sportsfields & stadia	80 000	-	8 000	-	-	-	18	Renewal	
	005	Nellmapius Community Centre	710700	C	Community	Community halls	-	152	-	-	-	-	40	Renewal	
	001	Atteridgeville Super Stadium	710713	C	Community	Sportsfields & stadia	165 000	5 655	15 000	3 000	-	-	62	Renewal	
	005	Atteridgeville Super Stadium	710713	C	Community	Sportsfields & stadia	-	13 986	14 000	-	-	-	62	Renewal	
	001	Olievenhoutbosch Multi-Purpose Sport	711432	C	Community	Sportsfields & stadia	-	-	-	-	4 000	4 000	48	New	
	001	H/kraal Multip. Sport & Rec Centre	711433	C	Community	Sportsfields & stadia	70 000	1 892	-	4 000	-	10 000	73	New	
	005	H/kraal Multip. Sport & Rec Centre	711433	C	Community	Sportsfields & stadia	-	-	2 000	10 000	-	20 000	73	New	
	001	Solomon Mahlangu Freedom Square - Cultural Centre	711439	E	Community	Museums & Art Galleries	-	-	-	4 000	6 000	-	38	Renewal	
	001	Lotus Gardens Multi-Purpose Sport Facility	712260	C	Community	Sportsfields & stadia	-	-	-	-	5 000	4 000	7	New	
	001	Ga-Rankuwa Library	712265	B	Community	Libraries	-	4 997	-	-	-	-	32	Renewal	
001	Hammanskraal Cultural Centre	712397	C	Community	Museums & Art Galleries	-	-	-	3 000	7 000	-	73	New		
001	Suurman Multi-purpose Community Hall	712440	C	Community	Community halls	11 000	-	1 200	5 000	-	-	8	Renewal		
003	Mabopane Golf Project	712606	C	Community	Sportsfields & stadia	-	-	3 000	-	-	-	22	New		
003	West End Facility For Disabled	712549	C	Community	Swimming pools	-	485	-	-	-	-	1	Renewal		
007	Capital Funded from Operating	712773	E	Other Assets	Furniture and other office equipment	-	-	25	48	-	-	Tshwane Wide	New		
Total Capital expenditure								1 757 876	3 050 998	3 547 508	3 623 005	3 172 137			
Entities:															
Entity A Water project A															
Entity B Electricity project B															
Total Capital expenditure															
Funding Source Codes															
001 - Council Funding			003 - Grants & Subsidies			005 - Municipal Infrastructure Grant (MIG)			007 - Capital Replacement Reserve						
002 - Public Transport Infrastructure and Systems Grant (PTIS)			004 - Government Housing Grant			006 - National Electricity Grant									

Table 69: Detail capital budget

Table SA37 - Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2008/09		2009/10 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
						R thousand				
Parent municipality:										
Health & Social Development	Extension of Stanza Bopape Clinic	710201	Clinics		2008/09	10,000	-	11,500	-	-
Health & Social Development	Extensions Lotus Gardens Clinic	710203	Clinics		2008/09	9,500	-	10,925	-	-
Public Works: Roads & Stormwater	Upgrading of Maunde	712544	Roads, Pavements, Bridges & Storm Water		Roll over	17,800	3,000	21,362	-	10,000
Public Works: Roads & Stormwater	Upgrading of Maunde	712544	Roads, Pavements, Bridges & Storm Water		Roll over	-	-	-	-	-
Public Works: Roads & Stormwater	Giant Stadium: Buitekant Str	712545	Roads, Pavements, Bridges & Storm Water		Roll over	10,000	2,000	12,258	-	-
Public Works: Roads & Stormwater	Giant Stadium: Buitekant Str	712545	Roads, Pavements, Bridges & Storm Water		Roll over	-	-	-	-	-
Public Works: Roads & Stormwater	Wonderboom Airport Access: Lindveldt Avn	712546	Roads, Pavements, Bridges & Storm Water		Roll over	9,000	5,000	14,171	-	-
Public Works: Transport	CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield	712591	Other		Roll over	321,554	100,000	512,258	804,180	240,000

Table 70: Projects delayed from previous financial year/s

25. Legislation compliance status

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

In year reporting:

Reporting to National Treasury in electronic format was fully complied to on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly publishing on the CoT's website.

Internship programme:

The City of Tshwane is participating in the Municipal Finance Management Internship Programme and has employed a number of interns undergoing training in various finance divisions. All five of the interns completed their first year of the two-year training period at the end of March 2009 and are continuing with the program. Since 2001 the CoT has successfully employed and trained eighteen Interns through this program and all of them were successful in being appointed either in the CoT or at other Government Institutions and audit firms.

Budget and Treasury Office:

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee:

An Audit Committee has been established.

SDBIP:

The SDBIP document is at a draft stage and will be finalised after approval of the 2009/10 MTREF in May 2009.

MFMA Training:

The MFMA training module in electronic format is presented at the CoT Training Academy and the training is ongoing.

Policies:

The amendments to the approved Property Rates Policy are being announced.

26. Other supporting documents

26.1 Parent Entity

Table SA1 - Supporting detail to 'Budgeted Financial Performance'

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
REVENUE ITEMS:									
Property rates									
Total Property Rates	1,743,044	1,719,224	2,181,018	3,415,000	3,415,000	3,415,000	3,788,950	4,092,066	4,419,431
less Revenue Foregone				169,000	169,000	169,000	190,970	206,248	222,747
Net Property Rates	1,743,044	1,719,224	2,181,018	3,246,000	3,246,000	3,246,000	3,597,980	3,885,818	4,196,684
Service charges - electricity revenue									
Total Service charges - electricity revenue	2,640,345	2,674,390	3,034,977	3,385,621	3,835,621	3,835,621	5,030,000	5,533,000	6,086,300
less Revenue Foregone									
Net Service charges - electricity revenue	2,640,345	2,674,390	3,034,977	3,385,621	3,835,621	3,835,621	5,030,000	5,533,000	6,086,300
Service charges - water revenue									
Total Service charges - water revenue	933,249	1,036,701	1,232,886	1,471,069	1,471,069	1,471,069	1,475,000	1,598,324	1,728,014
less Revenue Foregone									
Net Service charges - water revenue	933,249	1,036,701	1,232,886	1,471,069	1,471,069	1,471,069	1,475,000	1,598,324	1,728,014
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	222,315	249,567	303,406	313,963	313,963	313,963	354,780	383,162	413,815
less Revenue Foregone									
Net Service charges - sanitation revenue	222,315	249,567	303,406	313,963	313,963	313,963	354,780	383,162	413,815
Service charges - refuse revenue									
Total refuse removal revenue	255,981	250,700	267,689	328,054	328,054	328,054	383,825	414,531	447,693
Total landfill revenue									
less Revenue Foregone									
Net Service charges - refuse revenue	255,981	250,700	267,689	328,054	328,054	328,054	383,825	414,531	447,693
Other Revenue by source									
Fuel levy									
Other revenue	1,391,975	675,817	710,859	793,501	810,386	810,386	820,526	874,727	935,912
Total 'Other' Revenue	1,391,975	675,817	710,859	793,501	810,386	810,386	820,526	874,727	935,912
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Wages	1,271,215	1,385,454	1,488,801	1,654,633	1,695,145	1,695,145	1,754,278	1,876,645	2,008,010
Contributions to UIF, pensions, medical aid	397,704	430,000	465,638	463,140	464,446	464,446	556,356	595,157	636,818
Travel, motor car, accom; & other allowances	215,978	243,730	263,471	282,280	283,881	283,881	291,178	311,465	333,267
Housing benefits and allowances	20,724	19,697	24,863	21,761	21,877	21,877	25,870	27,680	29,618
Overtime	107,473	120,884	148,420	94,878	103,542	103,542	112,759	120,663	129,109
Performance bonus	106,337	113,526	119,297	135,318	125,398	125,398	146,215	156,414	167,363
Long service awards	8,114	7,672	7,773	3,666	3,666	3,666	3,831	4,099	4,386
Payments in lieu of leave	38,679	58,226	64,576	37,252	37,460	37,460	39,910	42,686	45,674
Post-retirement benefit obligations	30,597	32,814	38,162	32,251	32,365	32,365	40,442	43,266	46,295
sub-total	2,196,821	2,412,004	2,621,003	2,725,169	2,767,782	2,767,782	2,970,869	3,178,074	3,400,540
Less: Employees costs capitalised to PPE									
Total Employee related costs	2,196,821	2,412,004	2,621,003	2,725,169	2,767,782	2,767,782	2,970,869	3,178,074	3,400,540
Contributions recognised - capital									
List contributions by contract									
Total Contributions recognised - capital									
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	505,434	628,930	542,316	832,526	862,988	862,988	783,926	911,798	1,026,168
Lease amortisation									
Capital asset impairment									
Total Depreciation & asset impairment	505,434	628,930	542,316	832,526	862,988	862,988	783,926	911,798	1,026,168
Bulk purchases									
Electricity Bulk Purchases	1,253,089	1,460,233	1,540,732	1,806,106	2,156,106	2,156,106	2,793,087	3,072,294	3,379,413
Water Bulk Purchases	599,938	670,746	666,086	756,926	633,366	633,366	703,590	759,123	819,055
Total bulk purchases	1,853,026	2,130,979	2,206,818	2,563,032	2,789,472	2,789,472	3,496,677	3,831,417	4,198,468
Contracted services									
sub-total									
Allocations to organs of state:									
Electricity									
Water									
Sanitation									
Other									
Total contracted services									
Other Expenditure By Type									
Repairs and maintenance (to be deleted)	681,665	727,352	894,629	1,413,138	1,423,458	1,423,458	76,618	81,215	86,088
Collection costs	47,410	49,538	72,224	70,281	72,281	72,281			
Contributions to 'other' provisions	0	90							
Consultant fees	18,236	16,194	30,807	84,188	84,253	84,253	93,175	93,018	96,739
Audit fees	8,608	11,932	16,775	16,991	17,341	17,341	21,700	22,568	23,471
General expenses	1,658,616	1,689,412	2,145,985	3,196,134	3,384,354	3,384,354	5,328,243	5,265,080	5,555,420
Total 'Other' Expenditure	2,414,535	2,494,519	3,160,419	4,780,731	4,981,687	4,981,687	5,519,735	5,461,881	5,761,717

Table 71: Supporting detail to 'Budgeted Financial Performance'

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

Description	Office of the Executive Mayor & Municipal Manager	General Assessment	Financial Services	Corporate & Shared Services	Community Safety	Economic Development	Health & Social Development	Sport & Recreation	Housing and Sustainable Human Settlement Development	Agriculture & Environmental Management	Public Works: Transport	Public Works: Roads and Stormwater	Public Works: Water and Sanitation	Public Works: Electricity	City Planning & Regional Services	Total
R thousand																
Revenue By Source																
Property rates	-	3 597 980	-	-	-	-	-	-	57	-	-	-	-	-	-	3 598 037
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	220	-	-	-	-	5 030 000	-	5 030 220
Service charges - water revenue	-	-	-	-	-	-	-	-	200	-	-	-	1 561 224	-	-	1 561 424
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	27	-	-	-	384 421	-	-	384 448
Service charges - refuse revenue	-	-	-	-	-	-	-	-	13	383 825	-	-	-	-	-	383 838
Service charges - other	-	-	-	-	-	-	-	-	1	-	-	-	105 439	-	-	105 440
Rental of facilities and equipment	-	-	-	35 356	144	27 201	-	2 539	61 099	1 850	7 500	678	81	-	-	136 448
Interest earned - external investments	-	-	121 376	-	-	2 000	-	-	132	-	-	-	4 917	-	-	128 425
Interest earned - outstanding debtors	-	169 151	-	-	-	-	-	-	1 037	-	-	-	58 618	14 581	-	243 386
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	60 375	3	-	1 433	-	-	-	-	-	-	800	62 611
Licences and permits	-	-	-	-	30 242	900	-	-	-	396	-	-	-	-	-	31 539
Agency services	-	-	-	-	-	-	-	-	80	-	-	-	-	-	-	80
Other revenue	55 800	1 541 462	750	-	75 100	-	67 056	6 020	109 683	-	55 000	-	187 634	-	-	2 098 505
Transfers recognised - operational	70	13 142	30 368	18 170	13 498	154 472	4 032	3 376	80 715	95 385	45 798	38 238	114 697	154 279	122 597	888 836
Gains on disposal of PPE	-	-	100	12 684	198	4 058	-	-	-	6 478	-	2 053	1 337	1 000	-	27 908
Total Revenue (excluding capital transfers and contributions)	55 870	5 321 735	152 593	66 210	179 557	188 635	71 088	13 369	253 263	487 935	108 298	40 968	2 418 367	5 199 860	123 397	14 681 145
Expenditure By Type																
Employee related costs	137 222	-	257 874	353 944	698 913	141 083	257 379	83 704	71 362	151 344	27 743	122 104	228 438	347 583	150 047	3 028 741
Remuneration of councillors	50 882	-	708	708	708	708	708	708	1 264	708	-	708	1 015	-	708	59 533
Debt impairment	-	-	3 152	-	-	-	3 152	-	14 152	7 735	105	-	94 035	81 213	-	203 545
Depreciation & asset impairment	3 579	65 521	9 281	122 779	43 347	12 009	10 906	30 066	56 766	27 042	34 904	135 015	133 533	96 139	6 043	786 931
Finance charges	1 287	100	136 369	16 415	5 900	1 849	2 798	11 981	27 117	10 019	4 952	65 493	127 915	106 689	469	519 353
Bulk purchases	-	-	-	-	-	-	-	-	440	-	-	-	801 782	2 793 087	-	3 595 309
Other materials	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	13
Contracted services	-	-	-	-	-	-	-	-	9 460	-	-	-	106 500	-	-	115 960
Transfers and grants	-	13 564	-	-	-	-	-	-	-	-	-	-	-	-	-	13 564
Other expenditure	428 919	961 434	283 143	487 296	143 441	220 650	50 082	115 614	187 759	768 585	152 187	408 861	558 705	833 870	24 548	5 625 094
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	621 889	1 040 620	690 528	981 143	892 308	376 299	325 025	242 073	368 333	965 433	219 891	732 181	2 051 924	4 258 581	181 815	13 948 043
Surplus/(Deficit)	(566 019)	4 281 115	(537 934)	(914 933)	(712 751)	(187 664)	(253 938)	(228 704)	(115 070)	(477 498)	(111 593)	(691 213)	366 444	941 280	(58 419)	733 102
Transfers recognised - capital	-	-	-	-	-	2 000	-	50 000	260 481	-	580 229	267 809	106 263	76 910	6 725	1 350 417
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(566 019)	4 281 115	(537 934)	(914 933)	(712 751)	(185 664)	(253 938)	(178 704)	145 411	(477 498)	468 636	(423 404)	472 707	1 018 190	(51 694)	2 083 519

Table 72: Matrix Financial Performance Budget (revenue source/expenditure type and dept)

Table SA3 - Supporting detail to 'Budgeted Financial Position'

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
R thousand									
ASSETS									
Call investment deposits									
Call deposits < 90 days	375 892	559 023	235 138	1 092 154	1 092 151	170 003	287 394	1 453 142	2 214 101
Other current investments > 90 days	–	–	–	–	–	–	–	–	–
Total Call investment deposits	375 892	559 023	235 138	1 092 154	1 092 151	170 003	287 394	1 453 142	2 214 101
Consumer debtors									
Consumer debtors	2 827 161	2 932 595	3 319 191	1 637 191	1 632 695	3 489 037	3 666 599	3 851 323	4 044 055
Less: Provision for debt impairment	(830 673)	(881 558)	(914 444)	(131 774)	(131 774)	(1 046 218)	(1 184 690)	(1 330 086)	(1 482 751)
Total Consumer debtors	1 996 488	2 051 037	2 404 747	1 505 417	1 500 921	2 442 819	2 481 909	2 521 237	2 561 304
Debt impairment provision									
Balance at the beginning of the year	703 786	830 673	881 558	914 444	914 444	914 444	1 046 218	1 184 690	1 330 086
Contributions to the provision	126 887	50 885	32 886	131 774	131 774	131 774	138 472	145 396	152 666
Bad debts written off	–	–	–	–	–	–	–	–	–
Balance at end of year	830 673	881 558	914 444	1 046 218	1 046 218	1 046 218	1 184 690	1 330 086	1 482 751
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	10 138 748	11 267 059	13 036 761	16 239 375	16 757 755	16 868 806	20 186 429	23 757 918	27 780 865
Leases recognised as PPE	–	197 235	251 315	–	–	–	251 315	251 315	251 315
Less: Accumulated depreciation	2 827 929	3 115 700	3 551 036	4 383 562	4 414 024	4 414 024	5 197 950	6 109 747	7 135 915
Total Property, plant and equipment (PPE)	7 310 819	8 348 594	9 737 040	11 855 813	12 343 731	12 454 782	15 239 794	17 899 485	20 896 264
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)	–	–	315	347	–	347	8 866	9 752	10 728
Current portion of long-term liabilities	59 410	232 569	172 573	77 489	77 489	77 489	90 011	100 244	120 881
Total Current liabilities - Borrowing	59 410	232 569	172 888	77 836	77 489	77 836	98 876	109 996	131 609
Trade and other payables									
Trade and other creditors	1 709 675	1 878 032	1 832 775	2 219 476	2 212 885	2 214 216	2 454 321	2 765 330	3 117 368
Unspent conditional transfers	176 500	210 991	334 892	–	–	239 249	–	–	–
VAT	166 782	58 214	104 381	180 710	180 710	180 710	204 383	231 055	261 092
Total Trade and other payables	2 052 957	2 147 238	2 272 048	2 400 186	2 393 595	2 634 175	2 658 704	2 996 385	3 378 461
Non current liabilities - Borrowing									
Borrowing	2 144 444	2 715 126	2 817 692	3 233 938	3 957 412	3 962 644	4 864 616	5 403 281	6 474 905
Finance leases (including PPP asset element)	–	97 125	154 231	–	–	–	154 231	154 231	154 231
Total Non current liabilities - Borrowing	2 144 444	2 812 250	2 971 923	3 233 938	3 957 412	3 962 644	5 018 848	5 557 512	6 629 136
Provisions - non-current									
Retirement benefits	–	–	–	–	–	–	–	–	–
List other major provision items	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation	–	–	–	–	–	–	–	–	–
Other	2 869	5 263	87 211	5 595	5 595	5 595	6 328	7 154	8 084
Total Provisions - non-current	2 869	5 263	87 211	5 595	5 595	5 595	6 328	7 154	8 084
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	–	–	–	–	–	–	–	–	–
GRAP adjustments	293 818	524 028	761 314	1 474 400	1 474 400	1 474 400	2 051 874	3 302 597	4 804 489
Restated balance	293 818	524 028	761 314	1 474 400	1 474 400	1 474 400	2 051 874	3 302 597	4 804 489
Surplus/(Deficit)	623 426	294 094	841 723	1 231 134	1 123 186	1 362 889	2 083 519	2 773 406	2 369 418
Appropriations to Reserves	570 922	312 924	857 443	1 209 592	1 102 879	1 342 128	1 999 213	2 682 377	2 267 796
Transfers from Reserves	(395 106)	(237 803)	(184 721)	(248 346)	(563 174)	(563 174)	(236 141)	(657 371)	(298 824)
Depreciation offsets	50 641	72 229	63 317	–	–	–	14 553	–	–
Other adjustments	353 582	397 172	346 975	832 526	863 031	863 031	833 263	963 938	1 056 766
Accumulated Surplus/(Deficit)	1 497 284	1 362 644	2 686 053	4 499 306	4 000 322	4 479 274	6 746 281	9 064 947	10 199 645
Reserves									
Housing Development Fund	165 074	141 152	128 920	176 631	176 631	176 631	128 920	128 920	128 920
Capital replacement	357 858	501 153	307 157	382 680	382 680	382 680	1 006 841	1 610 923	1 849 707
Capitalisation	2 177 575	2 008 028	2 114 596	2 338 600	2 338 600	2 338 600	1 383 599	982 528	525 934
Government grant	3 348 292	3 510 727	3 784 155	3 924 507	3 924 507	3 924 507	5 100 794	6 066 984	6 374 849
Donations and public contributions	–	–	–	412 129	412 129	412 129	155 200	159 856	164 652
Self-insurance	128 555	65 637	14 553	157 005	157 005	157 005	170 000	150 000	130 000
COVID Reserve	70 051	62 695	68 873	74 410	74 410	74 410	84 158	95 140	107 509
Future depreciation reserve: Self insurance	376	332	289	–	–	–	203	160	117
Revaluation	–	–	–	–	–	–	–	–	–
Total Reserves	6 247 782	6 289 725	6 418 542	7 465 961	7 465 961	7 465 961	8 029 715	9 194 510	9 281 686
TOTAL COMMUNITY WEALTH/EQUITY	7 745 066	7 652 369	9 104 595	11 965 267	11 466 283	11 945 235	14 775 995	18 259 457	19 481 331

Table 73: Supporting detail to 'Budgeted Financial Position'

Table SA7 – Measureable performance objectives

Description	Unit of measurement	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Public Works: Roads and Stormwater										
Function - Roads										
Sub-function - Eradication of backlogs										
Roads to reduce backlogs	Kilometer	41	40	71	57	67	66	85	64	67
Sub-function - Roads for growth										
New roads to be constructed	Kilometer	39	38	50	9	37	25	24	1	2
Sub-function - Roads Maintained										
Surfaced roads resurfaced/rehabilitated	Kilometer	308	587	486	259	259	148	126	157	145
Function - Stormwater										
Sub-function - Reduction of backlog										
Stormwater drainage to reduce backlogs	Kilometer	44	74	89	130	68	68	90	86	79
Sub-function - Stormwater for growth										
Stormwater drainage to manage growth	Kilometer	44	34	50	9	11	16	25	4	1
Public Works: Water and Sanitation										
Function - Water										
Sub-function - Eradication of water backlogs										
Households provided with a water connection	Number	-	942	11,168	12,293	12,293	10,893	3,920	3,700	-
New bulk water pipelines	Meter	-	2,500	9,135	10,070	10,070	10,070	3,180	3,300	1,600
New internal water pipelines	Meter	21,120	5,762	30,024	35,800	35,700	84,707	10,200	5,500	9,780
Sub-function - Maintenance of water infrastructure										
Upgrade & replace of bulk water pipelines	Meter	3,605	2,035	10,109	17,663	17,663	13,951	3,628	5,150	42,000
Upgrade & replace of internal water pipelines	Meter	69,651	100,419	287,362	242,503	245,103	208,803	216,900	98,520	115,380
Function - Sanitation										
Sub-function - Eradication of sanitation backlog										
Households provided with a sanitation connection	Number	1,810	1,473	1,217	4,585	5,054	5,054	2,319	26,108	1,000
New bulk sewer pipelines	Meters	10,897	-	-	1,280	1,280	1,209	4,500	2,000	-
New internal sewer pipelines	Meters	13,868	3,134	-	59,720	2,080	2,030	159,400	86,000	-
Sub-function - Maintenance of sanitation infrastructure										
Upgrade & replace of bulk sewer pipelines	Meter	300	8,851	6,597	4,490	4,490	4,490	209,100	95,720	115,980
Upgrade & replace of internal sewer pipelines	Meter	4,084	18,041	47,425	24,390	26,670	25,770	209,100	95,720	115,980
Public Works: Energy and Electricity										
Function - Electricity										
Sub-function - Provide higher levels of electricity										
Houses electrified to eradicate backlogs	Households	-	420,812	19,011	10,464	10,464	10,464	9,690	12,000	-
Sub-function - New Connections										
Completed and occupied houses electrified to cater for growth	Households	-	-	560	560	560	560	600	600	-
Sub-function - Access to alternative energy sources										
Areas provided with access to alternative energy sources from departmental interventions	Households	-	-	70	650	650	650	1,000	1,500	-
Sub-function - Generate electricity to support the load demand										
Nett KWH generated as a proportion of the total KWH demanded	KWH	-	-	100,000,000	253,643,800	253,643,800	253,643,800	120,000,000	-	-
Sub-function - Distribute electricity according to demand										
KWH purchased from Eskom	KWH	-	-	10,000,000,745	2,351,142,055	2,351,142,055	2,351,142,055	12,000,000,000	14,000,000,000	-
Sub-function - Provide public lighting										
New street lights as per ward	ward	-	-	1,655	1,960	1,960	1,960	2,000	2,000	-
Sub-function - Provide public lighting										
High masts lights per ward	ward	-	-	18	12	12	12	15	15	-
Sub-function - Maintain electricity infrastructure										
Electricity repairs and maintenance	Percentage	-	11	7	9	9	9	7	8	-

Table 74: Measureable performance objectives

Table SA9 - Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2005/06	2006/07	2007/08	Current Year 2008/09	2009/10 Medium Term Revenue & Expenditure Framework		
Demographics											
Population	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	1,670	1,986	2,346	2,242	2,346	2,346	2,428	2,491	2,556	2,623
Females aged 5 - 14	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	153	171	251	245	251	238	184	189	194	199
Males aged 5 - 14	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	144	161	236	230	236	224	173	178	183	187
Females aged 15 - 34	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	340	416	441	429	441	461	473	486	498	511
Males aged 15 - 34	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	320	391	415	404	415	434	446	457	469	481
Unemployment	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	186	306	334	326	334	337	339	343	348	352
Household income (households) (1.)											
None	Census 1996, 2001 Census, 2007 Survey, Tshwane Household Survey 2008 and Budget assumptions	28,906	98,704	122,357	115,599	118,978	122,357	125,736	129,115	132,494	135,873
R1 - R4800	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	9,438	24,122	38,808	34,612	36,710	38,808	40,906	43,004	45,102	47,200
R4800 - R9600	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	31,594	65,219	101,847	89,239	94,043	98,847	103,651	108,455	113,259	118,063
Poverty profiles (2.)											
Insert description	Indigent policy	-	-	-	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1	See Note 1
Household/demographics (000)											
Number of people in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	1,669,787	1,985,982	2,345,908							
Number of poor people in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	802,058	1,159,935	1,214,093	2,242	2,346	2,346	2,428	2,491	2,556	2,623
Number of households in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	426,086	562,653	686,640	1,199	1,206	1,214	1,222	1,230	1,237	1,245
Number of poor households in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	28,906	98,704	122,357	646	673	687	713	736	760	784
Definition of poor household (R per month)	Definition of poor household (R per month) indigent policy of City of Tshwane	-	-	-	116	119	122	126	129	132	136
					2	2	2	2	2	2	2
Housing statistics (3.)											
Formal	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	337,609	423,086	486,141	466,352	481,528	486,141	512,940	538,254	563,009	589,650
Informal	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	88,477	139,567	200,499	179,565	191,938	200,499	200,467	197,982	196,787	194,459
Total number of households		426,086	562,653	686,640	645,917	673,466	686,640	713,407	736,236	759,796	784,109
Dwellings provided by municipality (4.)	Internal housing statistics CoT	-	7,000	7,609	5,949	7,609	6,152	-	-	-	-
Dwellings provided by province/s	Internal housing statistics CoT	-	-	-	-	-	4,667	-	-	-	-
Dwellings provided by private sector (5.)	Internal housing statistics CoT	-	-	-	4,793	9,817	-	-	-	-	-
Total new housing dwellings		-	7,000	7,609	10,742	17,426	10,819	-	-	-	-
Economic (6.)											
Inflation/inflation outlook (CPIX)					4.6%	5.2%	5.5%	6.2%	13.0%	13.0%	13.0%
Interest rate - borrowing					11.7%	13.2%	13.3%	12.0%	12.0%	12.0%	12.0%
Interest rate - investment					13.3%	13.3%	14.1%	10.0%	10.0%	10.0%	10.0%
Remuneration increases					0.0%	0.0%	0.0%	8.3%	6.2%	0.0%	0.0%
Consumption growth (electricity)					10.8%	0.8%	-1.6%	-2.0%	0.0%	4.0%	4.5%
Consumption growth (water)					-7.2%	14.7%	0.9%	0.0%	2.0%	2.5%	2.5%
Collection rates (7.)											
Property tax/service charges					96.6%	98.3%	98.0%	96.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Note 1:

A residential household can only be registered as indigent if it meets all of the following criteria: 6.1 The total gross monthly income of all the members of the household does not exceed the joint amount of two old age state pensions. - 6.2 The applicant as well as any other member of the household does not own other fixed property than the one in which they reside.

Table 75: Social, economic and demographic statistics and assumptions

Table SA10 - Funding measurement

Description	MFMA section	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	364 666	582 022	171 964	782 149	516 858	-	287 303	1 453 050	2 214 009
Cash + investments at the yr end less applications - R'000	18(1)b	130 040	379 245	296 453	(326 616)	(300 177)	(706 893)	(1 121 870)	(807 189)	(736 393)
Cash year end/monthly employee/supplier payments	18(1)b	0,7	1,0	0,3	1,1	0,7	-	0,3	1,6	2,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	264 671	(84 247)	510 468	377 066	239 847	479 096	1 165 949	1 718 438	1 211 029
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(3,7%)	12,4%	18,6%	(0,9%)	(6,0%)	11,9%	3,0%	3,0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	100,3%	121,0%	123,1%	87,1%	88,8%	90,8%	95,2%	95,7%	95,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5,7%	3,2%	4,0%	1,5%	1,4%	1,4%	1,3%	1,2%	1,2%
Capital payments % of capital expenditure	18(1)c;19	98,9%	117,9%	109,8%	93,1%	92,0%	92,0%	92,0%	92,0%	92,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	29,0%	60,7%	3,4%	37,4%	36,8%	36,8%	36,4%	30,3%	28,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	1,3%	9,0%	(38,6%)	0,0%	55,9%	2,8%	0,8%	0,9%
Long term receivables % change - incr(decr)	18(1)a	N.A.	9,3%	(41,1%)	103,2%	0,0%	0,0%	(47,2%)	13,7%	13,8%
R&M % of Property Plant & Equipment	20(1)(vi)	9,3%	#NAME?	9,2%	11,9%	11,6%	11,4%	0,0%	0,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	91,8%	89,6%	80,2%	63,4%	69,5%	69,5%	49,1%	46,0%	0,0%

Table 76: Funding measurement

Table SA11 - Property rates summary

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Valuation:									
Date of valuation:									
Financial year valuation used									
Municipal by-laws s6 in place? (Y/N)	No	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes	Yes		No			Yes		
Municipal partnership s38 used? (Y/N)							Yes		
No. of assistant valuers (FTE)	-	-		35			28		
No. of data collectors (FTE)	20	20		154			-		
No. of internal valuers (FTE)	4	4		1			-		
No. of external valuers (FTE)	7	7		34			1		
No. of additional valuers (FTE)	-	-		-			-		
Valuation appeal board established? (Y/N)	Yes	Yes		No			Y		
Implementation time of new valuation roll (mths)	36	24		12			12		
No. of properties	395,744	427,886		434,450			467,115		
No. of sectional title values							57,658		
No. of unreasonably difficult properties s7(2)							na		
No. of supplementary valuations							Budget year ends at 2009/06/30		
No. of valuation roll amendments							Budget year ends at 2009/06/30		
No. of objections by rate payers							1,610		
No. of appeals by rate payers							1		
No. of successful objections							474		
No. of successful objections > 10%							309		
Supplementary valuation							Budget year ends at 2009/06/30		
Public service infrastructure value (Rm)							419,000,000		
Municipality owned property value (Rm)							54,445,444,673		
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)	-	-	-	-	-	-	-	-	-
Total land value (Rm)				272,033			280,292		
Total value of improvements (Rm)				-			-		
Total market value (Rm)				272,033			280,292		
Rating:									
Residential rate used to determine rate for other categories? (Y/N)				Y			Y	Y	Y
Differential rates used? (Y/N)				Y			Y	Y	Y
Limit on annual rate increase (s20)? (Y/N)				N			N	N	N
Special rating area used? (Y/N)				N			N	N	N
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)				Y			N	N	N
Fixed amount minimum value (R'000)				-			-	#N/A	#N/A
Non-residential prescribed ratio s19? (%)							0.0%		
Rate revenue:									
Rate revenue budget (R '000)	1,624,061	1,735,113	1,935,541	3,246,000	3,246,000	3,246,000	3,597,980	3,885,818	4,196,684
Rate revenue expected to collect (R'000)	-	-	-	3,083,700	3,083,700	3,083,700	3,418,081	3,691,527	3,986,850
Expected cash collection rate (%)	0.0%	0.0%	0.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)	-	-	-	45,000	45,000	45,000	50,850	-	-
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	-	-	-	715,000	715,000	715,000	808,000	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)	-	-	-	760,000	760,000	760,000	858,850	-	-

Table 77: Property rates summary

Table SA12 - Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2008/09																
Valuation:																
No. of properties	438,418	2,258	10,950	10,277	1,190	10,413	1,800	26,372	na	na	na	na	na	na	na	na
No. of sectional title property values	118,080	84	452	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	Na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	30/06/2009. Financial year ends at	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	30/06/2009. Financial year ends at	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	30/06/2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	1,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	(8,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)	3-4 years	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)	Direct comparison	Income	Income	Direct comparison	Direct comparison	Direct comparison	Direct comparison	Direct comparison	na	na	na	na	na	na	DCM	Direct comparison
Base of valuation (select)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?	Uniform	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	4,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	11,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	187,963	5,785	36,956	11,591	8,946	5,445	419	-	-	10,010	-	-	-	-	-	-
Total land value (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	187,963	5,785	36,956	11,591	8,946	5,445	419	-	-	10,010	-	-	-	-	-	-
Rating:																
Average rate	0.009000	0.018000	0.018000	0.009000	0.018000	0.009000	-	0.009000	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	0.0%	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	715,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 78: Property rates by category (current year)

Table SA13 - Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2009/10																
Valuation:																
No. of properties	438,418	2,258	10,950	10,277	1,190	10,413	1,800	26,372	na	na	na	na	na	na	na	na
No. of sectional title property values	118,080	84	452	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of unreasonably difficult properties s7(2)	Na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of supplementary valuations	Financial year ends at 30/06/2010	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Supplementary valuation (Rm)	Financial year ends at 30/06/2010	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of valuation roll amendments	Financial year ends at 30/06/2010	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of objections by rate-payers	1,610	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of appeals by rate-payers	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of appeals by rate-payers finalised	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of successful objections	474	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
No. of successful objections > 10%	309	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Estimated no. of properties not valued	(8,000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Years since last valuation (select)	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)	3-4 years	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)	Direct comparison	Income	Income	Direct comparison	Direct comparison	Direct comparison	Direct comparison	Direct comparison	na	na	na	na	na	na	DCM	Direct comparison
Base of valuation (select)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?	na	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-nature reserves/park (Rm)	na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-mineral rights (Rm)	na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-R15,000 threshold (Rm)	4,724	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-public worship (Rm)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Valuation reductions-other (Rm)	11,023	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total valuation reductions:																
Total value used for rating (Rm)	187,963	5,785	36,956	11,591	8,946	5,445	419	—	—	10,010	—	—	—	—	—	—
Total land value (Rm)	na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total value of improvements (Rm)	na	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total market value (Rm)	187,963	5,785	36,956	11,591	8,946	5,445	419	—	—	10,010	—	—	—	—	—	—
Rating:																
Average rate	0.010170	0.020340	0.020340	0.001653	0.020340	0.010170	—	0.010170	—	—	—	—	—	—	—	—
Rate revenue budget (R '000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rate revenue expected to collect (R'000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Expected cash collection rate (%)	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	0.0%	95.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - indigent (R'000)	50,850	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - pensioners (R'000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - bona fide farm. (R'000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rebates, exemptions - other (R'000)	808,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Phase-in reductions/discounts (R'000)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total rebates,exemptns,eductns,discs (R'000)																

Table 79: Property rates by category (budget year)

Table SA14 - Household bills

Description	2005/06	2006/07	2007/08	Current Year 2008/09			2009/10 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10 % incr.	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Rand/cent										
Monthly Account for Household - 'Large' Household										
Rates and services charges:										
Property rates	392.39	415.93	445.05	340.00	340.00	4,080.00	13.0%	384.20	422.62	464.88
Electricity: Basic levy	—	—	—	—	—	—	—	—	—	—
Electricity: Consumption	367.55	389.24	434.30	486.40	555.50	6,527.80	34.0%	744.37	818.81	900.69
Water: Basic levy	—	—	—	—	—	—	—	—	—	—
Water: Consumption	139.20	147.55	187.80	202.80	202.80	2,433.60	13.0%	229.16	252.08	277.29
Sanitation	62.82	66.59	83.24	89.83	89.33	1,071.96	13.0%	101.51	111.66	122.82
Refuse removal	49.20	52.15	55.80	64.13	64.13	769.56	17.0%	75.03	82.54	90.79
Other	—	—	—	—	—	—	—	—	—	—
sub-total	1,011.16	1,071.46	1,206.19	1,183.16	1,251.76	14,882.92	29.7%	1,534.27	1,687.70	1,856.47
VAT on Services	86.63	91.77	106.56	118.04	127.65	1,512.41	—	161.01	177.11	194.82
Total large household bill:	1,097.79	1,163.23	1,312.75	1,301.20	1,379.41	16,395.33	30.3%	1,695.28	1,864.81	2,051.29
% increase/-decrease		6.0%	12.9%	(0.9%)	6.0%	1,088.6%		559,399.8%	10.0%	10.0%
Monthly Account for Household - 'Small' Household										
Rates and services charges:										
Property rates	—	—	—	195.00	195.00	2,340.00	13.0%	220.35	242.39	266.62
Electricity: Basic levy	—	—	—	—	—	—	—	—	—	—
Electricity: Consumption	173.33	183.56	216.28	242.23	276.64	3,250.86	34.0%	370.70	407.77	448.54
Water: Basic levy	—	—	—	—	—	—	—	—	—	—
Water: Consumption	108.70	115.22	144.50	156.05	156.05	1,872.60	13.0%	176.34	193.97	213.37
Sanitation	53.00	56.18	71.79	77.35	77.35	928.20	13.0%	87.41	96.15	105.76
Refuse removal	17.36	18.40	19.69	22.71	22.71	272.52	17.0%	26.57	29.23	32.15
Other	—	—	—	—	—	—	—	—	—	—
sub-total	352.39	373.36	452.26	693.34	727.75	8,664.18	27.1%	881.36	969.50	1,066.45
VAT on Services	49.33	52.27	63.32	69.77	74.59	885.39	—	92.54	101.80	111.98
Total small household bill:	401.72	425.63	515.58	763.11	802.34	9,549.57	27.6%	973.90	1,071.29	1,178.42
% increase/-decrease		6.0%	21.1%	48.0%	5.1%	1,090.2%		352,763.0%	10.0%	10.0%
			2.55	1.27	-0.89	211.09				
Monthly Account for Household - 'Small' Household receiving free basic services										
Rates and services charges:										
Property rates	—	—	—	—	—	—	13.0%	—	—	—
Electricity: Basic levy	—	—	—	—	—	—	—	—	—	—
Electricity: Consumption	12.29	20.49	26.06	29.18	33.33	391.66	34.0%	44.66	49.13	54.04
Water: Basic levy	—	—	—	—	—	—	—	—	—	—
Water: Consumption	30.78	32.64	21.00	22.68	22.68	272.16	13.0%	25.63	28.19	31.01
Sanitation	22.23	23.52	14.94	16.11	16.11	193.32	13.0%	18.20	20.02	22.03
Refuse removal	17.36	18.40	19.69	22.71	22.71	272.52	17.0%	26.57	29.23	32.15
Other	—	—	—	—	—	—	—	—	—	—
sub-total	82.66	95.05	81.69	90.68	94.83	1,129.66	26.9%	115.07	126.57	139.23
VAT on Services	11.57	13.31	11.44	12.70	13.28	158.15	—	16.11	17.72	19.49
Total small household bill:	94.23	108.36	93.13	103.38	108.11	1,287.81	26.9%	131.17	144.29	158.72
% increase/-decrease		15.0%	(14.1%)	11.0%	4.6%	1,091.2%		48,663.9%	10.0%	10.0%

Table 80: Household bills

26.2 Consolidated overview

Table SA2 – Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept)

Description	Office of the Executive Mayor & Municipal Manager	General Assessment	Financial Services	Corporate & Shared Services	Community Safety	Economic Development	Health & Social Development	Sport & Recreation	Housing and Sustainable Human Settlement Development	Agriculture & Environmental Management	Public Works: Transport	Public Works: Roads and Stormwater	Public Works: Water and Sanitation	Public Works: Electricity	City Planning & Regional Services	Total
R thousand																
Revenue By Source																
Property rates	–	3,597,980	–	–	–	–	–	–	57	–	–	–	–	–	–	3,598,037
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	220	–	–	–	–	5,030,000	–	5,030,220
Service charges - water revenue	–	–	–	–	–	–	–	–	200	–	–	–	1,561,224	–	–	1,561,424
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	27	–	–	–	384,421	–	–	384,448
Service charges - refuse revenue	–	–	–	–	–	–	–	–	13	383,825	–	–	–	–	–	383,838
Service charges - other	–	–	–	–	–	–	–	–	1	–	–	–	105,439	–	–	105,440
Rental of facilities and equipment	–	–	–	35,356	144	27,201	–	2,539	61,099	1,850	7,500	678	81	–	–	136,448
Interest earned - external investments	–	–	121,376	–	–	2,000	–	–	132	–	–	–	4,917	–	–	128,425
Interest earned - outstanding debtors	–	169,151	–	–	–	–	–	–	1,037	–	–	–	58,618	14,581	–	243,386
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	60,375	3	–	1,433	–	–	–	–	–	–	800	62,611
Licences and permits	–	–	–	–	30,242	900	–	–	–	396	–	–	–	–	–	31,539
Agency services	–	–	–	–	–	–	–	–	80	–	–	–	–	–	–	80
Other revenue	55,800	1,541,462	750	–	75,100	–	67,056	6,020	109,683	–	55,000	–	187,634	–	–	2,098,505
Transfers recognised - operational	70	13,142	30,368	18,170	13,498	154,472	4,032	3,376	80,715	95,385	45,798	38,238	114,697	154,279	122,597	888,836
Gains on disposal of PPE	–	–	100	12,684	198	4,058	–	–	–	6,478	–	2,053	1,337	1,000	–	27,908
Total Revenue (excluding capital transfers and contributions)	55,870	5,321,735	152,593	66,210	179,557	188,635	71,088	13,369	253,263	487,935	108,298	40,968	2,418,367	5,199,860	123,397	14,681,145
Expenditure By Type																
Employee related costs	137,222	–	257,874	353,944	698,913	141,083	257,379	83,704	71,362	151,344	27,743	122,104	228,438	347,583	150,047	3,028,741
Remuneration of councillors	50,882	–	708	708	708	708	708	708	1,264	708	–	708	1,015	–	708	59,533
Debt impairment	–	–	3,152	–	–	–	–	–	14,152	7,735	105	–	94,035	81,213	–	203,545
Depreciation & asset impairment	3,579	65,521	9,281	122,779	43,347	12,009	10,906	30,066	56,766	27,042	34,904	135,015	133,533	96,139	6,043	786,931
Finance charges	1,287	100	136,369	16,415	5,900	1,849	2,798	11,981	27,117	10,019	4,952	65,493	127,915	106,689	469	519,353
Bulk purchases	–	–	–	–	–	–	–	–	440	–	–	–	801,782	2,793,087	–	3,595,309
Other materials	–	–	–	–	–	–	–	–	13	–	–	–	–	–	–	13
Contracted services	–	–	–	–	–	–	–	–	9,460	–	–	–	106,500	–	–	115,960
Transfers and grants	–	13,564	–	–	–	–	–	–	–	–	–	–	–	–	–	13,564
Other expenditure	428,919	961,434	283,143	487,296	143,441	220,650	50,082	115,614	187,759	768,585	152,187	408,861	558,705	833,870	24,548	5,625,094
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	621,889	1,040,620	690,528	981,143	892,308	376,299	325,025	242,073	368,333	965,433	219,891	732,181	2,051,924	4,258,581	181,815	13,948,043
Surplus/(Deficit)																
Transfers recognised - capital	(566,019)	4,281,115	(537,934)	(914,933)	(712,751)	(187,664)	(253,938)	(228,704)	(115,070)	(477,498)	(111,593)	(691,213)	366,444	941,280	(58,419)	733,102
Contributions recognised - capital	–	–	–	–	–	2,000	–	50,000	260,481	–	580,229	267,809	106,263	76,910	6,725	1,350,417
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(566,019)	4,281,115	(537,934)	(914,933)	(712,751)	(185,664)	(253,938)	(178,704)	145,411	(477,498)	468,636	(423,404)	472,707	1,018,190	(51,694)	2,083,519

Table 81: Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept)

26.3 Departmental Budgeted Statements of Financial Performance

OFFICE OF THE EXECUTIVE MAYOR & CITY MANAGER - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Operating Revenue by Source	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(60)	(536)	(536)	(536)			
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(10,848)	(70,000)	(91,407)	(91,407)	(55,800)	(22,000)	
Capital Government Grants & Subsidies							
Other income	(125)	(35)	(35)	(35)	(70)	(76)	(82)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment							
Total Operating Revenue	(11,034)	(70,571)	(91,978)	(91,978)	(55,870)	(22,076)	(82)
Operating Expenditure By Type							
Employee related costs	75,907	167,204	170,204	170,204	137,222	146,072	156,297
<i>Total Remuneration</i>	<i>75,907</i>	<i>167,204</i>	<i>170,204</i>	<i>170,204</i>	<i>137,222</i>	<i>146,072</i>	<i>156,297</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors	41,944	70,142	70,142	70,142	50,882	55,816	61,237
Bad debt							
Collection costs							
Depreciation	3,433	6,638	6,638	6,638	3,579	3,700	3,824
Repairs & Maintenance	466	398	398	398	480	510	549
<i>Primary Cost</i>	<i>281</i>	<i>366</i>	<i>366</i>	<i>366</i>	<i>446</i>	<i>474</i>	<i>511</i>
<i>Secondary Cost</i>	<i>186</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>35</i>	<i>36</i>	<i>38</i>
Interest paid	1,194		1,049	1,049	1,287	1,486	1,505
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	101,591	224,070	292,002	292,002	428,438	136,146	117,598
<i>Primary Cost</i>	<i>98,989</i>	<i>224,018</i>	<i>291,949</i>	<i>291,949</i>	<i>428,381</i>	<i>136,083</i>	<i>117,528</i>
<i>Secondary Cost</i>	<i>2,602</i>	<i>52</i>	<i>52</i>	<i>52</i>	<i>58</i>	<i>63</i>	<i>70</i>
Total Operating Expenditure	224,535	468,452	540,433	540,433	621,889	343,729	341,009
(SURPLUS)/DEFICIT	213,501	397,881	448,454	448,454	566,020	321,654	340,927

Table 82: Office of the Executive Mayor and City Manager: Statement of Financial Performance

GENERAL AND ASSESSMENT RATES - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
Operating Revenue by Source	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Property rates	(2,181,018)	(3,246,000)	(3,246,000)	(3,246,000)	(3,597,980)	(3,885,818)	(4,196,684)
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment							
Interest earned - external investments	(108,503)	(100,754)					
Interest earned - outstanding debtors	(133,876)	(148,489)	(148,489)	(148,489)	(169,151)	(182,683)	(197,297)
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(1,156,146)	(1,303,064)	(1,389,562)	(1,389,562)	(1,541,462)	(1,757,572)	(1,912,454)
Capital Government Grants & Subsidies							
Other income	(31,142)	(74,268)	(77,512)	(77,512)	(13,142)	(14,194)	(15,329)
Public contr, donated & contributed PPE	(166,898)	(138,000)					
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment		(11,000)	(11,000)	(11,000)			
Total Operating Revenue	(3,777,582)	(5,021,575)	(4,872,564)	(4,872,564)	(5,321,735)	(5,840,267)	(6,321,764)
Operating Expenditure By Type							
Employee related costs	43						
<i>Total Remuneration</i>	<i>43</i>						
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors							
Bad debt	157,084	37,158					
Collection costs							
Depreciation	65,521	6,881	6,881	6,881	65,521	65,521	65,521
Repairs & Maintenance	5						
<i>Primary Cost</i>	<i>0</i>						
<i>Secondary Cost</i>	<i>5</i>						
Interest paid	166,441		81	81	100	115	117
Bulk purchases							
Contracted services							
Grants and subsidies paid	11,532	12,953	12,953	12,953	13,564	14,318	15,117
General expenses	91,267	811,741	892,619	892,619	961,434	968,966	1,041,631
<i>Primary Cost</i>	<i>91,170</i>	<i>811,741</i>	<i>892,619</i>	<i>892,619</i>	<i>961,434</i>	<i>968,966</i>	<i>1,041,631</i>
<i>Secondary Cost</i>	<i>96</i>						
Total Operating Expenditure	491,892	868,733	912,535	912,535	1,040,620	1,048,921	1,122,386
(SURPLUS)/DEFICIT	(3,285,689,729)	(4,152,842)	(3,960,029)	(3,960,029)	(4,281,115)	(4,791,346)	(5,199,378)

Table 83: General and Assessment Rates: Statement of Financial Performance

FINANCIAL SERVICES - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment							
Interest earned - external investments	(25,527)	(19,134)	(119,888)	(119,888)	(121,376)	(131,949)	(79,149)
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(699)	(750)	(750)	(750)	(750)	(1,000)	(1,250)
Capital Government Grants & Subsidies							
Other income	(38,260)	(33,423)	(33,423)	(33,423)	(30,368)	(32,797)	(35,421)
Public contr, donated & contributed PPE	1,528						
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(110)	(221)	(221)	(221)	(100)	(108)	(117)
Total Operating Revenue	(63,067)	(53,528)	(154,282)	(154,282)	(152,593)	(165,854)	(115,937)
Operating Expenditure By Type							
Employee related costs	191,953	204,779	222,099	222,099	257,874	275,925	295,240
<i>Total Remuneration</i>	<i>191,953</i>	<i>204,779</i>	<i>222,099</i>	<i>222,099</i>	<i>257,874</i>	<i>275,925</i>	<i>295,240</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Remuneration of Councillors	652	658	658	658	708	772	842
Bad debt	2,969		3,000	3,000	3,152	3,310	3,476
Collection costs	72,224	70,281	72,281	72,281	76,618	81,215	86,088
Depreciation	8,012	5,757	5,757	5,757	9,281	9,781	10,215
Repairs & Maintenance	3,600	8,512	8,519	8,519	7,748	8,351	9,002
<i>Primary Cost</i>	<i>3,302</i>	<i>7,993</i>	<i>8,000</i>	<i>8,000</i>	<i>7,188</i>	<i>7,763</i>	<i>8,384</i>
<i>Secondary Cost</i>	<i>299</i>	<i>519</i>	<i>519</i>	<i>519</i>	<i>561</i>	<i>588</i>	<i>618</i>
Interest paid	254	2,066	106,147	106,147	130,309	150,405	152,311
Bulk purchases							
Contracted services							
Grants and subsidies paid	(42)						
General expenses	130,995	226,505	196,017	196,017	204,837	213,346	222,201
<i>Primary Cost</i>	<i>130,529</i>	<i>225,405</i>	<i>194,917</i>	<i>194,917</i>	<i>203,627</i>	<i>212,015</i>	<i>220,737</i>
<i>Secondary Cost</i>	<i>466</i>	<i>1,100</i>	<i>1,100</i>	<i>1,100</i>	<i>1,210</i>	<i>1,331</i>	<i>1,464</i>
Total Operating Expenditure	410,619	518,558	614,478	614,478	690,528	743,105	779,374
(SURPLUS)/DEFICIT	347,551	465,030	460,196	460,196	537,934	577,251	663,437

Table 84: Financial Services: Statement of Financial Performance

CORPORATE & SHARED SERVICES - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(31,108)	(28,358)	(28,358)	(28,358)	(35,356)	(38,184)	(41,239)
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines		(13)	(13)	(13)			
Licences and permits	(203)						
Income for agency services							
Operational Government Grants & Subsidie							
Capital Government Grants & Subsidies							
Other income	(12,932)	(17,575)	(17,575)	(17,575)	(18,170)	(19,623)	(21,193)
Public contr. donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(451)	(11,215)	(11,215)	(11,215)	(12,684)	(13,699)	(14,795)
Total Operating Revenue	(44,695)	(57,161)	(57,161)	(57,161)	(66,210)	(71,506)	(77,227)
Operating Expenditure By Type							
Employee related costs	256,666	317,299	307,235	307,235	353,944	378,720	405,231
<i>Total Remuneration</i>	<i>291,249</i>	<i>362,936</i>	<i>352,872</i>	<i>352,872</i>	<i>406,250</i>	<i>434,688</i>	<i>465,116</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(34,584)</i>	<i>(45,637)</i>	<i>(45,637)</i>	<i>(45,637)</i>	<i>(52,306)</i>	<i>(55,967)</i>	<i>(59,885)</i>
Remuneration of Councillors	383	658	658	658	708	772	842
Bad debt		387					
Collection costs							
Depreciation	113,673	90,046	90,046	90,046	122,779	126,393	129,867
Repairs & Maintenance	118,980	128,452	128,422	128,422	127,967	138,116	149,072
<i>Primary Cost</i>	<i>88,295</i>	<i>125,731</i>	<i>125,701</i>	<i>125,701</i>	<i>125,028</i>	<i>135,030</i>	<i>145,832</i>
<i>Secondary Cost</i>	<i>30,685</i>	<i>2,722</i>	<i>2,722</i>	<i>2,722</i>	<i>2,939</i>	<i>3,086</i>	<i>3,240</i>
Interest paid	11,351	12,690	13,371	13,371	16,415	18,947	19,187
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	333,887	345,041	350,670	350,670	359,329	375,262	392,001
<i>Primary Cost</i>	<i>333,487</i>	<i>344,513</i>	<i>350,143</i>	<i>350,143</i>	<i>358,749</i>	<i>374,623</i>	<i>391,299</i>
<i>Secondary Cost</i>	<i>400</i>	<i>528</i>	<i>528</i>	<i>528</i>	<i>581</i>	<i>639</i>	<i>702</i>
Total Operating Expenditure	834,940	894,574	890,404	890,404	981,143	1,038,210	1,096,200
(SURPLUS)/DEFICIT	790,245	837,413	833,243	833,243	914,933	966,704	1,018,974

Table 85: Corporate and Shared Services: Statement of Financial Performance

COMMUNITY SAFETY - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates	-						
Property rates - penalties & collection charges	-						
Service charges - electricity revenue	-						
Service charges - water revenue	-						
Service charges - sanitation revenue	-						
Service charges - refuse removal	-						
Service charges - other	-						
Regional Services Levies - turnover	-						
Regional Services Levies - remuneration	-						
Rental of facilities and equipment	(128,053)	(127)	(127)	(127)	(144)	(156)	(168)
Interest earned - external investments	-						
Interest earned - outstanding debtors	-						
Dividends received	-						
Fines	(37,548,248)	(53,000)	(53,000)	(53,000)	(60,375)	(65,205)	(70,421)
Licences and permits	(28,162,407)	(23,895)	(23,895)	(23,895)	(30,242)	(32,662)	(35,275)
Income for agency services	-						
Operational Government Grants & Subsidie	(66,191,344)	(69,000)	(69,000)	(69,000)	(75,100)	(81,000)	(82,000)
Capital Government Grants & Subsidies	-						
Other income	(13,754,598)	(7,628)	(7,628)	(7,628)	(13,498)	(14,577)	(15,744)
Public contr, donated & contributed PPE	-						
Gain: Changes in fair value of livestock	-						
Gains on disposal of property, plant and equipment	(668,073)	(175)	(175)	(175)	(198)	(214)	(231)
Total Operating Revenue	(146,452,724)	(153,825)	(153,825)	(153,825)	(179,557)	(193,814)	(203,839)
Operating Expenditure By Type							
Employee related costs	530,062,084	680,535	650,535	650,535	698,913	747,837	800,185
<i>Total Remuneration</i>	<i>530,062,084</i>	<i>680,535</i>	<i>650,535</i>	<i>650,535</i>	<i>698,913</i>	<i>747,837</i>	<i>800,185</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Remuneration of Councillors	-	658	658	658	708	772	842
Bad debt	-						
Collection costs	-						
Depreciation	27,516,693	39,888	39,888	39,888	43,347	48,103	53,370
Repairs & Maintenance	38,417,407	22,186	23,086	23,086	25,584	27,483	29,526
<i>Primary Cost</i>	<i>35,225,114</i>	<i>17,620</i>	<i>18,520</i>	<i>18,520</i>	<i>20,653</i>	<i>22,305</i>	<i>24,090</i>
<i>Secondary Cost</i>	<i>3,192,293</i>	<i>4,566</i>	<i>4,566</i>	<i>4,566</i>	<i>4,931</i>	<i>5,178</i>	<i>5,436</i>
Interest paid	3,796,771	7,107	4,724	4,724	5,800	6,694	6,779
Bulk purchases	-						
Contracted services	-						
Grants and subsidies paid	-						
General expenses	119,456,842	107,880	115,261	115,261	117,957	123,642	129,639
<i>Primary Cost</i>	<i>118,537,224</i>	<i>106,823</i>	<i>114,204</i>	<i>114,204</i>	<i>116,794</i>	<i>122,363</i>	<i>128,232</i>
<i>Secondary Cost</i>	<i>919,619</i>	<i>1,057</i>	<i>1,057</i>	<i>1,057</i>	<i>1,163</i>	<i>1,279</i>	<i>1,407</i>
Total Operating Expenditure	719,249,798	858,254	834,151	834,151	892,308	954,531	1,020,340
(SURPLUS)/DEFICIT	572,797,074	704,429	680,326	680,326	712,751	760,717	816,502

Table 86: Community Safety: Statement of Financial Performance

ECONOMIC DEVELOPMENT - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(18,020)	(16,382)	(19,673)	(19,673)	(27,201)	(29,377)	(31,728)
Interest earned - external investments	(1,525)	(553)	(553)	(553)	(2,000)	(2,160)	(2,333)
Interest earned - outstanding debtors							
Dividends received							
Fines	(3)	(7)	(7)	(7)	(3)	(4)	(4)
Licences and permits	(826)	(688)	(688)	(688)	(900)	(972)	(1,050)
Income for agency services							
Operational Government Grants & Subsidie							
Capital Government Grants & Subsidies	(831)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
Other income	(123,315)	(136,855)	(144,745)	(144,745)	(154,472)	(166,830)	(180,176)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(23)	(3,588)	(3,588)	(3,588)	(4,058)	(4,383)	(4,733)
Total Operating Revenue	(144,541)	(160,073)	(171,254)	(171,254)	(190,635)	(205,725)	(220,023)
Operating Expenditure By Type							
Employee related costs	112,547	137,679	142,744	142,744	141,083	150,959	161,526
<i>Total Remuneration</i>	<i>129,584</i>	<i>158,551</i>	<i>163,616</i>	<i>163,616</i>	<i>162,050</i>	<i>173,393</i>	<i>185,531</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(17,036)</i>	<i>(20,872)</i>	<i>(20,872)</i>	<i>(20,872)</i>	<i>(20,967)</i>	<i>(22,434)</i>	<i>(24,005)</i>
Remuneration of Councillors	540	658	658	658	708	772	842
Bad debt		399					
Collection costs							
Depreciation	8,404	16,901	16,901	16,901	12,009	13,325	14,711
Repairs & Maintenance	72,495	76,788	77,188	77,188	92,757	98,698	105,040
<i>Primary Cost</i>	<i>45,764</i>	<i>31,092</i>	<i>31,493</i>	<i>31,493</i>	<i>43,407</i>	<i>46,879</i>	<i>50,630</i>
<i>Secondary Cost</i>	<i>26,731</i>	<i>45,696</i>	<i>45,696</i>	<i>45,696</i>	<i>49,351</i>	<i>51,819</i>	<i>54,410</i>
Interest paid	1,174	5,369	643	643	790	912	923
Bulk purchases							
Contracted services							
Grants and subsidies paid	95						
General expenses	75,022	113,204	114,870	114,870	128,952	134,881	141,109
<i>Primary Cost</i>	<i>74,927</i>	<i>113,066</i>	<i>114,732</i>	<i>114,732</i>	<i>128,800</i>	<i>134,715</i>	<i>140,925</i>
<i>Secondary Cost</i>	<i>95</i>	<i>138</i>	<i>138</i>	<i>138</i>	<i>152</i>	<i>167</i>	<i>184</i>
Total Operating Expenditure	270,278	350,998	353,004	353,004	376,299	399,547	424,150
(SURPLUS)/DEFICIT	125,737	190,924	181,750	181,750	185,664	193,822	204,127

Table 87: Economic Development: Statement of Financial Performance

HEALTH & SOCIAL DEVELOPMENT - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment							
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(59,748)	(59,400)	(66,829)	(66,829)	(67,056)	(70,409)	(73,929)
Capital Government Grants & Subsidies	(1,699)						
Other income	(6,193)	(3,453)	(3,453)	(3,453)	(4,032)	(4,354)	(4,703)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(243)						
Total Operating Revenue	(67,882)	(62,853)	(70,282)	(70,282)	(71,088)	(74,763)	(78,632)
Operating Expenditure By Type							
Employee related costs	184,049	203,441	235,020	235,020	257,379	275,396	294,673
<i>Total Remuneration</i>	<i>184,049</i>	<i>203,441</i>	<i>235,020</i>	<i>235,020</i>	<i>257,379</i>	<i>275,396</i>	<i>294,673</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors		658	658	658	708	772	842
Bad debt	2,304		3,000	3,000	3,152	3,310	3,476
Collection costs							
Depreciation	8,071	12,250	12,250	12,250	10,906	11,554	15,709
Repairs & Maintenance	7,833	7,956	8,151	8,151	4,325	4,647	4,992
<i>Primary Cost</i>	<i>7,179</i>	<i>7,210</i>	<i>7,405</i>	<i>7,405</i>	<i>3,519</i>	<i>3,800</i>	<i>4,104</i>
<i>Secondary Cost</i>	<i>654</i>	<i>746</i>	<i>746</i>	<i>746</i>	<i>806</i>	<i>846</i>	<i>889</i>
Interest paid	1,801	3,696	2,279	2,279	2,798	3,230	3,270
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	37,891	58,301	53,164	53,164	45,757	47,750	49,839
<i>Primary Cost</i>	<i>37,682</i>	<i>58,125</i>	<i>52,988</i>	<i>52,988</i>	<i>45,563</i>	<i>47,537</i>	<i>49,604</i>
<i>Secondary Cost</i>	<i>209</i>	<i>176</i>	<i>176</i>	<i>176</i>	<i>194</i>	<i>213</i>	<i>234</i>
Total Operating Expenditure	241,948	286,302	314,523	314,523	325,025	346,658	372,803
(SURPLUS)/DEFICIT	174,066	223,449	244,241	244,241	253,937	271,895	294,171

Table 88: Health and Social Development: Statement of Financial Performance

SPORT & RECREATION - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(2,955)	(2,215)	(2,229)	(2,229)	(2,539)	(2,742)	(2,962)
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines	(1,049)	(1,262)	(1,262)	(1,262)	(1,433)	(1,548)	(1,672)
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(3,147)	(4,000)	(4,000)	(4,000)	(6,020)		
Capital Government Grants & Subsidies	(29,982)	(28,500)	(28,500)	(28,500)	(50,000)		(50,000)
Other income	(2,478)	(3,120)	(3,120)	(3,120)	(3,376)	(3,646)	(3,938)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment							
Total Operating Revenue	(39,611)	(39,097)	(39,111)	(39,111)	(63,369)	(7,937)	(58,572)
Operating Expenditure By Type							
Employee related costs	65,118	75,643	76,148	76,148	83,704	89,563	95,833
<i>Total Remuneration</i>	<i>65,118</i>	<i>75,643</i>	<i>76,148</i>	<i>76,148</i>	<i>83,704</i>	<i>89,563</i>	<i>95,833</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors		658	658	658	708	772	842
Bad debt							
Collection costs							
Depreciation	18,124	29,856	29,856	29,856	30,066	31,586	35,306
Repairs & Maintenance	30,099	52,597	52,092	52,092	53,012	56,657	60,563
<i>Primary Cost</i>	<i>18,406</i>	<i>34,200</i>	<i>33,695</i>	<i>33,695</i>	<i>33,143</i>	<i>35,794</i>	<i>38,658</i>
<i>Secondary Cost</i>	<i>11,693</i>	<i>18,397</i>	<i>18,397</i>	<i>18,397</i>	<i>19,869</i>	<i>20,862</i>	<i>21,906</i>
Interest paid	5,441	21,571	9,759	9,759	11,981	13,828	14,003
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	45,673	52,040	54,112	54,112	62,602	59,326	62,368
<i>Primary Cost</i>	<i>45,650</i>	<i>51,990</i>	<i>54,062</i>	<i>54,062</i>	<i>62,547</i>	<i>59,265</i>	<i>62,301</i>
<i>Secondary Cost</i>	<i>23</i>	<i>50</i>	<i>50</i>	<i>50</i>	<i>55</i>	<i>61</i>	<i>67</i>
Total Operating Expenditure	164,455	232,365	222,626	222,626	242,073	251,733	268,916
(SURPLUS)/DEFICIT	124,844	193,268	183,515	183,515	178,704	243,796	210,344

Table 89: Sport and Recreation: Statement of Financial Performance

HOUSING & SUSTAINABLE HUMAN SETTLEMENT DEV - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(14,421)	(18,616)	(18,616)	(18,616)	(20,599)	(22,247)	(24,027)
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(127,937)	(136,183)	(137,402)	(137,402)	(109,683)	(109,683)	(109,683)
Capital Government Grants & Subsidies	(62,191)	(84,322)	(184,864)	(184,864)	(260,481)	(136,524)	(144,524)
Other income	4,020	(13,502)	(13,502)	(13,502)	(12,405)	(13,397)	(14,469)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment							
Total Operating Revenue	(200,528)	(252,622)	(354,384)	(354,384)	(403,167)	(281,851)	(292,702)
Operating Expenditure By Type							
Employee related costs	56,728	63,057	63,057	63,057	68,174	72,946	78,053
<i>Total Remuneration</i>	<i>56,728</i>	<i>63,057</i>	<i>63,057</i>	<i>63,057</i>	<i>68,174</i>	<i>72,946</i>	<i>78,053</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors	270	658	658	658	708	772	842
Bad debt		3,000	3,000	3,000	3,152	3,310	3,476
Collection costs							
Depreciation	25,448	90,564	90,564	90,564	56,716	69,413	82,874
Repairs & Maintenance	14,121	8,186	8,186	8,186	8,619	9,217	9,857
<i>Primary Cost</i>	<i>11,339</i>	<i>5,325</i>	<i>5,325</i>	<i>5,325</i>	<i>5,534</i>	<i>5,976</i>	<i>6,455</i>
<i>Secondary Cost</i>	<i>2,782</i>	<i>2,861</i>	<i>2,861</i>	<i>2,861</i>	<i>3,086</i>	<i>3,240</i>	<i>3,402</i>
Interest paid	18,886	27,512	21,112	21,112	25,917	29,914	30,293
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	176,774	184,546	191,244	191,244	177,726	181,840	186,260
<i>Primary Cost</i>	<i>176,746</i>	<i>184,394</i>	<i>191,092</i>	<i>191,092</i>	<i>177,559</i>	<i>181,656</i>	<i>186,058</i>
<i>Secondary Cost</i>	<i>26</i>	<i>152</i>	<i>152</i>	<i>152</i>	<i>167</i>	<i>184</i>	<i>202</i>
Total Operating Expenditure	292,227	377,524	377,821	377,821	341,013	367,413	391,655
(SURPLUS)/DEFICIT	91,699	124,902	23,437	23,437	(62,154)	85,562	98,953

Table 90: Housing and Sustainable Human Settlement Development: Statement of Financial Performance

AGRICULTURE & ENVIRONMENTAL MANAGEMENT - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal	(267,689)	(328,054)	(328,054)	(328,054)	(383,825)	(414,531)	(447,693)
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(2,104)	(1,553)	(1,553)	(1,553)	(1,850)	(1,998)	(2,158)
Interest earned - external investments							
Interest earned - outstanding debtors	0						
Dividends received							
Fines							
Licences and permits	(307)	(348)	(348)	(348)	(396)	(428)	(462)
Income for agency services							
Operational Government Grants & Subsidie	(460)		(1,897)	(1,897)			
Capital Government Grants & Subsidies	(8,267)	(2,000)	(2,000)	(2,000)			(13,000)
Other income	(55,302)	(71,071)	(71,071)	(71,071)	(76,010)	(82,091)	(88,658)
Public contr, donated & contributed PPE			(17,250)	(17,250)	(19,375)	(19,956)	(20,555)
Gain: Changes in fair value of livestock	(3,727)						
Gains on disposal of property, plant and equipment	(905)	(5,728)	(5,728)	(5,728)	(6,478)	(6,997)	(7,556)
Total Operating Revenue	(338,761)	(408,754)	(427,902)	(427,902)	(487,935)	(526,001)	(580,083)
Operating Expenditure By Type							
Employee related costs	88,395	120,073	140,073	140,073	151,344	161,938	173,274
<i>Total Remuneration</i>	<i>243,159</i>	<i>280,087</i>	<i>300,087</i>	<i>300,087</i>	<i>336,493</i>	<i>360,047</i>	<i>385,257</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(154,764)</i>	<i>(160,015)</i>	<i>(160,015)</i>	<i>(160,015)</i>	<i>(185,148)</i>	<i>(198,109)</i>	<i>(211,976)</i>
Remuneration of Councillors		658	658	658	708	772	842
Bad debt	7,120	5,548	7,360	7,360	7,735	8,121	8,527
Collection costs							
Depreciation	20,210	50,223	50,223	50,223	27,042	30,409	34,144
Repairs & Maintenance	220,398	225,845	234,845	234,845	290,437	309,825	330,572
<i>Primary Cost</i>	<i>146,372</i>	<i>107,118</i>	<i>116,118</i>	<i>116,118</i>	<i>162,212</i>	<i>175,189</i>	<i>189,204</i>
<i>Secondary Cost</i>	<i>74,026</i>	<i>118,726</i>	<i>118,726</i>	<i>118,726</i>	<i>128,225</i>	<i>134,636</i>	<i>141,368</i>
Interest paid	6,282	9,148	8,161	8,161	10,019	11,564	11,711
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	533,639	352,082	359,777	359,777	478,148	506,119	536,056
<i>Primary Cost</i>	<i>439,734</i>	<i>252,839</i>	<i>260,534</i>	<i>260,534</i>	<i>368,980</i>	<i>386,035</i>	<i>403,963</i>
<i>Secondary Cost</i>	<i>93,905</i>	<i>99,243</i>	<i>99,243</i>	<i>99,243</i>	<i>109,168</i>	<i>120,084</i>	<i>132,093</i>
Total Operating Expenditure	876,043	763,577	801,097	801,097	965,433	1,028,749	1,095,126
(SURPLUS)/DEFICIT	537,283	354,822	373,196	373,196	477,498	502,748	515,043

Table 91: Agriculture and Environmental Management: Statement of Financial Performance

PUBLIC WORKS - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue	(3,034,977)	(3,385,621)	(3,835,621)	(3,835,621)	(5,030,000)	(5,533,000)	(6,086,300)
Service charges - water revenue	(1,232,886)	(1,471,069)	(1,471,069)	(1,471,069)	(1,475,000)	(1,598,324)	(1,728,014)
Service charges - sanitation revenue	(303,406)	(313,963)	(313,963)	(313,963)	(354,780)	(383,162)	(413,815)
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(15,522)	(666)	(666)	(666)	(8,258)	(8,919)	(9,633)
Interest earned - external investments							
Interest earned - outstanding debtors	(45,189)	(25,135)	(25,135)	(25,135)	(54,581)	(58,948)	(63,663)
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(24,371)	(82,981)	(86,844)	(86,844)	(65,059)	(67,040)	(64,929)
Capital Government Grants & Subsidies	(362,856)	(837,659)	(595,361)	(595,361)	(1,031,211)	(1,326,712)	(620,441)
Other income	(196,423)	(230,364)	(233,615)	(233,615)	(275,311)	(293,656)	(316,348)
Public contr, donated & contributed PPE			(69,000)	(69,000)	(77,700)	(80,031)	(82,432)
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(2,538)	(9,375)	(9,375)	(9,375)	(4,390)	(4,661)	(4,954)
Total Operating Revenue	(5,218,170)	(6,356,833)	(6,640,649)	(6,640,649)	(8,376,291)	(9,354,453)	(9,390,529)
Operating Expenditure By Type							
Employee related costs	642,024	624,866	626,575	626,575	671,184	718,167	768,439
<i>Total Remuneration</i>	<i>750,842</i>	<i>907,830</i>	<i>913,592</i>	<i>913,592</i>	<i>976,678</i>	<i>1,045,045</i>	<i>1,118,198</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(108,819)</i>	<i>(282,964)</i>	<i>(287,017)</i>	<i>(287,017)</i>	<i>(305,493)</i>	<i>(326,878)</i>	<i>(349,759)</i>
Remuneration of Councillors		658	658	658	708	772	842
Bad debt	111,170	85,282	115,413	115,413	121,280	127,344	133,711
Collection costs							
Depreciation	238,907	480,413	510,875	510,875	396,636	495,523	573,342
Repairs & Maintenance	957,447	877,585	877,937	877,937	992,928	1,062,882	1,137,955
<i>Primary Cost</i>	<i>537,286</i>	<i>584,648</i>	<i>585,000</i>	<i>585,000</i>	<i>676,837</i>	<i>730,984</i>	<i>789,463</i>
<i>Secondary Cost</i>	<i>420,161</i>	<i>292,937</i>	<i>292,937</i>	<i>292,937</i>	<i>316,091</i>	<i>331,897</i>	<i>348,492</i>
Interest paid	140,833	263,605	244,252	244,252	299,849	346,091	350,476
Bulk purchases	2,206,818	2,563,032	2,789,472	2,789,472	3,496,677	3,831,417	4,198,468
Contracted services							
Grants and subsidies paid							
General expenses	659,693	814,901	861,047	861,047	861,949	904,125	946,120
<i>Primary Cost</i>	<i>659,335</i>	<i>814,115</i>	<i>860,261</i>	<i>860,261</i>	<i>861,085</i>	<i>903,175</i>	<i>945,075</i>
<i>Secondary Cost</i>	<i>358</i>	<i>785</i>	<i>785</i>	<i>785</i>	<i>864</i>	<i>950</i>	<i>1,045</i>
Total Operating Expenditure	4,956,892	5,710,342	6,026,229	6,026,229	6,841,213	7,486,321	8,109,354
(SURPLUS)/DEFICIT	(261,278)	(646,491)	(614,420)	(614,420)	(1,535,078)	(1,868,131)	(1,281,175)

Table 92: Public Works: Statement of Financial Performance

PUBLIC WORKS: TRANSPORT - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(6,845)				(7,500)	(8,100)	(8,748)
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie		(68,565)	(68,565)	(68,565)	(55,000)	(60,000)	(60,000)
Capital Government Grants & Subsidies	(13,005)	(356,554)	(135,000)	(135,000)	(580,229)	(813,565)	(240,000)
Other income	(34,754)	(38,100)	(41,286)	(41,286)	(45,798)	(46,581)	(50,307)
Public contr, donated & contributed PPE							
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment							
Total Operating Revenue	(54,604)	(463,219)	(244,851)	(244,851)	(688,527)	(928,246)	(359,055)
Operating Expenditure By Type							
Employee related costs	18,032	20,483	20,483	20,483	27,743	29,685	31,763
<i>Total Remuneration</i>	<i>18,032</i>	<i>20,483</i>	<i>20,483</i>	<i>20,483</i>	<i>27,743</i>	<i>29,685</i>	<i>31,763</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors							
Bad debt	605		100	100	105	110	116
Collection costs							
Depreciation	3,787	9,377	9,377	9,377	34,904	62,662	71,624
Repairs & Maintenance	15,965	13,865	13,865	13,865	16,412	17,672	19,031
<i>Primary Cost</i>	<i>14,800</i>	<i>12,244</i>	<i>12,244</i>	<i>12,244</i>	<i>14,664</i>	<i>15,837</i>	<i>17,104</i>
<i>Secondary Cost</i>	<i>1,164</i>	<i>1,621</i>	<i>1,621</i>	<i>1,621</i>	<i>1,748</i>	<i>1,835</i>	<i>1,927</i>
Interest paid	3,738	61,953	3,545	3,545	4,352	5,023	5,086
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	54,709	103,276	116,248	116,248	136,375	142,637	146,773
<i>Primary Cost</i>	<i>54,693</i>	<i>103,163</i>	<i>116,134</i>	<i>116,134</i>	<i>136,250</i>	<i>142,500</i>	<i>146,622</i>
<i>Secondary Cost</i>	<i>15</i>	<i>114</i>	<i>114</i>	<i>114</i>	<i>125</i>	<i>138</i>	<i>151</i>
Total Operating Expenditure	96,835	208,954	163,618	163,618	219,891	257,790	274,394
(SURPLUS)/DEFICIT	42,231	(254,265)	(81,233)	(81,233)	(468,636)	(670,456)	(84,661)

Table 93: Public Works – Transport: Statement of Financial Performance

PUBLIC WORKS: ROADS & STORMWATER - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(308)	(595)	(595)	(595)	(678)	(732)	(791)
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(2,906)	(1,500)	(5,163)	(5,163)			
Capital Government Grants & Subsidies	(185,852)	(239,435)	(218,691)	(218,691)	(267,809)	(140,602)	(169,441)
Other income	(11,349)	(15,054)	(15,054)	(15,054)	(18,863)	(20,372)	(22,001)
Public contr, donated & contributed PPE			(17,250)	(17,250)	(19,375)	(19,956)	(20,555)
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment	(962)	(1,815)	(1,815)	(1,815)	(2,053)	(2,217)	(2,394)
Total Operating Revenue	(201,376)	(258,399)	(258,568)	(258,568)	(308,777)	(183,879)	(215,182)
Operating Expenditure By Type							
Employee related costs	88,262	112,423	112,423	112,423	122,104	130,651	139,797
<i>Total Remuneration</i>	<i>160,515</i>	<i>194,841</i>	<i>194,841</i>	<i>194,841</i>	<i>212,687</i>	<i>227,575</i>	<i>243,505</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(72,253)</i>	<i>(82,418)</i>	<i>(82,418)</i>	<i>(82,418)</i>	<i>(90,583)</i>	<i>(96,924)</i>	<i>(103,708)</i>
Remuneration of Councillors		658	658	658	708	772	842
Bad debt							
Collection costs							
Depreciation	96,626	160,563	160,563	160,563	135,015	150,766	167,482
Repairs & Maintenance	296,721	243,176	243,176	243,176	272,792	290,863	310,191
<i>Primary Cost</i>	<i>110,617</i>	<i>127,123</i>	<i>127,123</i>	<i>127,123</i>	<i>147,704</i>	<i>159,520</i>	<i>172,281</i>
<i>Secondary Cost</i>	<i>186,104</i>	<i>116,053</i>	<i>116,053</i>	<i>116,053</i>	<i>125,088</i>	<i>131,343</i>	<i>137,909</i>
Interest paid	29,963	65,284	53,350	53,350	65,493	75,594	76,551
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	89,846	121,376	121,982	121,982	136,069	142,058	148,325
<i>Primary Cost</i>	<i>89,770</i>	<i>121,269</i>	<i>121,875</i>	<i>121,875</i>	<i>135,951</i>	<i>141,926</i>	<i>148,183</i>
<i>Secondary Cost</i>	<i>76</i>	<i>107</i>	<i>107</i>	<i>107</i>	<i>118</i>	<i>129</i>	<i>142</i>
Total Operating Expenditure	601,418	703,480	692,152	692,152	732,181	790,703	843,189
(SURPLUS)/DEFICIT	400,041	445,081	433,584	433,584	423,404	606,824	628,007

Table 94: Public Works – Roads and Stormwater: Statement of Financial Performance

PUBLIC WORKS: WATER & SANITATION - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue	(1,232,886)	(1,471,069)	(1,471,069)	(1,471,069)	(1,475,000)	(1,598,324)	(1,728,014)
Service charges - sanitation revenue	(303,406)	(313,963)	(313,963)	(313,963)	(354,780)	(383,162)	(413,815)
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment	(8,369)	(71)	(71)	(71)	(81)	(87)	(94)
Interest earned - external investments							
Interest earned - outstanding debtors	(25,159)	(12,335)	(12,335)	(12,335)	(40,000)	(43,200)	(46,656)
Dividends received							
Fines							
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie	(21,466)	(12,916)	(13,116)	(13,116)	(10,059)	(7,040)	(4,929)
Capital Government Grants & Subsidies	(100,296)	(161,970)	(161,970)	(161,970)	(106,263)	(223,000)	(86,000)
Other income	(78,927)	(69,247)	(69,312)	(69,312)	(75,947)	(82,023)	(88,584)
Public contr, donated & contributed PPE			(34,500)	(34,500)	(38,750)	(39,912)	(41,110)
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment		(1,182)	(1,182)	(1,182)	(1,337)	(1,444)	(1,559)
Total Operating Revenue	(1,770,510)	(2,042,753)	(2,077,518)	(2,077,518)	(2,102,216)	(2,378,192)	(2,410,762)
Operating Expenditure By Type							
Employee related costs	121,678	180,490	181,540	181,540	173,754	185,917	198,931
<i>Total Remuneration</i>	<i>158,070</i>	<i>225,342</i>	<i>230,446</i>	<i>230,446</i>	<i>218,676</i>	<i>233,983</i>	<i>250,362</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(36,392)</i>	<i>(44,853)</i>	<i>(48,906)</i>	<i>(48,906)</i>	<i>(44,921)</i>	<i>(48,066)</i>	<i>(51,431)</i>
Remuneration of Councillors							
Bad debt	36,140	27,868	38,029	38,029	39,962	41,960	44,058
Collection costs							
Depreciation	77,400	140,158	170,620	170,620	130,578	164,888	195,973
Repairs & Maintenance	198,161	218,530	209,452	209,452	228,027	244,368	261,920
<i>Primary Cost</i>	<i>154,337</i>	<i>159,803</i>	<i>150,725</i>	<i>150,725</i>	<i>164,622</i>	<i>177,792</i>	<i>192,075</i>
<i>Secondary Cost</i>	<i>43,824</i>	<i>58,727</i>	<i>58,727</i>	<i>58,727</i>	<i>63,405</i>	<i>66,576</i>	<i>69,905</i>
Interest paid	44,759	86,713	104,197	104,197	127,915	147,642	149,513
Bulk purchases	666,086	756,926	633,366	633,366	703,590	759,123	819,055
Contracted services							
Grants and subsidies paid							
General expenses	195,527	214,732	253,300	253,300	226,733	238,325	250,608
<i>Primary Cost</i>	<i>195,454</i>	<i>214,604</i>	<i>253,172</i>	<i>253,172</i>	<i>226,593</i>	<i>238,170</i>	<i>250,438</i>
<i>Secondary Cost</i>	<i>73</i>	<i>128</i>	<i>128</i>	<i>128</i>	<i>141</i>	<i>155</i>	<i>170</i>
Total Operating Expenditure	1,339,751	1,625,418	1,590,505	1,590,505	1,630,560	1,782,224	1,920,058
(SURPLUS)/DEFICIT	(430,759)	(417,335)	(487,013)	(487,013)	(471,657)	(595,969)	(490,704)

Table 95: Public Works – Water and Sanitation: Statement of Financial Performance

PUBLIC WORKS: ELECTRICITY - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-
Service charges - electricity revenue	(3,034,977,096)	(3,385,621)	(3,835,621)	(3,835,621)	(5,030,000)	(5,533,000)	(6,086,300)
Service charges - water revenue	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-
Service charges - refuse removal	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-
Regional Services Levies - turnover	-	-	-	-	-	-	-
Regional Services Levies - remuneration	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-
Interest earned - outstanding debtors	(20,029,830)	(12,800)	(12,800)	(12,800)	(14,581)	(15,748)	(17,007)
Dividends received	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-
Income for agency services	-	-	-	-	-	-	-
Operational Government Grants & Subsidie	-	-	-	-	-	-	-
Capital Government Grants & Subsidies	(63,703,717)	(79,700)	(79,700)	(79,700)	(76,910)	(149,545)	(125,000)
Other income	(71,392,600)	(107,964)	(107,964)	(107,964)	(134,704)	(144,681)	(155,455)
Public contr. donated & contributed PPE	-	-	(17,250)	(17,250)	(19,575)	(20,162)	(20,767)
Gain: Changes in fair value of livestock	-	-	-	-	-	-	-
Gains on disposal of property, plant and equipment	(1,576,000)	(6,378)	(6,378)	(6,378)	(1,000)	(1,000)	(1,000)
Total Operating Revenue	(3,191,679,243)	(3,592,463)	(4,059,713)	(4,059,713)	(5,276,770)	(5,864,135)	(6,405,530)
Operating Expenditure By Type							
Employee related costs	414,052,043	311,470	312,128	312,128	347,583	371,914	397,948
<i>Total Remuneration</i>	<i>414,225,270</i>	<i>467,163</i>	<i>467,821</i>	<i>467,821</i>	<i>517,572</i>	<i>553,802</i>	<i>592,568</i>
<i>Minus: Distribution Accounts Remuneration</i>	<i>(173,227)</i>	<i>(155,693)</i>	<i>(155,693)</i>	<i>(155,693)</i>	<i>(169,989)</i>	<i>(181,888)</i>	<i>(194,621)</i>
Remuneration of Councillors	-	-	-	-	-	-	-
Bad debt	74,424,725	57,414	77,285	77,285	81,213	85,274	89,537
Collection costs	-	-	-	-	-	-	-
Depreciation	61,093,602	170,315	170,315	170,315	96,139	117,206	138,263
Repairs & Maintenance	446,600,169	402,014	411,444	411,444	475,699	509,979	546,813
<i>Primary Cost</i>	<i>257,531,456</i>	<i>285,478</i>	<i>294,908</i>	<i>294,908</i>	<i>349,848</i>	<i>377,835</i>	<i>408,062</i>
<i>Secondary Cost</i>	<i>189,068,714</i>	<i>116,536</i>	<i>116,536</i>	<i>116,536</i>	<i>125,851</i>	<i>132,144</i>	<i>138,751</i>
Interest paid	62,372,732	49,655	83,160	83,160	102,089	117,833	119,326
Bulk purchases	1,540,732,190	1,806,106	2,156,106	2,156,106	2,793,087	3,072,294	3,379,413
Contracted services	-	-	-	-	-	-	-
Grants and subsidies paid	-	-	-	-	-	-	-
General expenses	319,612,717	375,516	369,517	369,517	362,772	381,105	400,413
<i>Primary Cost</i>	<i>319,418,551</i>	<i>375,079</i>	<i>369,080</i>	<i>369,080</i>	<i>362,291</i>	<i>380,577</i>	<i>399,832</i>
<i>Secondary Cost</i>	<i>194,166</i>	<i>437</i>	<i>437</i>	<i>437</i>	<i>481</i>	<i>529</i>	<i>581</i>
Total Operating Expenditure	2,918,888,178	3,172,490	3,579,954	3,579,954	4,258,581	4,655,604	5,071,713
(SURPLUS)/DEFICIT	(272,791,065)	(419,973)	(479,758)	(479,758)	(1,018,190)	(1,208,531)	(1,333,816)

Table 96: Public Works – Electricity: Statement of Financial Performance

CITY PLANNING & REGIONAL SERVICES - BUDGETED STATEMENT OF FINANCIAL PERFORMANCE							
Description	Preceding Year 2007/08	Current Year 2008/09			2009/10 Medium Term Revenue and Expenditure Framework - Projected		
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Operating Revenue by Source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse removal							
Service charges - other							
Regional Services Levies - turnover							
Regional Services Levies - remuneration							
Rental of facilities and equipment							
Interest earned - external investments							
Interest earned - outstanding debtors							
Dividends received							
Fines	(757)	(878)	(878)	(878)	(800)	(864)	(933)
Licences and permits							
Income for agency services							
Operational Government Grants & Subsidie							
Capital Government Grants & Subsidies	(1,855)	(7,000)	(7,000)	(7,000)	(6,725)	(10,833)	(19,499)
Other income	(65,858)	(64,207)	(66,707)	(66,707)	(64,472)	(69,629)	(75,200)
Public contr, donated & contributed PPE			(51,750)	(51,750)	(58,125)	(59,869)	(61,665)
Gain: Changes in fair value of livestock							
Gains on disposal of property, plant and equipment							
Total Operating Revenue	(68,471)	(72,085)	(126,335)	(126,335)	(130,122)	(141,195)	(157,297)
Operating Expenditure By Type							
Employee related costs	102,309	130,592	134,092	134,092	150,047	160,551	171,789
<i>Total Remuneration</i>	<i>102,309</i>	<i>130,592</i>	<i>134,092</i>	<i>134,092</i>	<i>150,047</i>	<i>160,551</i>	<i>171,789</i>
<i>Minus: Distribution Accounts Remuneration</i>							
Remuneration of Councillors	413	658	658	658	708	772	842
Bad debt							
Collection costs							
Depreciation	4,996	3,109	3,109	3,109	6,043	6,489	7,285
Repairs & Maintenance	1,266	4,633	4,633	4,633	5,428	5,862	6,331
<i>Primary Cost</i>	<i>1,181</i>	<i>4,633</i>	<i>4,633</i>	<i>4,633</i>	<i>5,428</i>	<i>5,862</i>	<i>6,331</i>
<i>Secondary Cost</i>	<i>85</i>						
Interest paid	4,697	1,802	382	382	469	541	548
Bulk purchases							
Contracted services							
Grants and subsidies paid							
General expenses	21,482	28,913	26,672	26,672	19,120	19,930	20,780
<i>Primary Cost</i>	<i>20,987</i>	<i>28,063</i>	<i>25,822</i>	<i>25,822</i>	<i>18,185</i>	<i>18,902</i>	<i>19,649</i>
<i>Secondary Cost</i>	<i>494</i>	<i>850</i>	<i>850</i>	<i>850</i>	<i>935</i>	<i>1,028</i>	<i>1,131</i>
Total Operating Expenditure	135,162	169,707	169,546	169,546	181,815	194,146	207,576
(SURPLUS)/DEFICIT	66,691	97,622	43,211	43,211	51,693	52,951	50,280

Table 97: City Planning and Regional Services: Statement of Financial Performance

27. Municipal entities

The following entities budgets were received:

Housing Company Tshwane
Sandspruit Works Association
Civirelo Water

1. Housing Company Tshwane – Budget Financial Performance

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
Revenue by Source									
Property rates			–	50	52	52	57	63	70
Service charges - electricity revenue	96	124	11	170	180	200	220	242	266
Service charges - water revenue			–	150	165	182	200	220	242
Service charges - sanitation revenue			–	20	22	24	27	29	32
Service charges - refuse				10	11	12	13	15	16
Service charges - other				1	1	1	1	1	2
Rental of facilities and equipment	7,679	14,757	15,223	16,745	8,373	10,000	40,500	44,550	49,005
Interest earned - external investments	8	24	111	122	134	120	132	145	160
Interest earned - outstanding debtors			–	1,800	1,620	1,296	1,037	829	664
Agency services			–	60	66	73	80	88	97
Transfers recognised	–	150	111	20,000	20,000	20,000	68,310	75,141	82,655
Other revenue	–	–	1,664	–	–	–	–	–	–
Total Revenue	7,784	15,054	17,120	39,128	30,624	31,960	110,577	121,324	133,208
Expenditure By Type									
Employee related costs	337	1,421	2,416	2,898	2,890	2,900	3,187	3,506	3,857
Remuneration of Directors	–	–	–	505	505	505	556	611	672
Debt impairment	118	7,836	6,542	14,495	7,248	8,000	11,000	12,000	13,000
Collection costs	20	290	282	587	459	479	1,106	1,213	666
Depreciation & asset impairment	60	60	468	50	50	50	50	55	60
Finance charges	832	838	757	800	900	1,000	1,200	1,320	1,452
Bulk purchases			352	400	400	400	440	484	532
Other materials			10	11	12	12	13	15	16
Contracted services	2,906	5,149	7,808	8,589	8,600	8,600	9,460	10,406	11,447
Other expenditure	2,004	2,806	273	280	280	280	308	339	373
Total Expenditure	6,277	18,399	18,908	28,614	21,344	22,226	27,320	29,949	32,075
Surplus/(Deficit)	1,507	(3,345)	(1,788)	10,514	9,280	9,734	83,257	91,375	101,133
Transfers recognised - capital									
Contributions									
Contributions of PPE									
Surplus/(Deficit) before taxation	1,507	(3,345)	(1,788)	10,514	9,280	9,734	83,257	91,375	101,133
Taxation									
Surplus/ (Deficit) for the year	1,507	(3,345)	(1,788)	10,514	9,280	9,734	83,257	91,375	101,133

Table 98: Housing Company Tshwane –Financial Performance

Budgeted Financial Position (Revenue and Expenditure)

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
ASSETS									
Current assets									
Cash	3,482	3,652	788	866		866	3,830	4,213	4,635
Call investment deposits	323	348	3	3		3	355	391	430
Consumer debtors	6,310	3,451	4,087	4,496		4,496	6,941	7,636	8,399
Other debtors	101	146	1,661	1,827		1,827	111	122	135
Total current assets	10,217	7,598	6,539	7,193	-	7,193	11,238	12,362	13,598
Non current assets									
Investment property	7,491	10,000	9,600	10,560	-	10,560	210,560	231,616	254,778
Property, plant and equipment	136	76	74	81		81	574	631	694
Total non current assets	7,627	10,076	9,674	10,641	-	10,641	211,134	232,247	255,472
TOTAL ASSETS	17,843	17,674	16,213	17,834	-	17,834	222,372	244,609	269,070
LIABILITIES									
Current liabilities									
Borrowing			315	347		347	8,866	9,752	10,728
Consumer deposits	1,530	1,822	2,101	2,311		2,311	42,408	46,648	51,313
Trade and other payables	6,412	6,854	5,992	6,591		6,591	604	665	731
Provisions	-	249	-						
Total current liabilities	7,942	8,924	8,408	9,249	-	9,249	51,878	57,065	62,772
Non current liabilities									
Borrowing	5,712	5,396	4,756	5,231		5,231	160,555	176,610	194,271
Total non current liabilities	5,712	5,396	4,756	5,231	-	5,231	160,555	176,610	194,271
TOTAL LIABILITIES	13,653	14,320	13,164	14,480	-	14,480	212,432	233,676	257,043
NET ASSETS	4,190	3,353	3,049	3,354	-	3,354	9,940	10,934	12,027
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	1,136	(2,210)	(1,565)	(1,408)		(1,408)	5,177	5,695	6,265
Reserves	-	2,509							
Share capital	3,054	3,054	4,614	4,762		4,762	4,762	5,238	5,762
TOTAL COMMUNITY WEALTH/EQUITY	4,190	3,353	3,049	3,354	-	3,354	9,940	10,934	12,027

Table 99: Housing Company Tshwane – Financial Position

Budgeted Cash Flows

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
CASH FLOW FROM OPERATING									
Receipts									
Ratepayers and other	7,798	10,842	9,511	10,462	–	10,462	11,508	12,658	13,924
Government - operating	–	150	111	489	–	489	538	592	651
Government - capital	–	–	–	–	–	3,677	6,045	3,421	3,762
Interest	8	24	111	122	–	122	134	148	163
Payments									
Suppliers and employees	(4,184)	(9,768)	(11,861)	(13,047)	–	(13,047)	(14,352)	(15,787)	(17,365)
Finance charges	(774)	(736)	(757)	(833)	–	(833)	(916)	(1,008)	(1,108)
NET CASH FROM/(USED) OPERATING ACTIVITIES	2,848	511	(2,885)	(2,806)	–	871	2,958	25	27
CASH FLOWS FROM INVESTING									
Receipts									
Proceeds on disposal of PPE	–	–	–	–			–	–	–
Decrease (Increase) in non-current debtors	–	–	–	–					
Decrease (increase) other non-current receivables	–	–	–	–					
Decrease (increase) in non-current investments	–	–	–	–					
Payments									
Capital assets	–	–	–	–					
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–	–	–	–
CASH FLOWS FROM FINANCING									
Receipts									
Short term loans	–	–	–	–					
Borrowing long term/refinancing	–	–	–	–					
Increase in consumer deposits	–	–	–	–					
Payments									
Repayment of borrowing	(316)	(315)	(325)	(325)			358	394	433
NET CASH FROM/(USED) FINANCING ACTIVITIES	(316)	(315)	(325)	(325)	–	–	358	394	433
NET INCREASE/ (DECREASE) IN CASH HELD	2,532	196	(3,210)	(3,132)	–	871	3,316	419	460
Cash/cash equivalents at the year begin:	1,273	3,805	4,001	4,001	–	(1)	870	4,186	4,604
Cash/cash equivalents at the year end:	3,805	4,001	791	869	–	870	4,186	4,604	5,064

Table 100: Housing Company Tshwane – Cash flows

2. Sandspruit Works Association – Budgeted Financial Performance

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
Revenue by Source									
Service charges - water revenue	64,999	54,649	66,419	75,080	75,080	77,133	86,224	93,122	99,641
Service charges - sanitation revenue	13,688	15,661	20,953	27,583	27,583	25,075	29,641	32,012	34,253
Service charges - other	50,004	80,850	74,850	72,633	72,633	101,020	105,389	113,820	121,787
Interest earned - external investments	894	1,217	1,876			719	917	990	1,059
Interest earned - outstanding debtors	21,853	13,987	15,287	14,690	14,690	21,083	18,618	20,107	21,514
Other revenue	54,219	49,608	43,872	89,484	89,484	63,829	69,075	74,603	79,825
Total Revenue	205,657	215,972	223,257	279,470	279,470	288,859	309,864	334,654	358,079
Expenditure By Type									
Employee related costs	29,548	31,974	39,660	46,955	46,955	48,873	52,559	56,764	60,737
Remuneration of Directors	–	63	81	120	120	150	150	162	173
Debt impairment	46,261	36,689	35,845	41,772	41,772	51,789	54,073	58,399	62,487
Collection costs	3,095	2,844	4,009	3,089	3,089	4,501	6,037	6,520	6,976
Depreciation & asset impairment	1,468	1,751	2,404	2,535	2,535	2,825	2,945	3,181	3,404
Bulk purchases	71,171	77,048	74,869	90,272	90,272	90,176	98,192	106,047	113,470
Other expenditure	64,651	66,214	67,297	94,727	94,727	90,545	95,908	103,581	110,832
Total Expenditure	216,194	216,583	224,165	279,470	279,470	288,859	309,864	334,654	358,079
Surplus/(Deficit)	(10,537)	(611)	(908)	–	–	–	–	–	–
Transfers recognised - capital Contributions									
Contributions of PPE									
Surplus/(Deficit) before taxation	(10,537)	(611)	(908)	–	–	–	–	–	–
Taxation									
Surplus/ (Deficit) for the year	(10,537)	(611)	(908)	–	–	–	–	–	–

Table 101: Sandspruit Works Association – Financial Performance

Budgeted Financial Position (Revenue and Expenditure)

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
ASSETS									
Current assets									
Cash	30,804	25,466	25,530	18,869	18,869	19,060	16,947	20,217	19,015
Consumer debtors	4,243	3,200	7,488	9,665	9,665	9,254	9,462	11,113	12,879
Other debtors	16,537	32,926	54,624	54,900	54,900	50,450	11,050	6,700	7,350
Inventory	1,413	1,541	1,652	1,900	1,900	1,900	2,250	2,460	2,750
Total current assets	52,997	63,133	89,294	85,334	85,334	80,664	39,709	40,490	41,994
Non current assets									
Long-term receivables		1,506							
Property, plant and equipment	12,079	16,035	18,190	20,855	20,855	20,315	22,570	24,489	26,485
Intangible assets	52								
Total non current assets	12,131	17,541	18,190	20,855	20,855	20,315	22,570	24,489	26,485
TOTAL ASSETS	65,128	80,674	107,484	106,189	106,189	100,979	62,279	64,979	68,479
LIABILITIES									
Current liabilities									
Consumer deposits	2,002	2,471	1,531	1,650	1,650	1,700	2,000	2,200	2,350
Trade and other payables	33,478	49,166	77,825	76,411	76,411	71,151	32,151	34,651	38,001
Total current liabilities	35,480	51,637	79,356	78,061	78,061	72,851	34,151	36,851	40,351
Non current liabilities									
Borrowing									
Provisions									
Total non current liabilities	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	35,480	51,637	79,356	78,061	78,061	72,851	34,151	36,851	40,351
NET ASSETS	29,648	29,037	28,128	28,128	28,128	28,128	28,128	28,128	28,128
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	29,648	29,037	28,128	28,128	28,128	28,128	28,128	28,128	28,128
TOTAL COMMUNITY WEALTH/EQUITY	29,648	29,037	28,128	28,128	28,128	28,128	28,128	28,128	28,128

Table 102: Sandspruit Works Association – Financial Position

Budgeted Cash Flows

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	188,746	249,891	145,793	220,307	220,307	216,133	275,098	257,647	270,313
Interest	22,747	15,204	17,162	14,690	14,690	21,802	19,535	21,097	22,573
Payments									
Suppliers and employees	(188,213)	(263,594)	(156,189)	(236,577)	(236,577)	(239,505)	(291,846)	(270,574)	(288,838)
NET CASH FROM/(USED) OPERATING ACTIVITIES	23,280	1,501	6,766	(1,580)	(1,580)	(1,570)	2,787	8,170	4,048
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Decrease (increase) in non-current investments	714	(1,454)							
Payments									
Capital assets	(7,299)	(5,710)	(4,559)	(5,200)	(5,200)	(4,950)	(5,200)	(5,100)	(5,400)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6,585)	(7,164)	(4,559)	(5,200)	(5,200)	(4,950)	(5,200)	(5,100)	(5,400)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	2,697								
Increase in consumer deposits		469	(940)	119	119	50	300	200	150
Payments									
Repayment of borrowing	–	(144)	(1,203)						
NET CASH FROM/(USED) FINANCING ACTIVITIES	2,697	325	(2,143)	119	119	50	300	200	150
NET INCREASE/ (DECREASE) IN CASH HELD	19,392	(5,338)	64	(6,661)	(6,661)	(6,470)	(2,113)	3,270	(1,202)
Cash/cash equivalents at the year begin:	11,412	30,804	25,466	25,530	25,530	25,530	19,060	16,947	20,217
Cash/cash equivalents at the year end:	30,804	25,466	25,530	18,869	18,869	19,060	16,947	20,217	19,015

Table 103: Sandspruit Works – Cash flow

3. Civirole Water – Budgeted Financial Performance

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
Revenue by Source									
Service charges - other	65	85	22	30	30	30	50	15	–
Interest earned - external investments	3,933	4,945	4,320	3,600	3,600	3,600	4,000	3,000	1,500
Other revenue	71,148	40,977	68,315	84,000	84,000	84,000	108,500	33,400	2,000
Total Revenue	75,146	46,006	72,656	87,630	87,630	87,630	112,550	36,415	3,500
Expenditure By Type									
Employee related costs	–	–	1,376	2,100	2,100	2,100	2,125	2,200	500
Remuneration of Directors	173	504	707	750	750	750	865	950	700
Depreciation & asset impairment	23	37	19	12	12	12	10	10	10
Contracted services	60,095	60,045	82,073	73,650	73,650	73,650	106,500	31,400	1,300
Other expenditure	654	293	1,505	90	90	90	2,000	2,200	500
Total Expenditure	60,944	60,879	85,680	76,602	76,602	76,602	111,500	36,760	3,010
Surplus/(Deficit)	14,202	(14,874)	(13,024)	11,028	11,028	11,028	1,050	(345)	490
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions	–	–	–	–	–	–	–	–	–
Contributions of PPE	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation	14,202	(14,874)	(13,024)	11,028	11,028	11,028	1,050	(345)	490
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	14,202	(14,874)	(13,024)	11,028	11,028	11,028	1,050	(345)	490

Table 104: Civirole Water – Financial Performance

Budgeted Financial Position

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
ASSETS									
Current assets									
Cash	47,884	60,405	38,665	63,341	63,341	63,341	45,901	19,466	2,366
Other debtors	74,581	3,075	4,847	4,000	4,000	4,000	62,000	18,000	3,000
Inventory	14,869	42,252	14,664	15,000	15,000	15,000	20,000	5,000	1,000
Total current assets	137,334	105,732	58,176	82,341	82,341	82,341	127,901	42,466	6,366
Non current assets									
Property, plant and equipment	53	1	47	37	37	37	27	17	7
Intangible assets	-	14	3	1	1	1	1	1	1
Total non current assets	53	16	50	38	38	38	28	18	8
TOTAL ASSETS	137,387	105,748	58,226	82,379	82,379	82,379	127,929	42,484	6,374
LIABILITIES									
Current liabilities									
Consumer deposits	103,377	94,695	54,254	69,000	69,000	69,000	106,500	31,400	1,300
Trade and other payables	12,069	1,652	8,582	6,000	6,000	6,000	12,000	6,000	500
Provisions	7,331	8,018	7,038	8,000	8,000	8,000	9,000	5,000	4,000
Total current liabilities	122,777	104,366	69,875	83,000	83,000	83,000	127,500	42,400	5,800
Non current liabilities									
Borrowing	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	122,777	104,366	69,875	83,000	83,000	83,000	127,500	42,400	5,800
NET ASSETS	14,610	1,382	(11,649)	(621)	(621)	(621)	429	84	574
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Reserves	14,610	1,382	(11,649)	(621)	(621)	(621)	429	84	574
Share capital	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	14,610	1,382	(11,649)	(621)	(621)	(621)	429	84	574

Table 105: Civirelo Water – Financial Position

Budgeted Cash Flows

Description	2005/06	2006/07	2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	65	85	22	30	30	30	50	15	-
Government - capital	86,911	104,930	29,713	99,257	99,257	99,257	83,000	17,300	(9,100)
Interest	3,933	4,945	4,320	3,600	3,600	3,600	4,000	3,000	1,500
Payments									
Suppliers and employees	(71,321)	(97,439)	(55,733)	(78,211)	(78,211)	(78,211)	(104,490)	(46,750)	(9,500)
Finance charges	-	-	(7)	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	19,588	12,521	(21,686)	24,676	24,676	24,676	(17,440)	(26,435)	(17,100)
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE									
Decrease (Increase) in non-current debtors									
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
Payments									
Capital assets	(58)		(54)						
NET CASH FROM/(USED) INVESTING ACTIVITIES	(58)	-	(54)	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD	19,530	12,521	(21,740)	24,676	24,676	24,676	(17,440)	(26,435)	(17,100)
Cash/cash equivalents at the year begin:	28,354	47,884	60,404	38,664	38,664	38,664	63,341	45,901	19,466
Cash/cash equivalents at the year end:	47,884	60,404	38,664	63,341	63,341	63,341	45,901	19,466	2,366

Table 106: Civirole Water – Cash flows

