

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 1  REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Operating Revenue by Source</u>							
Property rates	0	0	0	0	0	0	0
Property rates - penalties imposed and collection charges	0	0	0	0	0	0	0
Service charges - electricity revenue from tariff billings	0	0	0	0	0	0	0
Service charges - water revenue from tariff billings	0	0	0	0	0	0	0
Service charges - sanitation revenue from tariff billings	0	0	0	0	0	0	0
Service charges - refuse removal from tariff billings	0	0	0	0	0	0	0
Service charges - other	0	300	292	292	21	22	23
Regional Service Levies - turnover	0	0	0	0	0	0	0
Regional Service Levies - remuneration	0	0	0	0	0	0	0
Rental of facilities and equipment	0	0	0	0	0	0	0
Interest earned - external investments	23,932	0	1,600	1,600	10,000	12,000	15,000
Interest earned - outstanding debtors	0	10	10	10	0	0	0
Dividends received	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0
Income for agency services	0	0	0	0	0	0	0
Government grants & subsidies	390,393	468,299	480,119	480,119	639,390	668,132	642,299
Public contributions & donated or contributed PPE	0	100	140	140	500	530	550
Gain on disposal of property plant and equipment	0	0	0	0	0	0	0
Other Income	33,810	42,480	48,077	48,077	14,640	17,860	21,107
<b>Total Revenue By Source</b>	<b>448,135</b>	<b>511,189</b>	<b>530,238</b>	<b>530,238</b>	<b>664,551</b>	<b>698,544</b>	<b>678,979</b>

Column Definitions:

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- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

- The sources of revenue listed here are adapted from the specimen financial statements (statement of financial performance). These must be used where they apply.
- Delete sources that are not applicable.
- Insert additional sources that are not listed in the specimen financial statements. The specimen should be comprehensive and the need to list additional sources should not be great.
- Regional Service Levies has been included as comparative information for previous years should continue to be reflected on the schedule.
- Use of "other" must be limited such that each individual source is less than or equal to 2.5% of total revenue to ensure greatest possible information content for users.
- See example tables and charts provided in Annexure 3 (Table 1 and related charts - pages 20 to 22).

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 2  OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08		Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	
					Budget R'000 E	Budget R'000 F	Budget R'000 G	
Executive & Council	6,881	7,432	7,660	7,660	11,513	9,914	11,037	
Municipal Manager	2,137	5,931	4,096	4,096	6,493	7,181	7,753	
PIMS	1,344	-	-	-	-	-	-	
Finance & Admin	33,870	75,626	70,371	70,371	89,167	96,396	114,380	
Planning & Development	1,876	4,444	2,631	2,631	9,420	11,405	15,367	
LED	4,227	15,577	15,972	15,972	11,957	9,010	6,751	
IDP	270	1,188	1,298	1,298	1,491	1,682	1,845	
Communication & Marketing	1,095	2,443	1,146	1,146	5,286	5,871	6,308	
Technical Services	1,606	3,777	3,404	3,404	4,484	1,809	1,917	
Water	121,754	52,861	78,960	78,960	160,408	91,896	66,370	
Health, Environment & Waste	2,247	4,737	1,554	1,554	6,342	6,243	6,810	
Electricity	217	962	688	688	1,074	1,162	1,257	
Environment & Waste Management	316	-	-	-	-	-	-	
Roads & Transport	7,423	2,370	979	979	2,191	2,371	2,567	
Community & Social Services	3,879	3,038	2,615	2,615	3,734	4,127	4,450	
Fire Services	9,567	15,246	11,833	11,833	17,607	28,085	19,343	
Disaster Management	1,531	7,465	4,448	4,448	8,556	8,928	9,664	
Corporate Services	808	2,454	1,400	1,400	3,162	4,050	4,355	
Human Resources	8,620	10,038	11,889	11,889	10,936	10,843	11,792	
Administration	4,092	8,888	6,224	6,224	11,368	12,596	13,859	
Legal Services	3,469	2,463	5,456	5,456	3,097	7,002	7,304	
Office of Mayor	1,859	3,608	3,424	3,424	4,376	4,791	5,154	
Office of Speaker	974	946	790	790	2,101	1,214	1,403	
Office of Chief Whip	217	528	207	207	563	613	663	
Disability Desk	230	624	369	369	608	656	693	
Gender Desk	272	1,023	833	833	1,247	1,350	1,424	
Youth Desk	360	777	637	637	1,004	956	993	
<b>OPERATING EXPENDITURE BY VOTE</b>	<b>221,141</b>	<b>234,446</b>	<b>238,884</b>	<b>238,884</b>	<b>378,185</b>	<b>330,151</b>	<b>323,459</b>	

Column Definitions:

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- E. The amount to be appropriated for the 2009/10 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

1

Notes:

1. The municipality should list its own votes and votes should be at the highest possible level (e.g. a vote for each department).
2. The municipality may elect to show the vote as a GFS function or display the GFS function with votes underneath. Totals for each GFS function must then be shown.
3. If the municipality elects not to show GFS function on this schedule, schedule 2(a) showing GFS function must be completed and approved.
4. All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
5. See example tables and charts provided in Annexure 3 (Table 2 and related charts - pages 23 to 25)

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 2(a)  OPERATING EXPENDITURE BY GFS	Preceding Year	Current Year			Medium Term Revenue and Expenditure Framework		
	2007/08		2008/09		Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	12,930	20,869	18,016	18,016	27,906	26,675	29,122
Finance & Admin	33,870	75,626	70,371	70,371	89,167	96,396	114,380
Planning & Development	7,717	21,209	19,901	19,901	22,868	22,097	23,963
Health	2,247	4,737	1,554	1,554	6,342	6,243	6,810
Community & Social Services	3,879	3,038	2,615	2,615	3,734	4,127	4,450
Housing	-	-	-	-	-	-	-
Public Safety	11,098	22,711	16,281	16,281	26,163	37,013	29,007
Sport & Recreation	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-
Waste Management	316	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-
Road Transport	7,423	2,370	979	979	2,190	2,371	2,567
Water	121,754	52,861	78,960	78,960	160,408	91,896	66,370
Electricity	217	962	688	688	1,074	1,162	1,257
Technical Services	1,606	3,777	3,404	3,404	4,484	1,809	1,917
Corporate Services	18,084	26,286	26,115	26,115	33,849	40,362	43,618
<b>OPERATING EXPENDITURE BY VOTE</b>	<b>221,141</b>	<b>234,446</b>	<b>238,884</b>	<b>238,884</b>	<b>378,185</b>	<b>330,151</b>	<b>323,461</b>

Column Definitions:

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- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

1. This schedule is required if the municipality elects to approve schedule 2 according to a vote structure not consistent with GFS classifications
2. All budgeted amounts must be classified under a GFS function. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. See example tables and charts provided in Annexure 3 (Table 2 and related charts - pages 23 to 25)

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 3  CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
General Council	0	0	698	698	0	0	0
Finance	485	871	1,161	1,161	700	742	787
LED	1,075	3,350	3,350	3,350	2,500	0	0
Technical Services	8,757	33,610	48,910	48,910	60,550	24,394	0
Water	140,937	192,646	183,015	183,015	153,922	209,194	60,903
Electricity	0	0	2,000	2,000	3,000	0	0
Roads & Transport	43,003	41,781	49,785	49,785	42,500	114,600	189,400
Fire Services	3,156	0	1,052	1,052	11,700	0	0
Disaster Management	12,779	2,494	1,224	1,224	3,294	0	0
Health	4	0	0	0	6,000	0	0
Corporate Services	2	1,861	159	159	0	0	0
Community Services	0	0	0	0	500	0	0
Administration	0	0	0	0	1,700	0	0
<b>CAPITAL EXPENDITURE BY VOTE</b>	<b>210,198</b>	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

Column Definitions:

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Notes:

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- All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
- See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 3(a)  CAPITAL EXPENDITURE BY GFS	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10 Budget R'000 E	Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G
	Executive & Council	0	0	698	698	0	0
Finance & Admin	485	871	1,161	1,161	700	742	787
Planning & Development	1,075	3,350	3,350	3,350	2,500	0	0
Health	4	0	0	0	6,000	0	0
Community & Social Services	0	0	0	0	500	0	0
Housing	0	0	0	0	0	0	0
Public Safety	15,935	2,494	2,276	2,276	14,994	0	0
Sport & Recreation	0	0	0	0	0	0	0
Environmental Protection	0	0	0	0	0	0	0
Waste Management	0	0	0	0	0	0	0
Waste Water Management	0	0	0	0	0	0	0
Road Transport	43,003	41,781	49,785	49,785	42,500	114,600	189,400
Water	140,937	192,646	183,015	183,015	153,922	209,194	60,903
Electricity	0	0	2,000	2,000	3,000	0	0
Technical Services	8,757	33,610	48,910	48,910	60,550	24,394	0
Corporate Services	2	1,861	159	159	1,700	0	0
<b>CAPITAL EXPENDITURE BY VOTE</b>	<b>210,198</b>	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

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- F. The indicative projection for 2010/11
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Notes:

1. This schedule is required if the municipality elects to approve schedule 2 according to a vote structure not consistent with GFS classifications
2. All budgeted amounts must be classified under a GFS function. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

MOPANI DISTRICT MUNICIPALITY(DC33) SCHEDULE 4  CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<b>National Government</b>							
Amounts allocated / gazetted for that year	-	-	-	-	-	-	-
Amounts carried over from previous years	-	-	-	-	-	-	-
<b>Total Grants &amp; Subsidies - National Government</b>	-	-	-	-	-	-	-
<b>Provincial Government</b>							
Amounts allocated / gazetted for that year	141,464	164,461	164,461	164,461	194,985	229,946	197,414
Amounts carried over from previous years	-	-	-	-	-	-	-
<b>Total Grants &amp; Subsidies - Provincial Government</b>	<b>141,464</b>	<b>164,461</b>	<b>164,461</b>	<b>164,461</b>	<b>194,985</b>	<b>229,946</b>	<b>197,414</b>
<b>District Municipality</b>							
Amounts allocated for that year	-	-	-	-	-	-	-
Amounts carried over from previous years	-	-	-	-	-	-	-
<b>Total Grants &amp; Subsidies - District Municipalities</b>	-	-	-	-	-	-	-
<b>Total Government Grants &amp; Subsidies</b>	<b>141,464</b>	<b>164,461</b>	<b>164,461</b>	<b>164,461</b>	<b>194,985</b>	<b>229,946</b>	197,414
<b>Public Contributions &amp; Donations</b>	-	-	-	-	-	-	-
<b>Accumulated Surplus (Own Funds)</b>	68,734	112,152	126,893	126,893	91,381	118,984	53,676
<b>External Loans</b>							
<b>TOTAL FUNDING OF CAPITAL EXPENDITURE<sup>3</sup></b>	<b>210,198</b>	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

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Notes:

1. All municipalities must follow the format above for standardisation.
2. Use Zero (0) where no amount is applicable.
3. Total Capital Expenditure agrees to Total Funding
4. See example tables and charts provided in Annexure 3 (Table 4 and related charts - pages 29 & 30)

OPERATING EXPENDITURE BY TYPE	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10		Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Operating Expenditure by Type</u>							
Employee related costs	31,309	73,007	46,545	46,545	77,804	84,262	90,581
Remuneration of Councillors	5,181	5,821	6,049	6,049	7,049	6,551	7,042
Bad debts	0	0	0	0	0	0	0
Collection costs	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0
Repairs and maintenance	124,360	45,369	73,011	73,011	152,282	93,010	56,400
Interest paid	36	14	14	14	10	11	11
Bulk purchases - Electricity	0	0	0	0	0	0	0
Bulk purchases - Water	0	0	0	0	0	0	0
Contracted services	0	0	0	0	0	0	0
Grants and subsidies paid	0	0	0	0	0	0	0
Advertising	416	340	340	340	1,750	1,924	2,039
Audit fees	2,421	500	1,400	1,400	1,800	1,908	2,022
Bank charges	80	90	90	90	90	95	101
Communications	469	339	321	321	1,983	2,265	2,447
Insurance	1,122	1,000	1,500	1,500	1,800	1,908	2,022
Legal fees	3,465	1,500	5,252	5,252	2,000	5,800	6,000
Seminar / Conferences	761	75	15	15	1,028	1,125	1,248
Travel and Accommodation	1,865	1,954	3,061	3,061	3,594	4,133	4,707
Other Expenses	49,656	104,437	101,286	101,286	126,995	127,159	148,839
<b>Total Operating Expenditure By Type</b>	<b>221,141</b>	<b>234,446</b>	<b>238,884</b>	<b>238,884</b>	<b>378,185</b>	<b>330,151</b>	<b>323,450</b>

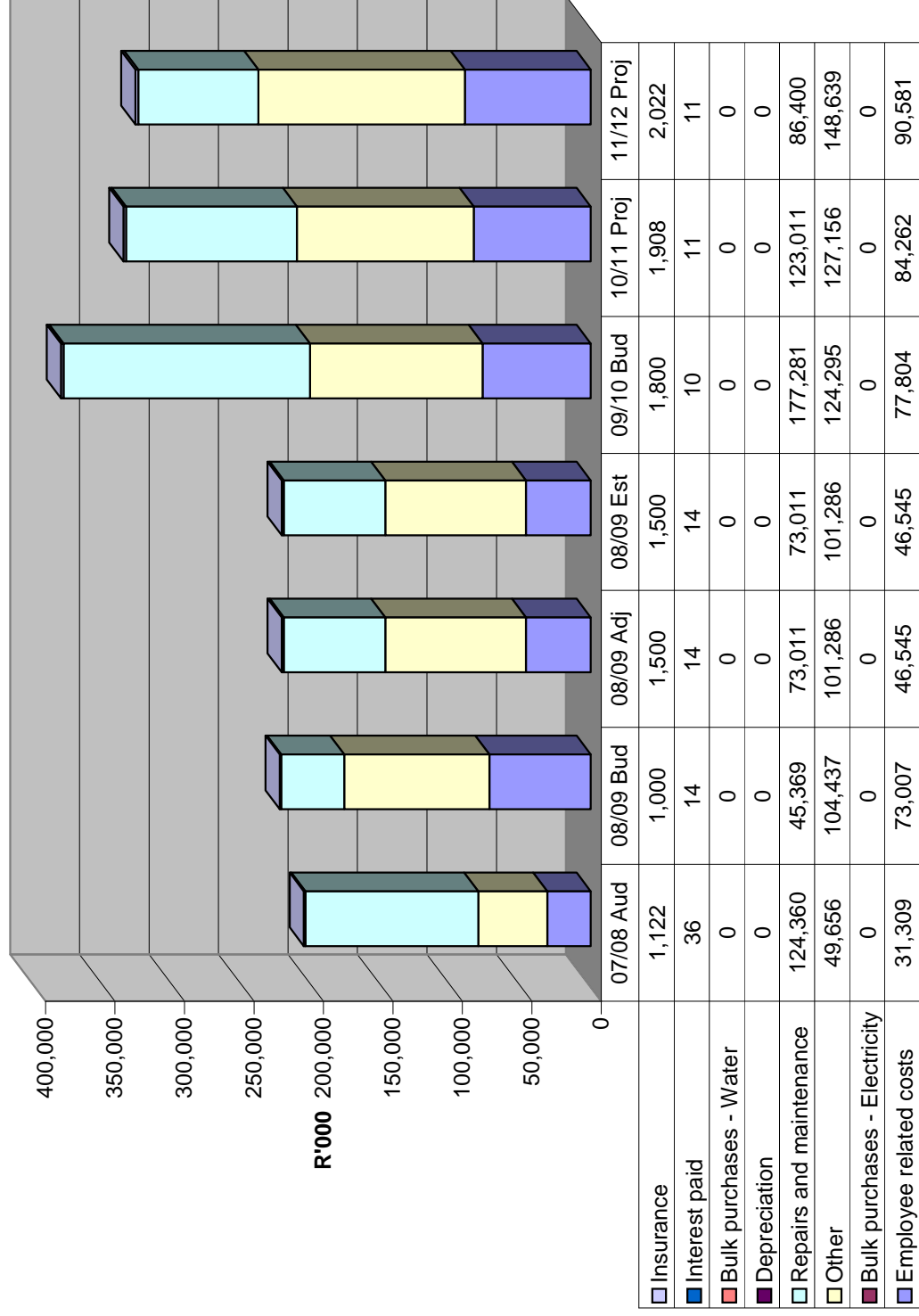
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Notes:

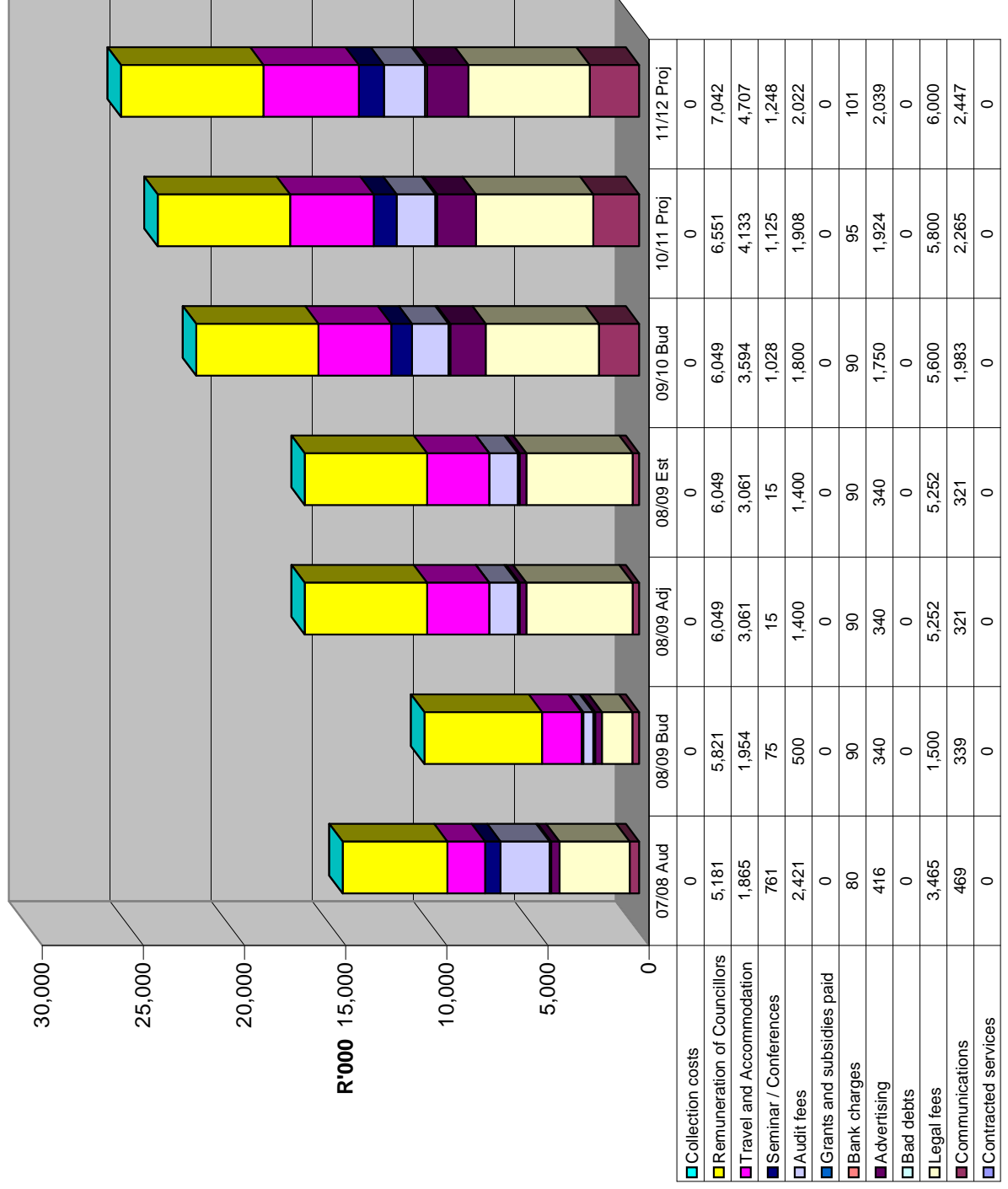
- The line items are as per the specimen financial statements. However, for useful information to be provided "general expenses" must be broken down further. This example shows example items comprising "general expenses".
- Refer to charts on pages 33 and 34.
- This agrees to Operating expenditure by Vote shown on page 23 and Operating expenditure classified by IDP goals etc on page 36.
- The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Type (see next chart for break down of other)





**Operating Expenditure by Minor Type (break down of other from previous chart)**



## MOPANI DISTRICT MUNICIPALITY (DC:33)

EXAMPLE TABLE 5 SUMMARY OF REV & EXP BY VOTE	2009/10						2010/11						2011/12						
	Appropriations			Funding			Appropriations			Funding			Appropriations			Funding			
	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	
Executive & Council	-	11,513	11,513	-	-	11,513	-	9,914	9,914	-	-	9,914	-	11,037	11,037	-	-	11,037	
Municipal Manager	-	6,493	6,493	-	-	6,493	-	7,181	7,181	-	-	7,181	-	7,753	7,753	-	-	7,753	
Finance & Admin	700	89,167	89,867	25161	639,390	664,551	742	96,396	97,138	30,412	668,132	698,544	-	114,380	115,167	36,680	642,299	678,979	
Planning & Development	-	9,420	9,420	-	-	9,420	-	11,405	11,405	-	-	11,405	-	15,367	15,367	-	-	15,367	
LED	2,500	11,957	14,457	-	-	14,457	-	9,010	9,010	-	-	9,010	-	6,751	6,751	-	-	6,751	
IDP	-	1,491	1,491	-	-	1,491	-	1,682	1,682	-	-	1,682	-	1,845	1,845	-	-	1,845	
Communication & Marketing	-	5,286	5,286	-	-	5,286	-	5,871	5,871	-	-	5,871	-	6,308	6,308	-	-	6,308	
Technical Services	60,550	4,484	65,034	-	-	65,034	24,394	1,809	26,203	-	-	26,203	-	1,917	1,917	-	-	1,917	
Water	153,922	160,408	314,330	-	-	314,330	209,194	91,896	301,090	-	-	301,090	-	66,370	127,273	-	-	127,273	
Health	6,000	6,342	12,342	-	-	12,342	-	6,243	6,243	-	-	6,243	-	6,810	6,810	-	-	6,810	
Electricity	3,000	1,074	4,074	-	-	4,074	-	1,162	1,162	-	-	1,162	-	1,257	1,257	-	-	1,257	
Road Transport	42,500	2,191	44,691	-	-	44,691	114,600	2,371	116,971	-	-	116,971	-	2,567	191,967	-	-	191,967	
Community & Social Services	500	3,734	4,234	-	-	4,234	-	4,127	4,127	-	-	4,127	-	4,450	4,450	-	-	4,450	
Public Safety Fire	11,700	17,607	29,307	-	-	29,307	-	28,085	28,085	-	-	28,085	-	19,343	19,343	-	-	19,343	
Disaster Management	3,294	8,556	11,850	-	-	11,850	-	8,928	8,928	-	-	8,928	-	9,664	9,664	-	-	9,664	
Corporate Services	-	3,162	3,162	-	-	3,162	-	4,050	4,050	-	-	4,050	-	4,355	4,355	-	-	4,355	
Human Resources	-	10,936	10,936	-	-	10,936	-	10,843	10,843	-	-	10,843	-	11,792	11,792	-	-	11,792	
Administration	1,700	11,368	13,068	-	-	13,068	-	12,596	12,596	-	-	12,596	-	13,859	13,859	-	-	13,859	
Legal Services	-	3,097	3,097	-	-	3,097	-	7,002	7,002	-	-	7,002	-	7,304	7,304	-	-	7,304	
Office of Mayor	-	4,376	4,376	-	-	4,376	-	4,791	4,791	-	-	4,791	-	5,154	5,154	-	-	5,154	
Office of Speaker	-	2,101	2,101	-	-	2,101	-	1,214	1,214	-	-	1,214	-	1,403	1,403	-	-	1,403	
Office of Chief Whip	-	563	563	-	-	563	-	613	613	-	-	613	-	663	663	-	-	663	
Disability Desk	-	608	608	-	-	608	-	656	656	-	-	656	-	693	693	-	-	693	
Gender Desk	-	1,247	1,247	-	-	1,247	-	1,350	1,350	-	-	1,350	-	1,424	1,424	-	-	1,424	
Youth Desk	-	1,004	1,004	-	-	1,004	-	956	956	-	-	956	-	993	993	-	-	993	
<b>TOTAL</b>	<b>286,366</b>	<b>378,185</b>	<b>664,551</b>	<b>25,161</b>	<b>639,390</b>	<b>664,551</b>	<b>348,930</b>	<b>330,151</b>	<b>679,081</b>	<b>30,412</b>	<b>668,132</b>	<b>698,544</b>	<b>251,090</b>	<b>323,459</b>	<b>574,549</b>	<b>36,680</b>	<b>642,299</b>	<b>678,979</b>	<b>104,430</b>

## Notes:

- The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a) and 3(a).
- All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
- Capital appropriations must agree to Table 3 (Capex by Vote - page 26)
- Operating appropriations must agree to Table 2 (Opex by Vote- page 23)
- Funding by vote will depend upon the particular responsibilities within each municipality. While some votes will operate with deficits, others will operate with surpluses.
- In terms of an overall funded budget (balanced budget) the municipality must comply with section 18(1) of MFMA. Provide a note to that effect.

EXAMPLE TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year + 1 2010/11		Budget Year + 2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Revenue by Source</u>							
Property rates	0	0	0	0	0	0	0
Property rates - penalties imposed and collection charges	0	0	0	0	0	0	0
Service charges - electricity revenue from tariff billings	0	0	0	0	0	0	0
Service charges - water revenue from tariff billings	0	0	0	0	0	0	0
Service charges - sanitation revenue from tariff billings	0	0	0	0	0	0	0
Service charges - refuse removal from tariff billings	0	0	0	0	0	0	0
Service charges - other	300	292	292	292	21	22	23
Regional Service Levies - turnover	0	0	0	0	0	0	0
Regional Service Levies - remuneration	0	0	0	0	0	0	0
Rental of facilities and equipment	0	0	0	0	0	0	0
Interest earned - external investments	8,142	1,600	1,600	1,600	10,000	12,000	15,000
Interest earned - outstanding debtors	0	10	10	10	0	0	0
Dividends received	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0
Income for agency services	0	0	0	0	0	0	0
Government grants & subsidies	390,393	468,299	480,119	480,119	639,390	668,132	642,299
Public contributions & donated or contributed PPE	0	100	140	140	500	530	550
Gain on disposal of property plant and equipment	0	0	0	0	0	0	0
Other Income	49,600	42,480	48,077	48,077	14,640	17,860	21,107
<b>Total Revenue By Source</b>	<b>448,135</b>	<b>511,189</b>	<b>530,238</b>	<b>530,238</b>	<b>664,551</b>	<b>698,544</b>	<b>678,979</b>

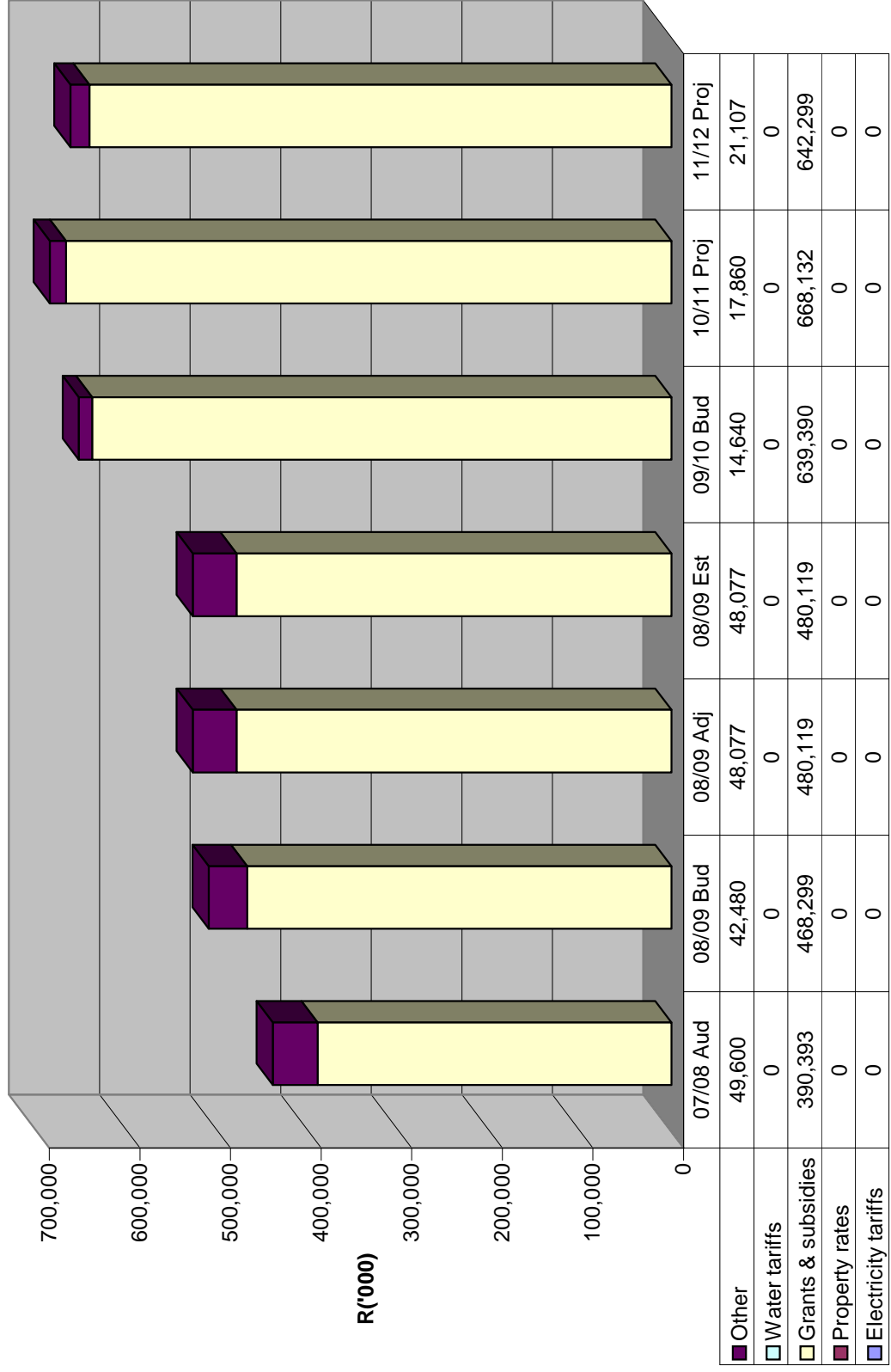
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2008/09 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/10 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

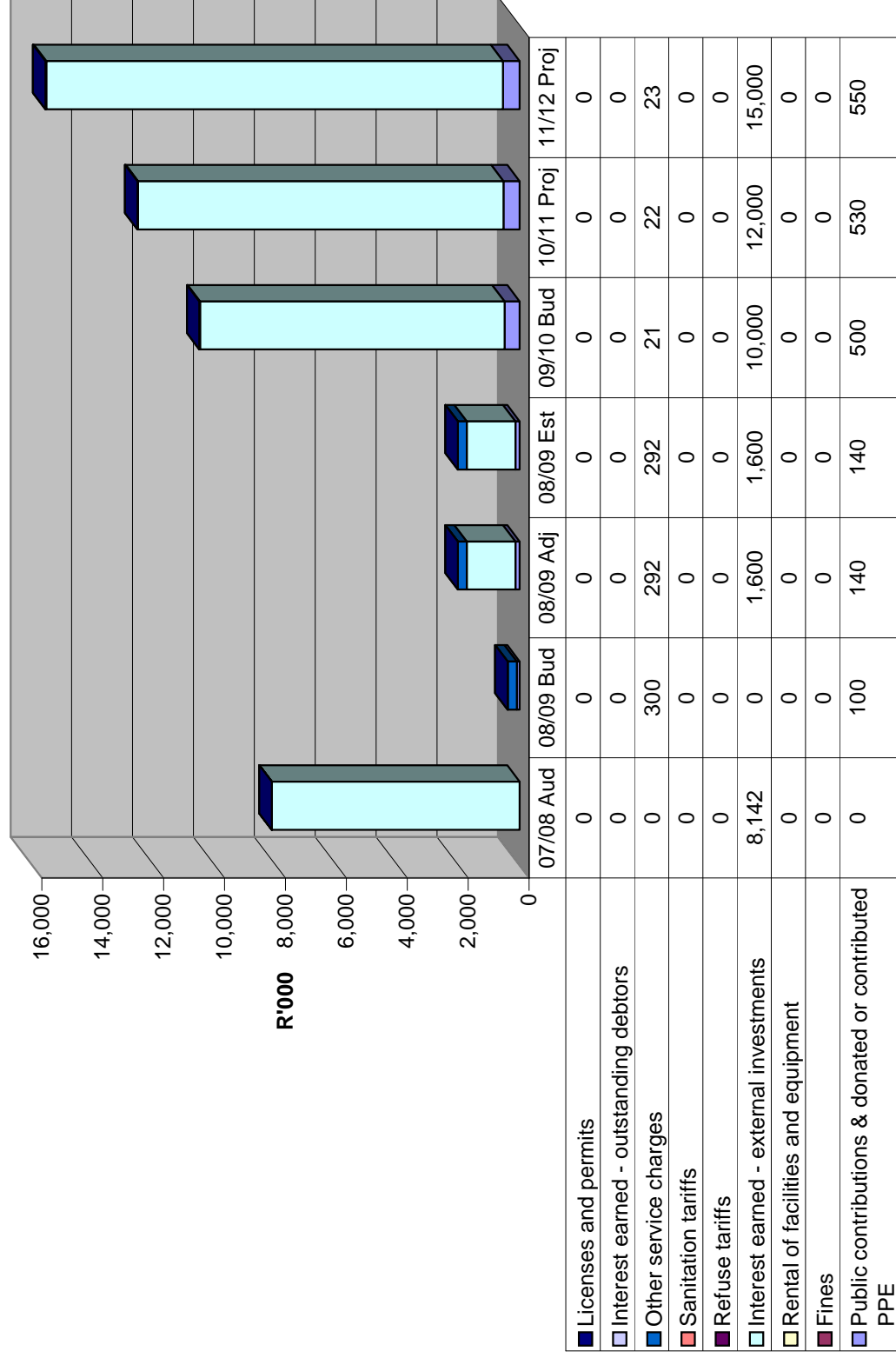
Notes:

1. This table and the associated charts are examples only.
2. The sources listed here have been adapted from the specimen statement of financial performance.
3. Note that there is no classification for "other" in this example. Sources not applicable have been deleted. Municipalities should ensure that all sources are displayed separately except where other is used as per note 5 below.
4. If other is used, each individual source must be less than or equal to 2.5% of total revenue by source to ensure greatest possible information content for users.
5. Note that in this example Regional Service levies have ceased for 2006/07 onwards and grants and subsidies have been increased appropriately.
6. Refer Charts ('Rev by Major Source' and 'Rev by Minor Source' - pages 21 & 22). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
7. Note that totals agree to totals on Annexure 4, Table 1 reconciling the IDP and Budget for Revenue (page 35)
8. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Revenue by Major Source (see next chart for break down of other)



Revenue By Minor Source (break down of other from previous chart)



MOPANI DISTRICT MUNICIPALITY (DC33) EXAMPLE TABLE 2	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework			
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year +1		Budget Year +2	
					Budget R'000 E	Budget R'000 F	Budget R'000 G	Budget R'000 H
Executive & Council	6,881	7,432	7,660	7,660	11,513	9,914	11,037	11,037
Municipal Manager	2,137	5,931	4,096	4,096	6,493	7,181	7,753	7,753
PIMS	1,344	-	-	-	-	-	-	-
Finance & Admin	33,870	75,626	70,371	70,371	89,167	96,396	114,380	114,380
Planning & Development	1,876	4,444	2,631	2,631	9,420	11,405	15,367	15,367
LED	4,227	15,577	15,972	15,972	11,957	9,010	6,751	6,751
IDP	270	1,188	1,298	1,298	1,491	1,682	1,845	1,845
Communication & Marketing	1,095	2,443	1,146	1,146	5,286	5,871	6,308	6,308
Technical Services	1,606	3,777	3,404	3,404	4,484	1,809	1,917	1,917
Water	121,754	52,861	78,960	78,960	160,408	91,896	66,370	66,370
Health	2,247	4,737	1,554	1,554	6,342	6,243	6,810	6,810
Electricity	217	962	688	688	1,074	1,162	1,257	1,257
Environment & Waste Management	316	-	-	-	-	-	-	-
Road Transport	7,423	2,370	979	979	2,191	2,371	2,567	2,567
Community & Social Services	3,879	3,038	2,615	2,615	3,734	4,127	4,450	4,450
Public Safety Fire	9,567	15,246	11,833	11,833	17,607	28,085	19,343	19,343
Disaster Management	1,531	7,465	4,448	4,448	8,556	8,928	9,664	9,664
Corporate Services	808	2,454	1,400	1,400	3,162	4,050	4,355	4,355
Human Resources	8,620	10,038	11,889	11,889	10,936	10,843	11,792	11,792
Administration	4,092	8,888	6,224	6,224	11,368	12,596	13,859	13,859
Legal Services	3,469	2,463	5,456	5,456	3,097	7,002	7,304	7,304
Office of Mayor	1,859	3,608	3,424	3,424	4,376	4,791	5,154	5,154
Office of Speaker	974	946	790	790	2,101	1,214	1,403	1,403
Office of Chief Whip	217	528	207	207	563	613	663	663
Disability Desk	230	624	369	369	608	656	693	693
Gender Desk	272	1,023	833	833	1,247	1,350	1,424	1,424
Youth Desk	360	777	637	637	1,004	956	993	993
<b>OPERATING EXPENDITURE BY VOTE</b>	<b>221,141</b>	<b>234,446</b>	<b>238,884</b>	<b>238,884</b>	<b>378,185</b>	<b>330,151</b>	<b>323,459</b>	<b>323,459</b>

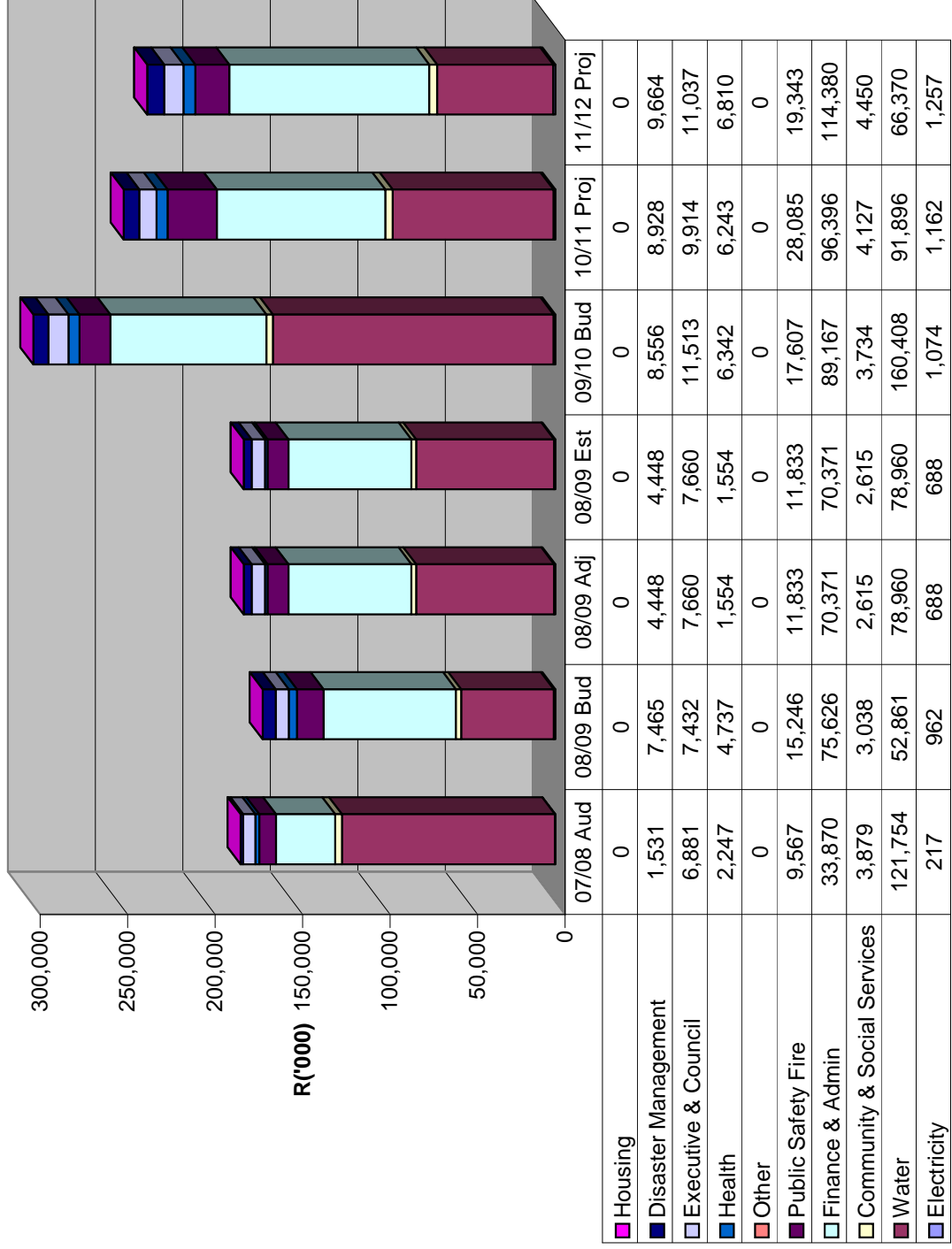
**Column Definitions:**

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MIFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/10 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

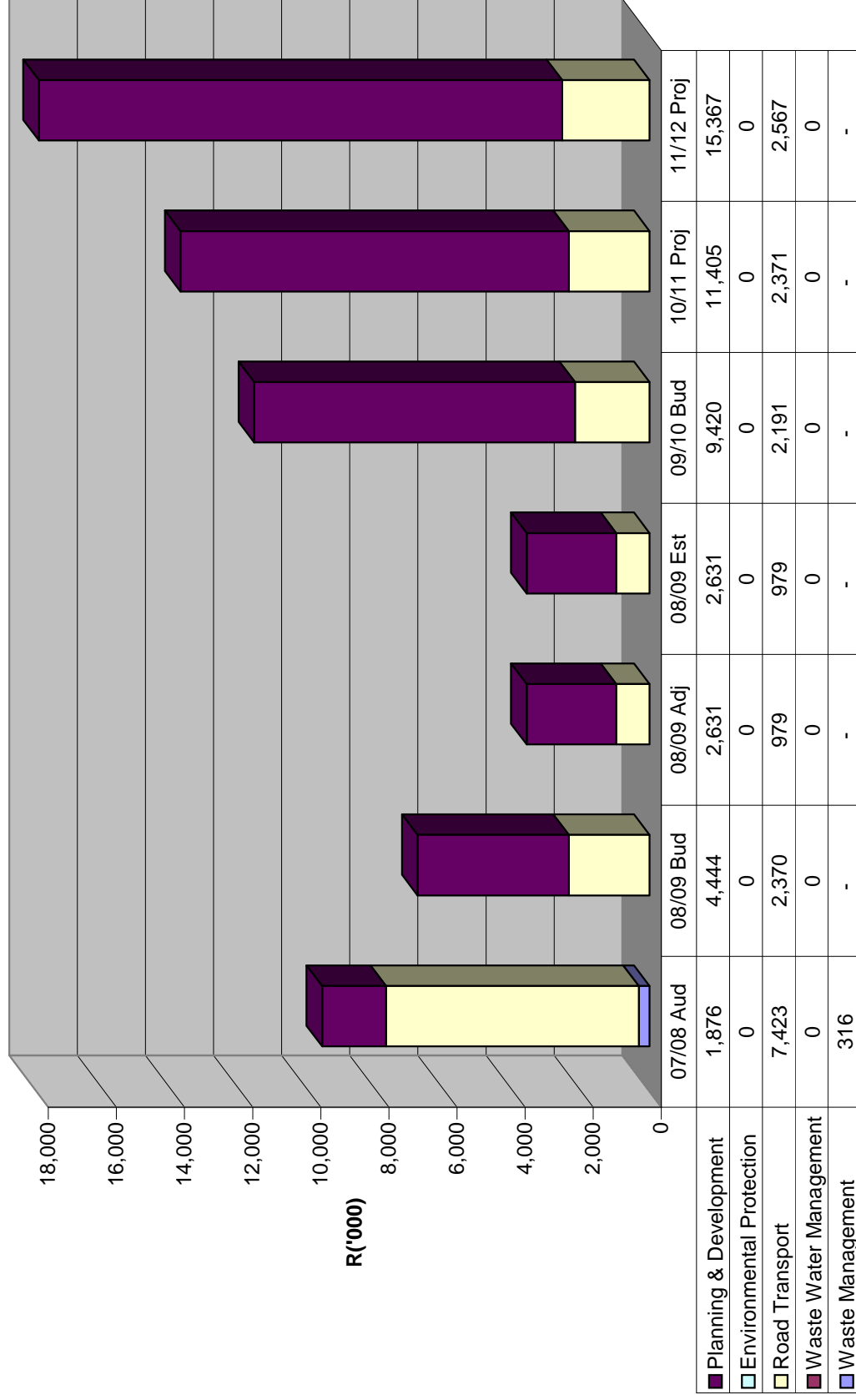
**Notes:**

1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Opex by Major vote and Opex by Minor Vote - pages 24 & 25). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 2 reconciling the IDP and Budget for Operating Expenditure (page 36)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Vote (see next chart for breakdown of other)



Operating Expenditure by Minor Vote (breakdown of other from previous chart)





MOPANI DISTRICT MUNICIPALITY (DC33) EXAMPLE TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08		Current Year 2008/09		Full Year Forecast R'000 D	Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Budget Year 2009/10 Budget R'000 E		Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G	
	Executive & Council	0	0	698	698	0	0	0
Finance	485	871	1,161	1,161	1,161	700	787	
LED	1,075	3,350	3,350	3,350	3,350	2,500	0	
Technical Services	8,757	33,610	48,910	48,910	48,910	60,550	0	
Water	140,937	192,646	183,015	183,015	183,015	153,922	24,394	
Electricity	0	0	2,000	2,000	2,000	3,000	0	
Roads & Transport	43,003	41,781	49,785	49,785	49,785	42,500	114,600	
Fire Services	3,156	0	1,052	1,052	1,052	11,700	0	
Disaster Management	12,779	2,494	1,224	1,224	1,224	3,294	0	
Health	4	0	0	0	0	6,000	0	
Corporate Services	2	1,861	159	159	159	0	0	
Community Services	0	0	0	0	0	500	0	
Administration	0	0	0	0	0	1,700	0	
<b>CAPITAL EXPENDITURE BY VOTE</b>	<b>210,198</b>	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

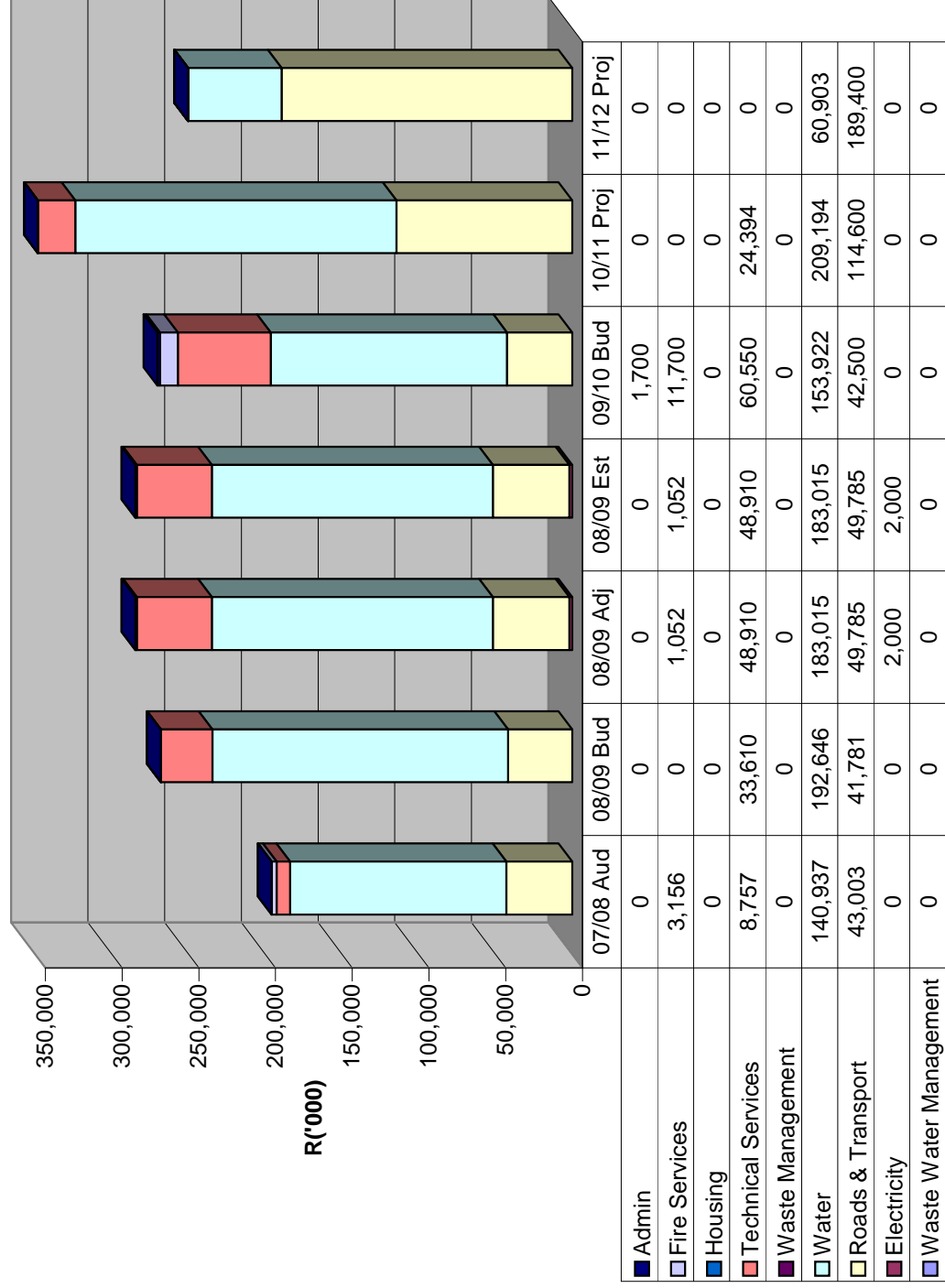
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2008/09 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/10 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

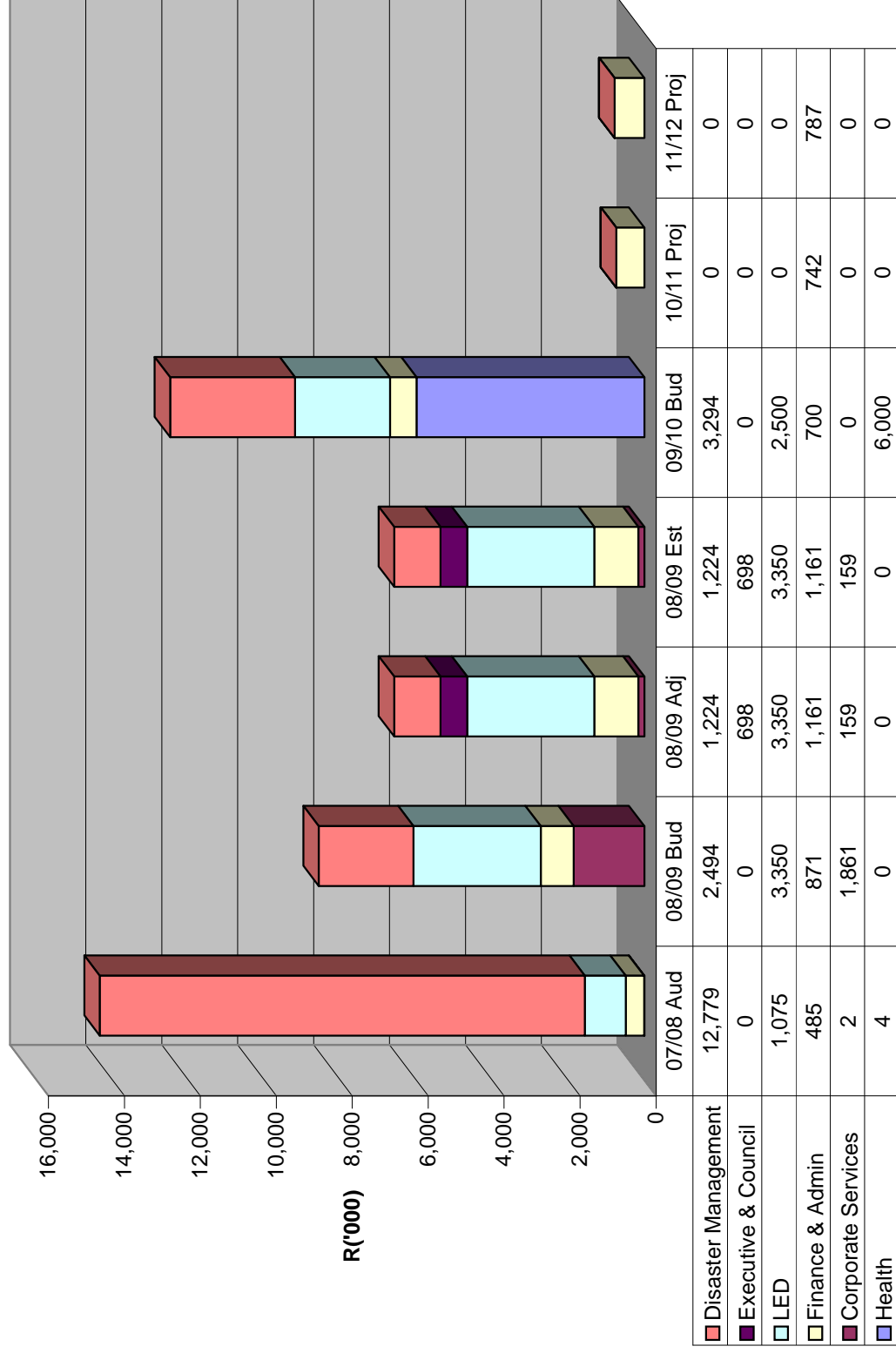
Notes:

1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Capex by Major Vote and Capex by Minor Vote - pages 27 & 28). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 3 reconciling the IDP and Budget for Capital Expenditure (page 37)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Expenditure by Major Vote (see next chart for breakdown of other)



**Capital Expenditure by Minor Vote (breakdown of other from previous chart)**



MOPANI DISTRICT MUNICIPALITY (DC33) EXAMPLE TABLE 4  CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08		Current Year 2008/09		Full Year Forecast R'000 D	Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Budget Year				
				Budget R'000 E		Budget R'000 F	Budget R'000 G	
<b>National Government</b> Amounts allocated / gazetted for that year Amounts carried over from previous years	-	-	-	-	-	-	-	-
<b>Total Grants &amp; Subsidies - National Government</b>	-	-	-	-	-	-	-	-
<b>Provincial Government</b> Amounts allocated / gazetted for that year Amounts carried over from previous years	141,464	164,461	164,461	164,461	164,461	194,985	229,946	197,414
<b>Total Grants &amp; Subsidies - Provincial Government</b>	141,464	164,461	164,461	164,461	164,461	194,985	229,946	197,414
<b>District Municipality</b> Amounts allocated for that year Amounts carried over from previous years	-	-	-	-	-	-	-	-
<b>Total Grants &amp; Subsidies - District Municipalities</b>	-	-	-	-	-	-	-	-
<b>Total Government Grants &amp; Subsidies</b>	141,464	164,461	164,461	164,461	164,461	194,985	229,946	197,414
<b>Public Contributions &amp; Donations</b>	-	-	-	-	-	-	-	-
<b>Accumulated Surplus (Own Funds)</b>	68,734	112,152	126,893	126,893	126,893	91,381	118,984	53,676
<b>External Loans</b>	-	-	-	-	-	-	-	-
<b>TOTAL FUNDING OF CAPITAL EXPENDITURE</b>	<b>210,198</b>	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

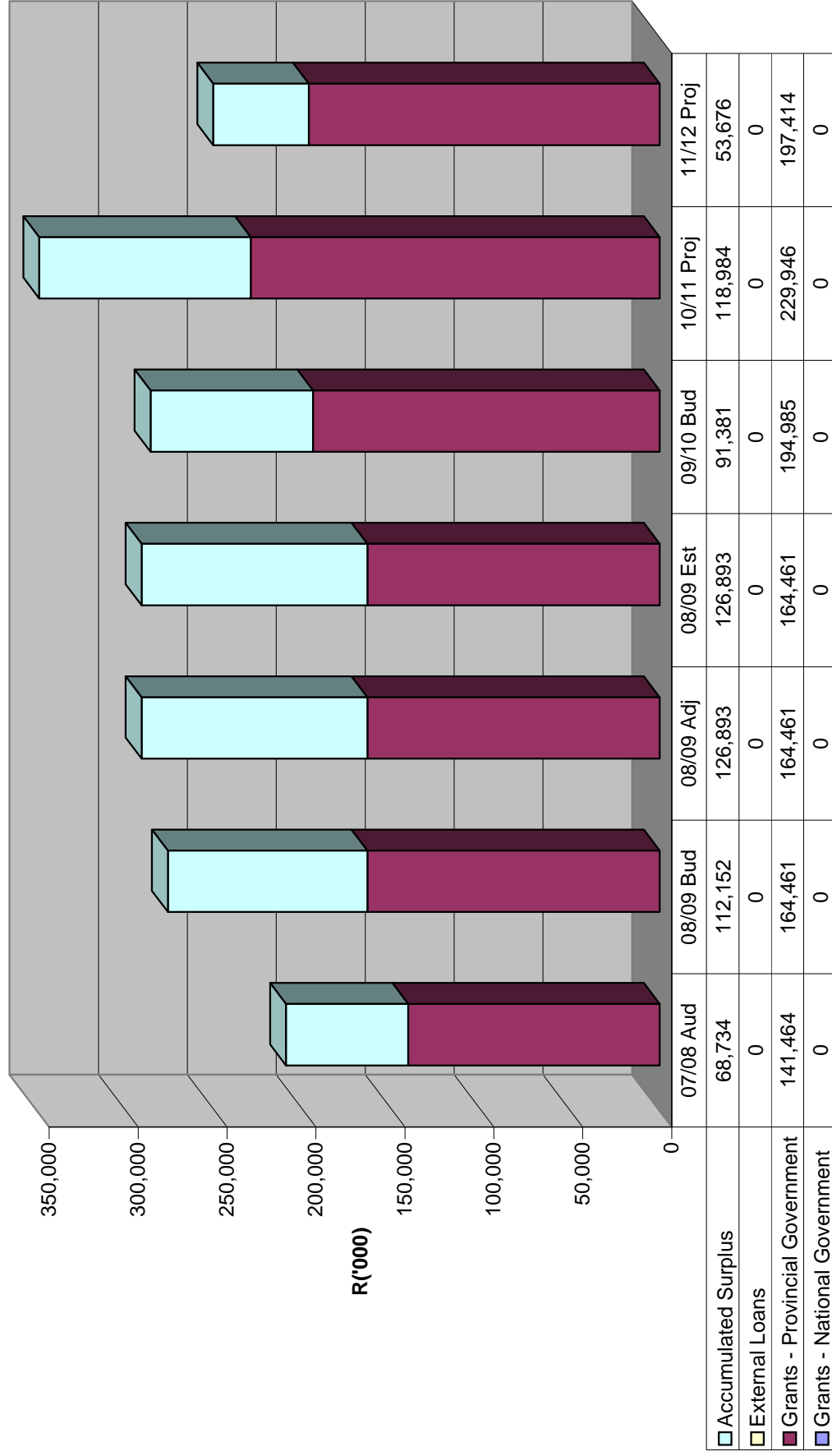
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/10 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

1. All municipalities must follow the format above for standardisation.
2. The figures and resulting chart on page 30 are examples only.
3. Note the use of zeros where no amounts applicable.
4. Total Capital Expenditure agrees to Total Funding (see page 26)
5. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

### Capital Funding by Source



MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 1 RECONCILIATION OF IDP & BUDGET - REV		Action Plan	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework			
			Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year +1 2009/10 Budget R'000 E	Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G	
Strategic Objective										
Sustainable Services	Water	0	0	0	0	0	0	0	0	0
Sustainable Services	Electricity	0	0	0	0	0	0	0	0	0
Sustainable Services	Sanitation	0	0	0	0	0	0	0	0	0
Sustainable Services	Waste Management	0	0	0	0	0	0	0	0	0
Sustainable Services	Health	0	0	0	0	0	0	0	0	0
Sustainable Services	Community	0	0	0	0	0	0	0	0	0
Infrastructure	Roads & Stormwater	0	0	0	0	0	0	0	0	0
Infrastructure	Cemeteries	0	0	0	0	0	0	0	0	0
Infrastructure	Housing	0	0	0	0	0	0	0	0	0
Infrastructure	Sport Stadium 2010	0	0	0	0	0	0	0	0	0
Infrastructure	Open Space	0	0	0	0	0	0	0	0	0
Infrastructure	Public Amenities	0	0	0	0	0	0	0	0	0
Good Governance	Support Services / Fleet	0	0	0	0	0	0	0	0	0
Good Governance	Integrated Planning	0	0	0	0	0	0	0	0	0
Good Governance	Financial Management	448,135	511,189	530,238	530,238	530,238	530,238	664,551	698,544	678,979
Good Governance	Human Resources Management	0	0	0	0	0	0	0	0	0
Environmental Management	Land Management	0	0	0	0	0	0	0	0	0
Economic Development	Local Economic Development	0	0	0	0	0	0	0	0	0
Social Development	Culture & Sport	0	0	0	0	0	0	0	0	0
Social Development	Public Participation	0	0	0	0	0	0	0	0	0
Safety & Security	Road Safety	0	0	0	0	0	0	0	0	0
Safety & Security	Fire & Rescue	0	0	0	0	0	0	0	0	0
Safety & Security	Disaster Management	0	0	0	0	0	0	0	0	0
Safety & Security	Security	0	0	0	0	0	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>		<b>448,135</b>	<b>511,189</b>	<b>530,238</b>	<b>530,238</b>	<b>530,238</b>	<b>530,238</b>	<b>664,551</b>	<b>698,544</b>	<b>678,979</b>

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

- 1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
- 2. Totals agree to totals of Revenue by Source (see Annexure 3, Table 1 - Revenue by Source on page 20)
- 3. Zeros are used where no amount is applicable

MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 2 RECONCILIATION OF IDP & BUDGET - OPEX	Action Plan	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
		Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year		Budget Year +2
						Budget R'000 E	Budget R'000 F	Budget R'000 G
Strategic Objective								
Sustainable Services	Water	121,754	52,861	78,961	78,961	160,408	91,896	66,370
Sustainable Services	Electricity	217	962	688	688	1,074	1,162	1,257
Sustainable Services	Sanitation	0	0	0	0	0	0	0
Sustainable Services	Waste Management	316	0	0	0	0	0	0
Sustainable Services	Health	2,247	4,737	1,554	1,554	6,342	6,243	6,810
Sustainable Services	Community	3,879	3,038	2,615	2,615	3,734	4,127	4,450
Infrastructure	Roads & Stormwater	7,423	2,370	978	978	2,191	2,371	2,567
Infrastructure	Technical Services	1,606	3,777	3,404	3,404	4,484	1,809	1,917
Infrastructure	Cemeteries	0	0	0	0	0	0	0
Infrastructure	Housing	0	0	0	0	0	0	0
Infrastructure	Sport Stadium 2010	0	0	0	0	0	0	0
Infrastructure	Open Space	0	0	0	0	0	0	0
Infrastructure	Public Amenities	0	0	0	0	0	0	0
Infrastructure	Support Services / Fleet	0	0	0	0	0	0	0
Good Governance	Integrated Planning	270	1,188	1,298	1,298	1,491	1,682	1,845
Good Governance	Financial Management	33,870	75,626	70,370	70,370	89,167	96,396	114,380
Good Governance	Human Resources Management	8,620	10,038	11,889	11,889	10,936	10,843	11,792
Good Governance	General Council	10,793	7,432	7,659	7,659	21,412	19,494	21,367
Good Governance	Municipal Manager	2,137	5,931	4,095	4,095	6,493	7,181	7,753
Good Governance	Corporate Services	808	2,454	1,400	1,400	3,162	4,050	4,355
Good Governance	Administration	4,092	8,888	6,223	6,223	11,368	12,596	13,889
Good Governance	Communication & Marketing	1,095	2,443	1,145	1,145	5,286	5,871	6,308
Good Governance	Land Management	0	0	0	0	0	0	0
Environmental Management	Local Economic Development	4,227	15,577	15,971	15,971	11,957	9,010	6,751
Economic Development	Planning & Development	3,220	4,444	2,630	2,630	9,420	11,405	15,367
Economic Development	Culture & Sport	0	0	0	0	0	0	0
Social Development	Public Participation	0	0	0	0	0	0	0
Safety & Security	Road Safety	0	0	0	0	0	0	0
Safety & Security	Fire & Rescue	9,567	15,246	11,832	11,832	17,607	28,085	19,343
Safety & Security	Disaster Management	1,531	7,466	4,448	4,448	8,556	8,928	9,664
Safety & Security	Security	0	0	0	0	0	0	0
Safety & Security	Legal Services	3,469	2,463	5,455	5,455	3,097	7,002	7,304
<b>TOTAL OPERATING EXPENDITURE</b>		<b>221,141</b>	<b>226,941</b>	<b>232,615</b>	<b>232,615</b>	<b>378,185</b>	<b>330,151</b>	<b>323,459</b>

Column Definitions:  
A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre-audit figures must be provided with a note stating these are pre-audit.  
B. The original budget approved by council for the 2005/06 budget year.  
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.  
D. An estimate of final actual figures (pre-audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.  
E. The amount to be appropriated for the 2006/07 budget year.  
F. The indicative projection for 2007/08  
G. The indicative projection for 2008/09

**Notes:**

- The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
- Totals agree to totals of Operating Expenditure by Vote (see Annexure 3, Table 2 - Operating Expenditure by Vote on page 23)
- Zeros are used where no amounts are applicable

MUNICIPALITY (DC33)		Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework			
SUPPORTING TABLE 3		Audited Actual R'000	Approved Budget R'000	Adjusted Budget R'000	Full Year Forecast R'000	Budget R'000	Budget R'000	Budget R'000	
ACTION PLAN		A	B	C	D	E	F	G	
Strategic Objective									
Sustainable Services	Water	140,937	122,646	113,016	113,016	108,922	141,556	60,903	
Sustainable Services	Electricity	0	0	0	2,000	3,000	0	0	
Sustainable Services	Sanitation	0	70,000	70,000	70,000	46,000	67,638	0	
Sustainable Services	Waste Management	0	0	0	0	0	0	0	
Sustainable Services	Health	4	0	0	0	6,000	0	0	
Sustainable Services	Community	0	0	0	0	0	0	0	
Infrastructure	Roads & Stormwater	43,003	41,781	49,785	49,785	42,500	114,600	189,400	
Infrastructure	Technical Services	8,757	33,610	48,909	48,909	60,550	24,394	0	
Infrastructure	Cemeteries	0	0	0	0	0	0	0	
Infrastructure	Housing	0	0	0	0	0	0	0	
Infrastructure	Sport Stadium 2010	0	0	0	0	0	0	0	
Infrastructure	Open Space	0	0	0	0	0	0	0	
Infrastructure	Public Amenities	0	0	0	0	0	0	0	
Infrastructure	Support Services / Fleet	0	0	0	0	0	0	0	
Good Governance	Integrated Planning	0	0	0	0	0	0	0	
Good Governance	Financial Management	485	871	1,161	1,161	700	742	787	
Good Governance	Human Resources Management	0	0	0	0	0	0	0	
Good Governance	General Council	0	0	698	698	0	0	0	
Good Governance	Municipal Manager	0	0	0	0	0	0	0	
Good Governance	Corporate Services	2	1,860	159	159	0	0	0	
Good Governance	Administration	0	0	0	0	1,700	0	0	
Good Governance	Good Governance	0	0	0	0	0	0	0	
Good Governance	Communication & Marketing	0	0	0	0	0	0	0	
Good Governance	Land Management	0	0	0	0	0	0	0	
Environmental Management	Local Economic Development	1,075	3,350	3,350	3,350	2,500	0	0	
Economic Development	Planning & Development	0	0	0	0	0	0	0	
Economic Development	Culture & Sport	0	0	0	0	0	0	0	
Social Development	Public Participation	0	0	0	0	0	0	0	
Social Development	Road Safety	0	0	0	0	0	0	0	
Safety & Security	Fire & Rescue	3,156	0	1,052	1,052	11,700	0	0	
Safety & Security	Disaster Management	12,779	2,494	1,224	1,224	3,294	0	0	
Safety & Security	Security	0	0	0	0	0	0	0	
Safety & Security	Legal Services	0	0	0	0	0	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>210,198</b>	<b>276,612</b>	<b>291,354</b>	<b>291,354</b>	<b>286,866</b>	<b>348,930</b>	<b>251,090</b>	

**Column Definitions:**

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

**Notes:**

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their own IDP.
2. Totals agree to totals of Capital Expenditure by Vote (see Annexure 3, Table 3 - Capital Expenditure by Vote on page 26)
3. Zeros are used where no amounts are applicable



MOPANI DISTRICT MUNICIPALITY(DC33) SUPPORTING TABLE 4	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework			
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year +1		Budget Year +2	
					Budget R'000 E	Budget R'000 F	Budget R'000 G	
<b>Investment Type</b>								
Securities - National Government	0	0	0	0	0	0	0	0
Listed Corporate Bonds	0	0	0	0	0	0	0	0
Deposits - Banks	101,521	80	2,800	2,800	10,100	12,110	15,120	0
Deposits - Public Investment Commissioners	0	0	0	0	0	0	0	0
Deposits - Corporation for Public Deposits	0	0	0	0	0	0	0	0
Bankers Acceptance Certificates	0	0	0	0	0	0	0	0
Negotiable Certificate of Deposit - Banks	0	0	0	0	0	0	0	0
Guaranteed Endowment Policies (sinking funds)	0	0	0	0	0	0	0	0
Repurchase Agreements - Banks	0	0	0	0	0	0	0	0
Municipal Bonds	0	0	0	0	0	0	0	0
<b>TOTAL INVESTMENTS</b>	<b>101,521</b>	<b>80</b>	<b>2,800</b>	<b>2,800</b>	<b>10,100</b>	<b>12,110</b>	<b>15,120</b>	<b>0</b>

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. The investment types listed are set out as per the municipal investment regulations posted on the NT web site ([www.treasury.gov.za/mfma](http://www.treasury.gov.za/mfma))
2. List additional types if the list above is incomplete. **Do not use "Other"**
3. Zeros are used where no amounts are applicable

MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 4a INVESTMENT PARTICULARS BY MATURITY						
Name of Institution / Investment ID	Period of Investment	Type of Investment	Expiry date of Investment	Monetary Value R'000	Interest to be Realised R'000	
Absa 206-834-8406	32 days	Fixed Deposit	24/03/2009	41,650	367	
FNB- 62062845551	Available on call	Call account	13/04/2009	4,266	0	
FNB- 74062845788	32 days	Notice	03/04/2009	15,313	0	
<b>TOTAL</b>						

**Notes:**

List each investment by name of institution and investment identification number unique to that investment

MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 5	Preceding Year 2007/08	Current Year 2008/09		Full Year Forecast R'000 D	Medium Term Revenue and Expenditure Framework				
		Approved Budget R'000 B	Adjusted Budget R'000 C		Budget Year 2009/10 Budget R'000 E	Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G		
<b>GOVERNMENT GRANTS &amp; SUBSIDIES - ALLOCATIONS<sup>1</sup></b>									
<u>National Grant Allocations<sup>2</sup></u>									
Finance Management Grant	500	250	250	250	750	1,000	1,250		
MSG	1,000	735	735	735	735	750	790		
Equitable Share	190,465	234,250	234,250	234,250	292,547	355,311	387,965		
<b>Sub Total - National Grant Allocations</b>	<b>191,965</b>	<b>235,235</b>	<b>235,235</b>	<b>235,235</b>	<b>294,032</b>	<b>357,061</b>	<b>390,005</b>		
<u>Provincial Grant Allocations<sup>2</sup></u>									
DWAF	55,970	68,303	80,303	80,303	150,108	80,900	54,630		
LGW SETA	410	300	120	120	265	225	250		
MIG	142,048	164,461	164,461	164,461	194,985	229,946	197,414		
<b>Sub Total - Provincial Grant Allocations</b>	<b>198,428</b>	<b>233,064</b>	<b>244,884</b>	<b>244,884</b>	<b>345,358</b>	<b>311,071</b>	<b>252,294</b>		
<u>Municipal Grant Allocations<sup>3</sup></u>									
<b>Sub Total - Municipal Grant Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL GRANT ALLOCATIONS</b>	<b>390,393</b>	<b>468,299</b>	<b>480,119</b>	<b>480,119</b>	<b>639,390</b>	<b>668,132</b>	<b>642,299</b>		

**Column Definitions:**

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

**Notes:**

1. Refers to allocations by transferring departments and municipalities.
2. Each grant is listed by grant code as shown in the Division of Revenue Act 2006 and also shows the name of grant and name of transferring department or municipality.
3. Show the name and demarcation code of the municipality making the transfer as well as the grant description.
4. Zeros are used where no amounts are applicable

MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 6 NEW BORROWING	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10 Budget R'000 E	Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G
<b>NEW BORROWING</b>	0	0	0	0	0	0	0

**Column Definitions:**

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

**Notes:**

Use separate line for each new borrowing

MOPANI DISTRICT MUNICIPALITY (DC33) SUPPORTING TABLE 7  GRANT ALLOCATIONS	Preceding Year 2007/08	Current Year 2008/09		Full Year Forecast R'000 D	Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C		Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<b>Allocations to Other Municipalities<sup>1</sup></b>							
Free Basic Water	20,000	20,000	20,000	20,000	40,000	45,000	60,000
2.							
3.							
etc							
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES</b>							
<b>Allocations to Entities &amp; Other External Mechanisms<sup>2</sup></b>							
1.							
2.							
3.							
etc							
<b>TOTAL ALLOCATIONS TO ENTITIES ETC</b>							
<b>Allocations to Other Organs of State<sup>3</sup></b>							
1.							
2.							
3.							
etc							
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE</b>							
<b>Allocations to Other Organisations<sup>4</sup></b>							
1.							
2.							
3.							
etc							
<b>TOTAL ALLOCATIONS TO OTHER ORGANISATIONS</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>	<b>45,000</b>	<b>60,000</b>

**Column Definitions:**

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

**Notes:**

- 1. Listed by municipal name and demarcation code of the recipient municipality
- 2. List by name of entity etc
- 3. List by name of organ of state
- 4. List by name of other organisation

SUPPORTING TABLE 8 MOPANI DISTRICT MUNICIPALITY (DC33)						
DISCLOSURE OF SALARIES, ALLOWANCES & BENEFITS Councillors	Salary	Social Contributions <sup>4</sup>	Allowances	Performance Bonuses	Total Package	
	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa	
<b>Political office bearer<sup>1</sup> by designation</b>						
Mayor	434	-	161	-	595	
Speaker	347	-	132	-	479	
Chief Whip	326	-	125	-	451	
MMC-Roads & Transport	200	-	83	-	283	
MMC-Water & Sanitation	179	-	70	-	249	
MMC-Energy	179	-	70	-	249	
MMC-Social Services	326	-	125	-	451	
MMC-Finance	326	-	125	-	451	
MMC-Governance & Admin	200	-	83	-	283	
MMC-Planning & Development	326	-	125	-	451	
<b>Sub-total 1</b>	<b>2,843</b>	<b>-</b>	<b>1,099</b>	<b>-</b>	<b>3,942</b>	
Proportional Representative Ward Councillors	2,528	-	578	-	3,106	
	-	-	-	-	-	
<b>Sub-total 2</b>	<b>2,528</b>	<b>-</b>	<b>578</b>	<b>-</b>	<b>3,106</b>	
<b>Total Councillors</b>	<b>5,371</b>	<b>-</b>	<b>1,677</b>	<b>-</b>	<b>7,048</b>	
<b>Officials of the Municipality</b>						
<b>Senior Managers by designation</b>						
Municipal Manager (MM)	1,300	26	-	-	1,326	
Chief Finance Officer	921	18	-	-	939	
Director Corporate Services	812	16	-	-	828	
Director Community Services	812	16	-	-	828	
Director Planning Services	812	16	-	-	828	
Director Technical Services	812	16	-	-	828	
<b>Sub-total 1</b>	<b>5,469</b>	<b>108</b>	<b>-</b>	<b>-</b>	<b>5,577</b>	
Other Staff	51,834	19,097	1,286	-	72,227	
<b>Sub-total</b>	<b>51,834</b>	<b>19,097</b>	<b>1,296</b>	<b>-</b>	<b>72,227</b>	
<b>Total Officials of the municipality</b>	<b>57,303</b>	<b>19,205</b>	<b>1,296</b>	<b>-</b>	<b>77,804</b>	
<b>A. Heading for Each Entity<sup>5</sup></b>						
List each member of board by designation	0	0	0	0	0	
Chief Executive Officer (CEO)	0	0	0	0	0	
List each senior manager reporting to CEO by designation	0	0	0	0	0	
<b>TOTAL COST OF REMUNERATION TO MUNICIPALITY</b>	<b>62,674</b>	<b>19,205</b>	<b>2,973</b>	<b>-</b>	<b>84,852</b>	

Notes:

- Total package must equal the total cost to the municipality.
- If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality.
- Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MFMA s 57)
- Social contributions include pensions, medical aid, etc

5. List each entity where municipality has an interest and state percentage ownership and control

MOPANI DISTRICT MUNICIPALITY(DC33) SUPPORTING TABLE 8a	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework			
		Audited Actual R'000	Approved Budget R'000	Adjusted Budget R'000	Full Year Forecast R'000	Budget Year +1		Budget Year +2
						Budget R'000	Budget R'000	Budget R'000
<b>SUMMARY OF TOTAL SALARIES, WAGES, ALLOWANCES etc</b>								
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries	5,249	4,235	4,371	4,371	5,371	5,817	6,300	
Pension Contributions	-	-	-	-	-	-	-	
Medical Aid Contributions	-	-	-	-	-	-	-	
Allowances	-	1,608	1,678	1,678	1,678	1,817	1,968	
<b>Sub Total - Councillors</b>	<b>5,249</b>	<b>5,843</b>	<b>6,049</b>	<b>6,049</b>	<b>7,049</b>	<b>7,634</b>	<b>8,268</b>	
<b>Senior Managers of the Municipality (s 57 of Systems Act)</b>								
Basic Salaries	2,172	5,050	5,050	5,050	5,469	5,923	6,415	
Pension Contributions	249	-	-	-	-	-	-	
Medical Aid Contributions	-	-	-	-	-	-	-	
Allowances	1,149	101	101	101	109	118	128	
Performance Bonus	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>	<b>3,570</b>	<b>5,151</b>	<b>5,151</b>	<b>5,151</b>	<b>5,579</b>	<b>6,042</b>	<b>6,543</b>	
<b>Other Municipal Staff</b>								
Basic Salaries	20,501	47,326	27,904	27,904	50,864	55,086	59,658	
Pension Contributions	3,193	8,684	5,102	5,102	9,262	10,031	10,863	
Medical Aid Contributions	1,390	7,004	4,917	4,917	7,032	7,616	8,248	
Allowances	3,524	4,387	3,127	3,127	4,602	4,984	5,398	
Overtime	1,475	454	344	344	466	505	547	
Performance Bonus	-	-	-	-	-	-	-	
<b>Sub Total - Other Municipal Staff</b>	<b>30,083</b>	<b>67,855</b>	<b>41,394</b>	<b>41,394</b>	<b>72,226</b>	<b>78,221</b>	<b>84,713</b>	
<b>Board Members of Entities</b>								
Basic Salaries	0	0	0	0	0	0	0	
Pension Contributions	0	0	0	0	0	0	0	
Medical Aid Contributions	0	0	0	0	0	0	0	
Allowances	0	0	0	0	0	0	0	
Board Fees	0	0	0	0	0	0	0	
<b>Sub Total - Board Members of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Senior Managers of Entities</b>								
Basic Salaries	0	0	0	0	0	0	0	
Pension Contributions	0	0	0	0	0	0	0	
Medical Aid Contributions	0	0	0	0	0	0	0	
Allowances	0	0	0	0	0	0	0	
Performance Bonus	0	0	0	0	0	0	0	
<b>Sub Total - Senior Managers of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Staff of Entities</b>								
Basic Salaries	0	0	0	0	0	0	0	
Pension Contributions	0	0	0	0	0	0	0	
Medical Aid Contributions	0	0	0	0	0	0	0	
Allowances	0	0	0	0	0	0	0	
Overtime	0	0	0	0	0	0	0	
Performance Bonus	0	0	0	0	0	0	0	
<b>Sub Total - Other Staff of Entities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EMPLOYEE COSTS</b>	<b>36,902</b>	<b>78,849</b>	<b>52,594</b>	<b>52,594</b>	<b>84,854</b>	<b>91,896</b>	<b>99,524</b>	

Column Definitions:  
A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.  
B. The original budget approved by council for the 2005/06 budget year.  
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.  
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.  
E. The amount to be appropriated for the 2006/07 budget year.  
F. The indicative projection for 2007/08  
G. The indicative projection for 2008/09



MOPANI DISTRICT MUNICIPALITY(DC33) SUPPORTING TABLE 8b  SUMMARY OF PERSONNEL NUMBERS (Full Time Equivalent)	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
	Audited Actual No. A	Approved Budget No. B	Adjusted Budget No. C	Full Year Forecast No. D	Budget Year 2009/10 Budget No. E	Budget Year +1 2010/11 Budget No. F	Budget Year +2 2011/12 Budget No. G
<u>Municipality</u>							
Councillors (Political Office Bearers plus Other)	44	44	44	44	44	44	44
Senior Managers including Municipal Manager (s 57 of Systems Act)	6	6	6	6	6	6	6
Other Managers	5	7	7	7	7	7	7
Technical / Professional Staff	0	0	0	0	0	0	0
Other Staff (clerical, labourers etc)	246	237	137	137	237	237	237
Sub Total - Municipality	301	294	194	194	294	294	294
<u>Entities</u>							
Board Members	0	0	0	0	0	0	0
Senior Managers including CEO	0	0	0	0	0	0	0
Other Managers	0	0	0	0	0	0	0
Technical / Professional Staff	0	0	0	0	0	0	0
Other Staff (clerical, labourers etc)	0	0	0	0	0	0	0
Sub Total - Entities							
<b>TOTAL PERSONNEL NUMBERS</b>	<b>301</b>	<b>294</b>	<b>194</b>	<b>194</b>	<b>294</b>	<b>294</b>	<b>294</b>

Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The numbers as per the original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The number to be included in the 2009/10 approved budget.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

- 1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

MOPANI DISTRICT MUNICIPALITY (DC33)

SUPPORTING TABLE 9 MONTHLY CASH FLOWS		Budget July 2008 R'000	Budget August 2008 R'000	Budget September 2008 R'000	Budget October 2008 R'000	Budget November 2008 R'000	Budget December 2008 R'000	Budget January 2009 R'000	Budget February 2009 R'000	Budget March 2009 R'000	Budget April 2009 R'000	Budget May 2009 R'000	Budget June 2009 R'000	Budget Full Year 2009/10 R'000	Budget Full Year 2010/11 R'000	Budget Full Year 2011/12 R'000
<b>Cash Operating Receipts by Source</b>																
Property rates		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Property rates - penalties imposed and collection charges		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - electricity		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - water		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - sanitation		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - refuse		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Service charges - other		25	25	25	25	25	25	25	25	25	25	25	25	21	22	23
Regional Service Levies - turnover		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Regional Service Levies - remuneration		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Rental of facilities and equipment		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Interest earned - external investments		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Interest earned - outstanding debtors		1	1	1	1	1	1	1	1	1	1	1	1	10,000	12,000	15,000
Dividends received		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Fines		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Licenses and permits		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Income for agency services		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Grants - operating (incl. grants from other municipalities)		28903	28903	28903	28903	28903	28903	28903	28903	28903	28903	28903	28903	444,405	438,186	444,885
Grants - capital (incl. grants from other municipalities)		11789	11789	11789	11789	11789	11789	11789	11789	11789	11789	11789	11789	194,985	229,946	197,414
Etc (list each source)		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-
Public Contribution		8	8	8	8	8	8	8	8	8	8	8	8	-	-	-
Other Income		1873	1873	1873	1873	1873	1873	1873	1873	1873	1873	1873	15,140	18,390	21,667	
<b>Cash Operating Receipts by Source</b>		<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>664,551</b>	<b>698,544</b>	<b>678,979</b>
<b>Other Cash Receipts by Source</b>																
New Loans Raised		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receipts from old outstanding debtors		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Etc (list each source)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Cash Receipts by Source</b>		<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>42599</b>	<b>664,551</b>	<b>698,544</b>	<b>678,979</b>
<b>Cash Operating Payments by Type</b>																
Employee related costs		6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	77,804	84,262	90,581
Remuneration of Councillors		485	485	485	485	485	485	485	485	485	485	485	485	7,049	6,551	7,042
Collection costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs and maintenance		3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	152,282	93,010	56,400
Interest paid		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Bulk purchases - Electricity		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bulk purchases - Water		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bulk purchases - Sewer		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contracted services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants and subsidies paid - other municipalities		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants and subsidies paid - other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertising		28	28	28	28	28	28	28	28	28	28	28	28	1,750	1,924	2,039
Audit fees		42	42	42	42	42	42	42	42	42	42	42	42	1,800	1,908	2,022
Bank Charges		8	8	8	8	8	8	8	8	8	8	8	8	90	1,125	1,246
Congress & Conferences		6	6	6	6	6	6	6	6	6	6	6	6	1,028	1,125	1,246
Insurance		83	83	83	83	83	83	83	83	83	83	83	83	1,800	1,908	2,022
Travel & Accommodation		163	163	163	163	163	163	163	163	163	163	163	163	3,594	4,133	4,707
Legal fees		125	125	125	125	125	125	125	125	125	125	125	125	2,000	5,800	6,000
Communications		28	28	28	28	28	28	28	28	28	28	28	28	1,983	2,265	2,447
Other Expenditure		8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	8,703	126,995	127,159	148,839
<b>Cash Operating Payments by Type</b>		<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>19537</b>	<b>378,185</b>	<b>330,151</b>	<b>323,459</b>
<b>Other Cash Payments by Type</b>																
Capital Expenditure		23051	23051	23051	23051	23051	23051	23051	23051	23051	23051	23051	23051	286366	348830	251090
Loans repaid		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Etc (list each source)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Cash Payments by Type</b>		<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>42588</b>	<b>664,551</b>	<b>679,081</b>	<b>574,549</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; INVESTMENTS</b>		<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>19,463</b>	<b>104,430</b>

Notes:

- The items listed are as per the cash items shown in the specimen statement of financial performance plus additional cash items.
- This supporting table can thus be prepared based on the budgeted statement of financial performance after taking into account non-collectible amounts, timing of collections and other cash items.
- Delete sources and types that are not applicable.
- Insert additional sources and types that are not listed in the specimen financial statements. The specimen should be comprehensive and the need list additional sources should not be great.
- All budgeted amounts must be classified under a particular source or type. Do not use "other".
- This statement is not intended to measure cash as per the bank statement. It measures the change in cash and investments and therefore will not show amounts invested or redeemed from investments.
- Opening and closing balances may be added to provide further information if desired.

MOPANI DISTRICT MUNICIPALITY DC33 SUPPORTING TABLE 10		Annual
ANNUAL MEASURABLE PERFORMANCE OBJECTIVES	Unit of Measurement	2008/09
Department - Municipal Managers Office Vote: Executive and Council Budget consultation meetings held Produce municipal booklet Performance agreements and contracts signed General ward meetings per ward etc	No. of meetings Booklet produced in Sept No. of contracts signed on time No. of meetings	5 2 3
Department - Corporate Services Vote: Finance & Administration Employee reward system developed Job descriptions developed for all staff etc	Completed in November Completed in September	0 84
Department - Planning and Development Vote: Planning & Development City plan reviewed and published Building inspections conducted etc	Completed in October No. of building inspections	0 0
Department - Community Services Vote: Community & Social Services New libraries built etc	No. of new libraries built	0
Department - Technical Services Vote: Electricity New Electricity connections Percentage of HH that meet agreed service levels Percentage of HH that meet agreed service standards Percentage of electricity losses Employment through job creation schemes Employment through job creation schemes Vote: Water New Water connections Percentage of water losses Percentage of HH that meet agreed service levels Percentage of HH that meet agreed service standards Vote: Road Transport km of new road for prev unserviced areas etc	No. of new electricity connections HH achieving agreed levels / total HH achieving agreed stds / total KW billed / KW used by muni No. temporary jobs created No. permanent jobs created No. of new water connections KL Billed / KL used by muni HH achieving agreed levels / total HH achieving agreed stds / total No. of kilometres	0 ESKOM ESKOM ESKOM 0 0 0% 0% 18.7 KM
Vote: Waste Management Percentage of HH with no rubbish disposal Vote: Waste Water management Percentage of HH with no toilet provision Department - Chief Finance Officer Vote: Finance & Administration Percentage of property valuations disputed Percentage of creditors payments on time etc	No. of HH without / total HH No. of HH without / total HH No. disputed / total No. No. Paid on Time / total No.	0% 90%

Notes:

1. The format of Department / Vote is an example only. Municipalities may show GFS / Department.
2. The departments are examples only and municipalities should use their own departments or votes

MOPANI DISTRICT MUNICIPALITY (DC33) TABLE 11 CAPITAL EXPENDITURE BY CATEGORY	Preceding Year 2007/08		Current Year 2008/09		Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000	Approved Budget R'000	Adjusted Budget R'000	Full Year Forecast R'000	Budget Year 2009/10 Budget R'000	Budget Year +1 2010/11 Budget R'000	Budget Year +2 2011/12 Budget R'000
	A	B	C	D	E	F	G
<b>INFRASTRUCTURE</b>							
Land and Buildings	17,852	30,200	28,148	28,148	55,349	24,394	x
Roads, pavements, bridges and stormwater	43,003	41,781	49,785	49,785	42,500	114,800	-
Water Reservoirs and reticulation	140,937	192,646	198,965	198,965	153,922	209,194	189,400
Car parks, bus terminals and taxi ranks							60,903
Electricity reticulation	590	x	2,000	2,000	3,000	x	x
Sewerage purification and reticulation		x	x	x	x	x	x
Housing		x	x	x	x	x	x
Street lighting		x	x	x	x	x	x
Refuse sights		x	x	x	x	x	x
Gas		x	x	x	x	x	x
Other	1,050	x	103	103	800	x	x
<b>COMMUNITY</b>							
Establishment of parks & gardens		x	x	x	x	x	x
Sportsfields	540	3,410	4,369	4,369	5,200	x	x
Community halls	474	x	x	x	x	x	x
Libraries	2,166	x	340	340	x	x	x
Recreation facilities		x	x	x	x	x	x
Clinics		x	x	x	x	x	x
Museums & art galleries		x	x	x	x	x	x
Other	1,628	150	150	150	10,500	-	-
<b>HERITAGE ASSETS</b>							
		x	x	x	x	x	x
<b>INVESTMENT PROPERTIES</b>							
		x	x	x	x	x	x
<b>OTHER ASSETS</b>							
Other motor vehicles		x	x	x	750	x	x
Plant & equipment	34	x	698	698	1,600	x	x
Office equipment	849	4,525	2,544	2,544	1,950	742	787
Abattoirs		x	x	x	x	x	x
Markets		x	x	x	x	x	x
Airports		x	x	x	x	x	x
Security measures		700	x	x	-	-	-
Other	1,075	3,200	3,200	3,200	5,795	-	-
<b>SPECIALISED VEHICLES</b>							
Refuse		x	x	x	x	x	x
Fire		x	x	x	x	x	x
Conservancy		x	1,052	1,052	5,000	x	x
Ambulances		x	x	x	x	x	x
Buses		x	x	x	x	x	x
<b>TOTAL CAPITAL EXPENDITURE<sup>1</sup></b>	<b>210,198</b>	<b>276,612</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>

**Column Definitions:**

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

**Notes:**

- 1. Total Capital Expenditure agrees to Total Funding. See Annexure 3 table 3 on page 26 and table 4 on page 29.
- 2. The categories listed are consistent with the latest accounting standards
- 3. Zeros are used where no amounts are applicable

**example Municipality - Funding measurement - Table A10**

Description	MFMA section	Ref	2009/10 Medium Term Revenue & Expenditure Framework			Current Year 2008/09							
			Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome				
<b>Funding measures</b>													
Cash/cash equivalents at the year end - R'000	18(1)b	1	1,062,630	2,229,743	3,298,211	855,424	859,183	859,183	859,183	859,183	635,114	-	-
Cash + investments at the yr end less applications - R'000	18(1)b	2	674,551	710,544	693,979	512,789	531,838	531,838	531,838	531,838	456,277	#DIV/0!	#DIV/0!
Cash year end/monthly employee/supplier payments	18(1)b	3	41.4	92.7	154.7	51.9	53.0	53.0	53.0	53.0	3.9	#DIV/0!	#DIV/0!
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(400,472)	(355,790)	(279,251)	(217,289)	(221,707)	(221,707)	(221,707)	(221,707)	(1,980,017)	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(99.0%)	(1.2%)	(1.5%)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(0.1%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!	#DIV/0!
Capital payments % of capital expenditure	18(1)c;19	8	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	#DIV/0!	#DIV/0!
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	#DIV/0!	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!	#DIV/0!
Current consumer debtors % change - incr(decr)	18(1)a	11	(100.0%)	#DIV/0!	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!	#DIV/0!
Long term receivables % change - incr(decr)	18(1)a	12	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
R&M % of Property Plant & Equipment	20(1)(vi)	13	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!

**References**

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

MFMA FUNDING COMPLIANCE assessment  
template for the:

**example Municipality -**

known as: **example Muni -**

For the MTREF prepared in the year of: **2009**

**General**

1 Amend 'Example' municipal 'short' name to actual municipality for which template is being completed (Type it here....)

2 example Municipality -

3 Amend headings for budget year to be completed (select **MTREF** by using spin button.....)

example Muni -

e.g. 2008 is the 2008 MTREF (Budget year is 2008/09)

2009

**GO TO THE DETAIL INSTRUCTIONS FOR COMPLETING THE TEMPLATE.....[Select]**

- 6 Hide Pre-audit column current year 'actual' for budget production view (this column may be useful for future funding compliance analysis, but does not form part of the budget)
- 7 Unhide pre-audit column for EOY funding compliance analysis (only for and EOY assessment)

8 Ensure you have completed Inputting data in highlighted cells (cells that do not require data are protected)

9 Remove highlighting before printing or copying to other documents.....

**AND**

10 **Hide** reference columns before printing/copying to other documents.....  
 [Note that columns will not be hidden for some working sheets that are not included in the budget document]

11 **UNHIDE** reference columns before printing/copying to other documents.....

**BEFORE SELECTING THIS BUTTON MAKE SURE YOU HAVE SAVED THE FILE AS ALL HIGHLIGHTING WILL BE LOST! REMOVING HIGHLIGHTS CANNOT BE UNDONE**

**ALSO: SAVE WITH DIFFERENT FILE NAME AFTER HIGHLIGHTING REMOVED**

**MOST OF THE SHEETS HAVE A REFERENCE COLUMN EXPLAINING HOW THE TABLE SHOULD BE COMPLETED. THESE NEED TO BE HIDDEN PRIOR TO INCLUDING TABLES IN BUDGET DOCUMENTS**

**YOU MAY LIKE TO UNHIDE THE REFERENCE COLUMNS TO REVIEW INSTRUCTIONS AGAIN**











## **Instructions**

Worksheet A1
Worksheet A4
Worksheet A5
Worksheet A6
Worksheet A7
Worksheet A8
Worksheet Tab1
Worksheet Tab3
Worksheet Tab8
Worksheet Tab10

## Data entry

Summary sheet only. There is no direct data entry to this worksheet.

Financial Performance Budget - Enter data into shaded areas only. Note that capital grants (transfers) and other capital contributions are shown at lines 40 to 42. **Only include conditional grant component that has been earned (conditions met).** Unshaded areas require more detail (enter this detail to worksheet Tab1; the total will link back to

Capital Expenditure Budget - Enter data into shaded areas only. **Internally generated funds are 'own' funds contributed from operating activities.**

Financial Position Budget - Enter data into shaded areas only. Unshaded areas require more detail (enter this detail to worksheet Tab3; the total will link back to A6).

Cash flow budget - Enter data into shaded areas only. **Include full amount of conditional grants received.**

Cash backing reconciliation. Enter data to shaded areas only. Examples of long term investments committed include investments to maturity; e.g. for loan repayment purposes. The value of reserves will use the full value from Tab3, unless a lesser amount is included where reserve cash backing is less than 100% of the reserve's balance. Insert estimate of 'other' debtors that it is expected will not be collected in the next month; i.e. if collection rate expected is

Supporting detail to Financial Performance Budget. Enter data to shaded areas only. Note that Repairs & Maintenance expenditure and budget is included on this worksheet.

Supporting detail to Financial Position Budget. Enter data to shaded areas only.

Performance Indicators and Benchmarks. Enter data to shaded areas only. Insert the average level of estimated fixed operational costs at Cell C42. If unknown, use 60% as the norm.

Funding measurement table. Enter data in shaded areas only (from cell C65)

**When data entry is completed return to 'Overview' worksheet to complete.**

**example Municipality - Summation**

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>R million</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	0	0	0	0	0	0	0
Investment revenue	-	-	24	-	2	2	2	10	12	15
Transfers recognised	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	34	42	48	48	48	15	18	21
<b>Total Revenue</b>	-	-	<b>58</b>	<b>43</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>25</b>	<b>30</b>	<b>36</b>
Employee costs	-	-	1,820	78	52	52	52	84	91	99
Remuneration of councillors	-	-	5	6	6	6	6	7	7	7
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	213	176	214	214	214	334	288	210
<b>Total Expenditure</b>	-	-	<b>2,038</b>	<b>260</b>	<b>272</b>	<b>272</b>	<b>272</b>	<b>425</b>	<b>386</b>	<b>315</b>
<b>Surplus/(Deficit)</b>	-	-	<b>(1,980)</b>	<b>(217)</b>	<b>(222)</b>	<b>(222)</b>	<b>(222)</b>	<b>(400)</b>	<b>(356)</b>	<b>(279)</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	<b>(1,980)</b>	<b>(217)</b>	<b>(222)</b>	<b>(222)</b>	<b>(222)</b>	<b>(400)</b>	<b>(356)</b>	<b>(279)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	<b>(1,980)</b>	<b>(217)</b>	<b>(222)</b>	<b>(222)</b>	<b>(222)</b>	<b>(400)</b>	<b>(356)</b>	<b>(279)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	<b>210</b>	<b>277</b>	<b>291</b>	<b>291</b>	<b>291</b>	<b>286</b>	<b>349</b>	<b>251</b>
Capital transfers recognised	-	-	141	164	164	164	164	195	230	197
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	69	112	127	127	127	91	119	54
<b>Total sources of capital funds</b>	-	-	<b>210</b>	<b>277</b>	<b>291</b>	<b>291</b>	<b>291</b>	<b>286</b>	<b>349</b>	<b>251</b>
<b>Financial position</b>										
Total current assets	-	-	432	513	530	530	530	665	699	679
Total non current assets	-	-	24	-	2	2	2	10	12	15
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth	-	-	(1,980)	(217)	(222)	(222)	(222)	(400)	(356)	(279)
<b>Cash flows</b>										
Net cash from (used) operating	-	-	425	579	568	568	568	776	818	817
Net cash from (used) investing	-	-	210	277	291	291	291	286	349	251
Net cash from (used) financing	-	-	0	0	0	0	0	0	0	0
<b>Cash/cash equivalents at the year end</b>	-	-	<b>635</b>	<b>855</b>	<b>859</b>	<b>859</b>	<b>859</b>	<b>1,063</b>	<b>2,230</b>	<b>3,298</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	456	513	532	532	532	675	711	694
Application of cash and investments	#DIV/0!	#DIV/0!	-	(0)	(0)	(0)	(0)	-	-	-
<b>Balance - surplus (shortfall)</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>456</b>	<b>513</b>	<b>532</b>	<b>532</b>	<b>532</b>	<b>675</b>	<b>711</b>	<b>694</b>

**example Municipality - Consolidated Budgeted Financial Performance (Revenue & Expenditure)**

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>R thousand</b>	1										
<b>Revenue By Source</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	300	292	292	292	21	22	23
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	23,932	-	1,600	1,600	1,600	10,000	12,000	15,000
Interest earned - outstanding debtors		-	-	-	10	10	10	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised		-	-	-	-	-	-	-	-	-	-
Other revenue	2	-	-	33,810	42,480	48,077	48,077	48,077	14,640	17,860	21,107
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		-	-	<b>57,742</b>	<b>42,790</b>	<b>49,979</b>	<b>49,979</b>	<b>49,969</b>	<b>24,661</b>	<b>29,882</b>	<b>36,130</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	1,819,545	78,238	52,102	52,101	52,101	84,152	91,138	98,705
Remuneration of councillors		-	-	5,181	5,821	6,049	6,049	6,049	7,049	6,551	7,042
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	21,687	20,400	20,500	20,500	20,500	40,600	45,636	60,674
Grants and subsidies	2	-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	191,346	155,619	193,036	193,036	193,036	293,333	242,346	148,960
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>2,037,759</b>	<b>260,079</b>	<b>271,686</b>	<b>271,686</b>	<b>271,686</b>	<b>425,133</b>	<b>385,672</b>	<b>315,381</b>
<b>Surplus/(Deficit)</b>		-	-	<b>(1,980,017)</b>	<b>(217,289)</b>	<b>(221,707)</b>	<b>(221,707)</b>	<b>(221,717)</b>	<b>(400,472)</b>	<b>(355,790)</b>	<b>(279,251)</b>
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	<b>(1,980,017)</b>	<b>(217,289)</b>	<b>(221,707)</b>	<b>(221,707)</b>	<b>(221,717)</b>	<b>(400,472)</b>	<b>(355,790)</b>	<b>(279,251)</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	-	<b>(1,980,017)</b>	<b>(217,289)</b>	<b>(221,707)</b>	<b>(221,707)</b>	<b>(221,717)</b>	<b>(400,472)</b>	<b>(355,790)</b>	<b>(279,251)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to example Municipality</b>		-	-	<b>(1,980,017)</b>	<b>(217,289)</b>	<b>(221,707)</b>	<b>(221,707)</b>	<b>(221,717)</b>	<b>(400,472)</b>	<b>(355,790)</b>	<b>(279,251)</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	<b>(1,980,017)</b>	<b>(217,289)</b>	<b>(221,707)</b>	<b>(221,707)</b>	<b>(221,717)</b>	<b>(400,472)</b>	<b>(355,790)</b>	<b>(279,251)</b>

**References**

1. Votes (consolidated) are revenue sources and expenditure type
2. Detail to be provided in supporting documentation (Table A1)
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in 'Asset Management'
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (Detail to be provided in Table A1)
7. Equity method

**example Municipality - Consolidated Budgeted Capital Expenditure by Vote, Standard classification & Funding**

Vote Description	Ref	2009/10 Medium Term Revenue & Expenditure Framework				Current Year 2008/09			
		Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	
R thousand									
Capital expenditure - Municipal Vote	1								
<u>Multi-Year expenditure, to be appropriated</u>	2								
Capital Multi-year expenditure sub-total	7	286,366	348,930	251,090	276,613	291,354	291,354	291,354	291,354
<u>Single Year expenditure to be appropriated</u>	2								
Insert single year appropriations and indicative estimates not approved as a multi-year appropriation (remove this section if not applicable)									
(list departments, functions or Municipal Entities)									
Capital single-year expenditure sub-total									
<b>Total Capital Expenditure:</b>		286,366	348,930	251,090	276,613	291,354	291,354	291,354	291,354
<b>Funded by:</b>									
National Government									
Provincial Government									
District Municipality									
Other Grants & Subsidies									
<b>Total Capital transfers recognised</b>	4	194,985	229,946	197,414	164,461	164,461	164,461	164,461	164,461
<b>Public contributions &amp; donations</b>	5								
<b>Borrowing</b>	6								
<b>Internally generated funds</b>		91,381	118,984	53,676	112,152	126,893	126,893	126,893	126,893
<b>Total Capital Funding</b>	7	286,366	348,930	251,090	276,613	291,354	291,354	291,354	291,354

**References**

1. Votes are high level departments or functions as determined by the municipality - must be at a strategic level - refer MFMA definition of 'vote'
2. Municipalities may choose to appropriate for capital expenditure for 3 years (complete expenditure required for yr2 and yr3). Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations
4. Must reconcile to 'Financial Performance (Revenue and Expenditure)'
5. Must reconcile to 'Financial Performance (Revenue and Expenditure)'
6. Include Finance leases and PPP capital funding component of unitary payment
7. Total capital funding must balance with total capital expenditure
8. Include any capitalised interest (s46 MFMA) as part of relevant capital budget

**example Municipality - Consolidated Budgeted Financial Position**

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash	1	-	-	424,203	511,179	528,628	528,628	528,628	654,551	686,544	663,979
Call investment deposits	1	-	-	8,142	1,600	1,600	1,600	1,600	10,000	12,000	15,000
Consumer debtors		-	-	-	-	-	-	-	-	-	-
Other debtors		-	-	-	10	10	10	10	-	-	-
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		-	-	432,345	512,789	530,238	530,238	530,238	664,551	698,544	678,979
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	23,932	-	1,600	1,600	1,600	10,000	12,000	15,000
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		-	-	23,932	-	1,600	1,600	1,600	10,000	12,000	15,000
<b>TOTAL ASSETS</b>		-	-	456,277	512,789	531,838	531,838	531,838	674,551	710,544	693,979
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>Non current liabilities</b>											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS</b>	5	-	-	456,277	512,789	531,838	531,838	531,838	674,551	710,544	693,979
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		-	-	(1,980,017)	(217,289)	(221,707)	(221,707)	(221,717)	(400,472)	(355,790)	(279,251)
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	-	(1,980,017)	(217,289)	(221,707)	(221,707)	(221,717)	(400,472)	(355,790)	(279,251)

References

1. The total of Bank balances and cash, Call investment deposits and Overdraft must reconcile with the end balance of cash and cash equivalents shown on Budgeted Cash Flows
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table A3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity



**example Municipality - Consolidated Budgeted Cash Flows**

Description	Ref	2009/10 Medium Term Revenue & Expenditure Framework									
		2005/06	2006/07	2007/08	Current Year 2008/09						
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Ratepayers and other											
Government - operating	1	-	248,929	-	303,838	315,658	315,658	315,658	444,405	438,186	444,885
Government - capital	1	-	141,464	-	164,461	164,461	164,461	164,461	194,985	229,946	197,414
Interest		-	9,499	-	1,280	5,000	5,000	5,000	11,900	14,110	17,320
Dividends											
<b>Payments</b>											
Suppliers and employees		-	3,649	-	78,828	52,594	52,594	52,594	84,853	90,813	97,623
Finance charges		-	116	-	104	104	104	104	100	106	112
Transfers and Grants	1	-	21,250	-	30,000	30,000	30,000	30,000	40,000	45,000	60,000
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>424,907</b>	-	<b>578,511</b>	<b>567,817</b>	<b>567,817</b>	<b>567,817</b>	<b>776,243</b>	<b>818,161</b>	<b>817,354</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		-	210,198	-	276,613	291,354	291,354	291,354	286,366	348,930	251,090
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>210,198</b>	-	<b>276,613</b>	<b>291,354</b>	<b>291,354</b>	<b>291,354</b>	<b>286,366</b>	<b>348,930</b>	<b>251,090</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	9	-	300	12	12	12	21	22	23
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>9</b>	-	<b>300</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>21</b>	<b>22</b>	<b>23</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>635,114</b>	-	<b>855,424</b>	<b>859,183</b>	<b>859,183</b>	<b>859,183</b>	<b>1,062,630</b>	<b>1,167,113</b>	<b>1,068,467</b>
<b>Cash/cash equivalents at the year begin:</b>	2	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	2	-	<b>635,114</b>	-	<b>855,424</b>	<b>859,183</b>	<b>859,183</b>	<b>859,183</b>	<b>1,062,630</b>	<b>2,229,743</b>	<b>3,298,211</b>

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

**example Municipality - Consolidated Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2009/10 Medium Term Revenue & Expenditure Framework					Current Year 2008/09								
		Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome				
<b>R thousand</b>															
<b>Cash and investments available</b>															
Cash/cash equivalents at the year end	1														
Call investment deposits - >90 days															
Non current assets - investments	1														
<b>Cash and investments available:</b>															
<b>Application of cash and investments</b>															
Unspent conditional transfers															
Unspent borrowing															
Statutory requirements	2														
Other working capital requirements	3														
Other provisions															
Long term investments committed	4														
Reserves to be backed by cash/investments	5														
<b>Total Application of cash and investments:</b>															
<b>Surplus(shortfall)</b>															

**References**

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

example Municipality - Supporting detail to 'Budgeted Financial Performance' - Table A1

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Service charges - refuse</b>											
Refuse removal		-	-	-	-	-	-	-	-	-	-
Landfill services		-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - refuse</b>		-	-	-	-	-	-	-	-	-	-
<b>Other Revenue By Source</b>											
Regional Services Levies - turnover		-	-	-	-	-	-	-	-	-	-
Regional Services Levies - remuneration		-	-	-	-	-	-	-	-	-	-
Other revenue	3	-	-	33,810	42,480	48,077	48,077	48,077	14,640	17,860	21,107
<b>Total 'Other' Revenue</b>	1	-	-	<b>33,810</b>	<b>42,480</b>	<b>48,077</b>	<b>48,077</b>	<b>48,077</b>	<b>14,640</b>	<b>17,860</b>	<b>21,107</b>
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Salaries and Wages		-	-	37,086	53,256	35,328	35,328	35,328	58,060	62,879	68,098
Contributions to UIF, pensions, medical aid		-	-	932,355	16,176	10,326	10,326	10,326	16,821	18,217	19,729
Travel, motor car, accom; & other allowances		-	-	2,664	3,041	2,726	2,726	2,726	3,230	3,498	3,788
Housing benefits and allowances		-	-	844,488	1,857	1,310	1,310	1,310	1,857	2,011	2,178
Overtime		-	-	516	454	344	344	344	466	505	547
Performance bonus		-	-	2,436	3,355	1,997	1,997	1,997	3,608	3,907	4,231
Long service awards		-	-	-	100	70	70	70	110	121	133
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	-	-	<b>1,819,545</b>	<b>78,238</b>	<b>52,102</b>	<b>52,101</b>	<b>52,101</b>	<b>84,152</b>	<b>91,138</b>	<b>98,705</b>
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	-	-	<b>1,819,545</b>	<b>78,238</b>	<b>52,102</b>	<b>52,101</b>	<b>52,101</b>	<b>84,152</b>	<b>91,138</b>	<b>98,705</b>
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		-	-	-	-	-	-	-	-	-	-
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Bulk purchases</b>											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Contracted services</b>											
<i>List services provided by contract</i>											
SITA	1	-	-	437	400	500	500	500	600	636	674
<b>Allocations to organs of state:</b>		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	21,250	20,000	20,000	20,000	20,000	40,000	45,000	60,000
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		-	-	<b>21,687</b>	<b>20,400</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>40,600</b>	<b>45,636</b>	<b>60,674</b>
<b>Other Expenditure By Type</b>											
<b>Repairs and maintenance</b>		-	-	124,360	45,369	73,011	73,011	73,011	152,282	93,010	56,400
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	2,421	500	1,400	1,400	1,400	1,800	1,908	2,022
General expenses	3	-	-	64,565	109,750	118,625	118,625	118,625	139,251	147,428	90,538
<b>Total 'Other' Expenditure</b>	1	-	-	<b>191,346</b>	<b>155,619</b>	<b>193,036</b>	<b>193,036</b>	<b>193,036</b>	<b>293,333</b>	<b>242,346</b>	<b>148,960</b>

**References**

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

example Municipality - Supporting detail to 'Budgeted Financial Position' - Table A3

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>R thousand</b>											
<b>ASSETS:</b>											
<b>Call investment deposits</b>											
Deposits with maturities of 3 months or less		-	-	8,142	1,600	1,600	1,600	1,600	10,000	12,000	15,000
Deposits with maturities greater than 3 months		-	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	2	-	-	8,142	1,600	1,600	1,600	1,600	10,000	12,000	15,000
<b>Consumer debtors</b>											
Consumer debtors		-	-	-	-	-	-	-	-	-	-
Less: provision for debt impairment		-	-	-	-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	2	-	-	-	-	-	-	-	-	-	-
<b>Debt impairment provision</b>											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-
<b>Balance at end of year</b>		-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		-	-	-	-	-	-	-	-	-	-
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation		-	-	-	-	-	-	-	-	-	-
<b>Total Property, plant and equipment (PPE)</b>	2	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES:</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>											
Trade and other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	2	-	-	-	-	-	-	-	-	-	-
<b>Non current liabilities - Borrowing</b>											
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Provisions - non-current</b>		-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	(1,980,017)	(217,289)	(221,707)	(221,707)	(221,717)	(400,472)	(355,790)	(279,251)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
	1	-	-	(1,980,017)	(217,289)	(221,707)	(221,707)	(221,717)	(400,472)	(355,790)	(279,251)
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
Government grant		-	-	-	-	-	-	-	-	-	-
Donations and public contributions		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	-	(1,980,017)	(217,289)	(221,707)	(221,707)	(221,717)	(400,472)	(355,790)	(279,251)

References

1. Must reconcile with Budgeted Financial Performance (Revenue & Expenditure)
2. Must reconcile with Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

example Municipality - Performance indicators and benchmarks - Table A8

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	Pre-audit outcome	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
<b>Borrowing Management</b>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Credit Rating		0	0	0	0	0	0				
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. grants & contributions	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gearing	Long Term Borrowing/ Funds & Reserves	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Liquidity Ratio	Monetary Assets/Current Liabilities	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Funding of Provisions</b>											
Provisions not funded - %	Unfunded Provs./Total Provisions										
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	% Value (units purchased and generated less units sold)/units purchased and generated	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses (2)	% Value (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	#DIV/0!	#DIV/0!	3151.2%	182.8%	104.2%	104.2%	104.3%	341.2%	305.0%	273.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	#DIV/0!	#DIV/0!	3151.2%	182.8%	104.2%	104.2%	104.3%	341.2%	305.0%	273.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	#DIV/0!	#DIV/0!	215.4%	106.0%	146.1%	146.1%	146.1%	617.5%	311.3%	156.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	#DIV/0!	#DIV/0!	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	#DIV/0!	-	45.1	8.6	8.6	8.6	4.2	1.7	1.7	2.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	#DIV/0!	#DIV/0!	#DIV/0!	3.3%	3.4%	3.4%	3.4%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	#DIV/0!	#DIV/0!	3.9	51.9	53.0	53.0	53.0	41.4	92.7	154.7

**References**

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