

ST – B13  
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2. FINANCIAL SERVICES DEPARTMENT (BUDGET OFFICE)  
2010/11 MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK FOR  
THE CITY OF TSHWANE (CoT)  
(From the Mayoral Committee: 10 May 2010 and Portfolio Committee:  
Finance: 13 May 2010)

1. PURPOSE

The purpose of the report is to table the 2010/11 Medium-term Revenue and Expenditure Framework (MTREF) before Council in terms of Section 24(1) of the Local Government: Municipal Finance Management Act (MFMA), 2003 (Act 56 of 2003) which states that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

2. STRATEGIC OBJECTIVE ADDRESSED

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

3. BACKGROUND

The Executive Mayor, dr Gwen Ramokgopa, in her State of the City Address on 9 March 2010 said that the city belongs to all of us, and our great grandchildren must look at the history we make together today, with pride. Our commitment to being responsive is to listen to our people and to act and act decisively. This is what we have done and will continue to do in defence of the vision of the city as a "... leading African capital city of excellence that empowers its community to prosper ...", she said.

This placed a huge responsibility on the political leadership of this city in giving direction for the compilation of the 2010/11 MTREF. Every year the challenges to deliver sustainable and improved services, encourage us to be creative and think innovative in the strive to do better and better.

We do not want to be an Ayoba city just during the 2010 SWC, but we want to be it each and every day.

In his Budget Speech to Parliament on 17 February 2010, the Minister of Finance said: "We cannot expect to do the same old things and expect different results". In the past year, the world economy has gone through it's deepest recession in over 70 years. After declining by 0,8% in 2009, the world economy is expected to grow by 3,9% this year. There is however indications that the recovery is still fragile and many commentators caution that these positive trends may be short-lived and that the world economy may yet experience a second recessionary wave.

Management has a significant role to play in strengthening the link between Government's priorities and spending plans, but the goal should be enhanced service delivery aimed at improving the quality of life for all people within the city. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the existing resource envelope. We need to remain focussed on the effective delivery of core municipal services.

The CoT's functions were critically reviewed and reprioritised, so that money is transferred from low to high-priority programmes, thereby contributing towards achieving and maintaining sound financial stewardship in the journey towards the tabling of the 2010/11 MTREF for approval in May 2010.

Strategies and measures already implemented to ensure sustainability over the medium to long term are inter alia the Long-term Financial Model, the Budget Policy (including fund transfers (virement method)), revenue enhancement, budget principles, fund management etc.

National Treasury's MFMA Circular No 51 was issued on 19 February 2010. This circular provides further guidance to municipalities and municipal entities for the preparation of their 2010/11 MTREF and was summarised in the draft 2010/11 MTREF report, approved on 25 March 2010 by Council for community consultation. The following extract is highlighted: "All municipalities must do a funding compliance assessment of their 2010/11 budgets in accordance with the guidance given in MFMA Circular 42 and the MFMA Funding Compliance Guideline before tabling their budget, and where necessary rework their budget to comply so that they table a properly funded budget."

To enable municipalities to assess whether their budgets are funded in compliance with section 18 of the MFMA, National Treasury developed the Funding Compliance Assessment procedure, described in MFMA Circular 42 dated 30 March 2007 (further guidance is given in the MFMA Funding Compliance Guideline), before tabling their budget and where necessary rework their budget to comply by tabling a properly funded budget.

### 3.1 CHALLENGES IN COMPILING THE 2010/11 MTREF

The main challenges experienced during the compilation of the 2010/11 MTREF can be summarised as follows:

- Economic climate
- Ailing bulk electricity infrastructure
- Reprioritising of projects and expenditure within the existing resource envelope
- Bulk purchases (tariff increases from Rand Water and Eskom)
- Remuneration
  - Filling of critical vacancies
  - Permanent employment of contract labour broker employees
  - SALGBC parties settlement in the salary dispute for municipal employees
- Unaffordable accounts for residents: Continuous high tariff increases are not sustainable over the long-term as consumers have reached their saturation point in terms of affordability

- Cash backing to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed
- Affordability of capital projects – original affordability allocations had to be reduced
- Challenges in the market regarding the taking up of loans
- Identifying possible duplication of functions.

### 3.2 COMMUNITY CONSULTATION PROCESS ON THE DRAFT 2010/11 MTREF AND TSHWANE INTEGRATED DEVELOPMENT PLAN

The Local Government: Municipal System Act (MSA), Chapter 4 deals with Community participation. With specific reference to the budget process, section 16(1) (a) and (iv) stipulate that a municipality must encourage, and create conditions for, the local community to participate in the affairs of the municipality, including in the preparation, implementation and review of its integrated development plan and the preparation of its budget.

Section 22 of the MFMA also stipulates that immediately after an annual budget is tabled in a municipal council the accounting officer must make public the annual budget and documents; invite the local community to submit representations in connection with the budget; and submit the annual budget to the National Treasury and the relevant provincial treasury in printed and electronic formats.

Section 23(2) of the MFMA stipulates further that "after considering all budget submissions, the Council must give the Executive Mayor an opportunity –

- (a) To respond to the submissions; and
- (b) If necessary, to revise the budget and table amendments for consideration by the council".

According to Section 25 of the *Local Government: Municipal Systems Act, 2000* (Act 32 of 2000)(MSA), each municipal council must, after the start of its elected term, adopt a single, inclusive and strategic plan (Integrated Development Plan)(IDP) for the development of the municipality which links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality and which aligns the resources and capacity of the municipality with the implementation of the said plan. The IDP should form the policy framework and general basis on which annual budgets are based and should be compatible with national and provincial development plans and planning requirements.

The tabling of the draft budget in Council on 31 March 2010 for community consultation was followed by publication of the budget documentation, and consultative meetings were scheduled from 13 to 24 April 2010 (owing to the school holidays taking place from 2 March to 11 April 2010) to receive inputs from stakeholders. Three meetings were rescheduled of which the last two meetings were held on 29 April 2010. The closing date for written submissions was 30 April 2010 which concluded the community consultation process. The process embarked in a regional manner. Nine venues were visited within the city's boundaries and an average attendance of 100 people per meeting, with the highest attendance at Centurion with more than 200 people was recorded, which compared well to the previous financial year's process.

Typical questions, concerns and inputs that were posed include the following:

- Capital expenditure is not allocated to the areas in the same ratio as the income that derives from those areas. This is a normal tendency in a collective taxation environment and for the undeveloped areas where the largest portion is allocated to, only basic services infrastructure is provided for in the capital budget.
- Several complaints were received regarding poor service delivery, especially waste removal backlogs. The waste removal backlogs derive from union strike actions and the service is provided as soon as possible with contract labour.
- Bad competency of the State to provide basic education and housing place a large burden on provincial and local government.
- Poor performance of contractors ie road construction contribute to poor service delivery.
- Remuneration packages of Council officials were attacked. Service delivery in Local Government is highly labour intensive and a large portion of the operating budget is allocated towards remuneration. The remuneration of officials are market related and is determined by collective agreements between labour unions and SALGA.
- Unaffordable tariff increases. The City is at the mercy of the Municipal Cost Index (MCI) which is determined at 15,4% in relation to the Consumer Price Index (CPI) of 6%. Every possible avenue is explored to impose savings without compromising service delivery.
- Pensioners cannot afford the tariff increases due to annual pension increases of as low as 2%. Pensioners may receive a rebate on property rates according to the Property Rates Policy and registered indigents receive a 100% rebate on property rates in terms of the Indigent Policy.
- During the community consultation process the community made it clear that they are not in favour of any further tariff increases in order to fund additional budget requests.

#### 4. OVERVIEW OF BUDGET CHANGES

For ease of reference, the main changes effected in the final 2010/11 MTREF (discussed in detail in the report), compared to the draft 2010/11 MTREF for community consultation, are summarised as follows:

- The final Eskom bulk tariff increase, applicable to municipalities from 1 July 2010, amounts to 28,9% and therefore the proposed CoT consumer tariffs, applicable from 1 July 2010, increased from 15,33% to 19,0%. This is low, compared to other Metro's proposing increases of more than 20%.



- An amount of R100,0 million (R50,0 million on the Operating Budget and R50,0 million on the Capital Budget) was included in the 2010/11, 2011/12 and 2012/13 financial years respectively, equating to R300,0 million over the medium-term for the formalisation of informal settlements.
- The proposed loan amount of R950,0 million increased with R50,0 million to R1,0 billion to fund the additional R50,0 million per annum for the 2010/11, 2011/12 and 2012/13 financial years that was provided in the capital budget for the formalisation of informal settlements.
- An amount of R12,5 million was allocated in the capital budget to fund the call centre in the North.
- The SALGBC parties' settlement regarding the salary dispute resulted in a preliminary amount of R64,8 million being provided for in the 2010/11 MTREF. It should however be noted that the total financial implication will only be known and be addressed during the 2010/11 Adjustments Budget process.
- The 2010 Division of Revenue Act (DORA) grant allocation was finalised.
- An amount of R30,0 million has been allocated to fund phase one of the Automated Meter Reading project.
- An additional amount of R36,0 million has been included for the rental of additional properties to accommodate CoT employees. Taking into consideration the total amount of R127,0 million allocated for the 2010/11 financial year for office rental it becomes imperative that the new Tshwane House accommodate all officials. The saving in rental of offices can then be utilised to off-set the unitary cost of the new Tshwane House.
- The Property Rates Policy was amended to make provision for changes on rate ratios in terms of the Municipal Property Rates Regulation in order to include public benefit organisation properties.

#### 5. RE-DETERMINATION OF THE MUNICIPAL BOUNDARIES OF THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY AND THE METSWEDING DISTRICT MUNICIPALITY

The Gauteng Department of Local Government and Housing gave notice on 9 March 2010 of an amendment of the notice establishing the municipal boundaries of the City of Tshwane Metropolitan Municipality and the Metsweding District Municipality. In terms of the proposed amendment the Metsweding District Municipality will be disestablished and the City of Tshwane Metropolitan Municipality becomes the successor-in-law of all the resources, assets, liabilities, rights, obligations, titles and all the administrative and other records. In terms of the proposed amendment to Clause 23, the 2010/11 budget of the disestablished municipality remain in force until 30 June 2011. On 1 July 2010 Technical work streams will be busy with providing technical input into the implementation plan regarding the merger addressing amongst others the effect on income, expenditure, assets, debtors, etc.

This merger could impose a risk on the financial viability and sustainability of the newly established City of Tshwane Metropolitan Municipality.

## 6. LONG-TERM FINANCIAL STRATEGY

The Long-term Financial Model (LTFM) has essentially informed the compilation of the 2010/11 MTREF with the emphasis on affordability and long-term sustainability.

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

It is of utmost importance that the outcome of the LTFM be adhered to at all cost to ensure the long-term sustainability of the CoT and the continuation of affordable services to the community. In addition to this, NT developed the Funding Compliance Assessment procedure to enable municipalities to assess whether their budgets are funded.

During the modelling of the LTFM and compilation of the 2010/11 MTREF, the following factors and variables, to name a few, were taken into account to ensure a financially affordable and sustainable MTREF:

- Approved 2009/10 Adjustments Budget;
- Cash Flow Management Intervention Initiatives and Strategy;
- Economic climate and trends (i.e Inflation);
- Loan and investment possibilities;
- Performance trends;
- Tariff Increases;
- The ability of the community to pay for services;
- Policy priorities;
- Improved and sustainable service delivery;
- Strategic Objectives;
- City Growth and
- Debtor payment levels.

With the modelling of the LTFM and the compilation of the 2010/11 MTREF each Strategic Unit/ Departments' budget has been analysed on a cost centre and general ledger account level taking into consideration the above factors and variables to ensure funding for the rendering of sustainable services.

## 7. PRINCIPLES AND GUIDELINES

The following budget principles and guidelines directly informed the compilation of the 2010/11 MTREF:

- The set 2010/11 to 2012/13 priorities and targets as well as the affordable and sustainable MTREF affordability allocations per strategic unit as determined in the LTFM should be maintained
- Intermediary service level standards should be utilised to subsequently inform the measurable objectives, targets and backlog eradication goals
- Tariff and Property Rate increases should be affordable and on par with CPI however, taking into account the need to address infrastructure backlogs
- Municipal Cost Index (MCI) is to be considered for the compilation of the 2010/11 MTREF
- No budget will be allocated for external funded projects unless it is gazetted or the request is supported by a written confirmation from the external source on the specific grant
- No budget will be allocated for capital projects unless the request is included in the IDP and is supported by a project plan
- An affordable amount must be determined during the Budget Process and unless supported by a list and/or motivation associated with the cost, no budget will be allowed on the following line items:
  - Special Projects
  - Consultant Fees
  - Non capital items
  - Special Events
  - Subsistence, Travelling & Conference fees (national & international).

It should be noted that motivations received for these general ledger accounts will be evaluated per project, per travel requirement or per item to be purchased and funding will be allocated according to mainly affordability, priority, value-for- money and benefits to the CoT. Not all projects motivated will necessarily receive funding.

More specific budget principles, also applicable to the 2010/11 MTREF, were discussed in detail in the draft 2010/11 pre-community consultation MTREF, approved on 25 March 2010.

## 8. BUDGET POLICY AMENDMENTS

The following amendment to the approved policy as approved in the 2009/10 Adjustments Budget, need to be revised:

That paragraph 4.8 be replaced with the following:

4.8 No fund transfers will be allowed to and from:

- Reimbursements,
- Refreshments to External Visitors,
- Special projects,
- Special events,
- Consultant fees, and
- Subsistence, travelling and conference fees (national and international), except

when the motivations for the fund transfers to the mentioned items are approved by the Mayoral Committee.

## 9. DISCUSSION OF THE 2010/11 MTREF

### 9.1 Operational Budget

The 2010/11 MTREF has been compiled in accordance with the new approved strategic units/departments. The affected strategic units/departments are as follows:

- City Planning and Economic Development
  - Buses now resort under Transport and Roads
  - Tshwane Market now resorts under Agriculture and Environmental Management
- Transport and Roads
- Public Works and Infrastructure Development (Electricity, Water and Sanitation)

The following table represents the 2010/11 MTREF as informed by the 2009/10 Adjustments Budget, CoT business planning process, Five-year Integrated Development Plan and various other best practice methodologies eg balanced budget constraint:

Table 1

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>						
<b>Operating Revenue By Vote</b>						
Agriculture and Environmental Management	(584 773 016)	(608 385 297)	(608 385 297)	(643 721 533)	(745 667 107)	(835 672 326)
City Planning and Economic Development	(133 682 735)	(133 682 735)	(133 682 735)	(110 166 200)	(178 806 752)	(195 644 316)
Community Safety	(179 557 002)	(179 557 002)	(179 557 002)	(144 915 294)	(153 353 422)	(162 308 763)
Corporate and Shared Services	(66 209 764)	(66 209 764)	(66 209 764)	(60 978 886)	(65 748 618)	(70 510 532)
Financial Services	(152 893 405)	(155 904 145)	(155 904 145)	(148 959 872)	(95 101 601)	(103 042 827)
General and Assessment Rates	(5 321 734 904)	(4 559 444 125)	(4 559 444 125)	(4 945 636 543)	(5 499 060 479)	(6 062 491 835)
Health and Social Development	(71 087 786)	(72 355 636)	(72 355 636)	(79 779 098)	(84 365 444)	(91 381 291)
Housing and Sustainable Human Settlement Development	(403 167 237)	(360 590 215)	(360 590 215)	(40 095 646)	(56 770 810)	(58 771 121)
Office Of the Executive Mayor, Chief Whip, Speaker and City Manager	(55 870 000)	(89 764 839)	(89 764 839)	(25 500 000)	(3 500 000)	(3 500 000)
Public Works and Infrastructure Development	(7 378 986 711)	(7 437 065 555)	(7 437 065 555)	(8 965 522 328)	(10 208 984 210)	(11 906 440 690)
Sport and Recreation	(63 368 948)	(61 963 440)	(61 963 440)	(12 368 127)	(63 533 053)	(54 625 447)
Transport and Roads	(1 087 539 629)	(915 315 224)	(915 315 224)	(1 209 623 188)	(922 898 574)	(1 186 554 289)
<b>Total Revenue</b>	<b>(15 498 571 138)</b>	<b>(14 440 237 977)</b>	<b>(14 440 237 977)</b>	<b>(16 377 286 715)</b>	<b>(18 077 980 070)</b>	<b>(20 731 043 437)</b>
<b>Operating Expenditure By Vote</b>						
Agriculture and Environmental Management	1 023 687 204	1 056 275 697	1 056 275 697	1 355 253 569	1 446 836 133	1 544 061 581
City Planning and Economic Development	280 446 511	262 657 831	262 657 831	313 270 632	336 383 984	362 312 409
Community Safety	892 308 083	860 027 604	860 027 604	1 036 377 731	1 111 895 553	1 192 376 687
Corporate and Shared Services	981 142 743	907 984 728	907 984 728	1 032 200 085	1 099 061 357	1 172 332 665
Financial Services	690 527 897	716 271 506	716 271 506	801 453 829	847 245 253	889 927 178
General and Assessment Rates	1 040 620 014	483 081 279	483 081 279	504 279 314	546 855 544	593 145 201
Health and Social Development	325 025 323	316 684 601	316 684 601	368 142 233	396 008 907	425 138 873
Housing and Sustainable Human Settlement Development	341 013 485	251 355 754	251 355 754	345 325 319	367 797 666	391 505 706
Office Of the Executive Mayor, Chief Whip, Speaker and City Manager	621 889 238	564 930 822	564 930 822	336 207 356	343 449 699	367 395 802
Public Works and Infrastructure Development	5 889 140 627	6 019 553 086	6 019 553 086	7 236 657 196	8 535 389 726	10 105 149 744
Sport and Recreation	242 072 766	250 297 447	250 297 447	247 752 798	267 133 991	288 258 026
Transport and Roads	1 171 485 044	1 156 357 884	1 156 357 884	1 254 780 208	1 352 159 092	1 450 478 720
<b>Total Expenditure</b>	<b>13 499 358 933</b>	<b>12 845 478 037</b>	<b>12 845 478 037</b>	<b>14 831 720 270</b>	<b>16 650 226 965</b>	<b>18 782 074 592</b>
<b>(Surplus)/Deficit for the year</b>	<b>(1 999 212 265)</b>	<b>(1 594 759 940)</b>	<b>(1 594 759 940)</b>	<b>(1 545 566 445)</b>	<b>(1 427 753 165)</b>	<b>(1 948 968 845)</b>
<b>Reserve movements</b>						
Transfer to Government Grant Reserve	1 350 417 436	961 703 651	961 703 651	1 325 026 000	1 087 673 000	1 476 641 000
Depreciation off-sets	(408 142 742)	(273 344 440)	(273 344 440)	(326 345 480)	(369 852 400)	(428 918 040)
Transfers To/From Other Reserves	244 799 403	192 973 529	192 973 529	107 200 935	108 337 473	110 113 578
Transfer to CRR	812 138 109	713 427 200	713 427 200	439 684 990	601 595 092	791 132 306
<b>(SURPLUS)/DEFICIT after reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Notes:

1. Surplus includes capital government grants which are appropriated to the capital expenditure budget.
2. Includes depreciation charges for externally funded assets offset by transfer from reserve accounts.

Although the departure point in terms of affordability was the approved 2009/10 Adjustments Budget, and more specifically the outer year allocations, various factors and variables (ie Cash Flow Management Intervention Initiatives and Strategy, economic climate and trends) influenced the compilation of the 2010/11 MTREF to ensure a financially affordable and sustainable MTREF.

With the promulgation of the 2010 Division of Revenue Act on 13 April 2010, the following operational and capital allocations towards the CoT have been factored into the 2010/11 MTREF:

Table 2

MUNICIPAL FINANCIAL YEAR 01 JULY TO 30 JUNE					
	2010/11	2010/11	2011/12	2011/12	2012/13
	2009 DORA	2010 DORA	2009 DORA	2010 DORA	2010 DORA
	R'000	R'000	R'000	R'000	R'000
<b>Infrastructure Grants</b>	<b>1 399 545</b>	<b>1 374 269</b>	<b>760 940</b>	<b>1 140 173</b>	<b>1 530 641</b>
Municipal Infrastructure Grant (Cities)	403 532	384 068	346 441	461 921	561 654
Integrated National Electrification Programme (Municipal) Grant	85 000	65 000	50 000	50 000	60 000
Electricity Demand Side Management (Municipal) Grant	36 000	23 000	45 000	30 000	0
Public Transport Infrastructure and Systems Grant	864 180	864 180	300 000	500 000	800 000
Neighbourhood Development Partnership Grant (Capital Grant)	10 833	38 021	19 499	98 252	108 987
<b>Recurrent Grant Allocation</b>	<b>30 040</b>	<b>30 040</b>	<b>6 179</b>	<b>6 179</b>	<b>1 250</b>
Local Government Restructuring Grant	0	0	0	0	0
Local Government Financial Management Grant	1 000	1 000	1 250	1 250	1 250
Water Services Operating Subsidy Grant	7 040	7 040	4 929	4 929	0
Water Services Operating and Transfer Subsidy (DWAF) : Agreements	0	0	0	0	0
2010 World Cup Host City Operating Grant	22 000	22 000	0	0	0
<b>Indirect Grant</b>	<b>8 400</b>	<b>9 277</b>	<b>2 500</b>	<b>13 400</b>	<b>8 000</b>
Integrated National Electrification Programme (ESKOM) Grant	5 400	4 777	0	5 400	0
Neighbourhood Development Partnership Grant	3 000	4 500	2 500	8 000	8 000
<b>Incentives to Municipalities</b>	<b>0</b>	<b>8 357</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expanded Public Works Programme Incentive Grant for Municipalities	0	8 357	0	0	0
<b>Equitable Share</b>	<b>1 757 572</b>	<b>1 803 794</b>	<b>1 912 454</b>	<b>1 998 515</b>	<b>2 161 196</b>
Equitable Share Formula	675 636	717 978	747 670	827 506	921 982
Fuel Levy	1 081 936	1 085 816	1 164 784	1 171 009	1 239 214
<b>TOTAL</b>	<b>3 195 557</b>	<b>3 225 737</b>	<b>2 662 073</b>	<b>3 158 267</b>	<b>3 701 087</b>

The grant allocations amount to R3 225,7 million, R3 158,3 million and R3 701,1 million in the 2010/11, 2011/12 and 2012/13 financial years respectively.

The detail outcome of the 2010/11 Medium-term Revenue and Expenditure Framework will be discussed further below.

### 9.1.1 Revenue Framework

In order to serve the community, and to render the services needed, revenue generation is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty, challenging our revenue generating capacity. The expenditure requests always exceeds the available funds and belt tightening unfavourable choices have to be made.

The revenue strategy is a function of key components such as:

- Growth in the city and economic development.
- Revenue enhancement.
- Achievement of the 94% annual collection rate for consumer revenue.
- National Treasury guidelines.
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval.
- Achievement of full cost recovery of specific user charges.

- Determining tariff escalation rate by establishing/calculating revenue requirement.
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA).
- Ensure ability to extend new services and cost recovery.

The following table is a high level summary of the 2010/11 MTREF (classified per main revenue source):

Table 3

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>						
<b>Revenue By Source</b>						
Property rates	(3 597 980 000)	(2 789 465 000)	(2 789 465 000)	(3 021 874 644)	(3 369 390 228)	(3 756 870 104)
Property rates - penalties & collection charges	-	-	-	-	-	-
Service charges - electricity revenue	(5 030 000 000)	(5 030 000 000)	(5 030 000 000)	(6 010 000 000)	(7 061 750 000)	(8 297 556 250)
Service charges - water revenue	(1 475 000 000)	(1 485 000 000)	(1 485 000 000)	(1 618 399 760)	(1 820 899 730)	(2 048 287 196)
Service charges - sanitation revenue	(354 780 000)	(354 780 000)	(354 780 000)	(392 543 113)	(433 760 139)	(479 304 954)
Service charges - refuse revenue	(383 825 000)	(383 825 000)	(383 825 000)	(429 884 000)	(505 113 700)	(593 508 597)
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	(95 947 913)	(96 268 913)	(96 268 913)	(105 502 844)	(112 941 502)	(120 623 123)
Interest earned - external investments	(123 375 534)	(125 996 273)	(125 996 273)	(120 080 230)	(64 138 735)	(71 375 203)
Interest earned - outstanding debtors	(223 731 556)	(305 398 987)	(305 398 987)	(351 148 098)	(391 234 791)	(435 842 667)
Dividends received	-	-	-	-	-	-
Fines	(62 611 492)	(62 611 492)	(62 611 492)	(65 687 066)	(68 959 670)	(72 395 780)
Licences and permits	(31 538 796)	(31 538 796)	(31 538 796)	(34 783 170)	(36 621 079)	(38 448 381)
Agency services	-	-	-	-	-	-
Other revenue	(820 525 688)	(886 011 723)	(886 011 723)	(920 893 790)	(968 133 496)	(1 018 135 182)
Transfers recognised - operational	(1 920 929 700)	(1 899 730 119)	(1 899 730 119)	(1 976 514 000)	(2 152 614 000)	(2 317 105 000)
Gains on disposal of PPE	(27 908 023)	(27 908 023)	(27 908 023)	(4 950 000)	(4 950 000)	(4 950 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(14 148 153 702)</b>	<b>(13 478 534 326)</b>	<b>(13 478 534 326)</b>	<b>(15 052 260 715)</b>	<b>(16 990 307 070)</b>	<b>(19 254 402 437)</b>

Notes:

- In terms of NT regulations and formats capital transfers and contributions are included in the statement of financial performance after the expenditure groups as indicated in Table 13. In order to obtain the total revenue budget as indicated in Table 3 an amount of R1 325 026 000, R1 087 673 000 and R1 476 641 000 has to be added to the above 2010/11, 2011/12 and 2012/13 budgeted amounts. The total revenue budget therefore equates to R16 377 286 715, R18 077 980 070 and R20 731 043 437 respectively.
- Total revenue increased by 11,7% against the 2009/10 adjustment budget and by 6,4% against the 2009/10 approved budget. It should be noted that revenue foregone has been removed from property rates as revenue and expenditure during the 2009/10 adjustments budget.
- Property rates increased by 8,3% and service charges with 16,5% against the 2009/10 adjustments budget. This can mainly be attributed to tariff increases.

## 9.2 Tariff-setting

When rates, tariffs and other charges are revised, local economic conditions, input costs and the affordability of services must be taken into account to ensure financial sustainability of the CoT.

NT continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Therefore municipalities must justify in their budget documentation all increases in excess of the 6% upper boundary of the South African Reserve Bank's inflation target (refer 9.2.1). Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increase of Eskom and Rand Water bulk tariffs is far beyond the mentioned inflation target. Furthermore the late announcement and change in the Eskom increase resulted in changes in the bulk purchases and the proposed CoT electricity tariff as contained in the draft 2010/11 MTREF for community consultation purposes. This was however highlighted in the community consultation meetings and is discussed in more detail under paragraph 9.2.5. It is hence proposed that all tariffs be increased as discussed further.

#### 9.2.1 Municipal Cost Index (MCI)

To a large extent the increase in tariff charges is somewhat outside of the CoT's control where price increases for bulk electricity and water are set by external agencies. Discounting the impact of these price increases in lower consumer tariffs indefinitely will erode the CoT's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by the CPI is not a good measure of the cost increases of goods and services relevant to municipalities. The packet of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the MCI calculates the increase in prices for goods and services purchased by the municipality, such as the cost of remuneration, coal and bulk purchases of electricity, water, petrol, diesel, heating fuel etc. For example, the increase in the cost of fuel would have a bigger impact on the operations of the municipality than on an individual consumer. Another example would be the three-year collective salary increase agreement.

The Municipal Cost Index (MCI) instead of the Consumer Price Index (CPI) was used for the financial years 2001/02 to 2004/05, as a measure of price increases for goods and services utilised by the municipality. Thereafter the indications obtained from the MCI and the CPI started to become on the same level and inclination. The MCI was then aborted and the CPI, plus growth in the relevant service, was utilised for tariff calculation purposes. However, owing to the tariff increases now being consistently higher than the CPI, the utilisation of the MCI for tariff increase purposes became an option to consider during the 2010/2011 budget process which estimates at 15,4%.

The current challenge for the CoT is the gap between input CoT increases and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

#### 9.2.2 Property Rates

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



National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Cooperative Governance and Traditional Affairs. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The regulations effective from 1 July 2009 have been dealt with in the 2009/10 MTREF and the Property Rates Policy was also amended accordingly.

No amendments to the Property Rates Policy with effect from 1 July 2010 were proposed in the draft 2010/11 MTREF for community consultation. However, an amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The effect thereof is that the above said ratio will from 1 July 2010 also apply to Public Benefit Organizations (PBOs), to be 0,25:1 for the property rates tariff of PBO's to that of residential properties. The Property Rates Policy has therefore been amended to include PBOs to the said rate ratio. This rate ratio will be applicable to a property, only on the basis of an approved application in the prescribed format to the Financial Services Department. The legislative changes are not to the disadvantage of any rate payer and no objections are expected to be lodged.

Since the said amendment prescribes a specific rate, and not a rebate, it also necessitate a policy change, to include "Public benefit organization property" as a category of rateable property for purposes of levying differential rates.

A report to update the Property Ratio Policy in accordance with the published regulations will also serve before Council in May 2010.

It should be noted that the interpretation of the amendment may allow for all schools (State owned and independent) to qualify as a PBO. Should this be implemented, the implication for the CoT amounts to approximately R139,0 million loss in revenue for the 2010/11 financial year. SALGA is currently collectively opposing the amendment to the Regulations and no budgetary guidelines were available to address this possible loss in revenue in the 2010/11 MTREF. Should this loss realize, the effect will have to be absorbed by savings on the 2010/11 MTREF and be effected in the 2010/11 Adjustments Budget.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this impermissible value, a further R35 000 reduction on the market value of a property will be granted in terms of the CoT Rates Policy.
- 35% rebate will be granted on all residential properties (including state owned residential properties).
- 100% rebate will be granted to registered indigents in terms of the Indigent Policy of the CoT.
- Pensioners, physically and mentally disabled

- A maximum/total rebate of 50% will be granted to owners of rate-able property subject to total gross income of the applicant and/or his/her spouse, if any, not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year; or
- A maximum/total rebate of 40% will be granted subject to joint income of the applicant and/or his/her spouse if any, that is more than twice the annual state pension, but not to exceed R93 500 (was R85 000) for a financial year (amount reviewed during the CoT's annual budget process);
- The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
- The property must be categorized as residential.
- The Municipality may award a 100% grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, hospitals for mentally ill persons, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport, etc and after the owner of such property has applied to the Chief Financial Officer in the prescribed format for such grant and the application thereof has been approved.
- 20% rebate will be granted to independent schools, on the basis of an approved application to the Financial Services Department in the prescribed format.

Owing to the amendment of the Municipal Property Rate Regulations, as described above, a "public benefit organization property" category was added to the CoT's Property Rates Policy.

The categories of rate-able properties for purposes of levying rates and the proposed rates are based on a 10% increase from 1 July 2010:

Table 4

Category	Current Tariff (1 July 2009)	Proposed tariff (from 1 July 2010)
	c	c
Residential properties	1,017	1,119
State owned properties	2,034	2,238
Business & Commercial	2,034	2,238
Agricultural	0,165	0,182
Vacant land	4,520	4,972
Municipal rateable	1,017	1,119
Industrial	2,034	2,238
Non-permitted use	5,085	5,595
Public benefit organisation properties	-	0,182

#### Calculation of the monthly amount payable for Property Rates

Example of residential property:

(Value less R50 000,00) X 1,119c less 35% divided by 12 for monthly property tax.

(R1,0 million less R50 000,00) X 1,119c less 35% divided by 12 = R575,82 per month.

The above tariffs will result in approximately R3 021,9 million in revenue for the 2010/11 financial year. It should be noted that any further funding requirements will result in a higher percentage increase.

### 9.2.3 Water

#### Bulk purchases

- Rand Water has increased its bulk tariffs with 14,1% from 1 July 2010, which increase contributes to approximately 50% of the CoT input cost.

Rand Water has undertaken a critical assessment of its capital infrastructure requirements and the assessment shows that Rand Water's infrastructure of 100 years is unlikely to sustain its long-term ability to supply water and they had no other choice but to enter capital markets to raise at least R705,0 million.

- It is estimated that approximately 187,5 million kl of water will be acquired from Rand Water for the 2010/11 financial year, amounting to R763,2 million.

#### CoT Tariff increase

South Africa faces similar challenges with regard to water supply as with regards to electricity, as demand growth outstrips supply. Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future.

Municipalities are, therefore, encouraged to review the level and structure of their water tariffs carefully, with a view to ensuring:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants and water networks, and the cost of new infrastructure;
- Water tariffs are structured to protect basic levels of service; and
- Water tariffs are designed to encourage efficient and sustainable consumption (eg through increasing block tariffs).

However, all municipalities should aim to have appropriately structured, cost-reflective water tariffs in place by 2014.

A tariff increase of 10% from 1 July 2010 for water is proposed. This is based on the following input cost assumptions:

- Rand Water (bulk) increase of 14,1%
- Eskom electricity increase of 28,9% (CoT increase of 19,0%)
- Other cost increases of 8%
- Surplus on water services of 10%.

The 10% proposed increase in water tariffs applicable to the residents of Tshwane will generate R144,4 million additional revenue, R1 588,7 million in total. 12 kℓ water per 30-day period will again be granted free of charge to registered indigents.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 5

CATEGORY	CURRENT TARIFFS 2009/10	PROPOSED TARIFFS 2010/11
	Per kℓ R	Per kℓ R
<b>RESIDENTIAL</b>		
(i) 0 to 6 kℓ per 30-day period (200 ℓ a day)	4,27	4,70
(ii) 7 to 12 kℓ per 30-day period	6,10	6,71
(iii) 13 to 18 kℓ per 30-day period	8,00	8,80
(iv) 19 to 24 kℓ per 30-day period	9,25	10,18
(v) 25 to 30 kℓ per 30-day period	10,57	11,63
(vi) 31 to 42 kℓ per 30-day period	11,44	12,58
(vii) 43 to 72 kℓ per 30-day period	12,24	13,46
(viii) More than 72 kℓ per 30-day period:	13,10	14,41
<b>NON-RESIDENTIAL</b>		
(i) 0 – 10 000 kℓ per 30-day period	9,02	9,92
(ii) 10 001 – 100 000 kℓ per 30-day period	8,55	9,41
(iii) More than 100 000 kℓ per 30-day period	7,97	8,41

Examples of monthly water consumption charges (single dwelling-houses):

Table 6

Monthly consumption kℓ	Current amount payable R	Proposed amount payable R	Difference (9% increase) R
5	21,35	23,49	2,14
10	50,02	55,02	5,00
20	128,72	141,59	12,87
30	229,14	252,05	22,91
40	343,54	377,89	34,35
50	464,34	510,77	46,43
80	838,42	922,26	83,84
100	1 100,42	1 210,46	110,04

The tariffs for bulk water contributions were included in the main water service tariff schedule.

#### 9.2.4 Sanitation

A tariff increase of 11% for sanitation from 1 July 2010 is proposed. This is based on the input cost assumptions as set out in the above paragraph 9.2.3. It should be noted that electricity cost contributes approximately 20% of waste water treatment cost, therefore the higher increase of 11% on sanitation tariffs.

- Sanitation charges are calculated according to the percentage water discharged as indicated in the table below.
- Free sanitation (98% of 6 kℓ water) will be applicable to registered indigents.
- The total revenue expected to be generated from rendering this service amounts to R389,0 million for the 2010/11 financial year.

The following table compares the current and proposed tariffs:

Table 7

CATEGORY	CURRENT TARIFF 2009/10		PROPOSED TARIFF 2010/11	
	% DISCHARGED	TARIFF PER kℓ	% DISCHARGED	TARIFF PER kℓ
		R		R
0 – 6 kℓ per 30-day period	98	3,10	98	3,44
7 – 12 kℓ per 30-day period	90	4,20	90	4,66
13 – 18 kℓ per 30-day period	75	5,42	75	6,02
19 – 24 kℓ per 30-day period	60	5,42	60	6,02
25 – 30 kℓ per 30-day period	52	5,42	52	6,02
31 – 42 kℓ per 30-day period	10	5,42	10	6,02
More than 42 kℓ per 30-day period	1	5,42	1	6,02

Assuming that the consumption of a household is 24 kℓ, then the amount payable will be calculated as follows:

Table 8

Consumption	% discharged	Tariff R	Amount R
First 6 kℓ	98	3,44	20,23
Next 6 kℓ	90	4,66	25,16
Next 6 kℓ	75	6,02	27,09
Next 6 kℓ	60	6,02	21,67
Amount payable			R94,15
kℓ x % discharged x tariff = amount payable			

Examples of monthly sanitation charges (single dwelling-houses)

Table 9

Monthly sanitation consumption kℓ	Current amount payable R	Proposed amount payable R	Difference (11% increase) R
5	15,19	16,86	1,67
10	33,35	37,02	3,67
20	71,80	79,79	7,90
30	101,72	112,91	11,19
40	107,14	118,93	11,79
50	108,66	120,61	11,95
80	110,28	122,42	12,14
100	111,37	123,62	12,25

The tariffs for bulk water contributions were included in the sanitation tariff schedule.

### 9.2.5 Electricity

#### Eskom bulk tariff increase

NERSA announced the revised bulk electricity pricing structure on 24 February 2010. The draft 2010/11 MTREF for community consultation included a 24,8%, 25,8% and 25,9% increase in the 2010/11, 2011/12 and 2012/13 financial years respectively, applicable from 1 April each year. However a 28,9% tariff increase for municipalities will be effective from 1 July 2010. An increase in bulk purchases of 4,1% (28,9% - 24,8%) therefore had to be factored into the final 2010/11 MTREF.

#### Tariff applicable to CoT customers

The proposed Tshwane electricity tariff increase applicable to our residents for the 2010/11 financial year contained in the draft 2010/11 MTREF for Community Consultation purposes was 15,33% based on the announcement at that point in time by NERSA. Owing to the 28,9% increase in the Eskom bulk tariff from 1 July 2010, the consumer tariff had to be increased to 19,0% to offset the additional bulk purchase cost. This was indicated to the community during the consultation meetings.

Furthermore, it should be noted that changes in the consumption patterns and tariffs now impacts significantly on the revenue amounts owing to the magnitude thereof.

Registered indigents will again be granted 100 kWh per 30-day period free of charge. Those who are poor and not registered as indigent and consume less than 100 kWh per 30-day period will receive 50 kWh free of charge.

Examples of monthly electricity consumption charges (single dwelling-houses):

Table 10

Monthly consumption kWh	Current amount payable R	Proposed amount payable R	Difference (19% increase) R
100	74,20	88,30	14,10
250	185,50	220,75	35,25
500	371,00	441,50	70,50
750	556,50	662,25	105,75
1 000	742,00	883,00	141,00
2 000	1 484,00	1 766,00	282,00

It should further be noted that NERSA has advised that a stepped tariff structure need to be investigated for implementation from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh will be. The aim is to subsidise the lower consumption users (mostly the poor).

Infrastructure development

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge as discussed fully in the 2009/10 MTREF report.

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

The approved budget for the Electricity Division can only be utilised to prioritise the upgrade of some committed projects and some untenable infrastructure (ie substations without back-up supply). It is estimated that special funding for electricity bulk infrastructure to the amount of R319,0 million per year for five years will be necessary to steer the CoT out of this predicament.

Funding of this initiative was done by way of factoring in a levy for bulk supply infrastructure in the electricity tariff applicable to CoT consumers. A 4% increase (contributing R150,0 million towards the strategy) in tariffs (included in the 34% increase) was approved on 28 May 2009 to kick start the strategy in the 2009/10 financial year.

However owing to the high increase in Eskom bulk tariffs the funding of this project over a short period is clearly unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding be considered and approved to spread the burden over the life span of the assets. This project will however have to be included as a priority in the affordability allocation of the Public Works and Infrastructure Development Department owing to the current financial challenges.

#### 9.2.6 Waste-removal Services

Currently solid waste removal is operating at a deficit. In normal practise terms the rendering of this service should at least break even, which is currently not the case. The CoT will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium- to long-term. The main contributors to this deficit are Repairs and Maintenance (ie Vehicles), General Expenses (ie Rental: Property, Plant and Equipment, Petrol and Diesel Fuel and contracts with truck drivers and assistants). The contracts expire in August 2010 and negotiations regarding the appointment of these workers permanently on the CoT structure are currently underway. Furthermore a progress report has been compiled by Human Resources Management regarding the status of the labour broker employees. The estimated cost in this regard amounts to approximately R312,0 million which is clearly unaffordable and will challenge the sustainability of the service and the CoT seriously (also refer paragraph 11 – Employee related costs). Furthermore it is recommended that a comprehensive investigation be conducted on the rendering of solid waste removal services, and that a report in this regard be submitted to Council by the relevant strategic unit/department.

A 9% increase in the waste removal tariff is proposed from 1 July 2010, owing to the previous high increase of 17% in the 2009/10 financial year as well as the impact of the strike actions resulting in unsatisfied customers. To increase this service charge with a higher percentage seems not to be a feasible strategy at this point in time. An additional amount of R429,9 million is expected to be generated in the 2010/11 financial year.

The following table indicates a comparison between current and proposed amounts payable from 1 July 2010:

Table 11

	CURRENT TARIFFS 2009/10			PROPOSED TARIFFS 2010/11		
		WASTE REMOVAL	CITY CLEANING		WASTE REMOVAL	CITY CLEANING
Tariff per container per month or part of a month: Areas serviced by means of: (Tariff is multiplied by the number of service rounds per week and the number of containers.)	Per litre (per service) (R)	Per month (R)		Per litre (per service) (R)	Per month (R)	
1 100l container removed once a week	0,1563	171,93	171,93	0,1704	187,44	187,44
240l container removed once a week	0,1563	37,51	37,51	0,1704	40,90	40,90
85l container removed twice a week	0,3126	26,57	26,57	0,3407	28,96	28,96
85l container removed once a week	0,1563	13,28	13,28	0,1704	14,48	14,48



The amount payable is calculated as follows:

Example: 85ℓ container removed once a week:  
 85ℓ x 0,1704 (waste removal) = R14,48 per month  
 85ℓ x 0,1704 (city cleaning) = R14,48 per month  
 Total payable R28,96 per month

#### 9.2.7 Other tariffs

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

It is proposed that the tariffs for other services be increased with 8% on average. It can further be noted that various strategic units/departments did not propose a tariff increase in some of the services rendered owing to the tariffs being already market related.

The tariff for Pre-school fees were not increased and will remain at R158,65 per month. It can be noted that the budgeted expenditure for the crèches amounts to R19 941 482 and the actual revenue to date amounts to R319 732, therefore covering approximately 2% of the expenditure, and is being "subsidised" by other ratepayers who also suffer to afford this and who is receiving no benefit from this service. It is important to be mindful that increases do not result in a decline in the utilisation of the service.

The Public Bus Transport Service will introduce a new ticket system which entails a total structure change to the ticket system and the old ticket system will be phased out. The new system is necessary in order to avoid duplications and fake tickets and the public will, with the new ticket system, have a wider route choice. The service will be expanded to include areas which have not previously been serviced by the CoT.

The transport fees generated from bus services amounts to approximately R91,4 million, R96,9 million and R102,7 million in the 2010/11, 2011/12 and 2012/13 financial years respectively. However a shortfall of R132,5 million, R139,9 and R147,9 million has been budgeted for in the 2010/11, 2011/12 and 2012/13 financial years respectively which is subsidised by revenue generated from property rates. The Bus tariff schedule is attached as Annexure F1.

The proposed tariffs for the various services are attached as Annexure F1 to F21.

The short fall on the rendering of these services is funded through property rates.

- 9.2.8 The outcome of the proposed increases in property rates and the main services tariffs (main revenue categories - monthly municipal accounts) is as follows:

Table 12

Revenue category	2010/11 proposed tariff increase	2010/11 estimated revenue (tariff increase excluded)	2010/11 Additional revenue for each 1% tariff increase	2010/11 additional revenue owing to % tariff increases	2010/11 Total Budgeted revenue
	%	R'000	R'000	R'000	R'000
Property rates	10	2 747 155	27 472	274 720	3 021 875
Sanitation	11	353 647	3 536	38 901	392 548
Solid Waste	9	394 388	3 944	35 495	429 883
Water	10	1 444 300	14 443	144 430	1 588 730
Electricity	19	5 050 424	50 504	959 581	6 010 005
<b>Total</b>		<b>9 989 914</b>	<b>99 899</b>	<b>1 453 127</b>	<b>11 443 041</b>

From a household perspective how much more will be paid in rand is of more interest than the % increase in the various tariffs and rates. Examples of the effect of the proposed tariff increase on the monthly municipal accounts of households are contained in Annexure G of the report.

### 9.3 Bulk Service Contributions

Bulk service contributions are payable to cover the capital liabilities incurred or to be incurred by the CoT during i.e township developments, sub-divisions and/or increased supply demand. The contributions received are included in the Statement of Financial Performance as revenue in terms of the prescriptions of the MFMA. The relevant strategic unit/department that is responsible for the installation of the bulk infrastructure make provision on the relevant strategic unit/department's capital budget and IDP for these installations. The revenue received is utilised to fund the capital expenditure in this regard. Currently the provision for the installation of the bulk infrastructure on the capital budget is done against funding code 001 (internal funds) and revenue to the amount of R87,7 million, R89,4 million and R91,2 million has been included in the 2010/11 MTREF for bulk service contributions. These funds are being utilised to fund the 2010/11 capital budget with regard to the installation of bulk infrastructure.

### 9.4 Equitable Share

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

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

In terms of the 2010 DoRA, the allocation towards the CoT is R718,0 million, R827,5 million and R922,0 million in the 2010/11, 2011/12 and 2012/13 financial years respectively.

## 9.5 Fuel Levy

The sharing of the general fuel levy with metros was introduced from the 2009/10 financial year. Funds from the general fuel levy are proposed to support municipal expenditure on roads and transport infrastructure.

The sharing of the fuel levy will be phased in over a four year period, whereafter it will be solely based on the total fuel sales within the jurisdiction of a metro.

The 2010/11 financial year will be the second year of the phasing in, where allocations will be based on a 50% share of the 2009/10 RSC levy replacement grant and 50% of its share of overall fuel sales in metros. Fuel sales will be based on the latest available information and are obtained from the South African Petroleum Industry Association (SAPIA).

The allocation for the 2010/11, 2011/12 and 2012/13 financial years amounts to R1 085,8 million, R1 171,0 million and R1 239,2 million respectively. The transfer dates of the general fuel levy will be similar to the transfer dates with respect to the 2009/10 financial year.

## 10. EXPENDITURE FRAMEWORK

Some of the salient features and best practice methodologies relating to expenditure include, inter alia:

- Asset renewal strategy (infrastructure repairs and maintenance is a priority)
- Balanced budget constraint (expenditure cannot exceed revenue)
- Capital programme aligned to asset renewal strategy and backlog eradication
- Operational gains and efficiencies resulting in additional funding capacity on the capital programme as well as redirection of funding to other critical areas
- Strict principle of no project plan (business plan) no budget allocation (funding allocation)

The following table is a high level summary of the 2010/11 Medium-term Expenditure Framework (classified per main category of expenditure) for the CoT:

Table 13

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>						
<b>Expenditure By Type</b>						
Employee related costs	2 970 869 388	3 008 921 170	3 008 921 170	3 451 262 918	3 712 773 962	3 994 527 120
<i>Total Remuneration</i>	3 534 783 717	3 582 635 499	3 582 635 499	4 146 517 014	4 460 821 123	4 799 458 618
Minus: Internal Services Rendered	(563 914 329)	(573 714 329)	(573 714 329)	(695 254 096)	(748 047 161)	(804 931 498)
Remuneration of councillors	57 962 677	57 962 677	57 962 677	66 438 149	72 879 922	79 960 683
Debt impairment	138 472 235	351 600 712	351 600 712	432 386 725	483 151 310	539 942 899
Depreciation & asset impairment	783 925 517	723 030 924	723 030 924	897 033 838	999 280 189	1 101 193 426
Finance charges	318 152 933	632 078 067	632 078 067	715 617 392	762 735 889	805 283 831
Bulk purchases	3 496 676 595	3 476 671 934	3 476 671 934	4 484 233 131	5 561 023 772	6 898 446 832
Other materials	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-
Transfer and grants	13 564 180	12 564 180	12 564 180	18 000 001	19 000 000	20 000 001
Other expenditure	5 519 735 408	4 582 650 373	4 582 650 373	4 761 670 905	5 034 304 650	5 337 642 589
<i>Primary Cost</i>	4 879 296 806	3 942 211 771	3 942 211 771	3 768 087 640	3 968 926 858	4 196 780 133
<i>Secondary Cost</i>	640 438 602	640 438 602	640 438 602	993 583 265	1 065 377 792	1 140 862 456
Loss on disposal of PPE	-	-	-	5 077 211	5 077 211	5 077 211
<b>Total Expenditure</b>	<b>13 499 358 933</b>	<b>12 845 478 037</b>	<b>12 845 478 037</b>	<b>14 831 720 270</b>	<b>16 650 226 905</b>	<b>18 782 074 592</b>
Transfers recognised - capital	(1 350 417 436)	(961 703 651)	(961 703 651)	(1 325 026 000)	(1 087 673 000)	(1 476 641 000)
Distribution	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>(1 999 212 205)</b>	<b>(1 594 759 940)</b>	<b>(1 594 759 940)</b>	<b>(1 545 566 445)</b>	<b>(1 427 753 165)</b>	<b>(1 948 968 845)</b>
<b>Reserve movements</b>						
Transfer to Government Grant Reserve	1 350 417 436	961 703 651	961 703 651	1 325 026 000	1 087 673 000	1 476 641 000
Depreciation off-sets	(408 142 742)	(273 344 440)	(273 344 440)	(326 345 480)	(369 852 400)	(428 918 040)
Transfers To/From Other Reserves	244 799 403	192 973 529	192 973 529	107 200 935	108 337 473	110 113 578
Transfer to CRR	812 138 109	713 427 200	713 427 200	439 684 990	601 595 092	791 132 306
<b>(SURPLUS)/DEFICIT after reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

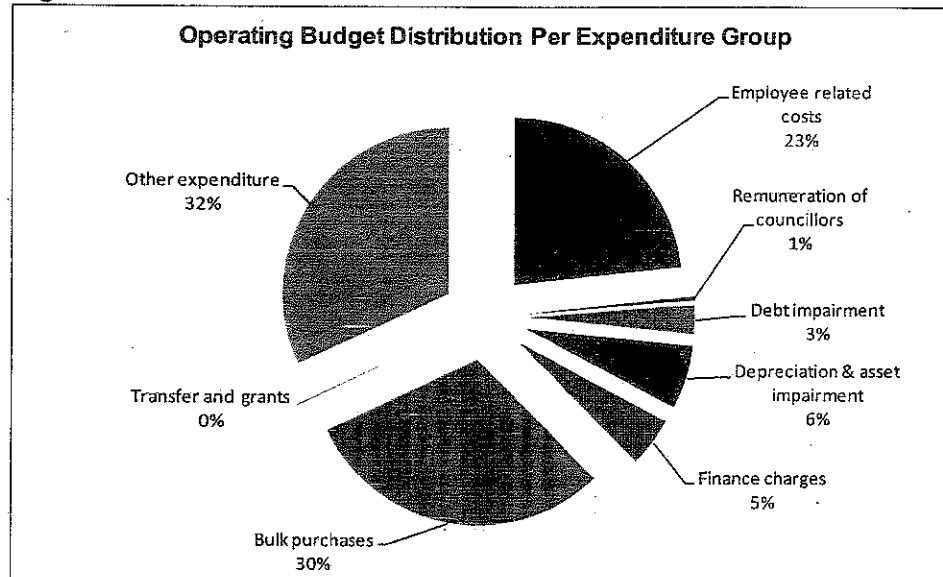
## Notes:

1. Surplus includes capital government grants which are appropriated to the capital expenditure budget.
2. Includes depreciation charges for externally funded assets offset by transfer from reserve accounts.

The draft operating expenditure equates to R14,8 billion in the 2010/11 financial year and escalates to R16,7 billion in the 2011/12 financial year, a growth of 12,3%. Total operating expenditure has increased by 15,5% against the 2009/10 Adjustments Budget and by 9,9% against the 2009/10 approved budget.

The following graph illustrates the percentage each expenditure group constitutes of the total expenditure for the 2010/11 financial year:

Figure 1



A further analysis on some of the main expenditure group's growth is indicated and discussed below:

Table 14

Category	2007/08 MTREF	2008/09 MTREF	Growth 2007/08 - 2008/09	2009/10 MTREF	Growth 2008/09 - 2009/10	Draft 2010/11 MTREF	Growth 2009/10 - 2010/11
R' thousand							
Employee related costs	2 255 502 000	2 725 169 000	21%	2 970 869 388	9%	3 451 282 918	-16%
Remuneration of councillors	47 182 000	76 722 000	63%	57 962 677	-24%	68 438 149	15%
Repairs and Maintenance	1 096 958 000	1 413 138 000	29%	1 609 286 770	14%	1 819 927 101	13%
Bulk Purchases	2 232 956 000	2 563 032 000	15%	3 496 676 595	36%	4 484 233 131	28%
General Expenditure	2 118 792 000	3 319 224 000	57%	3 910 448 638	18%	2 941 743 805	-25%

#### Employee Related Costs

- In terms of the projected R4,1 billion for the 2010/11 financial year, indicative salary increases have been included and represents 23,3% of the total expenditure budget.

In terms of the Cash-flow Management Intervention Initiatives and Strategy report approved by the Mayoral Committee on 7 October 2009, the filling of vacancies was stopped with immediate effect. The filling of critical vacancies had to be motivated to the Mayoral Committee for approval. The Corporate and Shared Services Department (Human Resources Management Division) requested Strategic Units/ Departments' to submit critical vacancies that need to be filled to the said Division. A report requesting approval for the filling of these critical vacancies which amounts to approximately R261,1 million (excluding the annual salary increase) was compiled by the Corporate and Shared Services Department and was approved by the Mayoral Committee on 2 December 2009 and 12 February 2010. An amount of only R217,4 million (proportionally distributed to strategic units/departments according to the approved vacancies) has been provided against employee related cost for the filling of these critical vacancies.

The relevant strategic unit/department must manage the filling of the approved critical vacancies within the available funds distributed to each strategic unit/department.

- Furthermore, it should be noted that the permanent appointment of the Labour Broker employees now contracted to the CoT amounts to approximately R460,0 million for all relevant departments (Waste removal R312,0 million). An amount of only R102,1 million was factored into the 2010/11 MTREF for the implementation of the 1<sup>st</sup> phase of the appointment of the labour broker workers.
- It should be noted that the inclusion of R217,4 million for critical vacancies and R102,1 million for the appointment of labour broker employees on a contract basis (minimum wage) increased to SALGA directives mainly contributed to the balanced budget constraints for the 2010/11 MTREF. The permanent appointment of the labour broker employees should be addressed before the relevant departments fill the motivated and approved critical vacancies.
- The settlement reached by the SALGBC parties in the salary dispute resulted in a further financial implication. A preliminary amount of R64,8 million has been included in the 2010/11 MTREF. However, it should be noted that the total financial implication could not be determined as the applicable municipal wage curve (representing equal pay for equal work at all municipalities in South Africa) has not been finalised.

#### Remuneration of Councillors

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

#### Repairs and Maintenance

Aligned to the best practice methodology of preserving and maintaining current infrastructure, this expenditure framework has essentially catered for extensive growth in this area aligned to the asset renewal strategy of CoT. Compared to the 2009/10 Approved Budget the repairs and maintenance group of expenditure has increased by 13,1% from R1,6 billion to R1,8 billion and increase to R2,1 billion in the 2012/13 financial year, as indicated in the high level summary, an increase of 29,4%.

Table 15

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R' thousand						
A = Total Repairs and Maintenance	1 609 286 770	1 545 030 020	1 545 030 020	1 819 927 101	1 947 513 856	2 082 122 421
B = Total Operating Expenditure	13 499 358 933	12 845 478 037	12 845 478 037	14 831 720 270	16 650 226 905	18 782 074 592
A/B %	12%	12%	12%	12%	12%	11%

In view of the above the percentage repairs and maintenance measured against the total operating budget equates to 12,0% in the 2010/11 year and maintain this level throughout the medium-term. It can further be deduced that the CoT is well within the average provision of repairs and maintenance and confirms the asset renewal strategy as modelled into the LTFM.

It should be noted that in terms of NT regulations and formats repairs and maintenance is included in other expenditure in Table 13.

The Community Safety Department requested an amount of approximately R13,5 million for the maintenance of all electronic and physical security equipment. These funds are requested to ensure that the CoT security equipment is maintained and kept at the required standards. The amount of R13,5 million was included in the 2010/11 MTREF.

The Roads and Stormwater Division requested an amount of approximately R8,0 million for repairs and maintenance at the Centurion Lake. The funds will be utilised for i.e dredging and excavation activities, elimination and reduction of odour smells and improvement of health and safety issues. In view of the nature of the project and the associated health and safety issues the amount of R8,0 million was included in the 2010/11 MTREF.

#### Bulk Purchases

Compared to the 2009/10 Adjustments Budget the bulk purchases group of expenditure has increased by 29,0% from R3,5 billion to R4,5 billion.

#### General Expenditure

General expenditure comprises of municipal rates and services, administrative and general related expenditure as well as raw and consumption material. The decrease from the 2009/10 MTREF to the 2010/11 MTREF can directly be attributed to the removal of revenue foregone from General Expenditure in terms of NT guidelines and the implementation of the Cash-flow Management Intervention and Initiatives Strategy report.

It should be noted that operational costs with regard to the formalisation of informal settlements to the amount of R50,0 million has been included in the 2010/11 MTREF (R50,0 million for the 2010/11, 2011/12 and 2012/13 financial years respectively). Also refer to the allocations in the Capital Budget as discussed under Item 11 further on.

Furthermore, it should be noted that an additional amount of R36,0 million has been included in the 2010/11 MTREF for the rental of additional properties to

accommodate CoT employees as was requested by the Corporate and Shared Services Department. Taking into consideration the total amount of R127,0 million for office rental it becomes imperative that the new Tshwane House accommodate all officials. The saving in rental of offices, repairs and maintenance, security measures, etc can then be utilised to off-set the unitary cost of the new Tshwane House.

In this regard the following paragraph as contained in the Municipal Budget Circular 51 for the 2010/11 MTREF needs to be noted:

#### “4.4 New office buildings

National Treasury has noted that a number of municipalities are contemplating building new office to accommodate the municipal council, the municipality’s main administration or both. Given the current economic conditions and the pressure this has placed on national and municipal revenues, as well as ongoing service delivery pressures, municipalities are urged to prioritise service delivery infrastructure in their capital budgets. National Treasury is also concerned that such projects will place upward pressure on tariffs and rates.”

An amount of R7,0 million and R2,0 million has been included in the 2010/11 MTREF for co-operatives and EPWP initiatives at the Transport and Roads and the Agriculture and Environmental Management Departments respectively.

As indicated strategic units/departments were requested to provide sufficient motivations for ie special projects and consultant fees. Funding allocations were done according to mainly affordability, priority, value-for-money and benefits to the CoT.

Below is a summary of the funding allocation as is recommended:

Table 16

Strategic Unit/ Department	Special Events Recommended	Grant in Aid Special Events Recommended	Special Projects Recommended	Consultant Fees Recommended	Subsistence, Travelling and Conference Fees Recommended	Non Capital Items Recommended	Total Recommended
Agriculture and Environmental Management	-	-	9 500 000	4 000 000	60 000	4 500 000	18 060 000
City Planning and Regional Services	-	-	500 000	6 800 000	150 000	111 300	7 561 300
Community Safety	800 000	-	880 000	-	563 500	518 115	2 761 615
Corporate and Shared Services	-	-	1 500 000	12 070	-	5 535 126	7 047 190
Economic Development	1 000 000	-	12 200 000	3 675 000	652 000	229 785	17 756 785
Financial Services	-	-	-	14 600 000	340 000	1 020 940	15 960 940
Health and Social Development	-	3 900 000	3 200 000	-	38 300	846 867	7 984 967
Housing and Sustainable Human Settlement Development	-	-	-	-	-	-	-
Office of the Executive Mayor, Chief Whip, Speaker and City Manager	800 000	-	-	15 000 000	4 100 000	541 000	20 441 000
Public Works: Electricity	-	-	-	-	200 000	245 599	445 599
Public Works: Roads and Stormwater	1 000 000	-	7 900 000	6 550 000	195 000	3 201 190	17 946 190
Public Works: Transport	-	-	7 930 000	5 150 000	-	94 550	13 174 550
Public Works: Water and Sanitation	-	-	6 800 000	10 000 000	45 800	1 599 274	18 445 074
Sport and Recreation	-	-	15 340 000	-	-	4 000 000	19 340 000
<b>TOTAL</b>	<b>3 600 000</b>	<b>3 900 000</b>	<b>64 850 000</b>	<b>65 787 070</b>	<b>6 344 600</b>	<b>22 443 540</b>	<b>186 825 210</b>

#### Periodic Planning and Secondary Cost Planning

In the process of finalising the 2010/11 MTREF, the Budget Office was faced with some vital elements of the MTREF on which final decisions have not been taken or were only made known at a very late stage in the process. The elements include Remuneration (the issue of labour brokers and the settlement reached by the SALGBC parties) and the formalisation of informal settlements.

Consequently, interaction with departments / strategic units could not be established in time leaving the Financial Services Department with only one option namely to calculate the outstanding figures. The Periodic Planning figures



were based on the average percentage of the actual figures for the last three financial years. Secondary cost planning in respect of the relevant cost elements was based on the actual figures for the 2008/09 financial year.

#### Internal costs

Departments must utilise internal services to prevent double costing of goods and services available in the organisation even if the internal cost of the service is more expensive. Examples in this regard are the use of external vehicle workshops while the internal workshop has capacity to undertake the work and the hiring of equipment/vehicles while similar equipment/vehicles are not utilised fully in the same or another department. Should this process not be followed it will result in fruitless and wasteful expenditure as the resources of the CoT is then underutilised. The matter is also stipulated in the approved Budget Policy.

#### Basic Social Package

The social package assists households that cannot pay for services and are registered as indigent, in terms of the Indigent policy. The target is to register 90 000 or more indigent households.

Table 17

Service	Social package available to registered indigent households in terms of the Indigent Policy	Monthly support per registered indigent household	Estimated revenue loss for the 2010/11 financial year (90 000 indigent households)
		Rand	R'million
Water	12kl	68,46	73,9
Electricity	100 KWh	88,29	95,4
Sanitation	6kl	20,23	21,8
Waste removal	85l removed once a week	28,97	31,3
Total		205,95	222,4

The number of households in informal areas that receive free services and the cost of these services (eg the provision of water through stand pipes) are not taken into account in the table above. Furthermore, owing to the value of the properties of the registered indigents not being available the revenue foregone with regard to property rates is not available. An estimated amount in this regard equates to R48,6 million.

The cost (revenue forgone) of the social package of the registered indigent is offset by the equitable share received in terms of the DoRA.

## 11. CAPITAL BUDGET

The process followed for the compilation of the 2010/11 MTREF took a different approach where the Mayoral Committee had to consider and approve the city's priorities that had to be considered for inclusion in the budget. The projects were considered in terms of priority and urgency by the respective strategic units/departments and subsequently included in the budget submission for consideration.

The compilation of the capital budget in terms of internal capacity (council funding) is based on the analysis of the current financial situation and the financial health and sustainability of the municipality. The funding requirements were modelled into the Long-term Financial Model to ascertain whether the requests can be funded within a sustainable approach.

During the compilation of the 2009/10 adjustments budget funding with regard to a number of projects included in the 2009/10 MTREF were removed and others were reduced in order to assist with the cash flow management intervention initiatives and strategy report to ensure a positive bank balance at year end.

The affected projects had to be prioritised during the compilation of the 2010/11 MTREF and be included for consideration depending on the nature of their urgency and priority. Strategic Units/ Departments' had to reprioritise the capital budget submissions in line with the set determined affordability allocations which could not be exceeded and no additional funding could be accommodated. Projects therefore had to be considered for funding in terms of priority based on the approved Project Prioritisation List as approved by the Mayoral Committee on 17 February 2010.

The above set allocations were not applicable to external funding i.e grants to be received. Only gazetted grants in terms of the Division of Revenue Act and Provincial gazette have been included in the 2010/11 MTREF taking into account that grants cannot be budgeted for without proof of confirmation from the transferring institution.

The following table indicates the 2010/11 Medium-term Capital Budget per funding source and strategic unit/department:

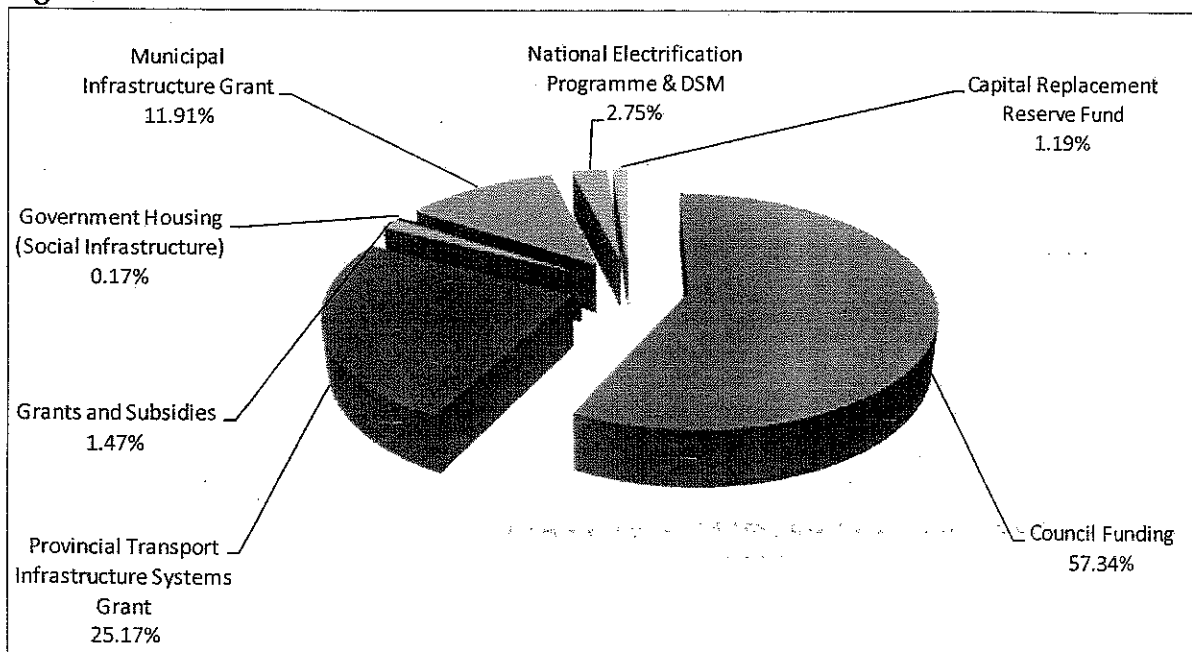
Table 18

Funding Source	Budget 2010/11	%	Budget 2011/12	%	Budget 2012/13	%
Council Funding	1,831,909,907	57.34%	1,801,611,656	61.53%	1,881,357,955	55.43%
Provincial Transport Infrastructure Systems Grant	804,180,000	25.17%	440,000,000	15.03%	740,000,000	21.80%
Grants and Subsidies	46,878,000	1.47%	99,252,000	3.39%	108,987,000	3.21%
Government Housing (Social Infrastructure)	5,400,000	0.17%	10,000,000	0.34%	9,500,000	0.28%
Municipal Infrastructure Grant	380,568,000	11.91%	458,421,000	15.86%	558,154,000	16.45%
National Electrification Programme & DSM	88,000,000	2.75%	80,000,000	2.73%	60,000,000	1.77%
Capital Replacement Reserve Fund	38,039,040	1.19%	38,721,067	1.32%	35,886,296	1.06%
<b>Total</b>	<b>3,194,974,947</b>	<b>100.00%</b>	<b>2,928,005,723</b>	<b>100.00%</b>	<b>3,393,885,251</b>	<b>100.00%</b>
<b>Strategic Units</b>						
Agriculture & Environmental Management	63,964,640	2.00%	81,300,000	2.78%	78,750,000	2.32%
City Planning & Economic Development	70,454,000	2.21%	119,274,000	4.07%	136,022,000	4.01%
Community Safety	38,610,900	1.21%	30,236,500	1.03%	30,163,500	0.89%
Corporate & Shared Services	101,717,000	3.18%	95,351,367	3.26%	91,838,176	2.71%
Financial Services	16,259,000	0.51%	15,000,000	0.51%	15,000,000	0.44%
Health & Social Development	30,216,000	0.95%	17,000,000	0.58%	11,000,000	0.32%
Housing and Sustainable Human Settlements	144,958,500	4.54%	163,630,000	5.59%	166,311,500	4.90%
Office of the Executive Mayor, Chief Whip, Speaker and City Manager	286,000	0.01%	180,000	0.01%	275,000	0.01%
Transport and Roads	1,295,950,667	40.56%	1,005,272,600	34.33%	1,265,332,566	37.28%
Public Works and Infrastructure Development	1,394,558,240	43.65%	1,313,761,256	44.87%	1,484,192,509	43.73%
Sport, Recreation, Arts & Culture	38,000,000	1.19%	87,000,000	2.97%	115,000,000	3.39%
<b>Total</b>	<b>3,194,974,947</b>	<b>100.00%</b>	<b>2,928,005,723</b>	<b>100.00%</b>	<b>3,393,885,251</b>	<b>100.00%</b>

The total capital budget equates to R3,2 billion, R2,9 billion and R3,4 billion in the 2010/11, 2011/12 and 2012/13 financial years respectively .

The following graph illustrates the above table in terms of funding source breakdown:

Figure 2



Council funded projects (council funding and CRRF) equate to 58,53% of the total 2010/11 capital programme.

The Government Housing Grant has not been gazetted and no confirmation of funding allocations has been received by the Housing and Sustainable Human Settlement Development Department and has therefore not been included in the budget and will be factored in during the 2010/11 Adjustments Budget process if confirmation of funding has been received.

The social infrastructure grant was gazetted in the Provincial Gazette for projects in Mamelodi (i.e. early child development centre, day care centre for the aged and day care centre for OVC). This funding has been factored into the budget of the Housing and Sustainable Human Settlement Development Department for the implementation of these projects.

#### MIG

Municipal Infrastructure Grant allocations equate to R384,0 million in the 2010/11 financial year, R461, 9 million in 2011/12 and R561, 6 million in 2012/13.

The total MIG funding included in the capital budget amounts to R380,6 million in the 2010/11 financial year, R458,4 in 2011/12 and R558,2 in 2012/13.

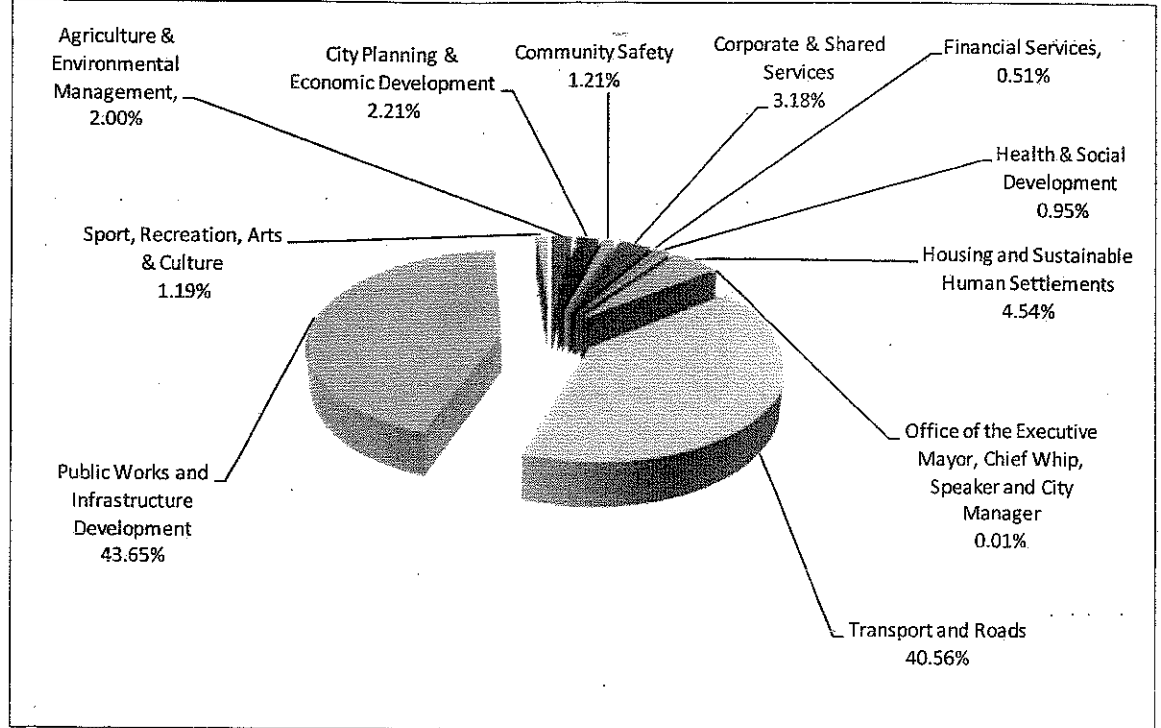
An amount of R3,5 million over the medium term has been allocated in the operating budget for the establishment of the MIG Programme Management Unit/Office within the office of the City Manager. This funding will be utilised for temporary personnel costs, furniture and equipment as well as other costs associated with capacitating the office.

The utilisation of MIG funding for the establishment of the MIG-PMU/PMO has a precondition which indicates that no MIG funds may be applied for funding such an office before a Business Plan is submitted and accepted by CoGTA/NT.

It should be noted that the expenditure performance on the total capital budget requirement have risen to 90% for cities participating in the programme. Should this target not be achieved there is a risk that the proposed allocations for the outer years can be reduced or forfeited.

The following graph illustrates the capital budget per strategic unit:

Figure 3



From the above graph it can be seen that 43,65% of the capital budget is allocated specifically for public works and infrastructure development and 40,56% for transport and roads with more focus on backlog eradication and to address increased demand for services.

An additional R50,0 million has been allocated over the medium-term (R50,0 million for the 2010/11, 2011/12 and 2012/13 financial years respectively) on the capital budget of the Housing and Sustainable Human Settlement Development Department for the formalisation of informal settlements. It should be noted that R50 million was also allocated on the Operating Budget (R50,0 million for each of the respective financial years). It was however requested by the strategic unit/department that R25,0 million of the R50,0 million included in the 2010/11 operating budget be moved to the capital budget. This will however be effected during the compilation of the 2010/11 Adjustments Budget as well as any other amendments required.

The table below indicates CoT's contribution towards the formalisation of informal settlements over the medium-term:

Table 19

Capital Budget

Description	Project Number	Funding Source	Budget 2010/11	Budget 2011/12	Budget 2012/13
Sewer - Low Cost Housing (Formalisation)	710864	001	30 000 000	30 000 000	30 000 000
Water - Low Cost Housing (Formalisation)	710898	001	48 000 000	50 000 000	50 000 000
<b>Total Capex</b>			<b>78 000 000</b>	<b>80 000 000</b>	<b>80 000 000</b>

Operating Budget

Description	Cost centre	G/L account	Budget 2010/11	Budget 2011/12	Budget 2012/13
Formalisation: Inform Settlements	8215	412068	50 000 001	50 000 001	50 000 001
<b>Total Opex</b>			<b>50 000 001</b>	<b>50 000 001</b>	<b>50 000 001</b>

<b>Total Formalisation Budget</b>			<b>128 000 001</b>	<b>130 000 001</b>	<b>130 000 001</b>
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The involvement of Calgro Fortwest Turnkey Development in the formalisation process to the amount of R348,0 million should be noted.

A dedicated Steering Committee, including all relevant stakeholders, chaired by the MMC: Housing and Human Settlement Development has been established to drive this priority project.

A further request was received for the refurbishment/upgrade of Schubart Park (Block D) to the amount of R30,0 million. The rental for a flat per month will however have to be increased substantially to off-set the capital expenditure. A comprehensive business plan will have to be compiled in this regard and submitted to the Financial Services Department for the possible inclusion of the project in the 2010/11 Adjustments Budget.

An amount of R30,0 million has been allocated for the funding of phase 1 of the Automated Meter Reading project.

Furthermore, an amount of R12,5 million has been allocated to the Corporate and Shared Services Department for the establishment of the Call centre in the North.

An amount of R1,3 million has been allocated to the Agriculture and Environmental Management Department for the Upgrading of the Market Trading System.

The Doubling of Simon Vermooten is one of the strategic and priority projects that are due for implementation. Owing to the nature and magnitude of this project careful planning and preparations need to be undertaken and a phased approach must be applied. The strategic unit/department was requested to reprioritise the capital budget and look for capacity within their budget to fund this project; however, owing to the number of financially committed projects the strategic unit/department could not accommodate this project in the 2010/11 budget submission. It is therefore recommended that this project be reprioritised for inclusion in the 2011/12 budgeting process.

An additional amount of R240,0 million to purchase buses has been received from the City Planning and Economic Development Department. Currently the buses are leased on the operational budget for a period of three years. It is recommended that a comprehensive business plan be compiled and submitted by the relevant department indicating the approach that will be followed to phase out the leasing of the buses over the remaining lease term (expiring June 2012) and the phasing in of the purchases of the buses over the lease period ensuring the cost implication is minimal (overlapping of lease and purchase cost). This report should also address options in terms of optimising cost recovery as this service is currently rendered at a deficit as indicated in paragraph 9.2.7. The outcome of the forensic audit that is currently been executed with regard to bus services will also influence the budget allocation in this regard.

The following table is a high level breakdown of the capital budget per main strategic focus area. Note has to be taken that strategic objective number three has been split into two strategic objectives and strategic objective number five into three strategic objectives thus making the CoT's strategic objectives eight.

Table 20

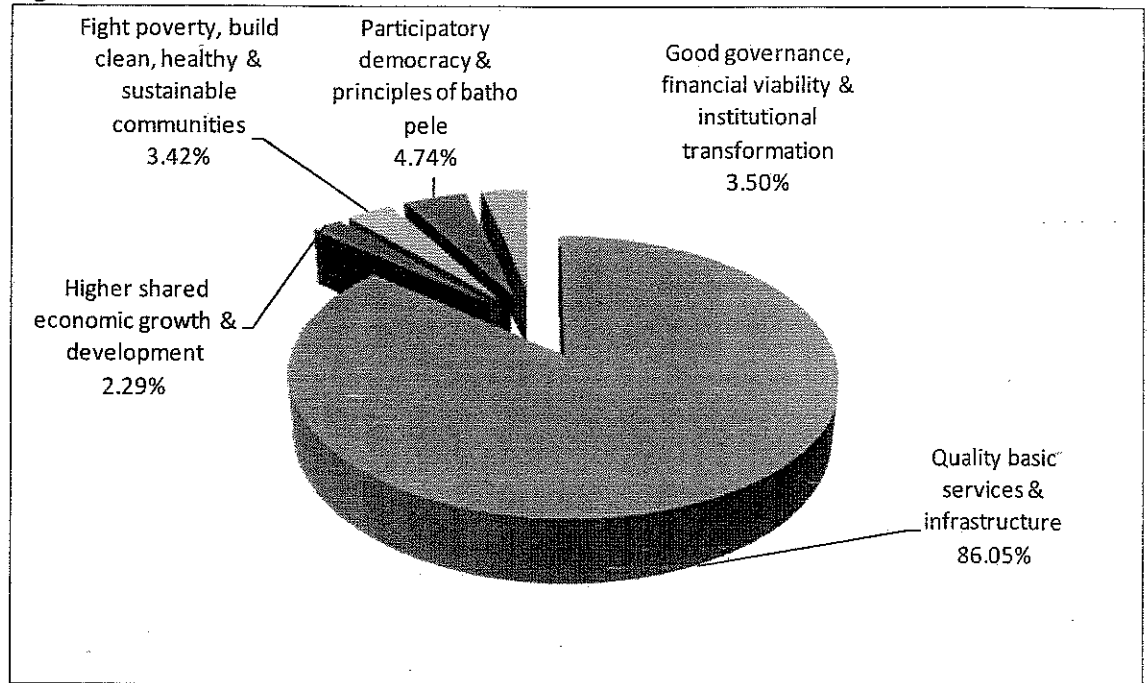
Description	Budget 2010/11	%	Budget 2011/12	%	Budget 2012/13	%
1. Quality basic services & infrastructure	2,749,360,907	86.05%	2,423,135,856	82.76%	2,872,781,575	84.65%
2. Higher shared economic growth & development	73,227,000	2.29%	125,982,000	4.30%	142,112,000	4.19%
3. Fight poverty, build clean, healthy & sustainable communities	109,144,000	3.42%	134,562,400	4.60%	161,592,140	4.76%
4. Participatory democracy & principles of batho pele	151,377,000	4.74%	132,150,000	4.51%	129,800,000	3.82%
5. Good governance, financial viability & institutional transformation	111,866,040	3.50%	112,175,467	3.83%	87,599,536	2.58%
	3,194,974,947	100.00%	2,928,005,723	100.00%	3,393,885,251	100.00%

In view of the above it can be seen that a large portion of the capital budget has been allocated to strategic focus area 1 (quality basic services and infrastructure) in the 2010/11 MTREF.

The balance of the funding allocations has been prioritised in terms of fighting poverty, building clean, healthy and sustainable communities, participatory democracy and fostering the principles of Batho Pele, ensuring good governance and financial viability as well as shared economic growth and development.

The above table is graphically illustrated as follows:

Figure 4



## 12. EXTERNAL LOANS

The debt to revenue ratio measures the CoT's ability to service total debt in any given year out of annual operating revenue. The lower the percentage the greater is the CoT's financial ability to service loans out of annual operating revenue. A ratio less than 0,5:1 (50%) is desirable and indicates that the CoT has sufficient revenue to service external loans (the norm is 40%).

The CoT's long-term financial model first approved in 2004 to ensure the achievement of the CoT's development objectives based on the principles of financial viability and sustainability has been revised on 24 August 2006. In terms of this strategy which has been applied ever since, the CoT's "prudential" target is to fund a maximum of 50% of Council funding of the annual capital programme by means of external loans.

It is proposed that the debt to revenue ratio be used as the official ratio to determine the level of loans in a responsible manner to ensure sustainability. With the loan amount of R1,0 billion factored into the 2010/11 MTREF the debt to revenue ratio equates to 37,12%. Although this ratio indicates the capacity to take up more loans the effect of the economic downturn and the effect on the future cash inflows is uncertain at this stage. Furthermore the current cash flow challenges as well as credit rating lead us to take a more conservative approach regarding the taking up of long-term loans.



### 13. STRATEGY TOWARDS RESERVES CASH BACKING

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

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

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

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

It is therefore imperative that strategic units/departments spent external funds (grant funding) received on a project first before internal funds provided by the CoT in order to prevent that any unspent external funds resort back to the National Revenue Fund.

Taking the actual figures of 30 June 2009 and 30 April 2010 into account the projected cash backing needs for 30 June 2010 amounts to R1,4 billion. Further taking the inflation rate and the budgeted figures for 2010/11, 2011/12 and 2012/13 into account the cash backing needs amount to R1,26 billion, R746,8 million and R516,7 million respectively.

This indicate that the outcome of the Long-term Financial Model where a cash-flow surplus of R536,6, R671,5 and R949,4 million for the 2010/11, 2011/12 and 2012/13 financial years will not be sufficient to address the cash backing needs as stated in the table.

It should be noted that all avenues were explored to down scale on expenditure and to remain focussed on the effective delivery of core municipal services, therefore non-essential functions will have to be identified and removed from the budget and affected personnel should be redeployed before the filling of vacancies.

#### 14. MUNICIPAL ENTITIES' BUDGETS

In terms of Section 17(3)(g) of the MFMA, when an annual budget is tabled in terms of Section 16(2), it must be accompanied by any prescribed budget information on municipal entities under the sole or shared control of the municipality. The format in which the municipal entities' budget information should be compiled and included in the annual budget is prescribed by National Treasury circulars and regulations.

In view of the above the budget related information of Sandspruit Works Association and Housing Company Tshwane have been compiled in the prescribed NT formats and is included in Annexure J.

Furthermore it should be noted that on 29 October 2009 the Council resolved that "Civerelo Water be disestablished with immediate effect and the outstanding projects be transferred to the CoT." Therefore Civerelo Water is not included as a municipal entity.

A consolidated overview (excluding Housing Company Tshwane) of the CoT has been compiled and included in the MTREF as a NT requirement for cognisance.

#### 15. BUDGET AFFORDABILITY ALLOCATION REDUCTIONS AND NON FUNDING OF ADDITIONAL REQUESTS

Owing to the LTFM indicating a cash-flow deficit the capital budget was re-evaluated and affordability allocations was reduced with R103,8 million to improve the cash-flow position, however two projects amounting to R40,0 million were subsequently funded, refer detail in list of unfunded capital projects amounting to R63,8 million (Annexure I. However a cash-flow deficit was still evident, which required additional tariff increases of one percentage point each for both property rates and water, resulting in the proposed 10% increases as contained in the 2010/11 MTREF approved by Council on 31 March 2010 for community consultation.

Furthermore during the budget process departments were requested that all priority issues should be funded within the department's allocated budget. The set budget allocations could not be exceeded and no additional funding could be accommodated. Additional expenditure was only allowed if accompanied by additional revenue.

However strategic units/departments submitted the following additional requests, which could not be accommodated within the 2010/11 MTREF:

Opex additional requests	R522,8 million
Capex additional requests	<u>R326,5 million</u>
Total	R849,3 million

The detail of the requests was included in the draft 2010/11 MTREF for community consultation purposes.

In order to fund these additional requests further tariff increases in property rates and main services will be necessary. A 1% tariff increase in property rates and main services (excluding electricity) generate additional revenue to the amount of R49,4 million and a 1% tariff increase in property rates and all main services (including electricity) generate additional revenue to the amount of R99,9 million.

Therefore, to fund the total additional requests to the amount of R849,3 million, all tariffs will have to be increased with approximately 8,5% in addition to the current proposed increases as contained in the report.

To fund the total capital budget as contained in the IDP to the amount of R4,6 billion, an additional amount of R1 583 million will be required (2010/11 capital budget of R3,2 billion). In the community consultation process it was clear that the community will not accept any further tariff increases to fund additional requests.

Therefore neither tariff increases nor the increasing of the current loan amount of R1,0 billion in the 2010/11 MTREF (risk owing to volatility in the market) are feasible options which can be relied on and should not be considered as options to fund the additional CAPEX and OPEX requests.

## 16 COMMENTS FROM OTHER DEPARTMENTS

### 16.1 COMMENTS OF THE HEAD: LEGAL & SECRETARIAL SERVICES AND MUNICIPAL COURTS

The purpose of the report is to table the 2010/11 Medium-term Revenue and Expenditure Framework before Council in terms of Section 16(2) of the Municipal Finance Management Act, 2004 (MFMA), for approval.

The report is the result of a prescribed process pertaining to a Municipal budget and as such does not call for specific legal comments.

The report can therefore be tabled for consideration.

## 17. IMPLICATIONS

- Human Resources

Impacts on the capacity of departments to meet key deadlines and deliverables.

- Finances (budget and value for money)

The implementation of this 2010/11 MTREF is to ensure effective and efficient financial management and business planning, aligned to deliverable key imperatives as contained in the Five year Strategic Integrated Development Plan.

- Constitution and legal factors

To ensure compliance in terms of various sections of the Municipal Systems Act and the Municipal Finance Management Act.

- Communication

After tabling this document to Council the approved budget will be submitted to the National and relevant provincial treasury.

- Previous Council and Mayoral Committee Resolutions

The Council approved the Pre-community consultation budget – 2010/11 Medium-term revenue and expenditure framework for the City of Tshwane on 31 March 2010.

18. CONCLUSION

The application of sound financial management principles for the compilation of the city's financial plan is essential and critical to ensure that the CoT remains financially viable and that municipal services are provided economically to all communities.

Although the Municipality in its entirety faces many financial and non-financial challenges, the financial planning imperatives as embedded in the LTFM contribute to ensuring that the Municipality remains financially viable, sustainable and aids the actual fulfilling of its facilitating role to capacitate the community to build a prosperous future for all.

The public participation and consultation process, strengthened the principles of people-centred governance, transparency and accountability.

Municipalities are expected to prepare a three-year budget that is, among other things, sustainable in terms of being funded from realistically anticipated revenue to be collected. The proposed budget must be examined for credibility in terms of their spending and institutional capacity.

The outcome of the LTF Model and NT funding compliance table as well as the cash-flow budget will determine the sustainability of the CoT over the medium-to long-term.

The main focus of financial planning in a municipal environment is ultimately to deliver basic services funded to a large extent by the ratepayers and the end-users of the community. The Municipality is therefore bound to be a committed and trustworthy custodian of all the funds entrusted to it. To act in accordance with the trust the Municipality needs to apply the highest level of ingenuity to obtain the best value for the community's money. To meet this requirement, management will have to continue in the next financial year to perform belt-tightening measures in the stride to counter the still prevailing economic pressure.

In conclusion it is Ayoba to be a host city for the 2010 SWC.

**IT WAS RECOMMENDED (TO THE SPECIAL COUNCIL: 27 MAY 2010):**

1. That in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the municipality for the financial year 2010/11, and indicative allocations for the two projected outer years 2011/12 and 2012/13, and the multi-year and single year capital appropriations are approved as set out in the following tables:
  - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Annexure J.
  - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Annexure J.
  - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Annexure J.
  - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Annexure J.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:
  - 2.1 Budgeted Financial Position as contained in Annexure J.
  - 2.2 Budgeted Cash Flows as contained in Annexure J.
  - 2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Annexure J.
  - 2.4 Asset management as contained in Annexure J.
  - 2.5 Basic service delivery measurement as contained in Annexure J.
3. That the consolidated budget that includes the financial impact of municipal entities (excluding Housing Company Tshwane) as set out in Annexure J is noted.
4. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for property rates, electricity PARTS I and II (Diverse fees), the supply of water, sanitation services as well as waste services as set out in Annexures A, B, C, D and E respectively, be approved with effect from 1 July 2010.
5. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for other services, as set out in Annexures F1 to F21 respectively, be approved with effect from 1 July 2010.
6. That cash backing be implemented through the utilisation of a portion of revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.

7. That approval be granted for the CoT to enter into long-term loans for the funding of the capital programmes in respect of the 2010/11 financial year limited to an amount not exceeding R1,0 billion.
8. That the City Manager be authorised to sign all necessary agreements or documents to give effect to the decision.
9. That approval be granted to the CFO to incur short term debt as and when required according to the cash flow position of the CoT for the total amount not exceeding R800,0 million at any time.
10. That the grants and subsidies to be received for services rendered on behalf of other spheres of government, ie housing services, primary health care and emergency services only be included in the budget once the amounts have been gazetted.
11. That the debt to revenue ratio be accepted as the recommended measurement for evaluating the taking up of loans.
12. That a comprehensive investigation be conducted on the rendering of solid waste removal services, and that a report in this regard be submitted to Council by the relevant strategic unit/department before the end of the first quarter.
13. That the amendments to the Budget Policy approved by Council on 28 January 2010 be amended as set out in paragraph 7 of the report.
14. That the following contained in paragraph 4.12.2 of the Budget Policy be noted: "Departments must utilise internal services to prevent double costing of goods and services available in the organisation even if the internal cost of the service is more expensive", to ensure that resources of the CoT is not underutilised.
15. That strategic units/departments spent external funds (grant funding) received on a project first before internal funds provided by the CoT.

**During consideration of this item by Council on 27 May 2010, Cllr MTSL Komane seconded by Cllr J Mkhize proposed the following amendment:**

**(Unaltered)**

**"That reference to Calgro Fortwest Turnkey Development (as reflected on page 131 of the amended document) and all other related and/or mentioned companies in the amended Budget report be deleted. Such companies must be processed through the normal supply chain management procedures."**

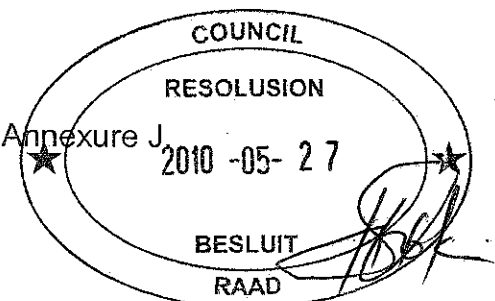
**The Council acceded to Cllr Komane's proposal and thereafter resolved as set out below:**

## ANNEXURES:

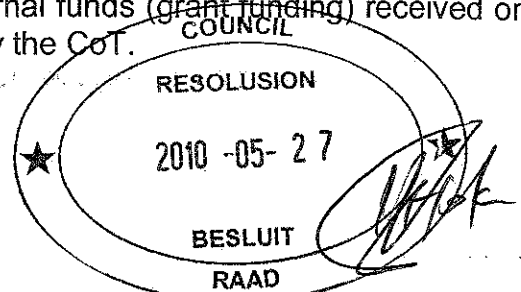
- A. Property Rates tariff (will be submitted to the Portfolio Committee)
- B. Electricity tariff (will be submitted to the Portfolio Committee)
- C. Water tariff (will be submitted to the Portfolio Committee)
- D. Sanitation tariff (will be submitted to the Portfolio Committee)
- E. Waste removal tariff (will be submitted to the Portfolio Committee)
- F. Determination notice for various tariffs (will be submitted to the Portfolio Committee)  
F1 – F21 Proposed tariffs for the 2009/10 financial year (other services)
- G. Examples illustrating the impact of property rates and other main services on the monthly municipal account
- H. Detail capital projects (CoT format)
- I. List of unfunded capital projects
- J. Budget document (will be submitted to the Portfolio Committee).

## RESOLVED:

1. That in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the municipality for the financial year 2010/11, and indicative allocations for the two projected outer years 2011/12 and 2012/13, and the multi-year and single year capital appropriations are approved as set out in the following tables:
  - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Annexure J.
  - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Annexure J.
  - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Annexure J.
  - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Annexure J.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:
  - 2.1 Budgeted Financial Position as contained in Annexure J.
  - 2.2 Budgeted Cash Flows as contained in Annexure J.
  - 2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Annexure J.
  - 2.4 Asset management as contained in Annexure J.
  - 2.5 Basic service delivery measurement as contained in Annexure J.



3. That the consolidated budget that includes the financial impact of municipal entities (excluding Housing Company Tshwane) as set out in Annexure J is noted.
4. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for property rates, electricity PARTS I and II (Diverse fees), the supply of water, sanitation services as well as waste services as set out in Annexures A, B, C, D and E respectively, be approved with effect from 1 July 2010.
5. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for other services, as set out in Annexures F1 to F21 respectively, be approved with effect from 1 July 2010.
6. That cash backing be implemented through the utilisation of a portion of revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.
7. That approval be granted for the CoT to enter into long-term loans for the funding of the capital programmes in respect of the 2010/11 financial year limited to an amount not exceeding R1,0 billion.
8. That the City Manager be authorised to sign all necessary agreements or documents to give effect to the decision.
9. That approval be granted to the CFO to incur short term debt as and when required according to the cash flow position of the CoT for the total amount not exceeding R800,0 million at any time.
10. That the grants and subsidies to be received for services rendered on behalf of other spheres of government, ie housing services, primary health care and emergency services only be included in the budget once the amounts have been gazetted.
11. That the debt to revenue ratio be accepted as the recommended measurement for evaluating the taking up of loans.
12. That a comprehensive investigation be conducted on the rendering of solid waste removal services, and that a report in this regard be submitted to Council by the relevant strategic unit/department before the end of the first quarter.
13. That the amendments to the Budget Policy approved by Council on 28 January 2010 be amended as set out in paragraph 7 of the report.
14. That the following contained in paragraph 4.12.2 of the Budget Policy be noted: "Departments must utilise internal services to prevent double costing of goods and services available in the organisation even if the internal cost of the service is more expensive", to ensure that resources of the CoT is not underutilised.
15. That strategic units/departments spent external funds (grant funding) received on a project first before internal funds provided by the CoT.





16. That reference to Calgro Fortwest Turnkey Development (as reflected on page 538) and all other related and/or mentioned companies in the Budget report be deleted, and that such companies be processed through the normal supply chain management procedures.

**(Remarks:**

1. At the Council meeting of 27 May 2010, Cllr DL Fleming (DA) and Cllr PD Uys (FF+) on behalf of their respective political parties requested that their vote against the approval of the budget be recorded.
2. During consideration of this item by Council at its Special meeting on 27 May 2010, the 2010/2011 Medium-Term Revenue and Expenditure Framework for the City of Tshwane was approved by supporting vote of the majority of the members of Council.)



**PROPERTY RATES TARIFF**

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for property rates approved by Council Resolution 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure A.1 be determined, in terms of the provision of section 75A (1) of the Local Government: Municipal System Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of sections 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.

## CITY OF TSHWANE METROPOLITAN MUNICIPALITY

NOTICE OF DETERMINATION OF CHARGES PAYABLE TO THE CITY OF TSHWANE  
METROPOLITAN MUNICIPALITY FOR PROPERTY RATES

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of the provisions of section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, read with section 2 of the Municipal Property Rates Act, 2004 (Act 6 of 2004) and the Property Rates Policy of the City of Tshwane Metropolitan Municipality approved by Council, that a resolution was passed by Council on \_\_\_\_\_ 2010 that the charges payable to the Municipality for Property Rates for the financial year 1 July 2010 to 30 June 2011 will be as set out in the SCHEDULE below.

NOTICE \_\_\_\_\_ of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

**PROPERTY RATES  
SCHEDULE**

The property rates tariffs summarised for the financial year 1 July 2010 to 30 June 2011 are as follows:

Category	Rate c in R	Exemptions, Reductions & Rebates
Residential	1,119	A total rebate of R50 000 will be granted on the value of the property (R15 000 impermissible according to the Municipal Property Rates Act plus a further R35 000 according to the municipality's Property Rates Policy). A further 35% rebate will be granted on the property tax payable.
Business and commercial	2,238	
Industrial	2,238	
Municipal (rateable)	1,119	Exemptions, reductions and Rebates according to category of use.
State-owned	2,238	
Agricultural	0,182	
Multiple use	Rate according to apportionment of category of use	Exemptions, reductions and Rebates according to category of use.
Vacant land	4,972	
Non-permitted use	5,595	
Public benefit organization properties	0,182	

**EXCLUSION FROM RATES**

The City of Tshwane Metropolitan Municipality will not levy rates on the following:

- (a) Public Service Infrastructure;
- (b) On those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes;
- (c) On mineral rights within the meaning of paragraph (ii) of the definition of "property" in section 1 of this rates policy;
- (d) On a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;
- (e) On the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality-
  - for residential properties; and
  - for properties used for multiple purposes, only on the component of the property that is used for residential purposes
- (f) On a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship; and
- (g) The property exclusively used and/or occupied by CoT.

In an event of any change in use, ownership and/or status of any nature that may affect the exclusion of rates hereof during a financial year, the beneficiary in receipt of such exclusion from rates must notify the municipality and immediately becomes liable for any rates payable on the property, effective from the date such change may have occurred.

#### **EXEMPTIONS, REDUCTIONS AND REBATES:**

Exemptions, Reduction and Rebates will be given to the different categories of properties and owners as follows:

##### **Different categories of properties**

###### **Residential Properties**

- In addition to the impermissible rates as referred to in paragraph 4(v) above, a further R35 000 reduction on the market value of a property will be granted; and a further
- 35% rebate will be granted on all residential properties (including state owned residential and agricultural residential properties on the first hectare only).

###### **Agricultural Properties**

The previous sliding-scale on agricultural property is no more applicable.

The rate applicable on agricultural property, as prescribed by the Municipal Property Rates Regulations on the Rate Ratio between Residential and Non-Residential that took effect on 1 July 2009, may not exceed the ratio to the rate on residential properties where:

The ratio in relation to residential property is:

Residential property 1:1      Agricultural property 1:0.25

###### Public Benefit Organisation properties

The rate applicable on public benefit organisation property, as prescribed by the Municipal Property Rates Regulations published in Government Notice No. R 195 of 12 March 2010 that took effect on 1 July 2010, may not exceed the ratio to the rate on residential properties where:

The ratio in relation to residential property is:

Residential property 1:1      public benefit organisation property 1:0.25

Whereas this rate ratio will be applicable to a property, only on the basis of an approved application in the prescribed format to the Financial Services Department.

###### **Multiple use properties**

Properties in this category will be granted a reduction, rebate and/or exemption applicable in accordance with the apportionment of the value in use in respect of such a property.

No exemptions, reductions or rebates may be granted on the following categories of property:

- Business and Commercial property, excluding Independent schools
- Industrial Property
- Non-permitted Use
- Vacant land irrespective of zoning, except agricultural property
- State Owned Property (excluding government residential property)

### Independent Schools

On the basis of an approved application to the Financial Services Department in the prescribed format, a 20% rebate may be granted to independent schools, and only in the event that the application does not meet the criteria for public benefit organisation property as defined.

### Municipal property (rateable)

Properties in this category will be granted a reduction, rebate and/or exemption applicable only in accordance with the category of such a property.

### Residential Properties

- In addition to the impermissible rates according to the Municipal Property Rates Act, a further R35 000 reduction on the market value of a property will be granted; and a further
- 35% rebate will be granted on all residential properties (including state owned residential and agricultural residential properties on the first hectare only).

### Multiple use properties

Properties in this category will be granted a reduction, rebate and/or exemption applicable in accordance with the apportionment of the value in use in respect of such a property.

### Municipal property (rateable)

Properties in this category will be granted a reduction, rebate and/or exemption applicable only in accordance with the category of such a property.

### Different categories of owners

The following owners of rateable property may be granted further rebates on rates as hereunder stipulated.

#### Indigents

100% rebate will be granted to registered indigents in terms of the Indigent Policy of the City of Tshwane Metropolitan Municipality.

#### Pensioners, physically and mentally disabled

- (a) A maximum/total rebate of 50% (on the remaining property tax, after the applicable residential rebates have been granted) will be granted to owners of rateable property subject to total gross income of the applicant and/or his/her spouse, if any, not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year; or
- (b) A maximum/total rebate of 40% (on the remaining property tax, after the applicable residential rebates have been granted) will be granted subject to joint income of the applicant and/or his/her spouse if any, not to exceed R93 500 for a financial year, which amount may be reviewed during the City of Tshwane Metropolitan Municipality's annual budget process;
- (c) The rateable property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;

- (d) The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- (e) The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
- (f) The property must be categorised as residential.

#### Owners temporarily without income

The indigent criterion may be applied temporarily on an approved application in terms of the Indigent Policy of City of Tshwane Metropolitan Municipality.

#### Grants-in-aid

The Municipality may award a 20% grant-in-aid on the assessment rates of independent schools after application to the Chief Financial Officer in the prescribed format for such grant and the application has been approved.

The Municipality may award a 100% grant-in-aid on the assessment rates of rateable properties of the classes hereunder indicated, and after the owner of such property has applied to the Chief Financial Officer in the prescribed format for such grant and the application hereof approved.

Should there arise dissatisfaction in respect of the evaluation result of the application, the matter may be referred to the City Manager of the Council for further review.

The following classes of rateable properties are referred:

- (a) rateable property registered in the name of a welfare organisation registered in terms of the National Welfare Act, 1978 (Act 100 of 1978);
- (b) hospitals, clinics and institutions for mentally ill persons which are not operated with the intention to make profit;
- (c) rateable property registered in the name of an institution or organisation which, in the opinion of the local authority, performs charitable work;
- (d) cemeteries and crematoriums which are not registered in the names of private persons and which are used exclusively for burials and cremations, as the case may be;
- (e) museums, art galleries, libraries and botanical gardens which are not registered in the names of private persons and which are open to public, whether admission is charged or not;
- (f) rateable property registered in the name of a trustee or any organisation which is being maintained for the welfare of war veterans as defined in Section 1 of the Social Aid Act (House of Assembly), 1989 (Act 37 of 1989);
- (g) sports grounds used for the purposes of amateur sport and any social activities which are connected with such sport;
- (h) rateable property registered in the name of the Boy Scouts, Girl Guides, Sea Scouts, Voortrekkers or any organization which is, in the opinion of the municipality, similar or any rateable property let by a municipality to any such organisation;
- (i) rateable property registered in the name of a declared institution as defined in Section 1 of the Cultural Institutions Act, 1969 (Act 29 of 1969), or the Cultural Institutions Act (House of

Assembly), 1989 (Act 66 of 1989).

A grant-in-aid granted in this regard shall not exceed the amount which may be levied as a rate in any financial year in respect of the rateable property concerned.

All reductions and rebates are subject to application and approval for such rebates or reductions as the case may be.

No exemptions, reductions or rebates may be granted on the following categories of property:

Business and Commercial property (except independent schools)  
 Industrial Property  
 Vacant land irrespective of zoning  
 State Owned Property (excluding government residential property)  
 Non-permitted use

### **LEVYING OF RATES:**

#### **Period for which rates may be levied**

When levying rates, a municipality must levy the rate for a financial year, and this rate lapses at the end of the financial year for which it was levied.

The levying of rates must form part of a municipality's annual budget process, and at this time of its budget process review the amount in the Rand of its current rates in line with its annual budget for the next financial year.

A rate levied for a financial year may be increased during a financial year only when required in terms of a financial recovery plan (Section 28(6) of the MFMA).

A rate becomes payable as from the start of a financial year.

#### **Amount due for Rates**

The Municipality shall as part of each annual operating budget determine a rate in the rand for every category.

Rates are levied in accordance with the MPRA as an amount in the Rand based on the market value of all rateable property as reflected in the valuation roll and any supplementary valuation roll.

#### **Liability for Rates**

A rate levied by the Municipality on a property must be paid by the owner of the property.

Rates will be levied monthly.

If an amount due for rates levied is unpaid by the owner of the property, the City of Tshwane Metropolitan Municipality may recover the amount from the tenant or occupier of the property.

The amount due for rates may be recovered from the agent of the owner.

Where the rates levied on a particular property have been as a result of a supplementary valuation made in terms of Section 78(1) of the MPRA, these rates will be payable with effect from either of the dates as contemplated in section 78(4) (a), (b), (c) or (d) of the MPRA.

Recovery of rates due will be in accordance with the City of Tshwane Metropolitan Municipality's Debt Collection Policy (credit and debt control).



## ANNEXURE B

## SUPPLY OF ELECTRICITY TARIFF

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for the supply of electricity approved by Council Resolution of 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure B.1 be determined, in terms of the provision of section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of section 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.

ANNEXURE B.1

CITY OF TSHWANE METROPOLITAN MUNICIPALITY

WITHDRAWAL AND DETERMINATION OF CHARGES PAYABLE TO THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY FOR THE SUPPLY OF ELECTRICITY

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of Section 75A(3) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, that a resolution was passed by Council on ..... that the charges payable to the Municipality for the supply of electricity Part I approved by Council Resolution of 28 May 2009, be withdrawn, and that the charges set out in the schedule below, determined in accordance with Section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, take effect from 1 July 2010.

NOTICE..... of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

## SCHEDULE

**SUPPLY OF ELECTRICITY**  
**PART I: ENERGY, DEMAND AND FIXED DEMAND CHARGES**

**A DOMESTIC TARIFF SCALES****FREE BASIC ELECTRICITY**

Free basic electricity for domestic consumers will be granted to low consumption consumers using conventional or pre-paid meters. Free electricity will only be applicable to that specific month and will not be carried over to a following month. Qualifying consumers using pre-paid meters will not receive the free basic supply of electricity for months in which no energy is purchased.

For indigent consumers officially registered at the City of Tshwane Metropolitan Municipality the first 100 kWh consumed per thirty-day period per residential unit since the previous meter reading will be issued free of charge. For all other domestic consumers with a consumption of less than 100 kWh per thirty day period, the first 50 kWh consumed per thirty-day period per residential unit since the previous meter reading will be issued free of charge.

The free electricity rebate for consumers charged at the Domestic Bulk tariff using 100kWh and less per 30 day period will be based on historical information obtained from a 12 month consumption period which expires annually on 30 June. Proof of the consumption figures of the residential units in the complex that qualifies for free basic electricity based on the abovementioned historical information must be submitted annually to the City of Tshwane Metropolitan Municipality before 31 May in order to make provision on consumers accounts for the free electricity for the next financial year which takes effect on 1 July. In circumstances where the required information is not submitted on the due date, the free electricity rebate for the complex will not be re-instated. The Municipality will not be responsible for determining the number of sub-consumers that qualifies for free electricity, nor will accounts be adjusted retrospectively in terms of issuing free electricity where the required information regarding the number of sub-consumers that qualifies was not submitted.

Residents in complexes charged on the Bulk Domestic Time-of-use scale do not qualify for free basic electricity.

**1 DOMESTIC SINGLE- & THREE-PHASE: CONVENTIONAL & PREPAID**

Subject to any additional charges contained in PART II of the Tariff and to the exceptions set out in group (x), this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage to the following groups of consumers with a main circuit-breaker size of not more than 80 amperes per phase in the case of a single-phase, two-phase or three-phase connection, provided that where a three-phase connection is supplied to the premises and the rating of the consumer's main circuit- breaker is more than 80 amperes per phase – excluding bulk domestic complexes, the Executive Director: Electricity may determine that the Low Voltage Three-phase Demand Scale will apply (two-phase connections are not available for new connections and the tariff is only applicable to existing two-phase connections):

- (i) A residential unit
- (ii) A boarding house
- (iii) A flat
- (iv) A non-profitable nursing home
- (v) A charitable institution/home
- (vi) A hostel
- (vii) A building used exclusively for public worship
- (viii) A club, other than a club licensed under any liquor act
- (ix) A pumping plant where the water pumped is used exclusively for domestic purposes on premises receiving a supply under this scale of the Tariff
- (x) A building or separate section of a building comprising a number of the foregoing groups or other units used exclusively for residential purposes, the

consumption of which is separately metered by the Municipality for the determination of charges due under this scale

- (xi) Classes (iv), (v) and (vii) situated outside legally established townships
- (xii) Premises for which a written request was submitted to and approved by the Executive Director: Energy and Electricity.

### 1.1 DOMESTIC STANDARD SUPPLY SINGLE- & THREE-PHASE: CONVENTIONAL & PREPAID

For a connection with a conventional meter, the following charges are payable per month or part of a month:

- (a) An energy charge for each kWh consumed since the previous meter reading, per kWh 88,30c
- (b) For a connection with a prepaid meter:  
An energy charge for all kWh purchased, per kWh 88,30c

Only the tariff as indicated in sub-item (a) and (b) is applicable to the consumption for service purposes in respect of consumer groups above, for example servicing of the lift(s), illumination of stairs and corridors and other similar services, whether or not the service installation includes an approved water heater. The consumption for service purposes is metered separately at the connection point.

### 1.2 DOMESTIC TIME-OF-USE SUPPLY

This scale is available by choice and at cost to residents in bulk residential complexes defined in the introductory paragraph 2 below, where electricity is supplied to the complex in bulk, at low voltage or medium voltage, to a third party at the bulk domestic time-of-use tariff for reselling to residential consumers.

The following charges will be payable per month or part of a month:

- (a) An active energy charge for all kWh consumed during peak periods since the previous meter reading, per kWh, 296,02c
- (b) An active energy charge for all kWh consumed during standard periods since the previous meter reading, per kWh 31,42c
- (c) An active energy charge for all kWh consumed during off-peak periods since the previous meter reading, per kWh 31,42c

#### NOTES

The defined daily time of use periods throughout the year will be as per the current Eskom Megaflex tariff that may be applicable to the Municipality. (Paragraph C)

The tariffs applicable to the standard and off peak periods are currently equal, resulting in a two part off-peak tariff structure. The three part structure is however implemented to accommodate the future implementation of a full three part time-of-use structure.

Time-of-use tariffs will be made available to standard domestic customers when the City of Tshwane implement an automated meter reading system with time-of-use capabilities.

### 2. DOMESTIC BULK SUPPLY

Subject to any additional charges contained in PART II of the Tariff; this scale will

apply in respect of premises situated within legally established townships (unless explicitly otherwise determined by the Executive Director: Energy and Electricity) within and outside the municipal boundaries where electricity is supplied in bulk at low voltage or medium voltage, to the following classes of consumers:

A Body Corporate or the authorized reselling agent of a bulk residential complex that purchases electricity only for resale to residential dwelling-units on the same premises at the prescribed domestic tariffs of the Municipality and where such consumption is determined by means of conventional or pre-paid sub-meters. Residential complexes include blocks of flats, including separate units in terms of the Sectional Titles Act, 1971 (Act 66 of 1971), and the Sectional Titles Act, 1986 (Act 95 of 1986), but exclude premises with only a second dwelling-unit.

## 2.1 DOMESTIC BULK STANDARD SUPPLY

The following charges will be payable per month or part of a month:

- (a) Energy charge

For all kWh consumed since the previous meter reading, per kWh

78,23c

## 2.2 DOMESTIC BULK TIME-OF-USE SUPPLY

Subject to any additional charges contained in PART II of the Tariff, this scale will apply in respect of premises and classes of consumers set out in the introductory paragraph 2 above, where load shifting to defined time periods can be arranged.

The following charges will be payable per month or part of a month:

- (a) An active energy charge for all kWh consumed during peak periods since the previous meter reading, per kWh
- (b) An active energy charge for all kWh consumed during standard periods since the previous meter reading, per kWh
- (c) An active energy charge for all kWh consumed during off-peak periods since the previous meter reading, per kWh

259,24c

28,20c

28,20c

### NOTES:

- (i) The defined daily time of use periods throughout the year will be as per the current Eskom Megaflex tariff that may be applicable to the Municipality. (Paragraph C)
- (ii) The Executive Director: Energy and Electricity may determine to impose a conversion surcharge to existing customers converting to a time of use tariff, where an impact study indicates a financial saving due to the conversion.
- (iii) The Executive Director: Energy and Electricity may impose a specific minimum load requirement for qualification for this tariff scale.
- (iv) The Executive Director: Energy and Electricity has the authority to reverse the tariff of a complex without notice to standard supply where the resellers fail to accommodate clients in the complex requesting the approved Domestic Time-of-use tariffs.
- (v) The tariffs applicable to the standard and off peak periods are currently equal, resulting in a two part off-peak tariff structure. The three part structure is however implemented to accommodate the future implementation of a full three part time-of-use structure.

### 3. LIFELINE: PREPAID

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage to the following groups of consumers with a main circuit-breaker size of not more than 20 amperes in the case of a single-phase connection, where a life-line connection has been taken that is metered by a prepaid meter:

- (i) A residential unit
- (ii) A flat

The following charges will be payable per month or part of a month:

- |     |   |        |
|-----|---|--------|
| (a) | Energy charge<br>For all kWh consumed since the previous meter reading, per kWh,                                    | 85,39c |
| (b) | Plus repayment for the Lifeline electricity connection charge<br>An additional charge for all kWh consumed, per kWh | 07,54c |
|     | Total cost for all kWh consumed since the previous meter reading, per kWh   | 92,93c |

### 4 AGRICULTURAL HOLDINGS AND FARM LAND: CONVENTIONAL OR PREPAID

Subject to any additional charges contained in PART II of the Tariff and excluding premises falling under group (x) of the Domestic Single- and Three-phase: Conventional or Prepaid, Lifeline: Prepaid or under the Low Voltage Three-phase Demand Scale, this scale will apply to premises situated outside legally established townships within or outside the municipal boundaries, and to which electricity is supplied or made available at low voltage, with a main circuit-breaker size of not more than 80 amperes per phase in the case of a single-phase or three-phase connection.

For a connection with a conventional or a connection with a prepaid meter, the following charges will be payable per month or part of a month:

- |  |        |
|--|--------|
| An energy charge for each kWh consumed since the previous meter reading, per kWh | 88,71c |
|--|--------|

## B NON DOMESTIC / BUSINESS TARIFF SCALES

### 5. NON-DOMESTIC SINGLE-PHASE: CONVENTIONAL

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage to the following groups of consumers, with a main circuit breaker size of not more than 80 amperes in the case of a single-phase connection:

- (i) A shop, store or business
- (ii) An office block
- (iii) A hotel licensed under the Liquor Act
- (iv) A bar
- (v) A café, tearoom or restaurant

- (vi) A combined shop and tearoom
- (vii) A public hall
- (viii) A club licensed under the Liquor Act
- (ix) An industrial, manufacturing concern or service industry
- (x) An educational institution, excluding a hostel, if metered separately
- (xi) A building or section of a building comprising a number of the above classes
- (xii) All consumers not defined under other scales of the Tariff

(a) Fixed demand charge

An amount per month per metering point payable, whether or not electricity is consumed, according to the rating of the consumer's incoming circuit breaker in accordance with the following scale:

Where the rating of the circuit breaker is:

- |   |         |
|---|---------|
| (i) 20 amperes or less                                  | R46,49  |
| (ii) More than 20 amperes but not more than 40 amperes  | R191,41 |
| (iii) More than 40 amperes but not more than 60 amperes | R419,86 |
| (iv) More than 60 amperes but not more than 80 amperes  | R560,07 |

NOTE

For the purpose of this item "circuit breaker" means a double-pole circuit breaker or a neutral switch/circuit breaker combination.

(b) Energy charge

For all kWh consumed since the previous meter reading, per kWh

69,20c

6. **NON-DOMESTIC SINGLE-PHASE: PREPAID**

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage, with a main circuit-breaker size of not more than 80 amperes in the case of a single-phase connection, to the groups of consumers listed in item (i) up to and including (xii) in the preamble to the Non-domestic Single Phase: Conventional scale.

(a) Fixed demand charge

An amount per month per metering point payable, whether or not electricity is consumed, according to the rating of the consumer's incoming circuit breaker in accordance with the following scale:

Where the rating of the circuit breaker is:

- |   |         |
|---|---------|
| (i) 20 amperes or less                                  | R44,13  |
| (ii) More than 20 amperes but not more than 40 amperes  | R181,65 |
| (iii) More than 40 amperes but not more than 60 amperes | R398,50 |
| (iv) More than 60 amperes but not more than 80 amperes  | R531,53 |

(b) Energy charge

An energy charge for all kWh purchased, per kWh

68,90c

NOTES

- (i) For the purpose of this item "circuit breaker" means a double-pole circuit breaker or a neutral switch/circuit breaker combination.

- (ii) Customers are required to sign a debit order for the applicable amount according to the breaker size, to be automatically deposited into the City of Tshwane's bank account.

#### 7. NON-DOMESTIC THREE-PHASE: CONVENTIONAL

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage, with a main circuit-breaker size of not more than 150 amperes per phase in the case of a three-phase connection, to the groups of consumers listed in item (i) up to and including (xii) in the preamble to the Non-domestic Single-phase: Conventional scale.

##### (a) Fixed demand charge

- (1) An amount per month per metering point payable, whether or not electricity is consumed, according to the rating of the consumer's incoming circuit breaker in accordance with the following scale:

Where the rating of the circuit breaker is:

(i) 20 amperes or less	R420,80
(ii) More than 20 amperes but not more than 40 amperes	R843,95
(iii) More than 40 amperes but not more than 60 amperes	R1 278,68
(iv) More than 60 amperes but not more than 80 amperes	R1 945,00
(v) More than 80 amperes but not more than 100 amperes	R2 630,39
(vi) More than 100 amperes but not more than 125 amperes	R3 315,78
(vii) More than 125 amperes but not more than 150 amperes	R4 001,15

##### (b) Energy charge

For all kWh consumed since the previous meter reading, per kWh 69,20c

#### NOTES

- (i) For the purpose of this item, "circuit breaker" means a triple-pole circuit breaker.
- (ii) From 1 July 2008 no new non-domestic three phase straight connections above 100A are available. These connections are treated as Low voltage demand connections.

#### 8. NON-DOMESTIC THREE-PHASE; PREPAID

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within legally established townships where electrical power is supplied at low voltage, with a main circuit-breaker size of not more than 80 amperes per phase in the case of a three-phase connection, to the groups of consumers listed in item (i) up to and including (xii) in the preamble to the Non-domestic Single Phase: Conventional scale.

##### (a) Fixed demand charge

An amount per month per metering point payable, whether or not electricity is consumed, according to the rating of the consumer's incoming circuit breaker in accordance with the following scale:

Where the rating of the circuit breaker is:

(i) 20 amperes or less	R403,35
(ii) More than 20 amperes but not more than 40 amperes	R808,96



- (iii) More than 40 amperes but not more than 60 amperes
- (iv) More than 60 amperes but not more than 80 amperes

R1 225,72  
R1 845,94

(b) Energy charge

An energy charge for all kWh purchased, per kWh

68,90c

NOTES

- (i) For the purpose of this item "circuit breaker" means a triple-pole circuit breaker.
- (ii) Customers are required to sign a debit order for the applicable amount according to the breaker size, to be automatically deposited into the City of Tshwane's bank account.

9. **LOW VOLTAGE THREE-PHASE DEMAND SCALE**

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within and outside the municipal boundaries for electricity supplied or made available at low voltage, with an annual average metered load of more than 50 kVA to the groups of consumers listed in item (i) up to and including (xii) in the preamble to the Non-domestic Single-phase: Conventional scale and the groups of domestic consumers with a main circuit-breaker size of more than 80 amperes per phase listed in item (i) up to and including (xii) – excluding bulk domestic complexes - in the preamble to the Domestic Scale: Single and Three phase. In the event where the actual average annual demand is below 50kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

- (a) A fixed charge, whether or not electricity is consumed, per metering point R953,12
- (b) A demand charge per kVA of half-hourly maximum demand: Provided that the amount payable in respect of the maximum demand in any month will no be less than the prevailing tariff multiplied by 60% of the highest demand recorded on the meter during the preceding twelve months R106,89

Where the metered period exceeds the normal 1 month (approx 30 days) period, demand will be charged per 30 days period on the actual metered demand where available. Consumers with meters that do not store meter history will be charged at 60% of the highest demand recorded during the preceding twelve months.

- (c) An energy charge for all kWh consumed since the previous meter reading, per kWh 32,63c

10. **LOW VOLTAGE THREE-PHASE DEMAND SCALE : TIME OF USE**

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within and outside the municipal boundaries for electricity supplied or made available at low voltage, with an annual average metered load of more than 50 kVA and load shifting to defined time periods can be arranged, to the groups of consumers listed in item (i) up to and including (xii) – excluding bulk domestic complexes - in the preamble to the Non-domestic Single-phase: Conventional scale. In the event where the actual average annual demand is below 50kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

(a)	A fixed charge, whether or not electricity is consumed, per metering point	R953,12
(b)	A demand charge per kVA of half-hourly maximum demand payable in peak and standard periods on weekdays and Saturdays	R106,89
(c)	An active energy charge for all kWh consumed during peak periods since the previous meter reading, per kWh	75,15c
(d)	An active energy charge for all kWh consumed during standard periods since the previous meter reading, per kWh	24,53c
(e)	An active energy charge for all kWh consumed during off-peak periods since the previous meter reading, per kWh	19,65c

#### NOTES

- (i) The defined daily time of use periods throughout the year will be as per the current Eskom Megaflex tariff that may be applicable to the Municipality. (Paragraph C) – excluding the application of public holidays. Meters will be set up according to the actual day of the week.
- (ii) The Executive Director: Energy and Electricity may determine to impose a conversion surcharge to existing customers converting to a time of use tariff, where an impact study indicates a financial saving due to the conversion.
- (iii) The Executive Director: Energy and Electricity may impose a specific minimum load requirement for qualification for this tariff scale.

#### 11. 11KV SUPPLY SCALE

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises – excluding bulk domestic complexes – situated within or outside the municipal boundaries where electrical power is supplied at 11 000 V.

Unless the Executive Director: Energy and Electricity determines otherwise, this scale will only be available for premises with an average metered load of more than 200 kVA. In the event where the actual average annual demand is below 200kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

(a)	A fixed charge, whether or not electricity is consumed, per metering point	R822,66
(b)	A demand charge per kVA of half-hourly maximum demand: Provided that the amount payable in respect of the maximum demand in any month will not be less than the prevailing tariff multiplied by 70% of the highest demand recorded on the meter during the preceding twelve months	R106,04

Where the metered period exceeds the normal 1 month (approx 30 days) period, demand will be charged per 30 days period on the actual metered demand where available. Consumers with meters that do not store meter history will be charged at 70% of the highest demand recorded during the preceding twelve months.

(c)	An energy charge for all kWh consumed since the previous meter reading, per kWh	30,52c
	Provided that in the case of a consumer who is not supplied with Electricity under the Off-peak Supply Scale, the said energy charge will be reduced, if the average daily consumption in any month is equal to or greater than 13kWh per kVA of the maximum demand in that month, to	28,58c

## 12. 11kV SUPPLY SCALE: TIME OF USE

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises – excluding bulk domestic complexes - situated within or outside the municipal boundaries where electrical power is supplied at 11 000 V and load shifting to defined time periods can be arranged.

The following charges will be payable per month or part of a month:

(a)	A fixed charge, whether or not electricity is consumed, per metering point	<b>R822,66</b>
(b)	A demand charge per kVA of half-hourly maximum demand payable in peak and standard periods on weekdays and Saturdays	<b>R106,04</b>
(c)	Active energy charge for all kWh consumed during peak periods since the previous meter reading, per kWh, in High demand season (June-August) Low demand season (September-May)	<b>130,95c</b> <b>41,91c</b>
(d)	An active energy charge for all kWh consumed during standard periods since the previous meter reading, per kWh High demand season (June-August) Low demand season (September-May)	<b>22,50c</b> <b>22,07c</b>
(e)	An active energy charge for all kWh consumed during off-peak periods since the previous meter reading, per kWh High demand season (June-August) Low demand season (September-May)	<b>18,93c</b> <b>16,81c</b>

### NOTES

- (i) The defined daily time of use periods throughout the year will be as per the current Eskom Megaflex tariff that may be applicable to the Municipality. (Paragraph C) – excluding the application of public holidays. Meters will be set up according to the actual day of the week.
- (ii) The Executive Director: Energy and Electricity may determine to impose a conversion surcharge to existing customers converting to a time of use tariff, where an impact study indicates a financial saving due to the conversion
- (iii) The Executive Director: Energy and Electricity may impose a specific minimum load requirement for qualification for this tariff scale.

## 13. 11kV SUPPLY SCALE: HARTBEESPOORT

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to the Local Municipality of Madibeng: Hartbeespoort Administrative Unit as per the current agreement.

The following charges will be payable per month or part of a month:

- (a) The amount calculated as per the agreement, based on the current Eskom tariff that may be applicable to the Municipality for the specific in-feed point relating to the area and/or the agreement.
- (b) A surcharge on the sum of the net amount calculated in terms of sub-item (a).

## 14. 132kV SUPPLY SCALE

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises within or outside the municipal boundaries where electrical power

is supplied at 132 000 V.

Unless the Executive Director: Energy and Electricity determines otherwise, this scale will only be available for premises with an average annual metered load of 10 000 kVA or more. In the event where the actual average annual demand is below 10 000kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

- |     |  |                |
|-----|--|----------------|
| (a) | A fixed charge whether or not electricity is consumed, per metering point  | <b>R746,05</b> |
| (b) | A demand charge per kVA of half-hourly maximum demand:<br>Provided that the amount payable in respect of the maximum demand in any month will not be less than the prevailing tariff multiplied by 70% of the highest demand recorded during the preceding twelve months   | <b>R81,88</b>  |
|     | Where the metered period exceeds the normal 1 month (approx 30 days) period, demand will be charged per 30 days period calculated on the actual metered demand where available. Consumers with meters that do not store meter history will be charged at 70% of the highest demand recorded during the preceding twelve months |                |
| (c) | An energy charge for all kWh consumed since the previous meter reading, per kWh  | <b>26,37c</b>  |

#### 15. 132kV SUPPLY SCALE: TIME OF USE

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within or outside the municipal boundaries where electrical power is supplied at 132 000 V.

Unless the Executive Director: Energy and Electricity determines otherwise, this scale will only be available for premises with an average annual load of more than 10 000 kVA. In the event where the actual average annual demand is below 10 000 kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

- |     |   |                                 |
|-----|---|---------------------------------|
| a)  | A fixed charge, whether or not electricity is consumed, per metering point  | <b>R746,05</b>                  |
| (b) | A demand charge of half-hourly maximum demand payable in peak and standard periods on weekdays and Saturdays per kVA  | <b>R81,88</b>                   |
| c)  | An active energy charge for all kWh consumed during peak periods since the previous meter reading, per kWh<br>High demand season (June-August)<br>Low demand season (September-May)     | <b>125,32c</b><br><b>40,72c</b> |
| (d) | An active energy charge for all kWh consumed during standard periods since the previous meter reading, per kWh<br>High demand season (June-August)<br>Low demand season (September-May) | <b>21,53c</b><br><b>19,96c</b>  |
| (e) | An active energy charge for all kWh consumed during off-peak periods since the previous meter reading, per kWh<br>High demand season (June-August)<br>Low demand season (September-May) | <b>18,71c</b><br><b>16,73c</b>  |

## NOTES

- (i) The defined daily time of use periods throughout the year will be as per the current Eskom Megaflex tariff that may be applicable to the Municipality. (Paragraph C)
- (ii) The Executive Director: Energy and Electricity may determine to impose a conversion surcharge to existing customers converting to a time of use tariff, where an impact study indicates a financial saving due to the conversion.

**16. 132kV SUPPLY SCALE: WIND TUNNEL**

Subject to any additional charges contained in PART II of the Tariff, the Executive Officer: Energy and Electricity retains the right to determine at his discretion, by agreement, the following charges as far as power consumption by the CSIR's Medium Speed Wind Tunnel outside the peak time of Eskom's applicable approved bulk time of use tariff, is concerned:

- (a) A fixed charge, whether or not electricity is consumed, per metering point R746,05
- (b) An energy charge for all kWh consumed since the previous meter reading, per kWh 116,42c
- (c) Should the Wind tunnel's maximum demand contribute to the Municipality's maximum demand, the tariff will revert to as per the agreement.

**17. 275kV SUPPLY SCALE: TIME OF USE**

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises within or outside the municipal boundaries where electrical power is supplied at 275 000 V.

Unless the Executive Director: Energy and Electricity determines otherwise, this scale will only be available for premises with an average metered load of 30 000 kVA or more. In the event where the actual average annual demand is below 30 000 kVA, the Executive Director: Energy and Electricity has the authority to convert the consumer to the applicable tariff.

The following charges will be payable per month or part of a month:

- (a) The current Eskom Megaflex tariff, excluding the monthly rental that may be applicable to the Municipality.
- (b) A surcharge of 3% on the sum of the net amount calculated in terms of sub-item (a)

**18. OFF-PEAK SUPPLY SCALE**

Subject to any additional charges contained in PART II of the Tariff, this scale will apply to premises situated within and outside the municipal boundaries.

The following provisions will be applicable to a supply of electricity supplied or made available during the off-peak periods during the periods as determined by the Executive Director: Energy and Electricity, to premises receiving a standard supply under either the 132kV Supply Scale or the 11kV Supply Scale or the Low Voltage Three-phase Demand Scale provided that the consumer applies in writing for such off-peak supply which will be subject to the following restrictions:

- (i) The consumer's electrical installation will be arranged in such a way that the off-peak supply can only be used during the times set out in this preamble.

- (ii) The consumer will accept the limitation of such a supply to the capacity of the existing mains and equipment, or, in the case of a new or increased supply, to the capacity of the mains and equipment provided by the Municipality, by mutual agreement between the Municipality and the consumer, and any other limitations with regard to the maximum demand or nature of the load which the Executive Director: Energy and Electricity may impose.
- (iii) The consumer will compensate the Municipality for the provision and installation of the necessary measuring equipment.

Should the application be approved by the Executive Director: Energy and Electricity, and the off-peak supply be provided or made available, the following charges will be payable:

- (a) A demand charge at 0% per month of the tariff per kVA determined in terms of the tariff scale under which the standard supply is provided to the premises, applied to the value by which the half-hourly maximum demand during the off-peak period exceeds the half-hourly maximum demand applicable to the standard supply.
- (b) An energy charge for all kWh consumed during the off-peak period since the previous meter reading at the tariff per kWh, determined in terms of the tariff scale under which the standard supply is made available to the premises.

**DEFINED ON- OFF PEAK PERIODS**

(as determined by the Executive Director: Energy and Electricity)

<u>Peak</u>	Weekdays	06:00 – 22:00
<u>Off-peak</u>	Monday to Thursday	22:00 – 06:00
	Friday & Weekends	Friday 20:00 – 06:00 on Monday

**NOTE**

In the event of abnormal circumstances, load demand and combinations of premises, the Municipality may provide one supply point at a specific voltage to the premises, and the appropriate scale of the Tariff relating to the specific voltage will then be applicable to such premises

**19. GREEN TARIFF FOR TIME-OF-USE SUPPLY SCALES**

Subject to the availability of green energy, and subject to any additional charges contained in PART II of the Tariff, a green tariff scale based on the Time-of-use tariff scales of the City of Tshwane will be available to consumers that qualify for the Time-of-use scales and will apply to premises situated within or outside the municipal boundaries.

The following charges will be payable per month or part of a month in respect of the 11kV Time of use Green tariff supply scale.

- (i) The current Tshwane Time of use tariff scale for the appropriate supply, and
- (ii) A surcharge as determined from time-to-time by the Executive Director: Energy and Electricity based on the purchase cost of green electricity and the Draft Market Rules for voluntary green power trading as compiled by the Department of Mineral and Energy affairs.

**C CURRENT ESKOM MEGAFLEX PERIODS**

<u>Peak</u>	Weekdays	07:00 – 10:00 and 18:00 – 20:00
	Saturdays	none
	Sundays	none
<u>Standard</u>	Weekdays	06:00 – 07:00 and 10:00 – 18:00 and 20:00 – 22:00
	Saturdays	07:00 – 12:00 and 18:00 – 20:00
	Sundays	none

Off-peak    Weekdays 22:00 – 06:00  
                 Saturdays 12:01 – 18:00 and 20:00-07:00  
                 Sundays 00:00 – 24:00

**SCHEDULE  
SUPPLY OF ELECTRICITY  
PART II**

**A. ADDITIONAL CHARGES**

**1. Erf quota**

Erf quota is defined as the authorised maximum demand (AMD) of each individual erf. The after-diversity maximum demand (ADMD) of the erf used for the design of the internal network is calculated as follows:

$$A = Z \times C$$

Where A = ADMD of the erf measured in kVA

Z = Zoned maximum demand (ZMD) or AMD (whichever is the higher) eq

C = Area factor according to table in A1.2 below

(Note: The ADMD values are used for the design of the internal network.)

**1.1 Zoned maximum demand (ZMD) per erf**

The ZMD is determined by the Town-planning Scheme and is as follows:

- |       |   |  |
|-------|---|--|
| (i)   | Residential or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Residential, on which only one or, at the most two, dwelling-units per erf, may be erected.  | 13,8 kVA per potential dwelling                        |
| (ii)  | Multiple Residential or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Multiple Residential.   | 13,8 kVA per potential dwelling                        |
|       | The number of potential dwelling-units is calculated in accordance with the permissible floor space ratio as determined in the Town-planning Scheme and where each dwelling-unit has an area of 100 m <sup>2</sup> , or the number of dwelling-units as determined by the Scheme.   |  |
|       | Where there are twelve dwelling-units (including the service connection or more at a density of twenty dwelling-units or more per hectare, and where the Municipality does not take over the internal electrical network, the premises will be provided with a single connection point. These dwelling-units will be rated at the next, lower kVA rating for the specific area. |  |
|       | The final rating and the provision of a single connection point will be at the discretion of the Executive Director: Energy and Electricity.  |  |
| (iii) | Business or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Business.   | 8,0 kVA per 100 m <sup>2</sup> of potential floor area |
| (iv)  | Industrial and Light Industrial or Special and Undetermined, for a specific use which, in the opinion of the Executive Director : Energy and Electricity, is in accordance with Industrial and Light Industrial.  | 2,5 kVA per 100 m <sup>2</sup> of potential floor area |
| (v)   | Agricultural or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Agricultural.   | 13,8 kVA per erf                                       |
| (vi)  | Any other use not referred to in (i), (ii), (iii), (iv) or (v) above  | 0 kVA per erf  |



## 1.2 Area factor (C)

The Area factor is determined by the Executive Director: Energy and Electricity, and is indicative of the geographical load factor of the user area. The area factors are as follows:

### (i) For use in network designs for township development, scheme amendment and connection upgrading

Geographical load factor (ADMD)	Area factor
9 kVA ADMD (very high residential)	0,6522
7 kVA ADMD (high residential)	0,5072
5 kVA ADMD (standard residential)	0,3623
3,5 kVA ADMD (low cost housing)	0,2536
2 kVA ADMD (electricity for all)	0,1449
All other areas and all non residential applications	1,0000

### (ii) Only for use in network designs for township development

Geographical load factor (ADMD)	Area factor
18 kVA ADMD (very high residential) 80A three-phase	1,3043
15 kVA ADMD (very high residential) 60A three-phase	1,0869
12 kVA ADMD (very high residential) 40A three-phase	0,8696

## 2. Quota charges

### 2.1 General

The scales of the tariff for the supply of electricity as detailed in the Schedule: Supply of Electricity Part I are based on the costs associated with the provision of the supply to the various groups of consumers in the normal electrically developed areas within the Tshwane electricity supply area.

Where the supply needs to be provided to new premises or groups of premises or where an existing consumer applies for an increased supply, the cost of extending the distribution and reticulation networks within the Municipality that is not recovered from the tariff for the supply of electricity as set out in the Schedule: Supply of Electricity Part I must be paid by the developer/consumer as external engineering services.

The developer of a township must provide for and install the full quota allocated per erf for which an application has been made in respect of the distribution and reticulation systems. If the distribution and reticulation systems are not fully installed, the developer must compensate the Municipality for the difference between the allocated quota and the set quota at the prevailing quota charge. This is deemed to be contributions for external engineering services.

The existing quota of the property prior to the latest application for development is used as a credit in the calculation. This quota is calculated in the same way as mentioned above.

The developer is refunded a pro rata portion of the low-voltage or medium-voltage system installed by him or her.

### 2.2 Determining charges

The quota charge is finally determined by the actual level at which the development connects to the supply system. The charge is calculated as follows:

$$Q = [(Dn - De) C] X$$

- Where Q = Quota charge payable in rand  
 Dn = Sum of new development property ADMDs in kVA  
 De = Sum of existing development property ADMDs in kVA  
 C = Area Factor as indicated in 1.2 above  
 X = Contribution per kVA at connection level as indicated in 2.3 below

### 2.3 Contributions

The quota charges must be such as to cover the capital liabilities incurred or to be incurred by the Municipality in supplying the distribution and/or reticulation network to increase the quota to the premises or group of premises. The contributions per kVA at the different connection levels are as follows:

- (i) Low-voltage connections
- (a) For connections made at an existing metering cubicle, per kVA R2 147,37
  - (b) For connections made to the low-voltage distribution network, per kVA R1 977,19
  - (c) For connections made to the low voltage busbars within miniature and communal substations, as well as to the outgoing terminals of the 11 000/415V transformer on rural lines, per kVA R1 808,77
- (ii) Medium-voltage connections
- For connections made at the 11kV distribution network, per kVA:
- (a) Taken from the 11kV distribution network, per kVA R1 582,46
  - (b) Taken directly from the 11kV switchgear of a satellite- or 132kV substation, per kVA R1 412,28
- (iii) High Voltage Connections
- (a) Taken directly from the 11kV switchgear of a primary 132kV substation where the developer adds a full bay including transformer(s) (transformer B or C) on the existing primary substation. R113,16
  - (b) Taken directly from the 11kV switchgear of a primary 132kV substation where the developer reconfigures the existing primary substation from a 100% back-up to an ARBC system. R113,16
  - (c) Taken directly from the 11kV switchgear of a primary 132kV substation where the developer provides a new non firm primary substation including transformer(s) with no primary line (CoT pay for back-up TRF). R33,33
  - (d) Taken directly from the 11kV switchgear of a primary 132kV substation where the developer provides a non firm primary substation including transformer(s) and 4km primary overhead line and CoT pay for back-up transformer.

Note: Conditions will apply for a High Voltage Connection

R11,40

In instances where township owners/developers have already paid a quota charge during township establishment, or where a quota charge was paid at the time of scheme amendments, subdivision or consent use, a quota charge is payable for every kVA by which the notified maximum demand indicated by the end consumer or his or her authorized representative exceeds the allocated quota which has already been paid for. The notified maximum demand will then become the AMD of the erf, after payment, calculated at the applicable connection level, has been received.

### 3. Fixed charges

#### 3.1 Premises with improvements

The scales of the tariff for the Supply of Electricity, as detailed in the Schedule: Supply of Electricity Part I, are based on the costs associated with the provision of the supply to the various groups of consumers in the normal electricity development areas within the municipal boundaries.

Should the calculated fixed demand charge or the average of the demand charge during the preceding twelve months for premises with improvements be less than the fixed charge applicable to those specific premises without improvements, the fixed charge as applicable to the premises without improvements will be charged, provided that the Executive Director: Energy and Electricity, at his own discretion, may allow a deduction on the charge.

Should a consumer, where a minimum demand charge is applicable as detailed in the Schedule: Supply of Electricity Part I, install the necessary Power Factor correction equipment to improve the Power Factor of the premises, the Executive Director: Energy and Electricity may, at his own discretion, waive the enforcement of the previous minimum demand charge for a period of time to enable the consumer to prove that the equipment is able to maintain the new, more efficient demand charge.

#### 3.2 Premises without improvements

A charge of basic cost for each registered erf, which in the opinion of the Executive Director: Energy and Electricity, can be connected to the Municipality's supply mains, but has not yet been connected, is payable by the owner, provided that premises which have been provided with only a builder's connection are deemed to be not connected.

The fixed charges are calculated as shown below:

- |       |   |           |
|-------|---|-----------|
| (i)   | For all residential premises, per month   | R60,53    |
| (ii)  | For erven zoned Multiple Residential or Special and Undetermined (used for a specific use that, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Multiple Residential) where not all of the approved dwellings have been developed, the developer and/or the owner who has the right to develop the township area is liable for the fixed charges of the dwellings that have not been erected, per dwelling-unit per month | R60,53    |
| (iii) | For all other uses, except those specifically mentioned below, based on the zoned maximum demand (ZMD), provided that the floor space ratio used for calculation purposes does not exceed 0,6; an amount per month per kVA  | R12,28    |
| (iv)  | For erven which are municipal property  | No charge |
| (v)   | For Agricultural or Special and Undetermined, for a specific use  | No charge |

which, in the opinion of the Executive Director: Energy and Electricity, is in accordance with Agricultural, including premises situated in Klerksoord, an amount per month

R91,23

- (vi) For any other use not referred to in (i), (ii), (iii), (iv) or (v) above per erf per month

R302,63

### 3.3 Premises outside the municipal boundaries

Unless otherwise agreed on between the Municipality and a developer and/or owner of a township area, fixed charges are also payable in respect of premises situated outside the municipal boundaries, but inside the Municipality's electricity supply area. The authorized maximum demand for such premises shall be as shown above.

## B. GENERAL CHARGES

### 1. Metered Connection fees

- 1.1 The Municipality will provide the following standard connections between its mains and the electrical installation of proclaimed premises, provided that non-split prepaid metering will only be installed with the approval of the Executive Director: Energy and Electricity. Only one such connection will normally be provided to any single premises, provided that, in the case of second dwelling-units within legally established townships or farms and agricultural holdings receiving an electricity supply at low voltage and in cases where consideration of distance or voltage drop is such that in the opinion of the Executive Director: Energy and Electricity, additional connections are justified, such additional connections may be provided to the following:
- (i) To a private house receiving a supply at low voltage: a single-phase or three-phase underground cable connection with conventional metering or prepaid metering. (Traditional overhead roof connections with service conductors are no longer available as standard new connections.)
  - (ii) To an informal residential structure receiving a supply at low voltage: a single-phase overhead bundle/concentric conductor connection with prepaid metering
  - (iii) To any other premises receiving a supply at low voltage: a single-phase or three-phase underground cable connection.
- 1.2 Where the nearest connecting point for the proclaimed premises is further than 100 m from the Municipality's network, the connecting point for the consumer is, in respect of costing for it, deemed to be no further than 100 m.
- 1.3 Fees in respect of connections are payable strictly in advance.
- 1.4 In the case of an amendment to the Schedule: Supply of Electricity Part I, a consumer may request the Municipality not more than once a year to alter the applicable tariff to his or her premises.
- 1.5 Where the owner/developer of premises makes provision for a substation building for the Municipality, which is needed to provide the premises and adjacent premises with a supply, the owner/developer of the premises must pay the full connection fees, provided that the owner/developer is reimbursed in the next financial year at a cost, rand per m<sup>2</sup>

R3 446,49/m<sup>2</sup>

- 1.6 In the case of a standard low-voltage cable connection to premises, the owner or consumer must provide an approved conduit or trench and an approved underground electrical cable with communication cores, as specified in the Municipality's Electricity By-laws and/or by the Executive Director: Energy and Electricity, over the entire route across his or her property.
- 1.7 For all connections, excluding those referred to in item B1.8 below, the actual cost of material, labour, supervision, transport and the use of plant and equipment will be calculated, plus 13% overhead cost and administration, and that will be the connection cost, provided that the cost for peri-urban consumers is calculated for a connection from a low-voltage supply point.
- 1.8 For all connections and services, indicated below as items B1.9.1 to B1.9.8, the average cost of material, labour, supervision, transport and the use of plant and equipment will be calculated, plus 13% overhead cost and administration, and that will be the connection fee.
- 1.9 Subject to the terms as set out in the Schedule: Supply of Electricity Part 1, the following standard connections will be provided by the Municipality:
- 1.9.1 Cable reticulated single-phase connections to premises where the required cable has already been laid up to the boundary of the premises, specifically to provide the premises with such a supply (the consumer's contractor provides the SANS approved cable joint, except where existing Pratley-type boxes are installed).
- |  |           |
|--|-----------|
| (a) Credit metering  | R903,51   |
| (b) Prepaid metering (Municipality's communication cable reticulation already installed) | R1 392,11 |
| (c) Mains-borne prepaid metering   | R2 744,74 |
- 1.9.2 Cable reticulated three-phase connections to premises where the required cable has already been laid up to the boundary of the premises, specifically to provide the premises with such a supply (the consumer's contractor provides the SANS approved cable joint, except where existing Pratley-type boxes are installed).
- |                                   |           |
|-----------------------------------|-----------|
| (a) Credit metering – energy only | R1 263,16 |
| (b) Prepaid metering              | R2 895,61 |
- 1.9.3 All three-phase, Maximum demand (Low voltage and Medium voltage) connections that require only placement of a meter (credit metering)
- R5 537,72
- 1.9.4 Cable connection to premises where the required cable must be laid from the existing network to provide the premises with a supply, provided that where the cable length exceeds 40 meters the complete connection will be estimated and be payable. Provided further that if the required meter box serves more than three consumers, the case will be referred to the sub-section Town Development (The Municipality provides the meter box as required by the Executive Director: Energy and Electricity, in the street reserve):
- |  |            |
|--|------------|
| (a) Single-phase, credit or prepaid metering   | R9 025,44  |
| (b) Single-phase, mains-borne prepaid metering   | R1 0187,72 |
| (c) Three-phase, up to and including 80 amperes per phase:   |            |
| (i) Credit metering and prepaid metering, provided that a Municipal meter box is available                       | R17 736,84 |
| (ii) Prepaid metering (Where a Municipal meter box is not available and the consumer is providing the meter box) | R14 569,30 |

- 1.9.5 Single-phase overhead bundle/concentric conductor connection (maximum 60 amperes with prepaid metering). The connection will in all cases be made from the Municipality's connection point to the nearest corner of the dwelling, provided that this connection will only be available for informal and low-cost housing where approved by the Executive Director: Energy and Electricity.
- (a) First connection to premises with ready board supplied by Municipality R2 469,30
  - (b) First connection to premises with ready board not supplied by Municipality R2 190,35
  - (c) Transfer of a connection to a completed top-structure (provided that the owner executes the trenching where necessary) R1 063,16
- 1.9.6 Temporary connections for builders, credit or prepaid metering (maximum 80 amperes)
- (a) If the final connection point is used or, alternatively, where the builder provides all connection material needed for connection to the closest supply point Applicable amount set out in item B1.7 or B1.8
  - (b) Temporary overhead connections for builders in overhead reticulated areas:
    - (i) Single-phase connection: (maximum 80 amperes) R3 728,95
    - (ii) Three-phase connection: (maximum 80 amperes per phase) R6 040,35
- 1.9.7 Connections to illuminated street name signs, hoardings and telephone booths (maximum 5 amperes). Contractor provides cabling and trenching as required by the Executive Director: Energy and Electricity. R927,19
- 1.9.8 Lifeline connections to premises (maximum 20 amperes)
- The meter is preprogrammed with the following units: 5 kWh
- (a) First connection to premises without ready board supplied by Municipality R204,39  
Should the ready board of the Municipality not be used, the Municipality must be in possession of a certificate of compliance issued by a registered contractor (as referred to in Regulation 3(1) of the Electrical Installation Regulations of the Occupational Health and Safety Act, 1993 (Act 85 of 1993)) for the specific premises before the connection will be made.
  - (b) First connection to premises with ready board supplied by Municipality. R625,44
  - (c) Second connection to premises where metering devices have been removed and cannot be accounted for. R250,00
  - (d) Second connection to premises where metering devices burned and/or stolen. R300,00
- 1.9.9 Lifeline connections to premises (maximum 10 amperes)
- The meter is preprogrammed with the following units: 5 kWh
- (a) First connection to premises with ready board supplied by Municipality Free of charge

- 1.10 General services rendered at the request of a consumer within and outside the municipal boundary. Fees to be paid in advance
- 1.10.1 Replacement of an existing single-phase overhead connection with a single-phase cable connection from overhead mains up to the erf boundary, at the request of the consumer:
- (a) If existing metering is retained, provided it is credit or mains-borne prepaid metering (subsidised: actual cost R7 819,30) R4 700,00
  - (b) If existing metering is replaced with a split-type prepaid meter (subsidised: actual cost R9 200,46) R4 181,58
  - (c) Where a new application for a new electrical connection is received after a building has been demolished and the previous connection has been completely removed (The Municipality provides the meter box and meter in the street reserve, a cable to every associated erf boundary and the connections in the meter box as required by the Executive Director : Energy and Electricity.) As per appropriate new connection
- 1.10.2 Moving of an existing cable connection from a meter box affixed to the dwelling-unit, or from a meter box on the erf, which box is considered to be dangerous in terms of the Occupational Health and Safety Act, 1993 (Act 85 of 1993), to a boundary meter box (The Municipality provides only the meter box in the street reserve and move the existing meters and the meter connections to the new meter box.) R1 786,84
- 1.10.3 Replacement of an existing credit meter with a prepaid meter (retrofit) provided there is a existing boundary meter box; if not, a pole mounted meter box will be placed
- (a) Mains-borne single-phase prepaid meter (actual cost R2 610,53: subsidized) R1 800,00
  - (b) If a boundary meter box must be placed, the cost as per 1.10.2 will be applicable plus the subsidized cost as per 1.10.3 (a) R3 594,74
- 1.10.4 Relocation of the Municipality's bulk metering point provided that the owner/consumer supplies communication to the metering equipment, where necessary, and supplies and places the meter box
- (a) Where a cut-in **cannot** be performed on the cable (actual cost) R1 698,25
  - (b) Where a cut-in **can** be performed on the cable (actual cost R7 511,40: subsidized) R1 900,00
- 1.10.5 Provision of a bulk metering point on request of the owner/consumer to accommodate sub-metering, provided that the owner/consumer supplies communication to the metering equipment, where necessary, and supplies and places the meter box.
- (a) Where a cut-in **can not** be performed on the cable (actual cost R3 788,60: subsidised) R3 000,00
  - (b) Where a cut-in **can** be performed on the cable (actual cost R9 601,75: subsidised) R4 000,00

1.10.6	Upgrading of a 20A lifeline connection, provided that the current energy tariff, as set out in the Schedule: Supply of Electricity Part I, is applicable	
	(a) From 20 amperes to 40 amperes	R859,65
	(b) From 40 amperes to 60 amperes	R1 297,37
	(c) From 20 amperes to 60 amperes	R1 808,77
1.10.7	Upgrading of a 10A lifeline connection to a 20A lifeline connection, provided that the current lifeline energy tariff, as set out in the Schedule: Supply of Electricity Part I, will still be applicable	
	(a) From 10 amperes to 20 amperes	R554,39
1.10.8	Any downgrade of an existing standard service	R773,68
1.10.9	Where the consumer requests the restoration of a previously down-graded service (single-phase back to three-phase) and it can be restored to its previous state without providing new cables and a new meter box	R1 716,67
	Where the down-graded service cannot be restored to its previous state by only replacing the meters, the cost will be that of the applicable standard new connection.	
1.10.10	Replacement of a stolen or damaged prepaid meter keypad	
	(a) Pilot-wire split prepaid meter	R727,19
	(b) Mains-borne prepaid meter (including batteries)	R1 092,11
1.10.11	Relocation of electrical services at the request of a consumer	
	(a) Relocation of meter boxes up to 4-way meter boxes	R6 219,30
	(b) Relocation of 6 way up to 12-way meter boxes	R15 699,12
	(c) Relocation of a street pole within an overhead reticulated area:	
	(i) An intermediate pole	R6 379,83
	(ii) A service pole (cut in)	R9 135,97
	(d) Relocation of a street lamp-post within a cable-reticulated area:	
	(i) A single post-top (maximum 4m)	R4 739,47
	(ii) All other street lamp-posts	R4 237,72
1.10.12	Installation of security lights for public parks for the safety of the public, provided that an existing overhead network is available. If not, the installation cost will be estimated.	
	Installation cost per 250W security light	R1 284,21
1.11	Automated Meter Reading (AMR/smart) meters	
	(a) New installation and programming of an Automated Meter Reading meter.	R2 857,90
	(b) Replacement of an existing credit meter or old pre-paid meter with an AMR meter (retrofit) provided there is a existing boundary meter box; if not, a pole mounted meter box will be placed	
	(i) Mains-borne single-phase prepaid meter (actual cost R2 563,16: subsidized)	R1 750,00



- (c) Re-programming of the AMR meter to convert from post paid (conventional) mode to a prepaid mode and vice-versa. R587,84

## 2. Non-metered connections

2.1 Where the Municipality, at the discretion of the Executive Director: Energy and Electricity, makes temporary non-metered connection points available to consumers, the following connection fee applies (plus an additional amount for electricity consumption as set out in item (iii) below): Temporary non-metered connections will be made available for a maximum of 60 days.

- (i) Connections within and outside the municipal boundaries
- (a) Single-phase connection (maximum 80 amperes) R4 928,95
- (b) Single-phase connection to polling premises, per connection R1 028,95
- (c) Installation of temporary funeral lights at the request of a consumer, provided that existing structures are available to erect the lights, provided further that a maximum of three lights are installed per request and the consumption is calculated for two nights, twelve hours per night (if no structures are available to erect the lights, the cost is estimated and will be payable). R732,46
- (d) Where a consumer requires a temporary connection of a type not referred to in this Tariff and the provision of the connection is approved by the Executive Director: Energy and Electricity, the full cost of such a temporary connection will be estimated and will be payable. Estimated
- (ii) The connections referred to in 2.1 are made available free of charge for official municipal and departmental functions. Free of charge
- (iii) In instances where electricity is temporary supplied at low voltage and where permanent non-metered connections are revealed by means of investigation, and it proves impractical to meter the consumption, the consumption will be estimated according to the rating of the installed apparatus and the hours of use, and the following charges are payable:
- (a) A pre-payable amount consisting of an energy charge per kWh, subject to a minimum charge R1,75
- (b) The pre-payable amount is subject to a minimum charge of R169,30

2.2 Where the Municipality has at its disposal permanently installed non-metered connection points, these points can be made available to temporary consumers, and the following charges are payable:

- (i) A fixed cost is payable for each of the power points in item B2.2(ii): R207,02
- (ii) A fixed cost per day for electricity consumption based on the demand available at the specific power point:
- (a) Wierda Park Trimpark (60A three-phase with 6 single-phase socket outlets): R125,44
- (b) 15A connection at Church Square: R60,53

## 3. Illuminated street name signs, hoardings and telephone booths equipped with lighting (maximum 200W)

Consumption based on 12 hours per day per sign/hoarding/telephone booth,

	provided that an annual account for one year's consumption per sign/hoarding/telephone booth is paid in advance with effect from 1 July each year:	R657,02
<b>4.</b>	<b>Security lights for public parks, mounted onto existing lamp-posts (maximum 250W per light)</b>	
	Consumption based on 12 hours per day per security light, provided that an annual account for one year's consumption is paid in advance with effect from 1 July each year: per light per year or part of a year.	R546,49
<b>5.</b>	<b>Fees applicable to reselling of electricity</b>	
	Fee chargeable by the reseller of electricity to recover his or her cost.	As per agreement between the Executive Director : Energy and Electricity and the reseller, per specific connection
<b>6.</b>	<b>Fees applicable for sending of SMS to the consumers.</b>	
	A fee chargeable for an SMS sent to customers to warn them that their power will be cut off, unless a certain amount of money is paid by a certain date.	R1,75
<b>C.</b>	<b>SUNDRY SERVICES</b>	
<b>1.</b>	<b>Fees for discontinuing and reconnecting the supply</b>	
1.1	For discontinuing the supply when the premises change ownership and for discontinuing temporarily at the request of the consumer, provided that the terminal conductors have not been removed, provided further that the reconnection of such supply is also free of charge:	Free of charge
1.2	For discontinuing the supply where the terminal conductors of an overhead roof connection are temporarily removed and re-connected thereafter, at the request of the consumer	R904,39
1.3	Where an existing overhead roof-connection has to be removed due to roof construction alterations, the overhead roof-connection will not be restored after completion of the alterations, but the consumer will be obliged to take the applicable underground cable connection	Applicable amount set out in item B1.7 or B1.8
1.4	For sending, as part of the rates account, information of the tenant's account, which is in arrears, to the owner of the property when deemed necessary by the Municipality	R22,81
1.5	For replacing the meter where the meter seals have been broken (the fees will be levied on a subsequent account)	
	(i) Broken seals reported by a new owner	No charge
	(ii) Broken seals found by the Municipality	R176,32
1.6	For the physical delivery of a notice that fees are payable to the Municipality or a notice of non-compliance with any of the provisions of the Electricity By-laws or Regulations (this fee will be levied on a subsequent account), per notice	R79,83
1.7	For discontinuing the supply to an electrical installation owing to non-payment of accounts or non-compliance with any of the provisions of the Electricity By-laws or Regulations, provided that the reconnection of the supply will be free of charge.	

(i) Residential premises	R419,30
(ii) Industrial premises, business premises and smallholdings	R419,30
1.8 For repeated unlawful reconnections to or tampering with the electrical installation, or continued non-compliance with any of the provisions of the Electricity By-laws or Regulations after a temporary discontinuance referred to in item 1.5 above, the Executive Director: Energy and Electricity may, at his discretion, determine that –	
(i) the meter be moved to the boundary of the premises or that a prepaid meter be installed, where possible	Applicable amount set out in B1.7 or B1.8
(ii) a fee be levied on a subsequent account	R537,72
1.9 For permanently removing the connection to a stand where it is found that the electrical installation is still being tampered with or is unlawfully reconnected, or where non-compliance with any of the provisions of the Electricity or By-laws Regulations still occurs after any of the actions in item 1.5 or 1.6 above had been taken (this fee will be levied on a subsequent account)	R1 788,60
If the consumer wants to restore the removed connection, a new connection must be applied for	Applicable amount set out in item B1.7 or B1.8
<b>2. Fees where a consumer queries the validity of a credit control action against him or her in terms of credit control, revenue protection or non-compliance with any of the provisions of the Electricity By-laws or Regulations</b>	
Where a consumer queries the validity of an action against him or her, the consumer must pay the following fee in advance, provided that this fee is only refunded to the consumer if his or her query is proved to be sustainable (paid on a next account)	R491,23
<b>3. Fees for prepaid meter sundries</b>	
(a) Replacement of identification card	R29,83
(b) Issuing of prepaid metering tokens for submetered consumers, per token	R4,39
<b>4. Fees for furnishing of electrical information by means of programmable electronic meters or programmable data loggers, per study case</b>	R1 754,39
<b>5. Fees for repairing defects for which a consumer is responsible and fees for medium-voltage switching work requested by a consumer</b>	
When the Electricity Department is called upon to attend to a failure of supply and when such failure of supply is found to be due to a fault on the consumer's installation, or due to faulty operation of apparatus used in connection therewith or if it is found that the current rating of the consumer's main incoming circuit breaker equals or exceeds the current rating of the Municipality's circuit breaker (or to execute medium voltage switching work at the request of the consumer), the consumer must pay a fee for each such attendance, which will be determined as the cost incurred by the Electricity Department in attending to such failure (or switching work) and this cost will be added to a next account (partially subsidized).	
(i) If a defect is repaired or switching is performed during office hours:	
(a) Low-voltage consumer (fuse costs are additional, if applicable)	
i Without fuses	R811,40

ii	Additional per fuse	R84,21
(b)	Medium-voltage consumer (fuse costs are additional, if applicable)	
i	Without fuses	R851,75
ii	Additional per fuse	R370,18
	(The fees will be levied on a subsequent account.)	
(ii)	If a defect is repaired or switching is performed after hours:	
(a)	Low-voltage consumer (fuse costs are additional, if applicable)	
i	Without fuses	R953,51
ii	Additional per fuse	R84,21
(b)	Medium-voltage consumer (fuse costs are additional, if applicable)	
i	Without fuses	R1012,29
ii	Additional per fuse	R370,18
	(The fees will be levied on a subsequent account.)	
<b>6.</b>	<b>Fees for special meter reading</b>	
	The consumer's meter will be read, as closely as reasonably possible, at intervals of one month.	
	If a consumer requires his or her electricity meter to be read at any time other than the appointed date, the electricity meter will be read separately, provided the consumer pays the applicable amount in advance:	
(a)	Low-voltage consumer:	R169,30
(b)	Medium/high-voltage consumer:	R339,47
<b>7.</b>	<b>Fees for testing</b>	
7.1	If a consumer has reason to believe that an electricity meter is out of order or is registering incorrectly, the meter will be tested by the Municipality, provided the consumer pays the applicable amount in advance, which amount will be refunded on a following account if the meter is found to be registering more than 5% fast or slow, in which case the consumer's account will be adjusted in terms of the applicable section of the Electricity By-laws: No refund will be made if the meter seals are broken or tampering with the meter occurred.	
(a)	Single-phase metering (conventional meters as well as prepayment meters)	R556,14
(b)	Three-phase metering (conventional meters as well as prepayment meters)	R697,37
(c)	Demand metering	R838,60
7.2	If a consumer has reason to believe that the electricity consumption is not correct due to an installation error, the connection will be tested by the Municipality, provided the consumer pays the applicable amount in advance for the conducting of the test, which amount will be refunded on a subsequent account if the Municipality's connection is found to be incorrect, in which case the consumer's account will be adjusted in terms of the applicable section of the Electricity By-laws.	R565,79
7.3	To trace the cable route of a consumer's supply, per case:	R2 034,70
7.4	To identify a low- or high-voltage cable for a consumer, per case:	
(a)	During office hours	R1 885,97
(b)	After hours	R2 429,83

- 7.5 To find and identify a cable fault in a consumer's low-voltage supply, per case:
- (a) During office hours R1 186,84
  - (b) After hours R1 751,75
- 7.6 To find and identify a cable fault in a consumer's high-voltage supply, per case:
- (a) During office hours R3 559,65
  - (b) After hours R5 254,39
- 8. Fees for inspection and testing of installations, substations, switch rooms and street lights**
- 8.1 On receipt of a notice in terms of the Municipality's Electricity By-laws that an installation, a substation, a switch room or any extension to an installation or street light has been completed and is ready for inspection and testing, such inspection and test will be carried out free of charge. Free of charge
- 8.2 If the installation, substation, switch room or street light is found to be incomplete or defective or fails in any way to comply with the Municipality's Electricity By-laws and Regulations, the Municipality will not connect the installation, or approve the substation, switch room or street light until such defect or failure has been remedied by the contractor and a further inspection and test carried out. A prepayable amount will be charged as follows:
- (a) For each such additional, per mini-sub area inspection and/or test R1 356,14
- 8.3 For the inspection of an electrical installation on the premises to verify a certificate of compliance issued by a registered contractor (as referred to in SANS 10142-1) an amount per hour, provided that the minimum charged will be one hour. R415,79
- 9. Deposits**
- 9.1 The minimum amount to be deposited by a consumer with the Municipality in respect of electricity consumption in terms of the Municipality's Electricity By-laws and Regulations, which amount in cases where a water deposit is also payable, will include such water deposit.
- (a) For single-phase residential consumers (the amount comprises an electricity deposit of R510,00 plus a water deposit of R240,00). R750,00
  - (b) For all other consumers the deposit will be calculated on the estimated consumption for two months.
- 9.2 The deposit stated in item 9.1 above will initially be used for any new connection, including a connection for temporary occupation. Once three months' registered consumption figures are available, the deposit will be adjusted to twice the value of the average monthly electricity and water consumption.
- 9.3 Where any deposit amounts to more than R20 000,00 the Chief Financial Officer may, at his own discretion, accept an approved guarantee for the deposit amount. R20 000,00
- 9.4 The status quo with regard to existing deposits will be maintained and deposits will only be recalculated if the electricity supply has to be disconnected due to non-payment. If such recalculations should take place it would be done in accordance with items 9.1 to 9.3 above.

- 9.5 No deposits for electrical power consumption are payable by consumers who are supplied by means of prepaid metering.

#### 10. Other special services

- (a) For any work which the Municipality may undertake at the request of a consumer or other body and for which no charge has been determined in this Tariff document, the charge will be the cost to the Municipality of all actual expenses, including material, labour, supervision, transport, the use of plant and equipment, plus a surcharge of 13% on such amount in respect of overhead expenses and administration.
- (b) Successful applications for new connections will depend on the ability of developer to prove that energy efficiency measures for development will be implemented. The requirements for this energy efficiency will be as published by DME as part of the Power Conservation Programme.

### D. GLOSSARY AND INTERPRETATIONS

#### 1. Glossary

- (i) "after-diversity maximum demand" (ADMD) means the calculated kVA value, allowing for the time difference between the individual maximum demands of all the consumers fed from the same supply point.
- (ii) "authorized maximum demand" (AMD) means the kVA value allocated to the premises upon either township establishment, any scheme amendment and/or increase in the supply.
- (iii) "area factor" means the factor determined by the social standing and/or capability of the group of consumers to consume more or less power than the average, depending on the amount of funds available to pay for the purchase of electricity. This depicts the probability of higher/lower than average electricity consumption and has absolutely nothing to do with the diversity factor.
- (iv) "diversity factor" means the probability that all connected consumers will draw maximum current at the same time and is a figure between 0 and 1. Zero (0) means that there is no such chance and 1 means that the chances are 100% that it would happen.
- (v) "fixed charge" means any monthly amount calculated to cover the annual costs in respect of capital expenditure and the maintenance of equipment installed on the premises by the Municipality.
- (vi) "lifeline" means a largely subsidized single-phase first connection with prepaid metering up to a maximum of 20 ampere and is available for informal and low-cost housing only, provided that the current energy tariff set out in the Schedule: Supply of Electricity Part I is applicable.
- (vii) "low voltage", in terms of Government Notice 2665 of 16 November 1990, means 230V nominal in the case of a single-phase supply or 230/400V nominal in the case of a three-phase supply.
- (viii) "medium voltage" means more than 400V but not more than 11 000V.
- (ix) "metering point" means the point at which the consumer's consumption of electricity is metered and which may be at the point of supply or at any other point on the distribution system of the service authority or the electrical installation of the consumer, as specified by the Engineer, provided that it meters all of, and only, the consumer's consumption of electricity.
- (x) "per month" means per month or part of a month.
- (xi) "potential dwelling-units" means the maximum permissible number of dwelling-units which may be erected on premises according to the Town-planning Scheme.
- (xii) "set of metering equipment" means the minimum number of meters necessary for measuring the supply under any one scale of the Tariff and on the basis of one connection to the

premises.

- (xiii) "zoned maximum demand" (ZMD) means the kVA value allocated to the premises on township establishment.
- (xiv) "proclaimed premises" means a premises acknowledged as a town erf by the registrar of deeds or the Municipality and excludes agricultural holdings and farmland.

## 2. Interpretations

- (i) Any premises outside a township in respect of which the Municipality is, by reason of the location and extent of such premises and the purpose for which the premises are used, of the opinion that the premises should be deemed to be part of such township are deemed to be part of such township.
- (ii) Any piece of land divided into or laid out or developed as sited for residential or business purposes in respect of which the Municipality is, by reason of such division, lay-out or development, of the opinion that it should be deemed to be an approved township is deemed as such.
- (iii) The electricity consumption for a temporary builder's connection, single- or three-phase, except in cases where the size of the connection requires a low-voltage demand connection or 11kV connection, is charged according to the applicable non-domestic tariff scales.
- (iv) After the consumer's contractor has completed the SANS approved cable joint between the Municipality's cable and the consumer's cable, in cable-reticulated areas, the cable joint becomes the responsibility of the consumer.
- (v) Consumption measured by service metering under Domestic Bulk Supply, as set out in terms of PART I of the Tariff, does not qualify for free electricity.
- (vi) Guidelines for connection sizes, subject to availability of network capacity and network configuration:

Tariff Scale	Credit metering		Prepaid metering	
	Min. kVA	Max. kVA	Min. kVA	Max. kVA
(i) Lifeline	N/A	N/A	-	4,6
(ii) Domestic & Farm-scale single-phase	-	18,4	-	18,4
(iii) Domestic & Farm scale three-phase	-	55,4	-	55,4
(iv) Non-domestic single-phase	-	18,4	-	18,4
(v) Non-domestic three-phase	-	103,9	-	55,4
(vi) Low Voltage (400V) three-phase	50	500		
(vii) 11kV Supply	200	10 000		
(viii) 132kV Supply	10 000	30 000		
(ix) 275kV Supply	30 000	-		

### Notes:

The Schedule: Supply of Electricity Part I and Part II must be read in conjunction with and forms part of the Municipality's Electricity By-laws, conditions of supply and statutory Regulations.

Tax payable in terms of the Value-added Tax Act, 1991 (Act 89 of 1991), is levied on the above charges.

## ANNEXURE C

## SUPPLY OF WATER TARIFF

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for supplying water, approved by Council Resolution 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure C.1 be determined, in terms of the provision of section 75A (1) of the Local Government: Municipal System Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of sections 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.



## ANNEXURE C.1

## CITY OF TSHWANE METROPOLITAN MUNICIPALITY

NOTICE OF WITHDRAWAL AND DETERMINATION OF CHARGES PAYABLE TO THE  
CITY OF TSHWANE METROPOLITAN MUNICIPALITY FOR THE SUPPLY OF WATER

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of section 75A(3) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, that a resolution was passed by the Council on ..... 2010 that the charges payable to the Municipality for the supply of water, approved by Council Resolution of 28 May 2009, be withdrawn, and that the charges set out in the SCHEDULE below, determined in accordance with section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, take effect from 1 July 2010.

NOTICE ... of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

**SCHEDULE  
SUPPLY OF WATER TARIFF  
PART I**

**A. CHARGES FOR THE SUPPLY OF WATER**

For indigent consumers officially registered at the CoT the first 12 kℓ of water consumption per 30 day period will be afforded free of charge.

**1. SCALE A: AGRICULTURAL HOLDINGS AND FARM PORTIONS FOR RESIDENTIAL PURPOSES EXCLUDING CONSUMERS UNDER SCALE C**

The following tariffs are applicable to any consumer who is supplied with water, but who is not a resident within a proclaimed township:

(a) A quantity charge for water consumed since the previous meter reading is as follows:

	Per kℓ R
(i) 0 to 6 kℓ per 30 days' period (200 ℓ a day)	4,70
(ii) 7 to 12 kℓ per 30 days' period	6,71
(iii) 13 to 18 kℓ per 30 days' period	8,80
(iv) 19 to 24 kℓ per 30 days' period	10,18
(v) 25 to 30 kℓ per 30 days' period	11,63
(vi) 31 to 42 kℓ per 30 days' period	12,58
(vii) 43 to 72 kℓ per 30 days' period	13,46
(viii) More than 72 kℓ per 30 days' period	14,41

(b) The application of this tariff is subject to it that -

- (i) the connecting pipe is not more than 20 mm in diameter; and
- (ii) the water is fed from the pipe to a reservoir with a capacity of not less than 2,27 kℓ, and that it is equipped with a float valve:

Provided that where special circumstances justify it, the Metropolitan Municipality may deviate from the above conditions.

**2. SCALE B: SINGLE DWELLING-HOUSES** (metered separately by the Municipality and excluding dwelling-houses from which an unregistered business is run)

This scale is applicable to conventional metering, pre-paid yard metering, assumed and shared consumption billing.

(a) The tariff applicable to a consumer in a dwelling-house for water consumed since the previous meter reading is as follows:

	Per kℓ R
(i) 0 to 6 kℓ per 30 days' period (200 ℓ a day)	4,70
(ii) 7 to 12 kℓ per 30 days' period	6,71
(iii) 13 to 18 kℓ per 30 days' period	8,80
(iv) 19 to 24 kℓ per 30 days' period	10,18
(v) 25 to 30 kℓ per 30 days' period	11,63
(vi) 31 to 42 kℓ per 30 days' period	12,58
(vii) 43 to 72 kℓ per 30 days' period	13,46
(viii) More than 72 kℓ per 30 days' period	14,41

**3. SCALE C: FLATS, TOWN HOUSES AND OTHER SECTIONAL TITLE DEVELOPMENTS ON STANDS WITH MORE THAN TWO DWELLINGS**  
(not metered separately by the Metropolitan Municipality)

This scale is also applicable to blocks of flats where businesses are run on the ground floor of the same building.

- (a) A quantity charge for water consumed since the previous meter reading will be as follows:

	Per kℓ R
(i) 0 to 6 kℓ per 30 days' period (200 ℓ a day), per flat	4,70
(ii) 7 to 12 kℓ per 30 days' period, per flat	6,71
(iii) 13 to 18 kℓ per 30 days' period, per flat	8,80
(iv) 19 to 24 kℓ per 30 days' period, per flat	10,18
(v) 25 to 30 kℓ per 30 days' period, per flat	11,63
(vi) 31 to 42 kℓ per 30 days' period, per flat	12,58
(vii) 43 to 72 kℓ per 30 days' period, per flat	13,46
(viii) More than 72 kℓ per 30 days' period, per flat	14,41

**4. SCALE D: ALL CONSUMERS WHO DO NOT FALL UNDER SCALE A, B, C AND E**

- (a) The tariff applicable to a consumer for water consumed since the previous meter reading is as follows:

	Per kℓ R
(i) 0 – 10 000 kℓ per 30 days' period	9,92
(ii) 10 001 – 100 000 kℓ per 30 days' period	9,41
(iii) More than 100 000 kℓ per 30 days' period	8,77

**5. SCALE E: HOMES FOR THE AGED AND RETIREMENT CENTRES**

- (a) A quantity charge for water consumed since the previous meter reading is as follows:

	Per kℓ R
(i) The first 30% of the water consumption per 30 days' period	0,00
(ii) The remaining water consumption	9,28

Provided that the quantity of water consumed in (i) above be rebated at 100%.

Application may be made to the Water and Sanitation Division to rate the premises primarily used for housing for the aged in accordance with Scale C or Scale E.

**6. BULK WATER SUPPLY TO OTHER MUNICIPALITIES**

- (a) A quantity charge for water supplied since the previous meter reading according to the applicable Rand Water tariff including the Water Research Fund levy, plus 10% administrative charge or as per agreement.

**7. WATER LOSS OWING TO DAMAGE TO THE MUNICIPALITIES WATER-PIPE SYSTEM AND/OR INSTALLATIONS**

	R
Amount payable for water loss owing to damaged pipes (nominal diameters):	
(a) Pipes with a diameter of 50 mm or less	710,00
(b) Pipes with a diameter larger than 50 mm up to and including 100 mm	1 620,00

(c) Pipes with a diameter larger than 100 mm up to and including 250 mm	7 290,00
(d) Pipes with a diameter larger than 250 mm up to and including 400 mm	17 820,00
(e) Pipes with a diameter larger than 400 mm up to and including 700 mm	30 290,00
(f) Pipes with a diameter larger than 700 mm	41 490,00

#### 8. REPAIR CHARGES OF DAMAGE TO MUNICIPAL WATER-PIPE SYSTEM AND/OR INSTALLATION BY OTHER PEOPLE

Nominal pipe diameters:

(a) Pipes with a diameter of 50 mm or less	1 490,00
(b) Pipes with a diameter larger than 50 mm up to and including 100 mm	2 130,00
(c) Pipes with a diameter larger than 100 mm up to and including 250 mm	3 220,00
(d) Pipes with a diameter larger than 250 mm up to and including 400 mm	6 040,00
(e) Pipes with a diameter larger than 400 mm up to and including 700 mm	7 530,00
(f) Pipes with a diameter larger than 700 mm	12 880,00

#### 9. TARIFF FOR UNAUTHORISED WATER CONSUMPTION

- 9.1 Amount payable for water consumption obtained through illegal water connection and/or consumption. (Once-off levy, after which the connection will be formalised.)

Nominal diameter of connection:

(a) Pipes with a diameter of 40 mm or less	589,00
(b) Pipes with a diameter larger than 40 mm up to and including 100 mm	1 968,00
(c) Pipes with a diameter larger than 100 mm (Spot fines may be imposed in terms of the Standard Water Supply By-laws)	6 544,00

- 9.2 The quantity charged for the water used for partly or completed construction's of:

(a) Domestic houses, single story	160 kℓ
(b) Domestic houses, double story	360 kℓ
(c) Other buildings	1 kℓ/m <sup>2</sup> build
(d) Groundwork's including boundary walls	0,6 kℓ/m <sup>2</sup> of stand area
(e) Roads, paved areas, services, ext.	1,2 kℓ/m <sup>2</sup> of stand area
(Spot fines may be imposed in terms of the Standard Water Supply By-laws)	

#### 10. TARIFF FOR UNNECESSARY CUSTOMER COMPLAINT INVESTIGATIONS

Cost per hour or part there-off to conduct a Customer Complaint Investigations related to water supply which primarily stems from invoicing problems. These may range from meters that have been swapped around on accounts, levies for un-authorised consumption, accounts with high water consumption, incorrect meter detail on system etc...

286,00

#### 11. WATER USED FOR FIRE-FIGHTING

The quantity charge for water used to fight fires:  
- per kℓ

10,71

## B. CHARGES FOR CONNECTING THE WATER SUPPLY

The following fees are payable for supplying and laying connecting pipes and for the installation of water meters, not more than 10 m from the nearest connection point.

### 1. METERED CONNECTIONS

	Connection Fee R
(a) All water connections	
Size of meter	
(i) 15 mm	1 150,00
(ii) 20 mm	1 590,00
(iii) 25 mm	2 380,00
(iv) 40 mm	8 340,00
(v) 50 mm	12 865,00
(vi) 80 mm	16 000,00
(vii) 100 mm	26 330,00
(viii) 150 mm	30 620,00
(ix) Greater than 150 mm	10%
Cost plus 10% (R31 000,00 deposit required)	
(b) Pre-paid water meters: 15 mm or 20 mm	2 650,00
(c) Connections for special low-cost housing schemes	

There will be no charge imposed on the beneficiary of a dwelling or erf established by means of government provided subsidy schemes for low cost housing provided that the beneficiary complies with the Provincial Housing Board requirements for low cost housing. The cost shall be included in the Developmental cost and be paid according to the tariff in the Schedule: Water Tariff: Part I: B.1. (a) (i) by the developer. The beneficiary will be responsible for entering into an agreement for the payment of services and paying a deposit as set out in F 2.(a) (ii) before being allowed to occupy the property unless a prepaid water meter is provided then no deposit will be required.

### 2. DISCONTINUATION OR RESTRICTION OF THE WATER SERVICE OWING TO THE FAILURE TO PAY

Amount payable for the discontinuation or restriction of water services owing to failure to pay:

	R
(a) Disconnection or restriction of the water supply to a dwelling-house (reconnecting fee included) (Level 1 & Level 2)	484,00
(b) Disconnection or restriction of the water supply for other water connections, excluding dwelling-houses (reconnecting fee included) - Level 1 disconnection/restriction	484,00
(c) Disconnection or restriction of the water supply for other water connections, excluding dwelling-houses (reconnecting fee included) - Level 2 disconnection/restriction	1 650,00
(d) RIP-W: Removal of water supply permanently (RIP) for other water connections, excluding dwelling-houses (reconnecting fees included):	

Size of meter	
(i) 15 mm - 50mm diameter	1 130,00
(ii) >50 mm - 80mm diameter	3 490,00
(ii) >80 mm - 150mm diameter	8 360,00

### 3. MOVABLE WATER METERS

#### Construction Connections

The applicant must apply in writing to the Water and Sanitation Division and make it clear for what purpose and for how long the meter is required, following which the Water and Sanitation Division may approve or reject the application. The applicant must undertake, on approval of his or her application, to enter into an agreement in respect of the use of the water meter. The Chief Financial Officer will also levy a consumer deposit.

Diameter of meter	Connection Fee	Refundable deposit
(a) 50 mm	9 500,00	10 000,00

### 4. METERED WATER CONNECTIONS FOR A SPRINKLER SYSTEM

Diameter of pipe	Connection Fee R
100 mm nominal	13 000,00
150 mm nominal	18 000,00
Above 150 mm, cost plus 10% (deposit required)	10% 20 000

### 5. TOWNSHIP CONNECTIONS

Connections for new townships to connect to the Metropolitan Municipality's existing networks (maximum connecting pipe length 3 m):

Diameter of existing pipe	
Smaller than 160 mm nominal (incl. material)	6 990,00
Larger than 160 mm nominal up to and including 250 mm nominal (excl material)	6 990,00
Larger than 250 mm nominal up to and including 355 mm nominal (excl material)	13 340,00
Larger than 355 mm nominal (excl material)	19 570,00
Moving existing water (Maximum pipe length 5 m):	
Smaller than 160 mm nominal (incl material)	6 990,00
Larger than 160 mm nominal up to and including 250 mm nominal (incl material)	16 470,00
Larger than 250 mm nominal up to and including 500 mm nominal (incl. material)	25 350,00
Moving existing fire hydrant	
Distance smaller than 2 m	1 900,00
Distance more than 2 m	4 470,00

Installation of a new fire hydrant	6 990,00
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#### 6. WATER SUPPLY BY WATER TANKER WHEN AVAILABLE

6.1 For the volume of water delivered - per kℓ or portion thereof:	70,00
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6.2 Daily hire cost of water tanker: per day or part thereof	3 000,00
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#### C. CHARGES IN CONNECTION WITH THE TESTING OF WATER METERS

For testing a water meter the tolerance on the indication of meters may not exceed:-

1. 8% of the actual volume passed at actual flow rates of less than  $Q_t$ ; and
2. 3,5% of the actual volume passed at actual flow rates of not less than  $Q_t$  in accordance with the Trade Metrology Act, 1973 (Act 77 of 1973) and SABS 1529 (various parts)

Testing of meter -

	R
(a) 50 mm diameter and smaller	1 200,00
(b) 80 mm diameter	1 550,00
(c) 100 mm diameter	1 550,00
(d) 150 mm diameter	1 550,00
(e) 200 mm diameter	1 850,00
(f) 50 mm combination meter diameter	1 550,00
(g) 80 mm combination meter diameter	1 550,00
(h) 100 mm combination meter diameter	1 550,00
(i) 150 mm combination meter diameter	1 850,00

#### D. CHARGES PAYABLE IN RESPECT OF WATER SERVICE CONTRIBUTION UNIT RATES

##### 1. Unit rates for water

Water contributions to be made by developers of all new developments in the Tshwane area

##### 1.1 New Townships

1.1.1 Unit rate in the case of township development per kilolitre of water estimated to be consumed per day	2 057,00
1.1.2 Rebate according to Policy*	206,00

##### 1.2 All new scheme amendments

1.2.1 Unit rate in the case of scheme amendments per additional kilolitre of water estimated to be consumed per day	3 016,00
1.2.2 Rebate according to Policy*	206,00

\*\*Policy on levying contributions for the provision of Engineering Services" approved on 28 October 2004.

The water consumption and sewerage outflow must be estimated according to the formulae determined by the Executive Director: Water and Sanitation.

**E. MISCELLANEOUS FEES**

1. (a) Should the water demand of an existing building change for whatever reason or if any additions or alterations to buildings on premises, excluding erven zoned Special Residential, are to be made, an assessment of the size(s) of the water connection must be done. This application must be initiated by the owner of the erf. If a larger water connection has to be provided, the owner of the erf must bear the cost.

The connection fees indicated under item B.1. are applicable. In this instance the existing connection will be removed and replaced by a larger one.

- (b) When the water supply to premises has been temporarily disconnected or restricted on account of the non-payment of accounts or the non-compliance with any of the Metropolitan Municipality's water supply by-laws or regulations, the relevant tariff in B.2. is applicable before the premises may be reconnected.
- (c) When the water supply to premises has been temporarily disconnected at the request of the consumer, the consumer must pay the Metropolitan Municipality an amount equal to the actual cost.
2. For work which the Metropolitan Municipality may undertake at the request of an owner or other body for which no charge has been fixed, the charge will be the cost to the Metropolitan Municipality of all actual expenses, including material, labour, transport, use of tools and plant, plus a surcharge of 10% on such amount in respect of overhead expenses and supervision charges.
3. The following charges are payable when the service is provided at the special request of the consumer:

(a) For reading or rereading a water meter:	R
Provided that when the electricity meter is also read at the same time, this tariff will not be applicable unless the Water and Sanitation Division determines otherwise.	90,00
(b) For relocating or lowering a connection with a maximum nominal diameter of 25 mm:	
(i) Maximum distance of 5 m	R
(ii) Further than 5 m	570,00
	935,00
(c) For relocating or lowering a connection with a nominal diameter of larger than 25 mm:	
At cost, with a deposit of	3 300,00
(d) When the water supply to premises is permanently discontinued, the water connection is removed at the expense of the Metropolitan Municipality.	
(e) Where a consumer queries the validity of a unauthorised water consumption charge the consumer shall pay the following fee in advance; provided that this fee shall only be refunded to the consumer when his query proved to be sustainable, paid on the next account	486,00
(f) For relocating a fire hydrant in the road reserve:	
less than 2 m from original position	1 930,00
2 m or more from original position	4 158,00



- (g) For installing a fire hydrant in the road reserve, at cost plus 10%, with a deposit of

6 534,00

#### F. BASIC CHARGE

Subject to the provisions of Section 75A of the Local Government: Municipal Systems Act, as amended, the basic charge for any erf, stand, premises or other site, with or without improvements, except premises zoned Special Residential which, in the opinion of the City of Tshwane Metropolitan Municipality can be connected to the water main is the tariff per month or part of a month; provided that where such erf, stand, premises or other site is connected to the water main, Tariff Scales A, B, C, D and E will apply, excluding the tariff in terms of this paragraph, with effect from the date of connection.

70,00

#### G. DEPOSITS

R

1. The deposit for the water consumption will be calculated as follows:

- |   |        |
|---|--------|
| (a) (i) For residential consumers (SCALE A and SCALE B)   | 240,00 |
| (ii) For residents of subsidised low cost housing developments  | 70,00  |
| (iii) All other Consumers will be calculated on the value of the estimated consumption for two months |        |
- (b) Initially the deposit stated in (a) above shall be used for any new connection. As soon as three months' registered consumption figures are available, the deposit shall be adjusted to twice the value of the average monthly water consumption.
- (c) Where any deposit amounts to more than R15 000,00 the Chief Financial Officer may, at his/her discretion, accept an approved guarantee for the deposit amount exceeding R15 000,00.
- (d) The status quo with regard to existing deposits will be maintained and deposits shall only be recalculated if the water supply should be disconnected or restricted due to non-payment. If such recalculation should take place it would be done in accordance with sub-item (b) above.
- (e) No deposit for water consumption are payable by consumers who are supplied by means of a prepaid water meter.

#### PART II INTERPRETATIONS

"Unauthorised water consumption" means water that is not registered by the Metropolitan Municipality's water meter for any reason whatsoever (water used for fire-fighting and/or unmetered water used from the Metropolitan Municipality's system with the written consent of the Water and Sanitation Division, is deemed to be authorised water use.)

"Flat" means a suite of rooms forming a complete unit exclusively used as a residence, and contained in a building consisting of two such dwelling-units or more, excluding a hotel, boarding and lodging undertaking and place of instruction.

"Home for the aged and retirement centre" means dwelling-units occupied exclusively by the aged, excluding a hotel, boarding and lodging undertaking and place of instruction.

"Special Residential" is an erf zoned exclusively for one dwelling-house with one home undertaking, which means a suite of rooms forming a unit which is designed, intended or used for residential purposes by a single family.

**Note:**

Tax payable in terms of the Value-added Tax Act, 1991 (Act 89 of 1991), will be levied on the above charges.

## ANNEXURE D

## SANITATION SERVICES TARIFF

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for sanitation services approved by Council Resolution of 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure D.1 be determined, in terms of the provision of section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of section 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.

## ANNEXURE D.1

## CITY OF TSHWANE METROPOLITAN MUNICIPALITY

## NOTICE OF WITHDRAWAL AND DETERMINATION OF CHARGES PAYABLE TO THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY FOR MAKING USE OF SANITATION SERVICES

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of section 75A(3) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, that a resolution was passed by the Council on ..... 2010 that the charges payable to the Municipality for the supply of sanitation services, approved by Council Resolution of 28 May 2009, be withdrawn, and that the charges set out in the SCHEDULE below, determined in accordance with section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, take effect from 1 July 2010.

NOTICE ...of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

**SCHEDULE  
SANITATION TARIFF**

**PART I**

**A CHARGES FOR THE CONVEYANCE AND PURIFICATION OF DOMESTIC EFFLUENT FOR RESIDENTIAL PURPOSES**

For indigent consumers officially registered at the City of Tshwane Metropolitan Municipality the first 5,88 kℓ (98% of 6 kℓ) of water consumption per 30 day period will be afforded free of charge.

**1. AGRICULTURAL HOLDINGS AND FARM PORTIONS FOR RESIDENTIAL PURPOSES**

The following tariff is applicable to any consumer who is supplied with water and who discharges into the Municipality's sewer system, but who is not a resident within a proclaimed township:

- (a) The quantity of wastewater discharged since the previous water meter reading calculated as a % of water supplied.

	% Discharged	R
(i) 0 – 6 kℓ per 30 days' period	98	3,44
(ii) 7 – 12 kℓ per 30 days' period	90	4,66
(iii) 13 – 18 kℓ per 30 days' period	75	6,02
(iv) 19 – 24 kℓ per 30 days' period	60	6,02
(v) 25 – 30 kℓ per 30 days' period	52	6,02
(vi) 31 – 42 kℓ per 30 days' period	10	6,02
(vii) More than 42 kℓ per 30 days' period	1	6,02

The application of this tariff is subject to the consumer being charged on scale A of the water tariffs

**2. SINGLE DWELLING HOUSES**

This tariff is applicable to all consumers in a dwelling-house supplied with water and that discharge into the municipality's sewer system calculated as follows:

- (a) The quantity of wastewater discharged since the previous water meter reading calculated as a % of water supplied.

	% Discharged	R
(i) 0 – 6 kℓ per 30 days' period	98	3,44
(ii) 7 – 12 kℓ per 30 days' period	90	4,66
(iii) 13 – 18 kℓ per 30 days' period	75	6,02
(iv) 19 – 24 kℓ per 30 days' period	60	6,02
(v) 25 – 30 kℓ per 30 days' period	52	6,02
(vi) 31 – 42 kℓ per 30 days' period	10	6,02
(vii) More than 42 kℓ per 30 days' period	1	6,02

Provided that in the case of duet houses not metered separately, the applicable kℓ in (i) to (vii) be increased by 100%

- (b) The application of this tariff is subject to the consumer being charged on scale B of the water tariffs

**3. FLATS, TOWN HOUSES AND OTHER SECTIONAL TITLE DEVELOPMENTS ON STANDS WITH MORE THAN TWO DWELLINGS (not metered separately by the Metropolitan Municipality)**

- (a) The quantity of wastewater discharged since the previous water meter reading calculated as a % of water supplied, per flat.

	% Discharged	R
(i) 0 – 6 kℓ per 30 days' period	98	3,44
(ii) 7 – 12 kℓ per 30 days' period	90	4,66
(iii) 13 – 18 kℓ per 30 days' period	75	6,02
(iv) 19 – 24 kℓ per 30 days' period	60	6,02
(v) 25 – 30 kℓ per 30 days' period	52	6,02
(vi) 31 – 42 kℓ per 30 days' period	10	6,02
(vii) More than 42 kℓ per 30 days' period	1	6,02

- (b) The application of this tariff is subject to the consumer being charged on Scale C of the water tariffs

#### 4. HOMES FOR THE AGED, RETIREMENT CENTRES AND CHILDREN'S HOMES

- (a) The quantity of wastewater discharged since the previous water meter reading calculated as a % of water supplied.

	% Discharged	R
(i) The first 30% of the water consumption per 30 days' period	98	0,00
(ii) The remaining water consumption	60	6,02

- (b) The application of this tariff is subject to the consumer being charged on Scale E of the water tariffs

#### 5. COLLECTION OF WASTE WATER BY SPECIAL AGREEMENT

- (a) The quantity charge for waste water discharged R6,02/kℓ
- (b) The quantity of waste water discharged as determined by the Water and Sanitation Division

#### 6. IN THE CASE OF A DISPUTE ABOUT THE APPLICABLE CATEGORY ABOVE, THE DECISION OF THE WATER AND SANITATION DIVISION WILL BE FINAL

#### B. CHARGES FOR THE CONVEYANCE AND PURIFICATION OF DOMESTIC EFFLUENT FOR NON RESIDENTIAL PURPOSES

##### 1. INDUSTRIAL SITES NOT DISCHARGING INDUSTRIAL EFFLUENT

- (a) The quantity charge for wastewater discharged R3,85/kℓ
- (b) The quantity of wastewater discharged since the previous water meter reading be calculated at 60% of the water supplied

##### 2. PARKS, PUBLIC OPEN SPACES AND BOTANICAL GARDENS

- (a) The quantity charge for wastewater discharged R3,85/kℓ
- (b) The quantity of wastewater discharged since the previous water meter reading be calculated at 2% of the water supplied

##### 3. EDUCATION, PLACES OF WORSHIP AND SPORTS GROUNDS

- (a) The quantity charge for wastewater discharged R3,85/kℓ
- (b) The quantity of wastewater discharged since the previous water meter reading be calculated at 45% of the water supplied

##### 4. ALL OTHER CONSUMERS WHO DO NOT FALL UNDER ITEMS 1-4

- (a) The quantity charge for wastewater discharged R3,85/kℓ

- (b) The quantity of wastewater discharged since the previous water meter reading be calculated at 80% of the water supplied

## 5. COLLECTION OF WASTE WATER BY SPECIAL AGREEMENT

- (a) The quantity charge for wastewater discharged R3,85/kℓ
- (b) The quantity of wastewater discharged as determined by the Water and Sanitation Division

6. In the case of a dispute about the applicable category above, the decision of the Water and Sanitation Division will be final.

## C. SUPPLY OF PURIFIED WASTE WATER

The supply of purified waste water by special agreement R0,44/kℓ

## D. INDUSTRIAL EFFLUENT CHARGES FOR THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY JURISDICTION AREA

### 1. Normal conveyance and treatment cost

This cost covers the normal conveyance and treatment of wastewater, of quality equal to domestic wastewater, via a municipal sewer pipe system to a wastewater treatment plant where it is treated.

This cost is calculated by multiplying the combined unit conveyance and treatment cost by the volume of wastewater discharged into the sewerage system. Industrial consumers will pay for all wastewater discharged into the system. The unit cost is tariff for industrial consumers with a rebate of 10%.

R3,85/kℓ

### 2. Extraordinary Treatment Cost

Where the pollution loading (quality) of wastewater discharged into the sewerage system exceeds the pollution loading of normal wastewater, the specific consumer or industrialist will have to accept responsibility for the additional treatment cost

The extraordinary treatment cost is calculated as follows:

$$T_c = Q_c t \left( 0,6 \frac{(COD_c - COD_d)}{COD_d} + 0,25 \frac{(P_c - P_d)}{P_d} + 0,15 \frac{(N_c - N_d)}{N_d} \right)$$

- $T_c$  = Extraordinary treatment cost to consumer
- $Q_c$  = Wastewater volume discharged by consumer in kℓ
- $t$  = Unit treatment cost of wastewater in R/kℓ
- $COD_c$  = Total COD of wastewater discharged by consumer in milligrams/litre and is inclusive of both the biodegradable and non-biodegradable portions of the COD
- $COD_d$  = Total COD of domestic wastewater in milligrams/litre
- $P_c$  = Ortho-phosphate concentration of wastewater discharged by consumer in milligrams of phosphorus/litre
- $P_d$  = Ortho-phosphate concentration of domestic wastewater in milligrams of phosphorus/litre
- $N_c$  = Ammonia concentration of wastewater discharged by consumer in milligrams of nitrogen/litre
- $N_d$  = Ammonia concentration of domestic wastewater in milligrams of nitrogen/litre

The following are currently applicable:

- $t$  = R0,94/kℓ
- $COD_d$  = 710 mg/ℓ
- $P_d$  = 10 mg/ℓ
- $N_d$  = 25 mg/ℓ

### 3. Non compliance with By-law limits

Where the pollution loading (quality) of waste water discharged into the sewerage system exceeds the limits of allowable load as prescribed in the Sanitation By-law the following formula will be applicable:

$$T_c = Q/D.N (C_{AIP} - B_{LL}/W_{PL}) t_{nc}$$

$T_c$	=	Charge for Non Compliance with the By-laws
$Q$	=	Monthly volume of Industrial Effluent
$D$	=	Working Days in the Month
$N$	=	Number of exceeding
$C_{AIP}$	=	Average concentration of individual parameter which exceeds the limit
$B_{LL}$	=	By-law limit
$W_{PL}$	=	Water Affairs special standard limitation on the specific parameter
$t_{nc}$	=	Tariff

R0,60

### 4. Inspections

The following inspection fees will be levied for the re-inspections of industries and new sewer connections:

Fee per visit R280,00

### E. AVAILABILITY CHARGE

The owner of any piece of land, with or without improvements, except premises zoned Special Residential, which in the CoT's opinion can be connected to a sewer system must pay a fixed charge of

R70,00

### F. THE CHARGE FOR WASTE-FOOD DISPOSAL UNITS IS AS FOLLOWS:

The CoT may permit the effluent from a waste-food disposal unit to enter the sewer system of a premises, subject to the payment of a monthly charge of

R220,00  
per unit

### G. BLOCKAGE REMOVAL TARIFF FOR THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY

In areas where the municipality's sanitation infrastructure and capacity allow it, a service is provided for removing blockages from private sewers without affecting the status quo, at the cost of the owner of the property

For the first period of 30 minutes, or part of it R480,00  
For every extra period of 15 minutes, or part of it R170,00

In cases where a blockage complaint was lodged and a maintenance team subsequently arrives on site, but cannot gain access to the complainant's erf, a call-out charge will be levied against the complainant's account

Call-out charge R170,00

### H. FOR WORK THAT THE CoT MAY UNDERTAKE AT THE REQUEST OF THE OWNER OR OTHER BODY FOR WHICH NO CHARGE HAS BEEN FIXED, THE CHARGE WILL BE THE ACTUAL COST OF THE CoT FOR ALL EXPENSES, INCLUDING MATERIAL, LABOUR, TRANSPORT, USE OF TOOLS AND PLANT, PLUS A SURCHARGE OF 10% ON SUCH AMOUNT IN RESPECT OF OVERHEAD EXPENSES AND SUPERVISION FEES

### I. CHARGES PAYABLE IN RESPECT OF SANITATION SERVICE CONTRIBUTION UNIT RATES

#### 1. Unit rates for waste water

Waste water contributions to be made by developers of all new developments in the

Tshwane area	
<b>2.1 New Townships</b>	
2.1.1 Unit rate in the case of township development per kilolitre of estimated waste water flow from each development per day	3 921,00
2.1.2 Rebate according to Policy*	392,00
<b>2.2 All new scheme amendments</b>	
2.2.1 Unit rate in the case of scheme amendments per additional kilolitre of estimated waste water flow from each development per day	4 665,00
2.2.2 Rebate according to Policy*	392,00

\*Policy on levying contributions for the provision of Engineering Services" approved on 28 October 2004.

The water consumption and sewerage outflow must be estimated according to the formulae determined by the Executive Director: Water and Sanitation."

## PART II INTERPRETATIONS

"Flat" means a suite of rooms forming a complete unit exclusively used as a residence, and contained in a building consisting of two such dwelling-units or more, excluding a hotel, boarding and lodging undertaking and place of instruction

"Home for the aged and retirement centre" means dwelling-units occupied exclusively by the aged, excluding a hotel, boarding and lodging undertaking and place of instruction

"Children's home" means a dwelling-unit occupied exclusively by orphans

"Special Residential" is an erf zoned exclusively for one dwelling-house with one home undertaking, which means a suite of rooms forming a unit which is designed, intended of used for residential purposes by a single family

"Parks" means a public area where no access is charged and no business is run from.

### Note:

Tax payable in terms of the Value Added Tax Act, 1991 (Act 89 of 1991), will be levied on the above charges.



## ANNEXURE E

**WASTE SERVICES TARIFF**

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for waste services approved by Council Resolution 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure E.1 be determined, in terms of the provision of section 75A (1) of the Local Government: Municipal System Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of sections 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.

## ANNEXURE E.1

## CITY OF TSHWANE METROPOLITAN MUNICIPALITY

NOTICE OF WITHDRAWAL AND DETERMINATION OF CHARGES PAYABLE TO THE  
CITY OF TSHWANE METROPOLITAN MUNICIPALITY FOR WASTE SERVICES

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of section 75A(3) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, that a resolution was passed by the Council on ..... 2010 that the charges payable to the Municipality for the supply of waste services, approved by Council Resolution of 2009, be withdrawn, and that the charges set out in the SCHEDULE below, determined in accordance with section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, take effect from 1 July 2010.

NOTICE ... of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

## SCHEDULE WASTE SERVICES TARIFF

The Municipality reserves the right to determine the type of service, the minimum number of containers and the frequency of services. Only the Municipality or its authorised agent may service or remove containers owned by the Municipality.

The service per residential area or user for the removal of waste will be determined by the Municipal Manager.

Smallholdings not serviced by the Municipality may dispose their waste free of charge at landfills to a maximum of 1 000 kg per month.

Garden waste is part of the normal waste stream and the city cleansing tariff is applicable.

A daily service is compulsory in terms of the Health Act for each and every business generating food residues.

Only containers provided by the Municipality and marked as such shall be serviced by the Municipality or its authorised agent.

Consumers must pay the applicable tariff per container at the premises irrespective of the number of containers put out for removal.

The tariff for city cleansing is levied against all premises to the equivalent of the number of waste-removal service units that are provided or could be provided at the premises. These tariffs are applicable irrespective of who removes the generated waste from the premises.

Lost containers for which an affidavit is furnished, will be replaced for free. Damaged containers (including damage caused by the collection vehicles of the municipality but excluding fire/excessive heat damage) may be exchanged by the Municipality at no cost.

The applicable charge for the replacement of fire/excessive heat damaged and lost containers in the absence of an affidavit – R100 as well as the cost of the container at the same price as the contract price of the Municipality.

All vehicles of the Municipality entering and disposing waste at a landfill shall be charged with the applicable tariff.

Government hospitals, schools, orphanages and registered old age homes within the jurisdiction area of the CoT, as well as the CoT will be charged for waste removal only from date of application for tariff.

		Waste Removal Per month R	City Cleansing Per month R
<b>A. REMOVAL OF DOMESTIC, BUSINESS AND GARDEN WASTE</b>			
1. Waste removed by means of containers or waste bags in all areas in the jurisdiction of the City of Tshwane Metropolitan Municipality.			
Builders rubble, steel, timber rests, soil, pebbles, tiles, rocks and other material not generated in gardens or households may not be disposed in the containers. Such containers will be left unserviced.			
Tariff per litre per month or part of a month:			
Areas serviced by means of (this tariff will multiply for more services per week as well as the number of containers) -			
85ℓ, 240ℓ, 1100ℓ containers and bags removed once a week –per litre	0,1704	0,1704	
85ℓ containers removed twice a week – per litre	0,3407	0,3407	
There is no limit to the number of containers per site. The Municipality will remove garden waste contained in the Council's approved container at the applicable tariff. A discount of 30% on the waste removal tariff is applicable from date of application for security complexes if serviced by the Municipality..			
		Waste Removal R	City Cleansing R
<b>B. REMOVAL OF WASTE IN BULK CONTAINERS (Containers other than 85ℓ, 240ℓ and 1100ℓ containers)</b>			
1. Service tariff is per container per lift whether it is full or not. Containers must be available for removal within 10 workdays.			
This service is operated on a call-for-service basis. If a regular service is preferred, the container will be serviced whether it is full or not and the full tariff for the applicable container will apply.			
Tariff per cubic meter	42,60	42,60	
2. If workers of the Municipality must put waste in the containers a 100% surcharge is applicable.			
3. All domestic or business waste that is compacted on site with a static compactor or equivalent (per compacted m <sup>3</sup> ).			
	85,14	85,14	
4. If the container is not accessible to lift and the vehicle has to return, a surcharge of 100% is payable.			
5. A discount of 10% is applicable for 20 or more containers serviced by the Municipality per customer per month.			

**C. GARDEN WASTE TRANSFER STATIONS (BULK CONTAINERS IN USE)**

These facilities are available for private individuals only. All businesses and contractors may dispose their garden waste free of charge at the landfill sites if the load is less than 3 000 kg per day.

At Garden Waste Transfer Stations where a weighbridge is operational – R0,073 per kg for more than 1 000 kg per day.

R0,073

Domestic waste, business waste, oil, fluorescent tubes, builder's rubble, steel, timber rests, soil, pebbles, rocks and logs from tree felling activities may not be disposed at garden waste sites.

**D. DUMPING OF WASTE AT LANDFILL SITES**

(Note: The factor to convert ton to cubic meter is 2,2)

## 1. For waste disposed at a landfill site.

- 1.1 If the maximum pay-load of the vehicle does not exceed 1 000 kg and consists of builder's rubble as well as private individuals disposing waste, including households refuse.

Free of charge

## 1.2 All landfill sites:

- Per kg as indicated on Tarra info of vehicle or weighed.

R0,073 per kg

(Also refer to C. GARDEN WASTE TRANSFER STATIONS [BULK CONTAINERS IN USE])

- All uncovered waste that are usually free of charge must pay the above tariff, except when, in the opinion of the Municipal Manager, the materials are suitable to be used as cover with no potential of causing littering alongside roads.

- 1.4 A surcharge of 100% will be levied on all vehicles that enter the landfill site with all other types of uncovered waste not mentioned above.

- 1.5 All transactions are on a monthly account basis.  
No cash transactions are allowed.

## 2. Cover material:

Free of charge

If in the opinion of the Municipal Manager or his delegee the materials are suitable and required for covering purposes.

## 3. Compacted waste:

A surcharge of 100% will be levied on all vehicles that enter the landfill site with compacted waste according to the tarra info on the vehicle if not weighed.

**E. CLEANING OF VACANT STANDS**

Per m<sup>2</sup> for cutting of grass with a minimum of 200 m<sup>2</sup> per request.

R2,83

Additional per m<sup>2</sup> to remove the cuttings.

R2,47

Loading and removal of waste and rubble

- A minimum charge for 6 m<sup>3</sup> and then thereafter per 6 m<sup>3</sup>.

R1 054,67

**F. TEMPORARY SERVICES**

## 1. Container rental (removal is not required) cash in advance:

- per 85ℓ container a day

R6,76

- per 240ℓ container a day

R20,27

- per 1 100ℓ container a day

R88,00

Loss of container – as per schedule.

2.	Container rental (removal is required) (85,240,1 100ℓ)	
	- Delivery of the container – cash in advance	50% of removal tariff applicable
	- Per lift – per invoice	Removal tariff as in "A"
	- Wash car per tank emptied	R811,09
	- Bulk containers	Tariff as in "B"
	- Wash 240ℓ container – per container per wash	R3,38

**G. REMOVAL OF WASTE OUTSIDE THE JURISDICTION AREA OF THE MUNICIPALITY**

Where a municipal service is provided to residential and industrial areas by the Municipality and a waste removal service is required.

Up to 30km from the nearest landfill of the Municipality removed once a week - per litre.

R0,35

**Definitions:**

<b>"container"</b>	means all types of containers owned by the Municipality including, 85ℓ , 240ℓ, 1100ℓ, plastic bags and bulk containers;
<b>"applicable tariff"</b>	means the rate, charge, tariff, flat rate, or subsidy determined by the municipal council;
<b>"approved"</b>	means approved by the municipality or its authorised agent in writing;
<b>"authorised agent"</b>	means - <ol style="list-style-type: none"> <li>(a) any person authorised by the municipality to perform any act, function or duty in terms of, or exercise any power under these by-laws; and / or</li> <li>(b) any person to whom the municipality has delegated the performance of certain rights, duties and obligations in respect of providing revenue services; and / or</li> <li>(c) any person appointed by the municipality in terms of a written contract as a service provider to provide revenue services to customers on its behalf, to the extent authorised in such contract;</li> </ol>
<b>"determined"</b>	means determined by the municipality from time to time;
<b>"dwelling unit"</b>	means an interconnected suite of rooms, including a kitchen or scullery, designed for occupation by a single family, irrespective of whether the dwelling unit is a single building or forms part of a building containing two or more dwelling units;
<b>"emergency situation"</b>	means any situation that if allowed to continue poses a risk or potential risk to the financial viability or sustainability of the municipality or a specific municipal service;
<b>"gated communities"</b>	means established residential areas changed to security areas by selectively closing existing streets
<b>"household"</b>	means a traditional family unit consisting of a maximum of five persons (being a combination of two persons over the age of eighteen and three persons eighteen years or younger);
<b>"low cost housing"</b>	the erection of these residential dwellings has been financed exclusively by means of the R15 000 subsidy package in terms of the National Housing Subsidy Scheme;

- "municipality"** means –
- (a) the City of Tshwane Metropolitan Municipality or its successors-in-title; or
  - (b) the Municipal Manager of the City of Tshwane Metropolitan Municipality in respect of the performance of any action or exercise of any right, duty, obligation or function in terms of these bylaws;
  - (c) an authorised agent of the City of Tshwane Metropolitan Municipality;
- "municipal council"** means the municipal council as referred to in section 157(1) of the Constitution, 1996 (Act 108 of 1996);
- "municipal manager"** means the person appointed by the municipal council as the Municipal Manager of the municipality in terms of section 82 of the Local Government Municipal Structures Act, 1998 (Act 117 of 1998) and includes any person –
- (a) acting in such position; and
  - (b) to whom the Municipal Manager has delegated a power, function or duty in respect of such a delegated power, function or duty;
- "municipal services"** means for purposes of these bylaws, services provided by the municipality, including refuse removal, water supply, sanitation, electricity services and rates or any one of the above;
- "occupier"** includes any person in actual occupation of the land or premises without regard to the title under which he occupies, and, in the case of premises sub-divided and let to lodgers or various tenants, shall include the person receiving the rent payable by the lodgers or tenants whether for his own account or as an agent for any person entitled thereto or interested therein;
- "owner"** means -
- (a) the person in whom from time to time is vested the legal title to premises;
  - (b) in a case where the person in whom the legal title to premises is vested is insolvent or deceased, or is under any form of legal disability whatsoever, the person in whom the administration and control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;
  - (c) in any case where the municipality is unable to determine the identity of such person, a person who has a legal right in or to the benefit of the use of such premises or a building or buildings thereon;
  - (d) in the case of premises for which a lease agreement agreement of 30 years or longer has been entered into, the lessee thereof;
  - (e) in relation to :
    - (i) a piece of land delineated on a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act 95 of 1986), the developer or the body corporate in respect of the common property, or
    - (ii) a section as defined in such Act, the person in whose name such section is registered under a sectional title deed and includes the lawfully appointed agent of such a person;
  - (f) a person occupying land under a register held by a tribal authority or in accordance with a sworn affidavit made by a tribal authority;

- "person"** means any natural person, local government body, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public utility body, voluntary association or trust;
- "premises"** means any piece of land, the external surface boundaries of which are delineated on :
- (a) a general plan or diagram registered in terms of the Land Survey Act, 1927 (Act 9 of 1927), or in terms of the Deeds Registries Act 1937, (Act 47 of 1937);
  - (b) a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act 95 of 1986);
  - (c) a register held by a tribal authority or in accordance with a sworn affidavit made by a tribal authority;
- "public notice"** means publication in an appropriate medium that may include one or more of the following –
- (a) publication of a notice, in the official languages determined by the municipal council, –
    - (i) in the local newspaper or newspapers in the area of the municipality; or
    - (ii) in the newspaper or newspapers circulating in the area of the municipality determined by the municipal council as a newspaper of record; or
    - (iii) by means of radio broadcasts covering the area of the municipality; or
  - (b) displaying a notice at appropriate offices and pay-points of the municipality; or
  - (c) communication with customers through public meetings and ward committee meetings;
- "security complexes"** means complexes planned and developed as residential areas with one or more entrance guarded by security officials on a 24h basis; or with an electronic entrance control device;
- "service unit"** means a container to be serviced irrespective of the number per address. Each individual container will be seen as a service unit.

**Note:**

Tax payable in terms of the Value-added Tax Act, 1991 (Act 89 of 1991), will be levied on the above charges.



## ANNEXURE F

**RENDERING OF OTHER SERVICES**

1. That the determination of fees payable to the City of Tshwane Metropolitan Municipality for other services, approved by Council Resolution 28 May 2009, be withdrawn with effect from 1 July 2010.
2. That the determination of fees as set out in Annexure F.1 be determined, in terms of the provision of section 75A (1) of the Local Government: Municipal System Act, 2000 (Act 32 of 2000), as amended.
3. That the determination contemplated in paragraph 2. takes effect on 1 July 2010.
4. That notice of the withdrawal and determination be given in terms of the provisions of sections 75A(3)(a), (b) and (c) of the foregoing Act.
5. That notice in terms of paragraph 4. above be published in the relevant newspapers.

## ANNEXURE F.1

## CITY OF TSHWANE METROPOLITAN MUNICIPALITY

## NOTICE OF WITHDRAWAL AND DETERMINATION OF CHARGES PAYABLE TO THE CITY OF TSHWANE METROPOLITAN MUNICIPALITY FOR THE RENDERING OF OTHER SERVICES

The City of Tshwane Metropolitan Municipality hereby gives notice in terms of section 75A(3) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, that a resolution was passed by the Council on ..... 2010 that the charges payable to the Municipality for the rendering of services listed below, approved by Council Resolution of 28 May 2009 and 29 October 2009, be withdrawn, and that the charges set out in the attached ANNEXURES (Annexures F1.1 to F1.20, determined in accordance with section 75A(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended, take effect from 1 July 2010.

Annexure F1.1	Bus Services
Annexure F1.2	Tshwane Market
Annexure F1.3	Wonderboom National Airport
Annexure F1.4	Fire Brigade Services
Annexure F1.5	Furnishing of Information and Related Services
Annexure F1.6	Community Library and Information Services
Annexure F1.7	Cultural Facilities, Museums and Related Services
Annexure F1.8	Sport and Recreation Centres and Related Services
Annexure F1.9	Sport Facilities
Annexure F1.10	Social and Health Services
Annexure F1.11	Building Plans and Related Matters
Annexure F1.12	Outdoor Advertising
Annexure F1.13	Services rendered by the Agriculture and Environmental Management
Annexure F1.14	Cemeteries
Annexure F1.15	Tshwane Land-use Applications
Annexure F1.16	Metro Police Services
Annexure F1.17	Roads and Stormwater
Annexure F1.18	Informal Trade and Micro Enterprise Development
Annexure F1.19	Hop on hop off bus
Annexure F1.20	Tshwane Academy
Annexure F1.21	Housing and Sustainable Development Department: Rentals

NOTICE ... of 2010  
DATE

OUPA NKOANE  
ACTING CITY MANAGER

EXAMPLES OF MONTHLY ACCOUNTS: 2010/2011

1. INFORMATION

	SENARIO 1													
	1		2		3		4		5		6		7	
Property Value	50 000	320 000	575 000	745 000	905 000	1 500 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000
Electricity (kWh)	100	200	350	500	900	1 800	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500
Water (kl)	12	15	20	30	40	60	75	75	75	75	75	75	75	75
Sanitation (kl)	12(R16,78)	15(R58,94)	20(R79,70)	30(R112,94)	40(R114,14)	60(R121,24)	75(R122,15)	75(R122,15)	75(R122,15)	75(R122,15)	75(R122,15)	75(R122,15)	75(R122,15)	75(R122,15)
Waste Services(containers)	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Waste Services(once a week)	85ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week	240ℓ, once a week

2. AMOUNT PAYABLE

	1		2		3		4		5		6		7	
	01.07.2009	30.06.2010	01.07.2009	30.06.2010	01.07.2009	30.06.2010	01.07.2009	30.06.2010	01.07.2009	30.06.2010	01.07.2009	30.06.2010	01.07.2009	30.06.2010
Assessment Rates (35% rebate)	0,00	0,00	148,74	163,65	289,21	318,22	382,86	421,26	471,00	518,24	798,77	878,88	1 074,21	1 181,94
Electricity	0,00	0,00	148,40	176,60	259,68	309,05	371,00	441,50	667,80	794,70	1 335,60	1 589,40	1 855,00	2 207,50
Water	0,00	0,00	86,22	94,86	128,72	141,62	229,14	252,12	343,54	377,92	586,74	654,86	772,92	871,01
Sanitation	15,12	16,78	53,11	58,94	71,80	79,70	101,72	112,94	107,14	114,14	109,20	121,24	110,01	122,15
Waste Services	26,58	28,96	75,02	81,80	75,02	81,80	75,02	81,80	75,02	81,80	75,02	81,80	75,02	81,80
Total	41,70	45,74	511,49	575,85	824,43	930,39	1 159,74	1 309,62	1 684,50	1 886,80	2 905,33	3 326,18	3 887,16	4 484,40
Increase in Rand	4,04	64,36	105,96	149,88	149,88	222,30	222,30	420,85	420,85	420,85	420,85	420,85	420,85	420,85
	9,7%	12,6%	12,9%	12,9%	12,9%	12,9%	12,9%	12,9%	13,4%	13,4%	14,5%	14,5%	14,8%	14,8%

Notes:

Registered indigent households will be granted the following free of charge: Example 1

100 kWh electricity

12 kl water

6 kl sanitation

No property rates amount will be payable:

Property rates: 10% electricity 19% water: 10% sanitation 11%

Waste removal 9%

ANNEXURE H

Strategic Unit	Division	Project Name	Project Number	Funding Source	Budget 2010/11	Budget 2011/12	Budget 2012/13	Ward to be Implemented In	Benefit Ward	Regions	New or Renewal
Agriculture & Environmental Management	Environmental Management	Development of Parks (Backlog & New)	710348	001	4 000 000	6 000 000	7 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade On Moshalega Resort	710349	001	1 500 000	2 000 000	2 000 000	7	63, 68, 71, 72, 62, 51, 7	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade Kwaggafruit Recreation Resort	710336	001	3 476 000	3 000 000	2 600 000	3	60, 51	Central Western	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade Dede Pool Resort	710337	001	3 500 000	3 000 000	8 000 000	5	62, 43, 41	Eastern	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade Rivier Resort (Anging Atoel)	710470	001	1 000 000	1 000 000	3 000 000	47	Tshwane Wide	Eastern	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade Fountains Valley Resort	710441	001	4 000 000	5 000 000	2 000 000	69	Tshwane Wide	Southern	Renewal
Agriculture & Environmental Management	Environmental Management	Self Catering Chalets at Rivier Nature Reserve	710445	007	3 000 000	3 000 000	3 000 000	47	Tshwane Wide	Eastern	New
Agriculture & Environmental Management	Nature Conservation and Resorts	Upgrade facilities Greenhof Nature Reserve	710446	001	1 000 000	1 000 000	3 950 000	59	Tshwane Wide	Central Western	Renewal
Agriculture & Environmental Management	Environmental Management	Atmospheric Pollution Monitoring Network	711562	001	2 000 000	2 000 000	2 000 000	12	33, 19, 20, 35	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	Upgrade Moretele Park Resort	711561	001	2 000 000	3 000 000	4 000 000	6	67, 38, 28, 23, 18, 15, 16, 10, 17	Eastern	Renewal
Agriculture & Environmental Management	Environmental Management	New Stenagure Recreational Resort (Klip-Kruijstouein Reserve)	711552	001	4 000 000	2 000 000	2 000 000	37	32, 39, 36, 35, 20, 22, 34, 33, 19	North West	Renewal
Agriculture & Environmental Management	Nature Conservation and Resorts	Upgrading of Facilities Rivier Nature Reserve	712051	001	3 000 000	-	-	47	Tshwane Wide	Eastern	New
Agriculture & Environmental Management	Environmental Management	240 Litre Containers	712090	001	5 000 000	6 000 000	7 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	1000 Litre Containers	712092	001	7 000 000	6 000 000	6 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	Swirl Bins	712093	001	1 000 000	2 000 000	3 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Agriculture & Environmental Management	Environmental Management	Fencing off Spill Areas City Wide (Ecological Sensitive & Security Purpose)	712094	001	2 460 000	3 000 000	3 500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Agriculture & Environmental Management	Nature Conservation and Resorts	Capital Funded from Operating	712738	001	4 000 000	6 000 000	6 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Agriculture & Environmental Management	Environmental Management	Refurb of Municipal Buildings	712750	007	268 640	2 000 000	2 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Agriculture & Environmental Management	Environmental Management	Development of the Klip-Kruijstouein cemetery	712807	001	800 000	800 000	800 000	Tshwane wide	Tshwane wide	Tshwane wide	New
Agriculture & Environmental Management	Environmental Management	Development of the Klip-Kruijstouein cemetery	712808	001	3 000 000	-	-	37	8, 11, 13, 25, 26, 27, 33, 34, 35, 36, 38, 39, 1	North West	New
Agriculture & Environmental Management	Environmental Management	Development of the Klip-Kruijstouein cemetery	712805	005	-	3 000 000	-	37	9, 20, 21, 49	North West	New
Agriculture & Environmental Management	Environmental Management	Development of Tshwane North Cemetery	712809	001	5 000 000	-	-	49	9, 20, 21, 49	North West	New
Agriculture & Environmental Management	Environmental Management	Development of Tshwane North Cemetery	712809	005	-	10 000 000	-	49	46, 8, 14, 11, 25, 26, 27, 13, 73, 74	North West	New
Agriculture & Environmental Management	Fresh Produce Market	Upgrading & Extension of Office Blocks	712855	007	500 000	1 000 000	1 200 000	3	49, 8, 14, 11, 25, 26, 27, 13, 73, 74	North West	New
Agriculture & Environmental Management	Fresh Produce Market	Establishing of outlets in the North	712815	007	800 000	10 000 000	10 000 000	9, 12, 19, 20, 21, 22, 24, 25, 26, 27, 23	9, 12, 19, 20, 21, 22, 24, 25, 26, 27, 23	Central Western	New
Agriculture & Environmental Management	All	Capital Funded from Operating	712754	007	30 000	-	-	56	23, 33, 35	North West	Renewal
Agriculture & Environmental Management	Fresh Produce Market	Resocial of Pallet bank	712791	007	300 000	500 000	450 000	3	1 to 78	Central Western	New
Agriculture & Environmental Management	Fresh Produce Market	Upgrading of the market trading system	712866	007	1 330 000	-	-	3	3	Central Western	New
Total					83 384 840	81 300 000	78 750 000				
City Planning & Economic Development	City Planning	Tsoelike	712833	003	38 021 000	98 252 000	108 987 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
City Planning & Economic Development	All	Capital Funded from Operating (City Planning & Development)	712751	007	213 000	222 000	235 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
City Planning & Economic Development	All	Capital Funded from Operating (Regions)	712764	007	400 000	450 000	500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
City Planning & Economic Development	City Planning	Survey equipment roll out (Technology replacement)	712844	001	800 000	600 000	700 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
City Planning & Economic Development	City Planning	Plan machine AG (development information centres)	712845	001	3 500 000	-	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
City Planning & Economic Development	Fresh Produce Market	Upgrading and Extension of Facilities	710276	007	5 270 000	6 000 000	5 000 000	3	3	Tshwane Wide	New
City Planning & Economic Development	Fresh Produce Market	Upgrading of Existing Processing Facilities	710277	007	10 650 000	6 000 000	5 000 000	3	3	Central Western	Renewal
City Planning & Economic Development	Fresh Produce Market	Repair and Re-Resurfacing of Roads	710420	007	500 000	650 000	390 000	3	3	Central Western	Renewal
City Planning & Economic Development	LED	Establish Int. Trade Markets: inner City, Mabopane	710489	005	-	5 000 000	8 000 000	21	19, 22	Central Western	Renewal
City Planning & Economic Development	Tourism	Tourism Signage	710579	001	2 000 000	1 500 000	1 000 000	1 to 76	1 to 76	Central Western	Renewal
City Planning & Economic Development	Tourism	Mamelodi Roundabouts	710582	001	1 500 000	-	-	6	1 to 76	all 5 regions	Renewal
City Planning & Economic Development	Tourism	Tourism Information Office	710586	001	1 000 000	-	-	1 to 76	1 to 76	Eastern	Renewal
City Planning & Economic Development	Tourism	Art & Craft Exhibition Stalls	710507	001	2 000 000	-	-	32	2 to 76	Eastern	Renewal
City Planning & Economic Development	Fresh Produce Market	Upgrading of Cold rooms	711861	007	500 000	800 000	750 000	3	30, 31, 32	Central Western	Renewal
City Planning & Economic Development	LED	Marketing & Trading Stalls - Gs-Rankuwa	712792	001	2 000 000	-	-	32	3	Central Western	Renewal
City Planning & Economic Development	LED	Marketing & Trading Stalls - Sausville	712793	001	2 000 000	-	-	33	31	North West	New
City Planning & Economic Development	LED	Marketing & Trading Stalls - Mamelodi	712793	001	-	-	-	63	All the wards in region 5	Central Western	New
Total					79 454 000	119 274 000	138 022 000		67, 29, 40	Eastern	New
Community Safety	Fire & Rescue Services	Acquisition: Fire Fighting Vehicles	710364	001	2 500 000	10 000 000	10 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Fire & Rescue Services	Relinquishment of Fire Fighting Vehicles	711454	001	2 000 000	2 000 000	1 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Police	Upgrading of Community Safety Offices for North West Region (Region 3 Akasia)	711517	001	-	3 000 000	8 000 000	2, 4	2, 4	North West	New

Strategic Unit	Division	Project Name	Project Number	Funding Source	Budget 2016/17	Budget 2017/18	Ward to be Implemented In	Benefit Ward	Region	New or Renewal
Community Safety	Pro-Active Policing	Upgrading of Community Safety Offices for Central West Region (Region 6)	711519	001	3 000 000	10 000 000	1,3,7,85	1,3,7,55	Central Western	Renewal
Community Safety	Policing	Purchasing of Cameras and other Spec Law Enforcement Equipment	711524	001	3 000 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Fire & Rescue Services	Equipping of current Disaster Operations Centre	711922	001	2 800 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Policing	Establishment of Community Safety Offices for North West Region (Region 1)	712022	001	12 500 000	-	19, 20, 21, 22, 30, 33, 34, 35, 39	19, 20, 21, 22, 30, 33, 34, 35, 39	North West	Renewal
Community Safety	Police Admin & Licensing	The Establishment of Network Infrastructure (IT and CCTV)	712345	001	2 944 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Pro-Active Policing	Development/Construction of Tshwane Overload Control Programme	712347	001	3 400 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Fire & Rescue Services	Disaster Risk Management Tools and Equipment	712587	001	600 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Disaster Management	Acquisition of Fully Equipped Mobile Joint Incident Coordination Unit	712588	001	1 500 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Metro Police	Upgrading of the Departmental One-Stop Client Centre at Leaning Centers	712706	001	1 900 000	1 163 500	Tshwane Wide	Tshwane Wide	Eastern	New
Community Safety	Operational Support	Capital Funded from Operating	712752	007	1 480 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Community Safety	Fire Brigade	Capital Funded from Operating	712765	007	3 486 900	736 500	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Community Safety	Metro Police	Establishment of a CS centralised command and communication Centre (C3)	712860	001	-	2 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
<b>Total</b>					38 610 900	30 163 500				
Corporate & Shared Services	Information Management	Upgrade of Infrastructure	710200	001	5 000 000	5 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	One integrated Transaction Processing System	710213	001	30 000 000	35 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	Computer Equipment Deployment (Printers)	710268	001	12 232 000	13 155 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	Integration Telecommunication Equipment	710341	001	5 000 000	5 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	Implementation of Storage Area Network	710344	001	10 000 000	10 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Corporate & Shared Services	Vehicles	710869	001	5 000 000	5 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	SIS	712448	001	1 000 000	1 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	CRM	Contact Centre for the North	712484	001	12 500 000	-	Tshwane Wide	8, 73, 74, 75, 76	North West	New
Corporate & Shared Services	Information Management	E-Initiatives supporting the Smart City	712554	001	6 000 000	6 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Building Management	ASD Regional Offices	712738	001	10 000 000	10 000 000	74, 80, 51, 38, 9, 20, 31	74, 80, 51, 38, 9, 20, 31	Tshwane Wide	New
Corporate & Shared Services	Information Management	Enterprise Project Management	712739	001	200 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	UPS and Generators for Critical ICT Systems	712741	001	500 000	500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Information Management	Development of a Transaction based E-Commerce Portal for CoT	712742	001	200 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Corporate & Shared Services	Corporate Auxiliary & Administrative Services	Replacement/Modernization of all the Ltlis within various Council Buildings	712743	001	6 000 000	5 000 000	Tshwane Wide- all 5 region	Tshwane Wide	Tshwane Wide	New
Corporate & Shared Services	All	Capital Funded from Operating	712753	007	1 065 000	343 367	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
<b>Total</b>					101 717 000	99 331 367				
Financial Services	Supply Chain Management	Buildings and Equipment	712444	001	2 000 000	2 000 000	1, 13, 14, 19, 20, 21, 22, 24, 25, 26, 27, 30, 31, 32, 33	All	Central Western	Renewal
Financial Services	Treasury Management	Insurance Replacements (CTMM Contribution)	712449	001	8 000 000	8 000 000	All	All	Tshwane Wide	Renewal
Financial Services	Treasury Management	Insurance Replacements (AFP)	712450	001	5 000 000	5 000 000	All	All	Tshwane Wide	Renewal
Financial Services	All	Capital Funded from Operating	712755	007	-	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
<b>Total</b>					16 000 000	15 000 000				
Health & Social Development	Health Care	Extension of Senza Bopape Clinic	710201	001	8 500 000	-	17	17	Eastern	Renewal
Health & Social Development	Health Care	Extensions Lotus Gardens Clinic	710203	001	10 500 000	-	7	7	Central Western	Renewal
Health & Social Development	Health Care	Upgrade Workflow System for Health-Exp.	712028	001	7 000 000	8 782 400	1-76	1-76	Tshwane Wide	Renewal
Health & Social Development	Health Care	Upgrading of Clinic Dispensaries	712278	001	4 000 000	6 738 640	1-76	1-76	Tshwane Wide	New
Health & Social Development	All	Guardhouse at all clinics	712558	001	-	1 000 000	1-76	1-76	Tshwane Wide	New
Health & Social Development	All	Capital Funded from Operating	712756	007	216 000	237 500	1-76	1-76	Tshwane Wide	New
<b>Total</b>					30 216 000	17 000 000				
Housing and Sustainable Human Settlements	Housing Services	Project United - Housing facility	710860	001	3 600 000	3 600 000	16	16	NW, NE	Renewal
Housing and Sustainable Human Settlements	Housing Services	Project United - Housing facility	710860	004	9 400 000	10 000 000	16	16	NW, NE	Renewal
Housing and Sustainable Human Settlements	Housing Services	Township Establishment - Low Cost Housing	710862	001	3 000 000	3 307 500	19, 21, 16, 40, 30	19, 21, 16, 40, 30	North West	Renewal
Housing and Sustainable Human Settlements	Housing Services	Water - Low Cost Housing	710863	005	5 000 000	5 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Housing and Sustainable Human Settlements	Housing Services	Sewer - Low Cost Housing (Formalization)	710864	001	30 000 000	30 000 000	19, 21, 16, 40, 30	19, 21, 16, 40, 30	North West	Renewal
Housing and Sustainable Human Settlements	Housing Services	Sewer - Low Cost Housing	710864	005	5 000 000	5 000 000	19, 21, 16, 40, 30	19, 21, 16, 40, 30	North West	Renewal
Housing and Sustainable Human Settlements	Housing Services	Township Establishment Acquisition of land Low cost Housing	710868	001	5 000 000	5 512 500	48, 51, 62, 63, 68, 72, 71	48, 51, 62, 63, 68, 72, 71	5, CIW	Renewal

Strategic Unit	Division	Project Name	Project Number	Funding Sources	Budget 2010/11	Budget 2011/12	Budget 2012/13	Ward to be implemented in	Bennett Ward	Regions	New or Renewal
Housing and Sustainable Human Settlements	Housing Services	Water - Low Cost Housing (Formalisation)	710898	001	48 000 000	50 000 000	52 000 000	19,21,16,40,30	19,21,16,40,30	S,NW,NE	Renewal
Housing and Sustainable Human Settlements	Housing Services	Whitewall Lead Management Plan	711469	001	11 000 000	11 500 000	12 127 500	9,12,22,24	9,12,22,25	North West	Renewal
Housing and Sustainable Human Settlements	Housing Services	Saulsville Hotels	711712	001	18 000 000	18 900 000	19 845 000	63	Tshwane Wide	Central Western	Renewal
Housing and Sustainable Human Settlements	Housing Services	Mamelodi Hotels	711713	001	18 000 000	18 900 000	19 845 000	38,67	Tshwane Wide	Eastern	Renewal
Housing and Sustainable Human Settlements	All	Township Development (Electricity)	711719	001	2 000 000	2 100 000	2 205 000	19,21,16,40,30	19,21,16,40,30	S	Renewal
Total		Capital Funded from Operating	712757	007	959 600	1 000 000	1 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Office of the Executive Mayor, Chief Whip, Speaker and City Manager	All	Capital Funded from Operating	712758	007	288 000	180 000	275 000	All	All	Tshwane Wide	New
Total					288 000	180 000	275 000				
Public Works and Infrastructure Development	Electricity	Upgrading/Strengthening of Existing Network Schemes	710005	001	5 000 000	6 000 000	7 500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Payments to Townships for Retributed Towns	710005	001	3 000 000	4 000 000	4 500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Health/Manned Substations & Lines	710153	001	15 000 000	15 000 000	15 000 000	40	10,15,16,18,40	Eastern	New
Public Works and Infrastructure Development	Electricity	Sub Transmission Equipment Rebuildment	710163	001	10 000 000	10 000 000	14 500 000	1,76	1,76	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	11kV Panel Extension in Substations	710164	001	5 500 000	6 000 000	7 000 000	7,42	7,42,55	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Replacement of Obsolete and Dangerous Switchgear	710178	001	14 000 000	12 000 000	15 600 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Low Voltage Network within Towns	710177	001	16 000 000	16 000 000	19 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Electricity for All	710176	001	50 000 000	41 000 000	41 000 000	24,9,25,11,9,26,27,29,19,33,34,35,36,8,28,23,16,17,15,16,10,63,68,62,51,71,72,48	24,9,25,11,9,26,27,29,19,33,34,35,36,8,28,23,16,17,15,16,10,63,68,62,51,71,72,48	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Electricity for All	710178	003	2 789 587	50 000 000	60 000 000	24,9,25,11,9,26,27,29,19,33,34,35,36,67,3	24,9,25,11,9,26,27,29,19,33,34,35,36,67,3	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Electricity for All	710178	005	65 000 000	50 000 000	60 000 000	8,28,23,16,17,15,16,10,63,68,62,51,71,72,48	8,28,23,16,17,15,16,10,63,68,62,51,71,72,48	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Communication Upgrade: Optical Fibre Net	710325	001	6 100 000	6 000 000	6 000 000	4,3,2,1,5,6,9,62,67,71,48,32,37,0,64,56	4,3,2,1,5,6,9,62,67,71,48,32,37,0,64,56	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Strengthening of 11kV Cable Network	710430	001	12 000 000	11 000 000	13 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Strengthening of 11kV Overhead Network	710431	001	12 300 000	13 000 000	13 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Substations	710434	001	2 100 000	3 000 000	3 200 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Tshwane Public Lighting Programme	710556	001	20 000 000	19 000 000	21 000 000	4-76	4-76	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Network Control System Extension	711706	001	5 000 000	10 000 000	8 000 000	All wards	All wards	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Pre-Paid Electricity	711882	001	32 000 000	30 000 000	33 000 000	All wards	All wards	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	Replacement of Obsolete and Non Functional Protection Equipment	712008	001	1 000 000	1 000 000	1 000 000	1-72	1-72	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	New Bus Electricity Infrastructure	712279	001	195 000 000	195 000 000	195 000 000	1-72	1-72	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	New Connectors	712483	001	20 000 000	22 000 000	24 000 000	2,4,7,16,17,42,50,66	All wards	Tshwane Wide	New
Public Works and Infrastructure Development	Electricity	Electrification of Witwaters	712492	001	10 000 000	13 000 000	8 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Electricity	New Depot ( Soshanguve)	712493	001	10 000 000	10 000 000	4 000 000	24,9,12,22	24,9,12,22	North West	Renewal
Public Works and Infrastructure Development	Electricity	Stand by quaters	712601	001	4 000 000	2 000 000	2 000 000	28	11,14,25,26,27,29,13,15,33,34,35,36	North West	Renewal
Public Works and Infrastructure Development	Electricity	Capital Funded from Operating	712759	007	2 000 000	2 000 000	2 000 000	4	2,4,37,39,49	Tshwane Wide	New
Public Works and Infrastructure Development	Electricity	Solar Water Cylinders	712768	006	23 000 000	30 000 000	30 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Public Works and Infrastructure Development	Electricity	Replacement of Obsolete Protection and Testing Instruments	712881	001	1 000 000	600 000	700 000	Tshwane Wide (1-72)	Tshwane Wide (1-72)	Tshwane Wide	New
Public Works and Infrastructure Development	Electricity	Revol Power Station Rebuildment	712882	001	7 000 000	8 000 000	10 000 000	49	Tshwane Wide	Tshwane Wide	New
Public Works and Infrastructure Development	Electricity	Automated Meter reading	712883	001	30 000 000	30 000 000	5 500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Public Works and Infrastructure Development	Water & Sanitation	Upgrading of Sewers in Mamelodi	710007	001	14 000 000	10 000 000	10 000 000	6,15,18,23,28,38,40,67	6,15,18,23,28,38,40,68	Eastern	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Upgrading of Sewers in Tshwane Area	710010	005	12 000 000	12 000 000	12 000 000	51,62,63,68,71,72	51,62,63,68,71,73	Central Western	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Upgrading of Sewers in Tshwane Area	710010	005	12 000 000	12 000 000	12 000 000	51,62,63,68,71,72	51,62,63,68,71,73	Central Western	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Township Water Services Dev: Tshwane Contributions	710022	001	3 000 000	3 000 000	3 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Lengthening of Network and Supply Pipelines	710023	001	4 000 000	4 000 000	5 000 000	7,27,36,42,48,50,58,65,66,101	7,27,36,42,48,50,58,65,66,102	Southern	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Upgrading of Networks where Difficulties Exist	710024	001	3 000 000	3 000 000	3 000 000	2,3,7,41,46,52,55,56,59,66,101	2,3,7,41,46,52,55,56,59,66,101	Eastern	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Water Supply to Agricultural Holdings	710025	001	1 500 000	2 000 000	2 000 000	7,49,55,101	7,49,55,101	ECW	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Replacement of Worn Out Network Pipes	710026	001	28 000 000	39 000 000	40 000 000	1,3,5,6,7,34,36,40,41,42,45,46,49,52	1,3,5,6,7,34,36,40,41,42,45,46,49,52	Tshwane Wide	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Garankuwa Water Networks Rebuildment	710382	001	10 000 000	10 000 000	8 000 000	32	55,56,57,59,60,66,102	North West	New

Strategic Unit	Division	Project Name	Project Number	Funding Source	Budget 2016/17	Budget 2017/18	Budget 2018/19	Ward to be Implemented In	Benefit Ward	Regions	Renewal
Public Works and Infrastructure Development	Water & Sanitation	Replacement Upgrade, Construct W/W Facilities	710411	233 937 480	334 000 000	344 000 000	3, 6, 22, 37, 49, 70, 74, 75, 37	Tshwane Wide	NW, NE, E, CW, S	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Replacement Upgrade, Construct W/W Facilities	710411	112 082 500	10 461 571	19 000 000	3, 5, 22, 37, 49, 70, 74, 75, 37	Tshwane Wide	NW, NE, E, CW, S	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Relinquishing of Water Networks and Backlog Eradication	710878	33 789 427	104 061 256	102 889 315	8, 13, 14, 73, 74, 75, 76	8, 13, 14, 73, 74, 75, 76	North East	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Relinquishing of Water Networks and Backlog Eradication	710878	107 437 480	128 038 429	310 103 194	8, 13, 14, 73, 74, 75, 76	8, 13, 14, 73, 74, 75, 76	North East	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Pipe reinforcement (Kilgast, Mopare & Whitefield Reservoir)	711331	3 000 000	-	-	9, 12	9, 12	North West	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Klipkluisfontein Phase 3 Bulk Water Supply Reservoir	711332	12 000 000	-	-	37	37, 39	North West	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Replacement and upgrading of (de)broken bulk pipelines	711335	25 780 000	16 000 000	20 000 000	41, 45, 46, 47, 53, 54, 58, 59, 60, 65, 69	41, 45, 46, 47, 53, 54, 58, 59, 60, 65, 69	E, CW, S, NE	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Garsfontein Pipe Reinforcement	711345	22 000 000	5 000 000	1 000 000	44	5, 40, 41, 42, 43, 44, 45, 46, 47, 52, 53	Eastern	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Replacement of Sewers	711404	10 000 000	15 000 000	15 000 000	11, 25, 26, 27, 29, 33, 34, 35, 36, 37, 48, 57, 61, 64, 65, 66, 68, 70	11, 25, 26, 27, 29, 33, 34, 35, 36, 37, 48, 57, 61, 64, 65, 66, 68, 70	NW, NE, S	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Bulk Sewer in Klipkluisfontein Phase 3B	711534	30 000	-	-	39	39	North West	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Reduction Water Losses: Water Networks	711542	65 000 000	3 000 000	4 500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Purification Plant Upgrades (Rooibos)	711921	6 000 000	6 000 000	6 000 000	2, 5, 8, 42, 45, 46, 47, 49, 50, 73, 74, 75, 76, 100	2, 5, 8, 42, 45, 46, 47, 49, 50, 73, 74, 75, 76, 100	Outside of Tshwane	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Moresatruut, Outfall Sewer	712121	43 500 000	42 500 000	35 000 000	41, 42, 43, 44, 45, 46, 47, 52	41, 42, 43, 44, 45, 46, 47, 52	Eastern	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Moresatruut, Outfall Sewer	712121	2 785 666	-	-	41, 42, 43, 44, 45, 46, 47, 52	41, 42, 43, 44, 45, 46, 47, 52	Eastern	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Bik - Reservoir - Bbaleji	712142	32 000 000	-	4 000 000	73, 75	73, 74, 75	North East	New	
Public Works and Infrastructure Development	Water & Sanitation	Bik - Reservoir - Bbaleji	712142	-	24 000 000	-	73, 75	73, 74, 75	North East	New	
Public Works and Infrastructure Development	Water & Sanitation	Pleure Van Renswold Reservoir Pipes	712150	12 000 000	-	-	47	47	Eastern	New	
Public Works and Infrastructure Development	Water & Sanitation	Network Upgrading in the Conurbation Area	712527	-	1 000 000	48 57 61, 64, 65, 66, 69, 70	48, 57, 61, 64, 65, 66, 69, 70	48, 57, 61, 64, 65, 66, 69, 70	Southern	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Network Upgrading in the Mooi Area	712528	-	4 000 000	52, 53	52, 53	52, 53	Eastern	Renewal	
Public Works and Infrastructure Development	Water & Sanitation	Reservoir Extensions	712534	11 500 000	20 000 000	48 500 000	38, 40, 41, 43, 44, 45, 46, 47, 50, 66, 67	38, 40, 41, 43, 44, 45, 46, 47, 50, 66, 67	NE, E	New	
Total				1 394 558 249	1 313 761 256	1 484 192 509					
Sport, Recreation, Arts & Culture	Policies and Systems	Summan Library	710101	8 000 000	8 000 000	8 000 000	8	76, 74	North East	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Siemza Bonapa Library	710102	2 000 000	2 000 000	2 000 000	16	15, 17, 10, 18	North East	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Mabopane Library (Ool)	710104	8 000 000	2 000 000	2 000 000	21	18, 20, 22	North West	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Upgrading of the Sothangane Giant Stadium	710890	-	50 000 000	50 000 000	33	All Sothangane Wards	North West	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Upgrading of the Sothangane Giant Stadium	710890	-	30 000 000	30 000 000	33	All Sothangane Wards	North West	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Olivierhoutbosch Multi-Purpose Sport	711432	4 000 000	4 000 000	5 000 000	48	48	Southern	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Wintarveld Indoor C	711434	6 000 000	20 000 000	10 000 000	12	Tshwane Wide	North West	Renewal	
Sport, Recreation, Arts & Culture	Policies and Systems	Sobomon Mahlangu Freedom Square - Cultural Centre	711439	6 000 000	-	-	38	Tshwane Wide	North West	Renewal	
Sport, Recreation, Arts & Culture	Educational Services	Upgrading Of Museums	711442	-	7 000 000	7 000 000	1	Tshwane Wide	Central Western	Renewal	
Sport, Recreation, Arts & Culture	Policies and Systems	Lutha Gardens Multi-Purpose Sport Facility	712260	5 000 000	4 000 000	5 000 000	7	Tshwane Wide	Central Western	New	
Sport, Recreation, Arts & Culture	Policies and Systems	Hammanskraal Cultural Centre	712387	7 000 000	-	-	73	Tshwane Wide	North East	New	
Total				38 000 000	87 000 000	116 000 000					
Transport and Roads	Tshwane Bus Services	Cashier Facilities Upgrade, Church Square, Jan Nienmand Park, Pretoria North	712795	1 000 000	-	-	2	2	North West	New	
Transport and Roads	Tshwane Bus Services	Security Camera Upgrade C de Wet, Church Square, Jan Nienmand Park, Pretoria North	712796	650 000	500 000	100 000	43, 60, 2	All wards where buses operate	North West	New	
Transport and Roads	Tshwane Bus Services	Oil Separator and Disposal Pit, Jan Nienmand Park	712798	100 000	-	-	43	43	Eastern	New	
Transport and Roads	Tshwane Bus Services	Boundary Walls, Replace, C De Wet, Pretoria North, Jan Nienmand Park	712799	500 000	-	-	43, 60, 2	43, 60, 2	Central Western	New	
Transport and Roads	Tshwane Bus Services	Personal Access Control System C de Wet, Church Square, Jan Nienmand Park, Pretoria North	712800	1 000 000	-	-	43, 60, 2	43, 60, 2	Central Western	New	
Transport and Roads	Tshwane Bus Services	Facilities Management Program, C de Wet, Church Square, Jan Nienmand Park, Pretoria North	712801	500 000	-	-	43, 60, 2	43, 60, 2	Central Western	New	
Transport and Roads	Tshwane Bus Services	Resurfacing of road surfaces for, C de Wet, Jan Nienmand Park, and Pretoria North, Depot	712802	300 000	-	-	43, 60, 2	43, 60, 2	Central Western	New	
Transport and Roads	Roads & Stormwater	Contributions: Services for Township Development	710115	12 568 000	15 000 000	10 000 000	2, 4, 5, 41, 46, 47, 50, 64, 68, 70	2, 4, 5, 41, 46, 47, 50, 64, 68, 70	RNW/NE/S	New	
Transport and Roads	Roads & Stormwater	Essential Infrastructure Stormwater Drainage Problems	710116	1 000 000	3 000 000	2 500 000	1, 42	1, 43	C/E	Renewal	
Transport and Roads	Roads & Stormwater	Apes River, Canal Upgrading, Pretoria Central	710117	1 000 000	500 000	1 000 000	58	58	C	Renewal	
Transport and Roads	Roads & Stormwater	Concrete Canal, Sant Malina Road, Winnewick	710128	6 750 000	2 000 000	2 000 000	9	9	North West	New	
Transport and Roads	Roads & Stormwater	Major Stormwater System, Mamelodi - X B	710129	500 000	3 600 000	3 600 000	17	17	Eastern	New	

Strategic Unit	Division	Project Name	Project Number	Funding Source	Budget 2010/11	Budget 2011/12	Budget 2012/13	Ward to be Implemented in	Benefit Ward	Regions	New or Renewal
Transport and Roads	Roads & Stormwater	Major Stormwater System, Mamelodi X 8	710133	005	9 000 000			17	17	Eastern	New
Transport and Roads	Roads & Stormwater	Stormwater System in Eastonast X 2	710138	001	4 500 000		4 500 000	43		Eastern	Renewal
Transport and Roads	Roads & Stormwater	Major Stormwater Systems: Klipfontein	710143	001	4 000 000		4 000 000	37,39	37	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Systems: Klipfontein	710143	005	4 000 000		4 000 000	37,39		North West	New
Transport and Roads	Roads & Stormwater	Rehabilitation of Stormwater Systems & Sidewalks	710220	001	10 000 000		2 000 000	14,20,21	Tshwane Wide	NE,NW	Renewal
Transport and Roads	Roads & Stormwater	Rehabilitation of Stormwater Systems & Sidewalks	710220	005	2 941 000			14,20,21		NE,NW	Renewal
Transport and Roads	Roads & Stormwater	Replacement of Traffic Signs	710221	001	5 000 000		5 000 000	1,18,23,28,51,53,58,59,64,60,62	14,20,21	NW,NW,ES,SC	Renewal
Transport and Roads	Roads & Stormwater	Rehabilitation of Bridges	710223	001	3 000 000		500 000	59,56	60,59	Central	Renewal
Transport and Roads	Roads & Stormwater	Essential & Unfinished Road Improvements	710226	001	2 000 000		2 000 000	1,76	1,76	NW,NW,ES,SC	Renewal
Transport and Roads	Roads & Stormwater	Parking Bays / Bays at Schools	710227	001	2 000 000		1 000 000	1,76	1,76	NW,NW,ES,SC	Renewal
Transport and Roads	Roads & Stormwater	Cycle and Pedestrian Paths for Tshwane	710228	001	3 000 000		3 000 000	1,76	1,76	NW,NW,ES,SC	Renewal
Transport and Roads	Roads & Stormwater	Traffic Calming and Pedestrian Safety for Tshwane	710229	001	3 500 000		3 500 000	1,76	1,76	NW,NW,ES,SC	Renewal
Transport and Roads	Roads & Stormwater	Establish Road reserves for Main Routes	710257	001	100 000			1,76	1,76	NW,NW,ES,SC	New
Transport and Roads	Roads & Stormwater	Traffic Light/Traffic Signal System	710365	001	1 000 000		1 000 000	16,17,64,66	18,17,64,67	E,S	Renewal
Transport and Roads	Roads & Stormwater	Traffic Signals to Meet Legal Requirements	710398	001	2 000 000		2 000 000	69,70,75	69,70,75	S,NE	Renewal
Transport and Roads	Roads & Stormwater	Extension of Alcon Traffic Control System	710399	001	500 000		500 000	50,56,59	50,56,59	NE,G	Renewal
Transport and Roads	Roads & Stormwater	Implement Real Time Traffic Control Pilot Project	710402	001			500 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Transport and Roads	Roads & Stormwater	Maenteng Main Transport Route, Sitikwater	710597	001	4 900 000			14	14	North East	Renewal
Transport and Roads	Roads & Stormwater	Maenteng Main Transport Route, Sitikwater	710597	005	100 000			14	14	North East	Renewal
Transport and Roads	Roads & Stormwater	Shova Kalma Bicycle Project	710609	001	8 000 000		1 500 000	51,62,63	51,62,64	Central,Western	Renewal
Transport and Roads	Roads & Stormwater	Major Collector Road, Sothangwele Block, DODCC	710901	001	1 200 000			26,33	Tshwane Wide	Central,Western	Renewal
Transport and Roads	Roads & Stormwater	Rehabilitation of Roads	710902	001	19 000 000		20 000 000	55,58,59,60	58,59,59,61	North West	Renewal
Transport and Roads	Roads & Stormwater	Rehabilitation of Roads	710902	005	9 094 000		10 000 000	15,18,23,28,38,67,51,62,63,68	15,18,23,28,38,67,51,62,63,68	Central	Renewal
Transport and Roads	Roads & Stormwater	Road Rover Road to Saarapong Road	710936	001	200 000		2 000 000	19	18	E,EC	Renewal
Transport and Roads	Roads & Stormwater	Road Rover Road to Saarapong Road	710936	005			6 000 000	18,4	Tshwane Wide	Eastern	Renewal
Transport and Roads	Roads & Stormwater	Access Road to Mamelodi X18 (R54)	710937	001	100 000		100 000	10	10	Eastern	Renewal
Transport and Roads	Roads & Stormwater	Doubling of Lynwood Road	710939	001				40	40	Eastern	Renewal
Transport and Roads	Roads & Stormwater	Block W - Stormwater Drainage	711164	001	1 700 000			25	25	North West	New
Transport and Roads	Roads & Stormwater	Block W - Stormwater Drainage	711164	005				25	25	North West	New
Transport and Roads	Roads & Stormwater	Stormwater Drainage Mafube Valley	711213	005			100 000	17	Tshwane Wide	North West	New
Transport and Roads	Roads & Stormwater	Magriet Monarod Stormwater System	711262	001	3 233 000			73	Tshwane Wide	Eastern	New
Transport and Roads	Roads & Stormwater	Magriet Monarod Stormwater System	711262	005	1 788 000		5 000 000	73	73	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711284	001	2 000 000			14	14	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711284	001	10 000 000		5 000 000	42	42	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711285	001	9 521 000			45,47	45,47	Eastern	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711286	001	10 000 000		500 000	5	5	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711273	001	1 000 000		4 800 000	76	76	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711273	005	9 000 000		5 000 000	76	76	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711284	001	6 000 000		10 000 000	31,32	31,32	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711285	001	1 500 000		10 000 000	30	30	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711285	005	14 000 000		10 000 000	30	30	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711325	001			100 000	64,65	Tshwane Wide	Southern	Renewal
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711800	001			30 000 000	40,41	40,41	Eastern	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711800	003			40,42	40,42	Eastern	Eastern	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711863	001	62 140 000		60 000 000	15,18,62,63	15,18,62,64	C,E	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	711863	005	48 486 000		38 990 000	15,18,62,64	15,18,62,65	C,E	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712217	001	100 000			57	57	Southern	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712219	001	4 000 000		10 000 000	8,13,14	Tshwane Wide	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712219	005	8 000 000		10 000 000	13	13	North East	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712220	001	3 000 000		10 000 000	9	9	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712220	005	2 000 000		2 000 000	9,11,12,22,24,25,26,27,29,33,34,35,36,49	Tshwane Wide	North West	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712221	001	9 800 000		9 800 000	20,21	20,21	North West	Renewal
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712221	005	5 200 000		10 000 000	19,20,21,22	Tshwane Wide	North West	Renewal
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712223	001	4 000 000		5 000 000	16	16	Central	New
Transport and Roads	Roads & Stormwater	Major Stormwater Drainage System: Malenteng	712223	005	7 000 000		6 000 000	16	16	Central	New



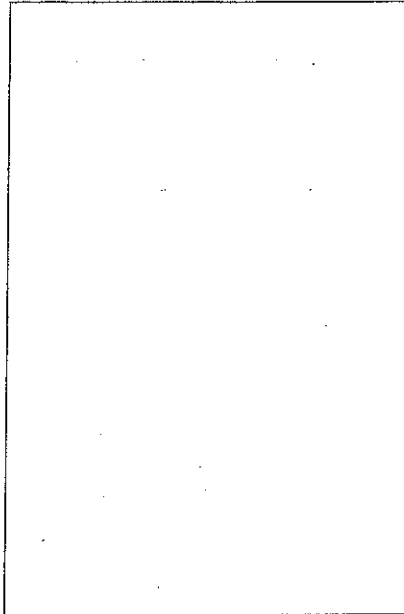
Strategic Unit	Division	Project Name	Project Number	Funding Source	Budget 2010/11	Budget 2011/12	Budget 2012/13	Ward to be implemented in	Benefit Ward	Regions	New or Renewal
Transport and Roads	Roads & Stormwater	Formalize and Align New Access to Odenburg Gardens	712253	001	2 200 000	-	-	22	22	North West	New
Transport and Roads	Roads & Stormwater	Traffic Flow and Safety on Corridors	712501	001	2 000 000	2 000 000	-	1-75	1-75	NW/NE/S/C	Renewal
Transport and Roads	Roads & Stormwater	Traffic Flow and Safety on Corridors	712501	003	500 000	1 000 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Transport and Roads	Roads & Stormwater	Traffic Flow Improvement at Maserusalis	712502	001	1 000 000	1 000 000	-	Tshwane Wide	Tshwane Wide	Tshwane Wide	Renewal
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 3, Kudube Unit 11	712503	001	5 000 000	-	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 3, Kudube Unit 12	712503	005	-	5 000 000	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2F, Kudube Unit 6	712504	001	7 600 000	-	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2F, Kudube Unit 6	712504	003	2 785 587	-	-	76	76	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2F, Kudube Unit 6	712504	005	-	5 000 000	-	76	76	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 5A, Maranteng	712508	001	100 000	10 000 000	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 5A, Maranteng	712508	005	4 000 000	2 100 000	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2H, Kudube Unit 7	712507	001	2 000 000	-	-	8	8	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 05, 08, C11 & C13, Alledidgewille	712511	001	5 000 000	-	-	62	62	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 5D, Mandela Village Unit 12	712512	001	15 000 000	-	-	39	39	Central Western	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 5D, Mandela Village Unit 12	712512	005	-	15 000 000	-	39	39	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Soshanguve South & Akaala Area	712513	001	5 000 000	-	-	39	39	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Soshanguve South & Akaala Area	712513	005	-	10 000 000	-	49	49	North West	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Oliveville/Busch & Centurion Area	712514	001	-	1 000 000	-	49	49	North West	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2B, Ramose	712515	001	2 000 000	-	-	73	73	Southern	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2B, Ramose	712515	005	-	2 000 000	-	73	73	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2D, New Eastrust x 2	712516	001	3 000 000	10 000 000	-	13	13	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 2D, New Eastrust x 3	712516	005	6 000 000	2 000 000	-	13	13	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Drainage Canals along Hans Strydom Dr, Mamelodi x 4 and 6	712518	005	4 000 000	10 000 000	-	16	16	North East	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 1A, 1C & 1F, Ramose	712520	001	19 000 000	25 650 000	-	75	75	Eastern	New
Transport and Roads	Roads & Stormwater	Flooding Backlog: Network 1A, 1C & 1F, Ramose	712520	005	23 000 000	13 000 000	-	75	75	North East	New
Transport and Roads	Roads & Stormwater	Collector Road Backlogs: Mamelodi	712521	001	10 000 000	15 000 000	-	40	40	North East	New
Transport and Roads	Roads & Stormwater	Collector Road Backlogs: Mamelodi	712521	005	7 000 000	10 000 000	-	40	40	Eastern	New
Transport and Roads	Roads & Stormwater	Collector Road Backlogs: Alledidgewille	712522	001	15 000 000	-	-	7	7	Eastern	New
Transport and Roads	Roads & Stormwater	Collector Road Backlogs: Alledidgewille	712522	005	-	1 000 000	-	7	7	Central	New
Transport and Roads	Roads & Stormwater	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712523	001	14 000 000	-	-	7	7	Central	Renewal
Transport and Roads	Roads & Stormwater	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712523	005	-	4 000 000	-	7	7	Central	Renewal
Transport and Roads	Roads & Stormwater	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712605	001	-	99 000 000	-	33,34,35	33,34,35	North West	New
Transport and Roads	Roads & Stormwater	Upgrading of Roads and Appurtenant Stormwater Systems in Soshanguve	712605	003	-	-	-	33,34,35	33,34,35	North West	New
Transport and Roads	Roads & Stormwater	Upgrading of Mabopane Roads dealing with Road Solls	712611	001	10 000 000	15 000 000	-	19,20,21	19,20,21	North West	New
Transport and Roads	Roads & Stormwater	Upgrading of Mabopane Roads dealing with Road Solls	712611	005	2 500 000	-	-	19,20,21	19,20,21	North West	New
Transport and Roads	Roads & Stormwater	Upgrading of Sibande Street, Mamelodi	712612	001	-	-	-	6	6	Eastern	New
Transport and Roads	Roads & Stormwater	Capital Finished from Operating	712760	007	3 455 000	3 801 800	-	Tshwane Wide	Tshwane Wide	Central	New
Transport and Roads	Transport	CBD and Surrounding Areas (2010SWC) HOV / BRT Lanes on Corridors to North and Hatfield	712891	002	804 180 000	440 000 000	740 000 000	Tshwane Wide	Tshwane Wide	Tshwane Wide	New
Total					1 295 950 867	1 035 272 900	1 265 332 588				
Capital Budget					3 194 574 847	2 928 005 723	3 393 955 251				

ANNEXURE I

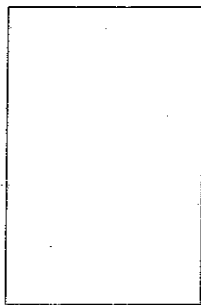
Strategic Unit	Project Name	Project Number	Funding Source	Draft Budget 2010/11	Decrease	Final Draft Budget 2010/11	Draft Budget 2011/12	Decrease	Final Draft Budget 2011/12	Draft Budget 2012/13	Decrease	Final Draft Budget 2012/13
Agriculture & Environmental Management	Capital Funded from Operating	712760	007	250 640		250 640	4 718 000	2 710 000	2 000 000	5 425 700	3 425 700	2 000 000
	New swimming pool SAB Park (Ga-Rankuna)	712035	001	4 200 000	4 200 000	-	6 000 000	6 000 000	-	1 000 000	1 000 000	-
	<b>Total</b>			4 450 640	4 200 000	250 640	10 718 000	8 718 000	2 000 000	6 425 700	4 425 700	2 000 000
Community Safety	South West Emergency Services Station (Cemlunon: Heuwelood) Community Safety Services Centre	710569	001	1 000 000	1 000 000	-	7 500 000	7 500 000	-	11 000 000	11 000 000	-
	Two new Emergency Services Stations (Mamelodi and Witwatersd) Community Safety Services Centre	710567	001	1 500 000	1 500 000	-	10 000 000	10 000 000	-	11 000 000	11 000 000	-
	<b>Total</b>			2 500 000	2 500 000	-	17 500 000	17 500 000	-	22 000 000	22 000 000	-
Community Safety	Capital Funded from Operating	712762	007	2 226 000	746 000	1 480 000	1 215 000	215 000	1 000 000	1 306 500	1 336 500	-
	Capital Funded from Operating	712765	007	3 465 000	-	3 465 000	1 465 500	720 000	736 500	1 500 000	1 500 000	-
	Establishment of Community Safety Training Academy	712733	001	5 700 000	5 700 000	-	1 000 000	1 000 000	-	-	-	-
<b>Total</b>			11 391 000	13 846 000	4 945 000	21 171 500	19 435 000	1 736 500	343 367	24 838 500	24 838 500	-
Corporate & Shared Services	Capital Funded from Operating	712763	007	5 100 000	4 015 000	1 085 000	343 367	343 367	343 367	183 176	-	183 176
	The OITPS project was given an additional R5 million therefore the reduction on Corporate and Shared services was absorbed by the additional funding allocated.			5 100 000	4 015 000	1 085 000	343 367	343 367	343 367	183 176	-	183 176
	<b>Total</b>			5 100 000	5 000 000	1 085 000	343 367	343 367	343 367	183 176	-	183 176
				-845 000								
Transport and Roads	Facilities Management Program, C de Wel, Church Square, Jan Nelmand Park, Pretoria North	712801	001	3 500 000	3 000 000	500 000	2 000 000	2 000 000	-	2 000 000	2 000 000	-
	Reurfacing of road suifurlesler, C de Wel, Jan Nelmand Park, and Pretoria North Depot	712802	001	2 000 000	1 700 000	300 000	-	-	-	-	-	-
	Bus Washer Upgrade C De Wel	712804	001	300 000	300 000	-	50 000	50 000	-	50 000	50 000	-
<b>Total</b>			5 800 000	5 000 000	800 000	2 050 000	2 050 000	-	2 050 000	2 050 000	-	
City Planning and Economic Development	Tourism Information Offices	710566	001	2 500 000	1 500 000	1 000 000	1 000 000	1 000 000	-	-	-	-
	Arts & Craft Exhibition Sheds	710567	001	4 000 000	2 000 000	2 000 000	10 000 000	10 000 000	-	12 000 000	12 000 000	-
	Market Roadshows	710562	001	1 500 000	1 500 000	-	1 000 000	1 000 000	-	1 000 000	1 000 000	-
<b>Total</b>			8 000 000	3 900 000	4 100 000	12 000 000	12 000 000	-	13 000 000	13 000 000	-	
Health & Social Development	Extension Oliverhoubosch	712057	001	1 000 000	1 000 000	-	10 000 000	10 000 000	-	-	-	-
	Housing and Sustainable Human Settlements	710864	001	1 000 000	2 000 000	-	10 000 000	10 000 000	-	10 000 000	10 000 000	-
	Housing and Sustainable Human Settlements	710865	001	9 000 000	9 000 000	-	31 500 000	21 500 000	10 000 000	33 075 000	23 075 000	10 000 000
Housing and Sustainable Human Settlements	Upgrading of Schuur & Kruger Park	710866	001	1 400 000	1 400 000	-	1 470 000	1 470 000	-	8 922 500	9 922 500	-
	Water - Low Cost Housing	710869	001	26 000 000	8 000 000	18 000 000	27 300 000	7 300 000	20 000 000	28 665 000	8 665 000	20 000 000
	<b>Total</b>			88 400 000	38 400 000	28 000 000	69 720 000	39 720 000	30 000 000	73 205 000	43 205 000	30 000 000
Office of the Executive Mayor, Chief Whip, Speaker and City Manager	Capital Funded from Operating	712758	007	1 200 000	950 000	250 000	920 000	740 000	180 000	1 180 000	905 000	275 000
				1 200 000	950 000	250 000	920 000	740 000	180 000	1 180 000	905 000	275 000
	<b>Total</b>			1 200 000	950 000	250 000	920 000	740 000	180 000	1 180 000	905 000	275 000
Public Works and Infrastructure Development	New Depot - Altdieffville	712865	001	4 000 000	4 000 000	-	4 000 000	4 000 000	-	6 500 000	6 500 000	-
	New Depot-Waaihoek	712867	001	4 000 000	4 000 000	-	4 000 000	4 000 000	-	6 500 000	6 500 000	-
	Taiwanese Public Lighting programme	710555	001	46 545 000	26 845 000	20 000 000	19 000 000	3 000 000	19 000 000	21 000 000	3 000 000	21 000 000
Public Works and Infrastructure Development	Geospatial Information Technology implementation	710180	001	3 000 000	3 000 000	-	3 000 000	3 000 000	-	41 000 000	41 000 000	-
	Electricity for all	710176	001	106 000 000	56 000 000	50 000 000	41 000 000	6 000 000	41 000 000	41 000 000	-	41 000 000
	<b>Total</b>			166 645 000	83 545 000	70 000 000	68 000 000	8 000 000	60 000 000	75 000 000	13 000 000	62 000 000
The capturing of the DME grants absorbed the decreases in the budget R50 785 667												
<b>Total Decrease</b>												
50 785 667												
2 759 333												
63 770 333												

**Executive Mayor, Speaker and Chief Whip**

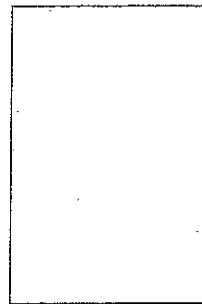
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**Dr G.M. Ramokgopa**  
Executive Mayor



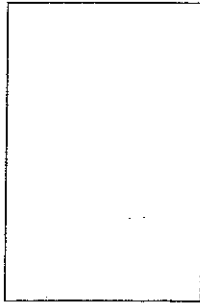
**Terrence Mashego**  
Chief Whip



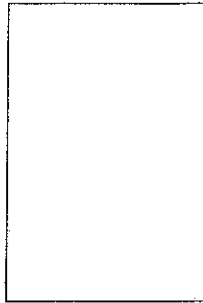
**Father Smangaliso Mkhathshwa**  
Speaker

## Members of the Mayoral Committee

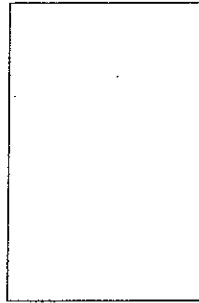
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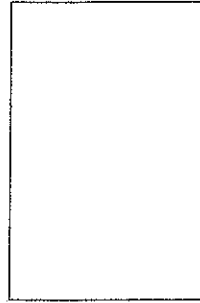
**MMC T. Ernest**  
Agriculture and  
Environmental  
Management



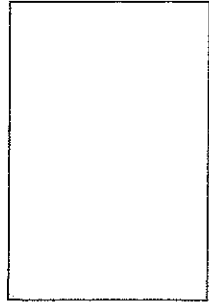
**MMC S. Pillay**  
City Planning  
and Economic  
Development



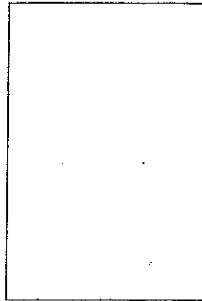
**MMC D. Lehobye**  
Community Safety



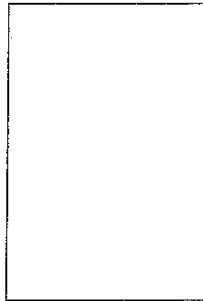
**MMC T. Mmoko**  
Corporate and  
Shared Services



**MMC Dr E. Jacobson**  
Finance



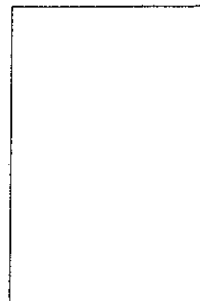
**MMC S. Nkwashu**  
Housing and Human  
Settlement  
Development



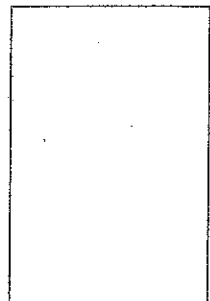
**MMC S. Huma**  
Public Works and  
Infrastructure  
Development



**MMC M. Mosupyoe**  
Social Development



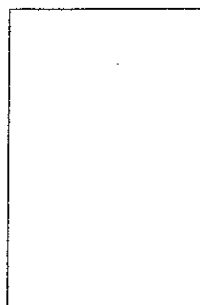
**MMC K. Dau**  
Sport, Recreation,  
Arts and Culture



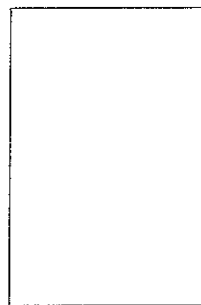
**MMC S. Moselelane**  
Transport and Roads

## City Manager and Chief Financial Officer

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**Mr O. Nkoane**  
Acting City Manager



**Ms N. Makhari**  
Chief Financial  
Officer

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## 2. Abbreviations and acronyms

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

RG	Restructuring Grant
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
R&M	Repairs and Maintenance
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPIA	South African Petroleum Industry Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises
SWA	Sandspruit Works Association
SWC	Soccer World Cup
TIDP	Tshwane Integrated Development Plan
TIIF	Tshwane Investment Infrastructure Framework
TOI	Total Operating Income
WBS	Work break down structure
WC	World Cup
WDV	Written down value

### **3. Executive Mayor's Budget Speech**

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The Executive Mayor's Budget Speech will be delivered to the Council during May 2010.

## Part 1: Annual Budget

### 4. Budget related resolutions

1. That in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the municipality for the financial year 2010/11, and indicative allocations for the two projected outer years 2011/12 and 2012/13, and the multi-year and single year capital appropriations are approved as set out in the following tables:
  - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Annexure J.
  - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Annexure J.
  - 1.3 Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Annexure J.
  - 1.4 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Annexure J.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:
  - 2.1 Budgeted Financial Position as contained in Annexure J.
  - 2.2 Budgeted Cash Flows as contained in Annexure J.
  - 2.3 Cash backed reserves and accumulated surplus reconciliation as contained in Annexure J.
  - 2.4 Asset management as contained in Annexure J.
  - 2.5 Basic service delivery measurement as contained in Annexure J.
3. That the consolidated budget that includes the financial impact of municipal entities (excluding Housing Company Tshwane) as set out in Annexure J is noted.
4. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for property rates, electricity PARTS I and II (Diverse fees), the supply of water, sanitation services as well as waste services as set out in Annexures A, B, C, D and E respectively, be approved with effect from 1 July 2010.
5. That in terms of section 75A of the Local Government: Municipal Systems Act, Act 32 of 2000, the tariffs for other services, as set out in Annexures F1 to F21 respectively, be approved with effect from 1 July 2010.
6. That cash backing be implemented through the utilisation of a portion of revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.
7. That approval be granted for the CoT to enter into long-term loans for the funding of the capital programmes in respect of the 2010/11 financial year limited to an amount not exceeding R1,0 billion.
8. That the City Manager be authorised to sign all necessary agreements or documents to give effect to the decision.
9. That approval be granted to the CFO to incur short term debt as and when required according to the cash flow position of the CoT for the total amount not exceeding R800,0 million at any time.

10. That the grants and subsidies to be received for services rendered on behalf of other spheres of government, ie housing services, primary health care and emergency services only be included in the budget once the amounts have been gazetted.
11. That the debt to revenue ratio be accepted as the recommended measurement for evaluating the taking up of loans.
12. That a comprehensive investigation be conducted on the rendering of solid waste removal services, and that a report in this regard be submitted to Council.
13. That the amendments to the Budget Policy approved by Council on 28 January 2010 be amended as set out in paragraph 7 of the report.
14. That the following contained in paragraph 4.12.2 of the Budget Policy be noted: "Departments must utilise internal services to prevent double costing of goods and services available in the organisation even if the internal cost of the service is more expensive", to ensure that resources of the CoT is not underutilised.
15. That strategic units/departments spent external funds (grant funding) received on a project first before internal funds provided by the CoT.

## 5. Executive summary

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The Executive Mayor, dr Gwen Ramokgopa, in her State of the City Address on 9 March 2010 said that the city belongs to all of us and our grandchildren must look at the history we make together today with pride. Our commitment to being responsive is to listen to our people and to act and act decisively. This is what we have done and will continue to do in defence of the vision of the city as a "... leading African capital city of excellence that empowers its community to prosper ...", she said.

This placed a huge responsibility on the political leadership of this city in giving direction for the compilation of the 2010/11 MTREF. Every year the challenges to deliver better services, encourage us to be creative and think innovative in the strive to do better and better.

We do not want to be an Ayoba city just during the 2010 SWC, but we want to be it each and every day.

In his Budget Speech to Parliament on 17 February 2010, the Minister of Finance said: "We cannot expect to do the same old things and expect different results". In the past year, the world economy has gone through it's deepest recession in over 70 years. After declining by 0,8% in 2009, the world economy is expected to grow by 3,9% this year. There is however signals that the recovery is still fragile and many commentators caution that these positive trends may be short-lived and that the world economy may yet experience a second recessionary wave.

Management has a significant role to play in strengthening the link between Government's priorities and spending plans, but the goal should be towards enhanced service delivery aimed at improving the quality of life for all people within the city. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the existing resource envelope. We need to remain focussed on the effective delivery of core municipal services.

The application of sound financial management principles for the compilation of the city's financial plan is essential and critical to ensure that the CoT remains financially viable and that municipal services are provided economically to all communities.

The CoT's business was critically reviewed and reprioritised, so that money is transferred from low- to high-priority programmes, thereby contributing towards achieving and maintaining sound financial stewardship.

Strategies and measures already implemented to ensure sustainability over the medium to long term are inter alia the Long-term Financial Model, the Budget Policy (including fund transfers (virement method)), revenue enhancement, budget principles, fund management etc.

Owing to the economic slowdown and its consequences regarding the uncertainty going forward and limited financial resources including amongst others; reduced payment levels by consumers resulting in declining cash inflow, restrained expenditure was and is still encouraged to ensure that spending remains within the affordability parameters of the City's finances.

Reference needs to be made to the various collection strategies on which the CoT has embarked on to ensure maximum collection of debt owed by consumers and specifically the incentive payment scheme which, owing to the positive participation of our clients, already resulted in approximately R165,0 million additional cash-flow. Owing to the success of the initiative the incentive scheme was extended from February 2010 for another six months, and approximately R20,0 million additional cash-flow resulted for the month of March 2010. The CoT wishes to thank all parties participating in the scheme.

National Treasury's MFMA Circular No. 51 was issued on 19 February 2010. This circular provides further guidance to municipalities and municipal entities for the preparation of their 2010/11 MTREF.

The CoT does not shy away from adapting to circumstances and will not hesitate to do things differently. Functions were therefore prioritised to ensure that the basic needs of the community are addressed. The capital budget is compiled in the view of fast tracking backlogs and maintaining CoT assets.

The main challenges experienced during the compilation of the 2010/11 MTREF can be summarised as follows:

- Economic climate

- Ailing bulk electricity infrastructure
- Reprioritising of projects and expenditure within the existing resource envelope
- Bulk purchases (tariff increases from Rand Water and Eskom)
- Remuneration
  - Filling of critical vacancies
  - Permanent employment of contract labour broker employees
  - SALGBC parties settlement in the salary dispute for municipal employees
- Unaffordable accounts for residents: Continuous high tariff increases are not sustainable over the long-term as consumers have reached their saturation point in terms of affordability
- Cash backing to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed
- Affordability of capital projects – original affordability allocations had to be reduced
- Challenge in the market regarding the taking up of loans
- Identifying possible duplication of functions.

The following budget principles and guidelines directly informed the compilation of the 2010/11 MTREF:

- The set 2010/11 to 2012/13 priorities and targets as well as the affordable and sustainable MTREF affordability allocations per strategic unit as determined in the LTFM should be maintained
- Intermediary service level standards should be utilised to subsequently inform the measurable objectives, targets and backlog eradication goals
- Tariff and Property Rate increases should be affordable and on par with CPI however, taking into account the need to address infrastructure backlogs
- Municipal Cost Index (MCI) is to be considered for the compilation of the 2010 MTREF
- No budget will be allocated for external funded projects unless it is gazetted or the request is supported by a written confirmation from the external source on the specific grant
- No budget will be allocated for capital projects unless the request is included in the IDP and is supported by a project plan
- An affordable amount must be determined during the Budget Process and unless supported by a list and/or motivation associated with the cost, no budget will be allowed on the following line items:
  - Special Projects
  - Consultant Fees
  - Non capital items
  - Special Events
  - Subsistence, Travelling & Conference fees (national & international).

In terms of Section 17(3)(g) of the MFMA, when an annual budget is tabled in terms of Section 16(2), it must be accompanied by any prescribed budget information on municipal entities under the sole or shared control of the municipality. The format in which the municipal entities' budget information should be compiled and included in the annual budget is prescribed by National Treasury circulars and regulations.

In view of the above the budget related information of Sandspruit Works Association and Housing Company Tshwane have been compiled in the prescribed NT formats.

The consolidated overview of the CoT 2010 MTREF as follows:

	2010/11 Municipal and Entities Consolidated MTREF		
	2010/11	2011/12	2012/13
	R'000	R'000	R'000
Total Revenue	16 636 072	18 357 468	21 027 301
Total Expenditure	15 090 505	16 929 715	19 078 332
Transfers recognised	1 545 566	1 427 753	1 948 969
(Surplus)/Deficit for the year	-	-	-

Table 1: Consolidated overview of the 2010/11 MTREF



### Tariff summary

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

The consumer price index, as measured by the CPI is not a good measure of the cost increases of goods and services relevant to municipalities. The packet of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the MCI calculates the increase in prices for goods and services purchased by the municipality, such as the cost of remuneration, coal and bulk purchases of electricity, water, petrol, diesel, heating fuel etc. For example, the increase in the cost of fuel would have a bigger impact on the operations of the municipality than on an individual consumer. Another example would be the three-year collective salary increase agreement. For the 2010/11 financial year a factor of 15,4% is used for MCI whereas the CPI equates to 6%.

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

The revenue strategy is a function of key components such as:

- Growth in the city and economic development
- Revenue enhancement
- Achievement of the 94% annual collection rate for consumer revenue
- National Treasury guidelines
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval
- Achievement of full cost recovery of specific user charges
- Determining tariff escalation rate by establishing/calculating revenue requirement
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)
- Ensure ability to extend new services and cost recovery.

As in the past, the above principles dictates the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economist speculations.

The proposed tariff increases on the different revenue categories are:

Revenue category	2010/11 proposed tariff increase	2010/11 estimated revenue (tariff increase excluded)	2010/11 additional revenue for each 1% tariff increase	2010/11 additional revenue owing to % tariff increases	2010/11 Total Budgeted revenue
	%	R'000	R'000	R'000	R'000
Property rates	10	2 747 155	27 472	274 720	3 021 875
Sanitation	11	353 647	3 536	38 901	392 548
Solid Waste	9	394 388	3 944	35 495	429 883
Water	10	1 444 300	14 443	144 430	1 588 730
Electricity	19	5 050 424	50 504	959 581	6 010 005
<b>Total</b>		<b>9 989 914</b>	<b>99 899</b>	<b>1 453 127</b>	<b>11 443 041</b>

Table 2: Proposed tariff increases

## Opex summary

The following table is a high level summary of the 2010/11 Medium-term Revenue Framework (classified per main revenue source):

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>						
<b>Revenue By Source</b>						
Property rates	(3 597 980 000)	(2 789 465 000)	(2 789 465 000)	(3 021 874 644)	(3 369 390 228)	(3 756 870 104)
Property rates - penalties & collection charges	-	-	-	-	-	-
Service charges - electricity revenue	(5 030 000 000)	(5 030 000 000)	(5 030 000 000)	(6 010 000 000)	(7 061 750 000)	(8 297 556 250)
Service charges - water revenue	(1 475 000 000)	(1 485 000 000)	(1 485 000 000)	(1 618 399 760)	(1 820 699 730)	(2 048 287 196)
Service charges - sanitation revenue	(354 780 000)	(354 780 000)	(354 780 000)	(392 543 113)	(433 760 139)	(479 304 954)
Service charges - refuse revenue	(383 825 000)	(383 825 000)	(383 825 000)	(429 884 000)	(505 113 700)	(593 508 597)
Service charges - other	-	-	-	-	-	-
Rental of facilities and equipment	(95 947 913)	(96 268 913)	(96 268 913)	(105 502 844)	(112 941 502)	(120 623 123)
Interest earned - external investments	(123 375 534)	(125 986 273)	(125 986 273)	(120 080 230)	(64 138 735)	(71 375 203)
Interest earned - outstanding debtors	(223 731 556)	(305 398 987)	(305 398 987)	(351 148 098)	(391 234 791)	(435 842 667)
Dividends received	-	-	-	-	-	-
Fines	(62 611 492)	(62 611 492)	(62 611 492)	(65 687 066)	(68 959 670)	(72 395 780)
Licences and permits	(31 538 796)	(31 538 796)	(31 538 796)	(34 783 170)	(36 621 079)	(38 448 381)
Agency services	-	-	-	-	-	-
Other revenue	(820 525 688)	(886 011 723)	(886 011 723)	(920 893 790)	(968 133 496)	(1 018 135 182)
Transfers recognised - operational	(1 920 929 700)	(1 899 730 119)	(1 899 730 119)	(1 976 514 000)	(2 152 614 000)	(2 317 105 000)
Gains on disposal of PPE	(27 908 023)	(27 908 023)	(27 908 023)	(4 950 000)	(4 950 000)	(4 950 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(14 148 153 702)</b>	<b>(13 478 534 326)</b>	<b>(13 478 534 326)</b>	<b>(15 052 260 715)</b>	<b>(16 990 307 070)</b>	<b>(19 254 402 437)</b>

Table 3: High level summary (classified per main revenue source)

Total revenue increased by 11,7% against the 2009/10 adjustment budget and by 6,4% against the 2009/10 approved budget. Property rates increased by 8,3% and service charges with 16,5% against the 2009/10 Adjustments Budget. This can mainly be attributed to tariff increases.

The amount for capital transfers and contributions are not included in the above revenue table owing to NT regulations and formats. The amounts to be added to the above table are R1 325 026 000, R1 087 673 000 and R1 476 641 000 resulting in the total amounts of R16 377 286 715, R18 077 980 070 and R20 731 043 437 for the 2010/11, 2011/12 and 2012/13 financial years respectively.

The following table is a high level summary of the 2010/11 Medium-term Expenditure Framework (classified per main category of expenditure):

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>						
<b>Expenditure By Type</b>						
Employee related costs	2 970 869 388	3 008 921 170	3 008 921 170	3 451 262 918	3 712 773 962	3 994 527 120
<i>Total Remuneration</i>	<i>3 534 783 717</i>	<i>3 582 635 499</i>	<i>3 582 635 499</i>	<i>4 146 517 014</i>	<i>4 460 821 123</i>	<i>4 799 458 618</i>
Minus: Internal Services Rendered	(563 914 329)	(573 714 329)	(573 714 329)	(695 254 096)	(748 047 161)	(804 931 498)
Remuneration of councillors	57 962 677	57 962 677	57 962 677	66 438 149	72 879 922	79 960 683
Debt impairment	138 472 235	351 600 712	351 600 712	432 386 725	483 151 310	539 942 899
Depreciation & asset impairment	783 925 517	723 030 924	723 030 924	897 033 838	999 280 189	1 101 193 426
Finance charges	518 152 933	632 076 067	632 076 067	715 617 392	762 735 889	805 283 831
Bulk purchases	3 496 676 595	3 476 671 934	3 476 671 934	4 484 233 131	5 561 023 772	6 898 446 832
Other materials	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-
Transfer and grants	13 564 180	12 564 180	12 564 180	18 000 001	19 000 000	20 000 001
Other expenditure	5 519 735 408	4 582 650 373	4 582 650 373	4 761 670 905	5 034 304 650	5 337 642 589
<i>Primary Cost</i>	<i>4 879 296 806</i>	<i>3 942 211 771</i>	<i>3 942 211 771</i>	<i>3 768 087 640</i>	<i>3 968 926 858</i>	<i>4 196 760 133</i>
<i>Secondary Cost</i>	<i>640 438 602</i>	<i>640 438 602</i>	<i>640 438 602</i>	<i>993 583 265</i>	<i>1 065 377 792</i>	<i>1 140 882 456</i>
Loss on disposal of PPE	-	-	-	5 077 211	5 077 211	5 077 211
<b>Total Expenditure</b>	<b>13 499 358 933</b>	<b>12 845 478 037</b>	<b>12 845 478 037</b>	<b>14 831 720 270</b>	<b>16 650 226 905</b>	<b>18 782 074 592</b>
Transfers recognised - capital	(1 350 417 436)	(961 703 651)	(961 703 651)	(1 325 026 000)	(1 087 673 000)	(1 476 641 000)
Distribution	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>(1 999 212 205)</b>	<b>(1 594 759 940)</b>	<b>(1 594 759 940)</b>	<b>(1 545 566 445)</b>	<b>(1 427 753 165)</b>	<b>(1 948 968 845)</b>
<b>Reserve movements</b>						
Transfer to Government Grant Reserve	1 350 417 436	961 703 651	961 703 651	1 325 026 000	1 087 673 000	1 476 641 000
Depreciation off-sets	(408 142 742)	(273 344 440)	(273 344 440)	(326 345 480)	(369 852 400)	(428 918 040)
Transfers To/From Other Reserves	244 799 403	192 973 529	192 973 529	107 200 935	108 337 473	110 113 578
Transfer to CRR	812 138 109	713 427 200	713 427 200	439 684 990	601 595 092	791 132 306
<b>(SURPLUS)/DEFICIT after reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

1. Surplus includes capital government grants which are appropriated to the capital expenditure budget.
2. Includes depreciation charges for externally funded assets offset by transfer from reserve accounts.

Table 4: High level summary (classified per main category of expenditure)

The operating expenditure equates to R14,8 billion in the 2010/11 financial year and escalates to R16,7 billion in the 2011/12 financial year, a growth of 12,3%. Total operating expenditure has increased by 15,5% against the 2009/10 Adjustments Budget and by 9,9% against the 2009/10 approved budget.

Remuneration

o Employee Related Costs

In terms of the projected R4,1 billion for the 2010/11 financial year, indicative salary increases have been included and represents 23,3% of the total expenditure budget.

An amount of R217,4 million (proportionally distributed to strategic units/departments according to the approved critical vacancies) by the Mayoral Committee has been provided against employee related cost for the filling of critical vacancies. The relevant strategic unit/department must manage the filling of the approved critical vacancies within the available funds distributed to each strategic unit/department.

Furthermore, it should be noted that the permanent appointment of the Labour Broker employees now contracted to the CoT amounts to approximately R460,0 million for all relevant departments (Waste removal R312,0 million). An amount of R102,1 million was factored into the draft 2010/11 MTREF for the implementation of the 1st phase of the appointment of the labour broker workers.

The SALGBC parties' settlement regarding the salary dispute (equal pay for equal work in all municipalities in South Africa) resulted in a preliminary amount of R64,8 million being provided for in the 2010/11 MTREF. It should however be noted that the total financial implication will probably only be finalised during the 2010/11 Adjustments Budget process.

- o Remuneration of Councillors

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

- o Repairs and Maintenance

Aligned to the best practice methodology of preserving and maintaining current infrastructure, this expenditure framework has essentially catered for extensive growth in this area aligned to the asset renewal strategy of CoT. Compared to the 2009/10 Approved Budget the repairs and maintenance group of expenditure has increased by 13,1% from R1,6 billion to R1,8 billion and increase to R2,1 billion in the 2012/13 financial year, as indicated in the high level summary, an increase of 29,4%.

Description	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R' thousand						
A = Total Repairs and Maintenance	1 609 286 770	1 545 030 020	1 545 030 020	1 819 927 101	1 947 513 856	2 082 122 421
B = Total Operating Expenditure	13 499 358 933	12 845 478 037	12 845 478 037	14 831 720 270	16 650 226 905	18 782 074 592
A/B %	12%	12%	12%	12%	12%	11%

Table 5: Repairs and maintenance

In view of the above the percentage repairs and maintenance measured against the total operating budget equates to 12,0% in the 2010/11 year and maintain this level throughout the medium-term. It can further be deduced that the CoT is well within the average provision of repairs and maintenance and confirms the asset renewal strategy as modelled into the LTFM.

It should be noted that in terms of NT regulations and formats repairs and maintenance is included in other expenditure.

An amount of R8,0 million will be utilised for ie dredging and excavation activities, elimination of odour smells and improvement of health and safety issues at the Centurion Lake. Furthermore R13,5 million was made available to ensure the CoT security equipment is maintained and kept at the required standard.

- o Bulk Purchases

Compared to the 2009/10 Adjustments Budget the bulk purchases group of expenditure has increased by 29,0% from R3,5 billion to R4,5 billion.

- o General Expenditure

General expenditure comprises of municipal rates and services, administrative and general related expenditure as well as raw and consumption material. The decrease from the 2009/10 MTREF to the 2010/11 MTREF can directly be attributed to the removal of revenue foregone from General Expenditure in terms of NT guidelines and the implementation of the Cash-flow Management Intervention and Initiatives Strategy report.

Strategic Units/Departments were requested to provide motivations for ie special projects and consultant fees. Funding allocations were done according to mainly affordability, priority, value-for-money and benefits to the CoT.

It should be noted that operational costs with regard to the formalisation of informal settlements to the amount of R50,0 million has been included in the 2010/11 MTREF (R50,0 million for the 2010/11, 2011/12 and 2012/13 financial years respectively).

Furthermore, it should be noted that an amount of R36,0 million has been included in the 2010/11 MTREF for the rental of additional properties to accommodate CoT employees.

An amount of R7,0 million and R2,0 million has been included in the 2010/11 MTREF for co-operatives and EPWP initiatives at the Transport and Roads and the Agriculture and Environmental Management Departments respectively.

### Capex summary

The following table indicates the draft 2010/11 Medium-term Capital Budget per funding source and strategic unit/department:

Funding Source	Budget 2010/11	%	Budget 2011/12	%	Budget 2012/13	%
Council Funding	1,831,909,907	57.34%	1,801,611,656	61.53%	1,881,357,955	55.43%
Provincial Transport Infrastructure Systems Grant	804,180,000	25.17%	440,000,000	15.03%	740,000,000	21.80%
Grants and Subsidies	46,878,000	1.47%	99,252,000	3.39%	108,987,000	3.21%
Government Housing (Social Infrastructure)	5,400,000	0.17%	10,000,000	0.34%	9,500,000	0.28%
Municipal Infrastructure Grant	380,568,000	11.91%	458,421,000	15.66%	558,154,000	16.45%
National Electrification Programme & DSM	88,000,000	2.75%	80,000,000	2.73%	60,000,000	1.77%
Capital Replacement Reserve Fund	38,039,040	1.19%	38,721,067	1.32%	35,886,296	1.06%
<b>Total</b>	<b>3,194,974,947</b>	<b>100.00%</b>	<b>2,928,005,723</b>	<b>100.00%</b>	<b>3,393,885,251</b>	<b>100.00%</b>
<b>Strategic Units</b>						
Agriculture & Environmental Management	63,964,640	2.00%	81,300,000	2.78%	78,750,000	2.32%
City Planning & Economic Development	70,454,090	2.21%	119,274,000	4.07%	136,022,000	4.01%
Community Safety	38,610,900	1.21%	30,236,500	1.03%	30,163,500	0.89%
Corporate & Shared Services	101,717,000	3.18%	95,351,367	3.26%	91,838,176	2.71%
Financial Services	16,259,000	0.51%	15,000,000	0.51%	15,000,000	0.44%
Health & Social Development	30,216,000	0.95%	17,000,000	0.58%	11,000,000	0.32%
Housing and Sustainable Human Settlements	144,958,500	4.54%	163,630,000	5.59%	166,311,500	4.90%
Office of the Executive Mayor, Chief Whip, Speaker and City Manager	286,000	0.01%	180,000	0.01%	275,000	0.01%
Transport and Roads	1,285,950,667	40.56%	1,005,272,600	34.33%	1,265,332,566	37.28%
Public Works and Infrastructure Development	1,394,558,240	43.65%	1,313,761,256	44.87%	1,484,192,509	43.73%
Sport, Recreation, Arts & Culture	38,000,000	1.19%	87,000,000	2.97%	115,000,000	3.39%
<b>Total</b>	<b>3,194,974,947</b>	<b>100.00%</b>	<b>2,928,005,723</b>	<b>100.00%</b>	<b>3,393,885,251</b>	<b>100.00%</b>

Table 6: Capital Budget per funding source and strategic unit/department

The total capital budget currently equates to R3,2 billion, R2,9 billion and R3,4 billion in the 2010/11, 2011/12 and 2012/13 financial years respectively. It should be noted that 43,6% of the capital budget is allocated specifically for public works and infrastructure development and 40,6% for transport and roads with more focus on backlog eradication and to address increased demand in services.

Council funded projects (council funding and CRRF) equate to 58,53% of the total 2010/11 capital programme compared to 62,85% and 56,49% in the two outer years.

A loan to the amount of R1,0 billion per annum is currently factored into the 2010/11 MTREF. The debt to revenue ratio for the 2010/11, 2011/12 and 2012/13 financial year is projected at 37,12%, 33,66 and 30,60% respectively.

The social infrastructure grant was gazetted in the Provincial Gazette for projects in Mamelodi (ie early child development centre, day care centre for the aged and day care centre for OVC). This funding has been factored into the budget of the Housing and Sustainable Human Settlement Development Department for the implementation of these projects. The Government Housing Grant has not been gazetted and no proof of confirmation has been received. These grants have therefore not been included in the budget and will be factored in during the 2010/11 Adjustments Budget process.

An additional R50,0 million has been allocated over the medium-term (R50,0 million for the 2010/11, 2011/12 and 2012/13 financial years respectively) for the formalisation of informal settlements. Any other amendment required will be effected during the compilation of the 2010/11 Adjustments Budget.

The CoT contribution towards this priority project amounts to R128,0 million, R130,0 million and R130,0 million respectively over the medium-term. The involvement of Calgro Fortwest Turnkey Development in the formalisation process to the amount of R348,0 million should be noted. A dedicated Steering Committee, including all relevant stakeholders, chaired by the MMC: Housing and Human Settlement Development has been established to drive this priority project.

An amount of R30,0 million has been allocated for the funding of phase 1 of the Automated Meter Reading project.

Furthermore, an amount of R12,5 million has been allocated to the Corporate and Shared Services Department for the establishment of the Call centre in the North.

An amount of R1,3 million has been allocated to the Agriculture and Environmental Management Department for the Upgrading of the Market Trading System.

The Doubling of Simon Vermooten is one of the strategic and priority projects that are due for implementation. Owing to the nature and magnitude of this project careful planning and preparations need to be undertaken and a phased approach must be applied. Owing to the number of financially committed projects the Transport and Roads Department could not accommodate this project in the 2010/11 budget submission. It is therefore recommended that this project be reprioritised for inclusion in the 2011/12 budgeting process.

It should be noted that the expenditure performance on the total capital budget requirement has risen to 90% for cities participating in the MIG programme. Should this target not be achieved there is a risk that the proposed allocations for the outer years can be reduced or forfeited.

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

Description	Budget 2010/11	%	Budget 2011/12	%	Budget 2012/13	%
1. Quality basic services & infrastructure	2,749,360,907	86.05%	2,423,135,856	82.76%	2,872,781,875	84.65%
2. Higher shared economic growth & development	73,227,000	2.29%	125,982,000	4.30%	142,112,000	4.19%
3. Fight poverty, build clean, healthy & sustainable communities	109,144,000	3.42%	134,562,400	4.60%	161,592,140	4.76%
4. Participatory democracy & principles of batho pele	151,377,000	4.74%	132,150,000	4.51%	129,800,000	3.82%
5. Good governance, financial viability & institutional transformation	111,866,040	3.50%	112,175,467	3.83%	87,599,536	2.58%
	3,194,974,947	100.00%	2,928,005,723	100.00%	3,393,885,251	100.00%

Table 7: Breakdown of capital budget per strategic focus area

In view of the above a large portion of the capital budget has been allocated to strategic focus area 1 (quality basic services and infrastructure) in the 2010/11 MTREF.

#### In conclusion

Municipalities are expected to prepare a three-year budget that is, among other things, sustainable in terms of being funded from realistically anticipated revenue to be collected. The proposed budget must be examined for credibility and in terms of their spending and institutional capacity.

The outcome of the Long-term Financial Model indicates a cash-flow surplus of R536,6 million, R671,5 million and R949,4 million for the 2010/11, 2011/12 and 2012/13 financial years respectively. This is a step towards ensuring that separate investments (cash-backing) are earmarked for specific future indefinite liabilities that may amongst others provide funding for capital reserves, capital provisions and repayment of grants received but not utilised at year-end.

Although the Municipality in its entirety faces many financial and non-financial challenges, the financial planning imperatives as embedded in the LTFM contribute to ensuring that the Municipality remains financially viable, sustainable and aids the actual fulfilling of its facilitating role to capacitate the community to build a prosperous future for all.

The public participation and consultation process strengthens the principles of people-centred governance, transparency and accountability.

Reference needs to be made to the Gauteng Department of Local Government and Housing notice of 9 March 2010 regarding an amendment to the notice establishing the municipal boundaries of the City of Tshwane Metropolitan Municipality and the Metsweding District Municipality. In terms of the proposed amendment the Metsweding District Municipality will be disestablished and the City of Tshwane Metropolitan Municipality becomes the successor-in-law of all the resources, assets, liabilities, rights, obligations, titles and all the administrative and other records. In terms of the proposed amendment to Clause 23, the 2010/11 budget of the disestablished municipality remains in force until 30 June 2011. Technical work streams are busy with providing technical input into the implementation plan regarding the merger addressing amongst others the effect on income, expenditure, assets, debtors, etc.

This merger could impose a risk on the financial viability and sustainability of the newly established City of Tshwane Metropolitan Municipality.

The Municipality is bound to be a committed and trustworthy custodian of all the funds entrusted to it. To act in accordance with the trust the Municipality needs to apply the highest level of ingenuity to obtain the best value for the community's money. To meet this requirement, management will have to continue in the next financial year to perform belt-tightening measures in the stride to counter the still prevailing economic pressure.

**What we vividly imagine, ardently desire,  
enthusiastically act upon,  
must inevitably come to pass – Denis Waitley**

## 6. Annual budget tables (operating and capital)

### 6.1 Parent Municipality

**Table A1 - Budget Summary**

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Financial Performance</b>									
Property rates	1 719 224	2 185 065	2 299 624	3 597 980	2 789 465	2 789 465	3 021 875	3 369 390	3 756 870
Service charges	4 211 358	4 638 959	5 647 695	7 243 805	7 253 605	7 253 605	8 450 827	9 821 324	11 418 657
Investment revenue	134 187	135 555	122 500	123 376	125 998	125 998	120 080	64 139	71 375
Transfers recognised - operational	1 248 280	1 458 226	1 624 720	1 920 930	1 899 730	1 899 730	1 978 514	2 152 614	2 317 105
Other own revenue	970 619	1 103 841	1 293 823	1 262 263	1 409 738	1 409 738	1 482 965	1 582 841	1 690 395
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>8 283 648</b>	<b>9 721 646</b>	<b>10 988 352</b>	<b>14 148 154</b>	<b>13 478 534</b>	<b>13 478 534</b>	<b>15 052 261</b>	<b>16 990 307</b>	<b>19 254 402</b>
Employee costs	2 412 004	2 621 003	3 009 111	2 970 889	3 008 921	3 008 921	3 451 263	3 712 774	3 994 527
Remuneration of councillors	45 945	44 201	65 351	57 963	57 963	57 963	56 436	72 890	79 961
Depreciation & asset impairment	628 930	574 907	507 006	783 926	723 031	723 031	897 034	999 280	1 101 193
Finance charges	364 383	372 545	519 535	518 153	632 076	632 076	715 617	762 736	805 294
Materials and bulk purchases	2 130 979	2 206 818	2 718 186	3 496 677	3 476 672	3 476 672	4 484 233	5 561 024	6 899 447
Transfers and grants	8 382	11 585	9 634	13 564	12 564	12 564	18 000	19 000	20 000
Other expenditure	2 687 923	4 017 669	4 099 552	5 658 208	4 934 251	4 934 251	5 199 135	5 522 533	5 692 663
<b>Total Expenditure</b>	<b>8 288 588</b>	<b>9 848 728</b>	<b>10 918 585</b>	<b>13 499 339</b>	<b>12 845 478</b>	<b>12 845 478</b>	<b>14 831 720</b>	<b>16 650 227</b>	<b>18 792 075</b>
<b>Surplus/(Deficit)</b>	<b>(4 909)</b>	<b>(127 082)</b>	<b>69 767</b>	<b>648 795</b>	<b>633 056</b>	<b>633 056</b>	<b>220 540</b>	<b>340 080</b>	<b>472 326</b>
Transfers recognised - capital	317 634	486 059	650 643	1 350 417	961 704	961 704	1 325 028	1 087 673	1 476 641
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	1 365 844	1 757 876	2 685 511	3 547 508	2 676 933	2 676 933	3 194 975	2 928 006	3 393 885
Transfers recognised - capital	317 134	460 732	655 634	1 350 417	961 704	961 704	1 325 028	1 087 673	1 476 641
Public contributions & donations	165 567	221 476	226 448	155 200	155 200	155 200	87 700	89 350	91 150
Borrowing	638 453	294 856	1 606 944	800 000	1 081 000	1 081 000	1 000 000	1 000 000	1 000 000
Internally generated funds	246 691	781 051	195 486	1 241 891	479 029	479 029	792 249	750 963	826 094
<b>Total sources of capital funds</b>	<b>1 365 844</b>	<b>1 757 876</b>	<b>2 685 511</b>	<b>3 547 508</b>	<b>2 676 933</b>	<b>2 676 933</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>
<b>Financial position</b>									
Total current assets	3 300 864	3 284 766	4 005 149	3 100 565	4 580 192	4 580 192	5 007 805	5 708 971	6 644 889
Total non current assets	9 184 117	10 977 002	13 780 330	16 106 482	16 531 342	16 531 342	18 739 740	21 588 562	24 648 841
Total current liabilities	2 722 841	2 886 054	3 929 017	3 010 534	3 529 573	3 529 573	3 696 670	3 907 541	4 134 006
Total non current liabilities	2 714 993	3 738 925	5 499 262	4 864 621	6 550 012	6 550 012	7 120 589	7 736 552	8 483 802
Community wealth/Equity	7 047 148	7 636 789	8 357 200	11 331 882	11 031 949	11 031 949	12 930 288	16 653 440	18 685 723
<b>Cash flows</b>									
Net cash from (used) operating	913 716	1 718 526	1 943 934	2 748 701	2 498 224	2 498 224	2 757 466	2 856 865	3 472 562
Net cash from (used) investing	(1 559 127)	(2 224 802)	(3 407 990)	(3 299 983)	(2 799 479)	(2 799 479)	(2 664 489)	(2 685 519)	(3 137 920)
Net cash from (used) financing	862 767	98 219	1 463 842	838 596	891 973	891 973	443 552	481 158	614 746
Cash/cash equivalents at the year end	582 022	171 984	171 749	267 303	762 267	762 267	1 298 896	1 970 400	2 919 787
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	993 306	597 517	672 096	959 021	1 469 830	1 469 830	1 685 573	2 290 860	3 209 835
Application of cash and investments	756 938	271 018	987 511	2 222 760	838 003	838 003	664 163	978 626	919 876
<b>Balance - surplus (shortfall)</b>	<b>236 368</b>	<b>326 499</b>	<b>(315 415)</b>	<b>(1 263 739)</b>	<b>631 827</b>	<b>631 827</b>	<b>1 021 410</b>	<b>1 312 232</b>	<b>2 289 959</b>
<b>Asset management</b>									
Asset register summary (WDV)	8 817 564	10 024 592	12 823 004	14 741	17 008	17 008	19 599	22 493	25 867
Depreciation & asset impairment	628 930	574 907	507 006	783 926	723 031	723 031	897 034	999 280	1 101 193
Renewal of Existing Assets	1 230 766	1 414 103	1 896 330	2 000 441	1 534 281	1 534 281	1 568 782	1 568 791	1 792 646
Repairs and Maintenance	727 352	894 629	1 125 506	1 809 287	1 545 030	1 545 030	1 580 116	1 805 430	1 935 694
<b>Free services</b>									
Cost of Free Basic Services provided	0	0	0	0	0	2	0	0	0
Revenue cost of free services provided	326 700	78 096	110 135	224 411	162 075	162 075	220 021	286 917	399 970
<b>Households below minimum service level</b>									
Water:	15 793	10 037	4 280	2 722	2 722	2 722	1 731	1 101	700
Sanitation/sewerage:	15 106	13 696	12 289	11 369	11 359	11 359	10 514	9 748	9 050
Energy:	77 595	65 194	52 792	51 073	51 073	51 073	49 172	47 078	40 976
Refuse:	168 227	145 111	121 991	106 009	106 009	106 009	94 559	86 636	81 444

Table 8: Budget Summary



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

Standard Classification Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	3 343 429	3 910 508	4 232 753	5 595 490	4 671 405	4 871 405	5 177 663	5 659 993	6 236 243
Executive and council	2 051	21 800	76 308	56 656	90 551	90 551	23 038	1 291	1 293
Budget and treasury office	-	0	(11)	-	-	-	-	-	-
Corporate services	3 341 377	3 888 707	4 156 457	5 539 834	4 780 854	4 780 854	5 154 624	5 658 703	6 234 950
<i>Community and public safety</i>	287 331	394 383	331 057	656 020	413 455	413 455	238 869	330 355	322 994
Community and social services	17 637	19 976	19 457	23 572	22 167	22 167	24 930	60 223	38 707
Sport and recreation	33 686	58 055	54 779	87 784	87 934	87 934	20 322	51 488	52 669
Public safety	43 903	50 310	41 160	70 931	70 931	70 931	74 635	78 474	82 517
Housing	139 776	199 359	148 133	403 167	160 590	160 590	40 086	56 771	58 771
Health	52 330	66 683	67 528	70 565	71 833	71 833	78 889	83 400	90 330
<i>Economic and environmental services</i>	259 346	479 055	607 057	1 262 235	1 076 025	1 076 025	1 305 668	1 089 418	1 369 333
Planning and development	69 190	126 070	157 465	133 637	133 637	133 637	113 617	182 065	189 089
Road transport	189 966	352 927	449 042	1 120 499	940 725	940 725	1 191 891	899 196	1 170 069
Environmental protection	190	58	530	100	1 663	1 663	160	169	175
<i>Trading services</i>	4 612 277	5 277 284	6 326 635	7 436 367	7 909 936	7 909 936	9 478 437	10 820 035	12 604 134
Electricity	2 789 662	3 191 679	3 902 193	5 276 770	5 318 501	5 318 501	6 527 982	7 597 238	8 843 796
Water	1 171 991	1 382 402	1 498 729	1 616 653	1 626 634	1 626 634	1 748 138	1 983 215	2 193 850
Waste water management	356 202	396 607	491 562	500 563	504 430	504 430	695 171	651 532	883 896
Waste management	294 422	306 596	358 161	440 370	460 371	460 371	507 147	588 051	682 593
Other	99 999	126 475	137 494	147 468	189 416	189 416	176 650	187 178	198 338
<b>Total Revenue - Standard</b>	<b>8 691 482</b>	<b>10 187 795</b>	<b>11 638 985</b>	<b>15 498 571</b>	<b>14 440 238</b>	<b>14 440 238</b>	<b>16 377 287</b>	<b>18 077 980</b>	<b>20 731 043</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	1 916 675	2 640 826	2 203 966	3 332 426	2 639 176	2 639 176	2 658 531	2 819 954	3 006 301
Executive and council	152 999	198 133	354 280	562 930	513 221	513 221	346 619	350 358	377 277
Budget and treasury office	12 768	13 828	13 858	26 875	26 875	26 875	17 289	18 546	19 897
Corporate services	1 750 908	2 428 664	1 835 828	2 742 621	2 099 080	2 099 080	2 294 622	2 451 050	2 609 127
<i>Community and public safety</i>	1 441 032	1 683 338	1 900 929	2 189 244	2 087 397	2 087 397	2 410 154	2 586 912	2 774 308
Community and social services	159 856	187 143	219 219	356 931	304 341	304 341	315 681	339 523	384 536
Sport and recreation	363 533	401 350	466 132	556 209	559 939	559 939	604 622	650 961	701 152
Public safety	510 972	641 041	672 746	807 184	778 476	778 476	934 629	1 002 223	1 074 263
Housing	256 673	278 557	352 249	296 015	241 863	241 863	328 337	349 600	372 047
Health	150 998	175 246	190 583	173 506	202 778	202 778	226 885	244 206	262 311
<i>Economic and environmental services</i>	802 123	930 098	1 185 789	1 448 642	1 425 780	1 425 780	1 601 558	1 724 942	1 850 131
Planning and development	163 218	191 126	244 167	280 650	258 172	258 172	330 164	354 307	379 941
Road transport	606 109	702 240	901 482	1 137 672	1 124 805	1 124 805	1 219 331	1 314 432	1 410 549
Environmental protection	32 796	36 731	40 140	30 360	42 723	42 723	52 062	55 802	59 641
<i>Trading services</i>	4 041 267	4 484 595	5 521 893	6 383 745	6 548 231	6 548 231	7 893 875	9 339 277	10 956 117
Electricity	2 448 438	2 729 799	3 576 395	4 258 581	4 346 646	4 346 646	5 406 037	6 507 142	7 861 178
Water	1 040 921	1 072 760	1 142 850	1 316 032	1 351 020	1 351 020	1 435 379	1 599 871	1 780 354
Waste water management	203 038	260 060	277 452	320 666	326 602	326 602	404 410	438 481	474 543
Waste management	348 870	421 976	525 194	489 465	523 963	523 963	748 050	793 783	842 041
Other	87 460	110 072	106 008	145 262	144 973	144 973	167 602	179 942	193 217
<b>Total Expenditure - Standard</b>	<b>8 288 558</b>	<b>9 848 729</b>	<b>10 918 585</b>	<b>13 499 399</b>	<b>12 845 478</b>	<b>12 845 478</b>	<b>14 831 720</b>	<b>16 650 227</b>	<b>18 782 076</b>
<b>Surplus/(Deficit) for the year</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>

Table 9: Budgeted Financial Performance (revenue and expenditure by standard classification)

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

Vote Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote</b>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	503	21 010	75 635	55 870	89 765	89 765	25 500	3 500	3 500
General Assessment	3 229 275	3 781 629	3 987 549	5 321 735	4 559 444	4 559 444	4 945 637	5 499 050	6 062 492
Financial Services	70 333	63 057	118 197	152 563	155 904	155 904	148 960	95 102	103 043
Corporate & Shared Services	43 210	44 695	51 222	66 210	66 210	66 210	60 979	55 749	70 811
Community Safety	124 719	146 453	141 428	179 557	179 557	179 557	144 915	153 353	162 309
City Planning and Economic Development	69 231	126 100	157 513	133 683	133 683	133 683	110 166	178 907	195 644
Health & Social Development	53 942	69 806	68 138	71 088	72 356	72 356	79 779	84 365	91 381
Sport & Recreation	49 903	43 800	38 456	63 369	61 953	61 953	12 398	63 933	54 625
Housing and Sustainable Human Settlement Development	139 776	199 359	148 133	403 167	180 590	160 590	40 056	56 771	58 771
Agriculture & Environmental Management	377 776	425 677	490 941	584 773	608 385	608 385	643 722	745 667	835 672
Transport and Roads	140 769	309 546	399 832	1 087 540	915 315	915 315	1 209 623	922 899	1 186 554
Public Works and Infrastructure Development	4 311 048	4 857 362	5 961 954	7 378 987	7 437 066	7 437 066	8 955 522	10 208 984	11 905 441
<b>Total Revenue by Vote</b>	<b>8 681 482</b>	<b>10 187 705</b>	<b>11 638 985</b>	<b>15 486 571</b>	<b>14 440 238</b>	<b>14 440 238</b>	<b>16 377 287</b>	<b>18 077 980</b>	<b>20 731 043</b>
<b>Expenditure by Vote to be appropriated</b>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	176 650	221 747	382 658	621 989	554 931	554 931	336 207	343 450	367 396
General Assessment	563 829	1 159 113	474 926	1 040 620	483 081	483 081	504 279	546 856	593 145
Financial Services	350 769	406 854	531 081	690 528	716 272	716 272	801 454	847 245	889 927
Corporate & Shared Services	784 909	838 439	819 496	981 143	907 985	907 985	1 032 200	1 099 061	1 172 333
Community Safety	575 218	714 620	750 414	882 308	860 028	860 028	1 038 378	1 111 896	1 192 377
City Planning and Economic Development	178 263	202 716	253 265	280 447	282 656	282 656	313 271	336 364	362 312
Health & Social Development	208 374	241 066	270 428	325 025	316 685	316 685	368 142	396 009	425 131
Sport & Recreation	133 082	152 738	184 799	242 073	250 297	250 297	247 753	267 134	288 258
Housing and Sustainable Human Settlement Development	285 914	289 419	363 522	341 013	251 356	251 356	345 325	367 798	391 506
Agriculture & Environmental Management	735 529	852 261	995 493	1 023 687	1 056 275	1 056 275	1 355 264	1 446 836	1 544 062
Transport and Roads	599 319	704 689	893 060	1 171 485	1 156 358	1 156 358	1 254 780	1 352 159	1 450 479
Public Works and Infrastructure Development	3 696 801	4 052 045	4 999 243	5 889 141	6 019 553	6 019 553	7 236 687	8 535 400	10 105 150
<b>Total Expenditure by Vote</b>	<b>8 288 558</b>	<b>9 848 726</b>	<b>10 918 585</b>	<b>13 499 359</b>	<b>12 845 478</b>	<b>12 845 478</b>	<b>14 831 720</b>	<b>16 650 227</b>	<b>18 782 075</b>
<b>Surplus/(Deficit) for the year</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 968</b>

*Table 10: Budgeted Financial Performance (revenue and expenditure by municipal vote)*

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue By Source</b>									
Property rates	1 719 224	2 185 085	2 259 624	3 597 980	2 789 465	2 789 465	3 021 875	3 369 380	3 756 870
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 674 350	3 034 977	3 666 607	5 030 000	5 030 000	5 030 000	6 010 000	7 061 750	8 297 556
Service charges - water revenue	1 036 701	1 232 886	1 325 321	1 475 000	1 485 000	1 485 000	1 618 400	1 820 700	2 048 287
Service charges - sanitation revenue	249 567	303 406	337 753	354 780	354 780	354 780	392 543	433 760	479 305
Service charges - refuse revenue	250 700	257 689	318 005	383 625	383 625	383 625	428 884	505 114	593 509
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	70 028	84 317	87 687	95 948	96 289	96 269	105 503	112 942	120 623
Interest earned - external investments	134 187	135 555	122 500	123 376	125 996	125 996	120 080	64 139	71 375
Interest earned - outstanding debtors	142 516	179 065	279 269	223 732	305 389	305 389	351 148	391 235	435 643
Dividends received	-	-	-	-	-	-	-	-	-
Fines	39 526	39 357	31 242	62 511	62 611	62 611	65 687	68 960	72 396
Licences and permits	21 817	29 499	28 424	31 539	31 539	31 539	34 783	36 621	38 448
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 248 280	1 458 226	1 624 720	1 920 930	1 899 730	1 899 730	1 976 514	2 152 614	2 317 105
Other revenue	675 817	766 866	864 423	820 526	888 012	888 012	920 894	968 133	1 018 135
Gains on disposal of PPE	20 915	4 937	2 779	27 908	27 908	27 908	4 950	4 950	4 950
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>8 283 648</b>	<b>9 721 646</b>	<b>10 988 352</b>	<b>14 148 184</b>	<b>13 479 534</b>	<b>13 479 534</b>	<b>15 052 261</b>	<b>16 990 307</b>	<b>19 254 402</b>
<b>Expenditure By Type</b>									
Employee related costs	2 412 004	2 621 003	3 009 111	2 970 889	3 008 921	3 008 921	3 451 263	3 712 774	3 994 527
Remuneration of councillors	45 946	44 201	55 351	57 963	57 963	57 963	66 438	72 880	79 961
Debt impairment	193 489	280 647	376 125	138 472	351 601	351 601	432 387	483 151	539 943
Depreciation & asset impairment	628 930	574 907	597 006	783 926	723 031	723 031	897 034	999 280	1 101 193
Finance charges	364 383	372 545	519 535	518 153	632 076	632 076	715 617	762 736	805 284
Bulk purchases	2 130 979	2 206 816	2 718 186	3 496 677	3 476 672	3 476 672	4 484 233	5 561 024	6 898 447
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	8 392	11 585	9 834	13 564	12 564	12 564	18 000	19 000	20 000
Other expenditure	2 494 519	3 713 670	3 714 369	5 519 735	4 582 650	4 582 650	4 761 671	5 034 305	5 337 643
Loss on disposal of PPE	9 915	23 352	9 069	-	-	-	5 077	5 077	5 077
<b>Total Expenditure</b>	<b>8 288 558</b>	<b>9 848 728</b>	<b>10 918 585</b>	<b>13 499 359</b>	<b>12 845 478</b>	<b>12 845 478</b>	<b>14 831 729</b>	<b>16 659 227</b>	<b>18 782 075</b>
<b>Surplus/(Deficit)</b>	<b>(4 909)</b>	<b>(127 082)</b>	<b>69 767</b>	<b>648 795</b>	<b>633 056</b>	<b>633 056</b>	<b>220 540</b>	<b>340 080</b>	<b>472 328</b>
Transfers recognised - capital	317 634	466 059	650 843	1 350 417	361 704	361 704	1 325 026	1 087 673	1 476 641
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>312 925</b>	<b>338 977</b>	<b>720 410</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>

Table 11: Budgeted Financial Performance (revenue and expenditure)

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

Vote Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>									
<b>Capital Expenditure - Vote</b>									
<i>Multi-year expenditure to be appropriated</i>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	19 714	2 471	242	1 385	50	50	286	180	275
General Assessment	-	-	-	-	-	-	-	-	-
Financial Services	4 996	11 131	11 838	17 053	15 353	15 353	16 259	15 000	15 000
Corporate & Shared Services	63 086	53 593	79 941	99 971	73 864	73 864	101 717	95 351	91 838
Community Safety	38 499	21 545	33 611	87 233	80 183	80 183	38 611	30 237	30 164
City Planning and Economic Development	21 385	15 650	30 521	33 142	25 912	25 912	70 454	119 274	136 022
Health & Social Development	16 001	6 273	8 775	37 674	11 156	11 156	30 216	17 000	11 000
Sport & Recreation	79 518	66 666	178 187	105 181	87 063	87 063	38 000	87 000	115 000
Housing and Sustainable Human Settlement Development	195 463	186 957	283 853	431 964	191 561	191 561	144 959	163 530	165 312
Agriculture & Environmental Management	35 616	52 927	101 455	91 958	60 950	60 950	63 965	81 300	78 750
Transport and Roads	264 240	471 812	786 307	1 204 513	920 436	920 436	1 295 951	1 005 273	1 265 333
Public Works and Infrastructure Development	627 316	868 851	1 170 782	1 436 434	1 210 405	1 210 405	1 384 568	1 313 751	1 484 193
<b>Capital multi-year expenditure sub-total</b>	<b>1 365 844</b>	<b>1 757 876</b>	<b>2 685 511</b>	<b>3 547 508</b>	<b>2 676 933</b>	<b>2 676 933</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>
<i>Single-year expenditure to be appropriated</i>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	-	-	-	-	-	-	-	-	-
General Assessment	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	-
Corporate & Shared Services	-	-	-	-	-	-	-	-	-
Community Safety	-	-	-	-	-	-	-	-	-
City Planning and Economic Development	-	-	-	-	-	-	-	-	-
Health & Social Development	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-
Housing and Sustainable Human Settlement Development	-	-	-	-	-	-	-	-	-
Agriculture & Environmental Management	-	-	-	-	-	-	-	-	-
Transport and Roads	-	-	-	-	-	-	-	-	-
Public Works and Infrastructure Development	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>	<b>1 365 844</b>	<b>1 757 876</b>	<b>2 685 511</b>	<b>3 547 508</b>	<b>2 676 933</b>	<b>2 676 933</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>
<b>Capital Expenditure - Standard</b>									
<i>Governance and administration</i>	58 632	67 195	91 779	117 024	89 217	89 217	105 476	110 351	106 838
Executive and council	-	-	365	3 771	733	733	1 085	343	183
Budget and treasury office	-	-	272	553	53	53	1 259	-	-
Corporate services	58 632	67 195	91 141	112 700	88 431	88 431	103 132	110 008	106 655
<i>Community and public safety</i>	344 631	306 737	561 856	725 768	411 583	411 583	305 070	345 887	366 112
Community and social services	13 417	11 901	8 726	33 548	12 048	12 048	42 500	42 000	25 000
Sport and recreation	90 053	82 637	229 121	137 349	118 135	118 135	50 685	95 000	134 800
Public safety	31 354	20 667	31 430	85 233	78 683	78 683	36 711	28 237	29 000
Housing	195 463	186 957	283 853	431 964	191 561	191 561	144 959	163 530	166 312
Health	14 345	4 574	8 725	37 674	11 156	11 156	30 216	17 000	11 000
<i>Economic and environmental services</i>	291 162	490 314	688 228	1 233 340	938 396	938 396	1 370 491	1 129 527	1 407 430
Planning and development	40 559	15 630	30 763	34 527	25 962	25 962	70 740	119 454	136 297
Road transport	250 603	470 624	658 066	1 193 513	909 436	909 436	1 295 951	1 005 273	1 265 333
Environmental protection	-	4 040	1 399	5 300	3 000	3 000	3 800	4 800	5 800
<i>Trading services</i>	639 682	881 574	1 190 168	1 455 634	1 224 605	1 224 605	1 409 018	1 328 761	1 500 693
Electricity	317 418	390 567	469 907	607 995	565 562	565 562	578 786	540 700	514 000
Water	151 356	304 860	408 899	372 401	295 139	295 139	246 250	129 000	139 000
Waste water management	158 542	165 424	291 975	455 038	349 705	349 705	569 523	644 061	631 193
Waste management	12 376	12 723	19 386	19 200	14 200	14 200	14 460	15 000	16 500
Other	21 725	12 056	153 480	15 742	13 130	13 130	4 920	13 900	12 814
<b>Total Capital Expenditure - Standard</b>	<b>1 365 844</b>	<b>1 757 876</b>	<b>2 685 511</b>	<b>3 547 508</b>	<b>2 676 933</b>	<b>2 676 933</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>
<b>Funded by:</b>									
National Government	103 681	199 589	302 331	355 560	566 847	566 847	856 458	549 252	359 487
Provincial Government	213 453	261 203	352 703	394 857	394 857	394 857	468 588	538 421	618 154
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	317 134	460 792	655 634	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Public contributions & donations	165 567	221 176	226 448	155 200	155 200	155 200	87 700	89 350	91 150
Borrowing	636 453	294 856	1 606 944	800 000	1 081 000	1 081 000	1 000 000	1 000 000	1 000 000
Internally generated funds	246 691	781 051	196 486	1 241 891	479 029	479 029	782 249	750 983	626 094
<b>Total Capital Funding</b>	<b>1 365 844</b>	<b>1 757 876</b>	<b>2 685 511</b>	<b>3 547 508</b>	<b>2 676 933</b>	<b>2 676 933</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>

*Table 12: Budgeted Capital Expenditure by vote, standard classification and funding*

Table A6 - Budgeted Financial Position

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	69 349	43 236	89 581	265	-	-	-	-	-
Call investment deposits	558 674	235 136	177 605	287 038	762 267	762 267	1 298 896	1 970 400	2 919 787
Consumer debtors	2 044 387	2 382 903	2 667 420	2 465 506	2 747 363	2 747 363	2 775 636	2 770 269	2 719 927
Other debtors	434 669	293 513	705 015	114 993	705 015	705 015	545 619	557 621	569 677
Current portion of long-term receivables	27 840	103 377	123 833	109 562	123 833	123 833	131 263	139 139	147 467
Non-Current assets held for sale	-	-	394	-	394	394	394	394	394
Inventory	165 944	218 602	241 321	123 191	241 321	241 321	255 800	271 148	287 417
<b>Total current assets</b>	<b>3 300 864</b>	<b>3 284 766</b>	<b>4 085 149</b>	<b>3 190 555</b>	<b>4 580 192</b>	<b>4 580 192</b>	<b>5 007 808</b>	<b>5 708 971</b>	<b>6 644 689</b>
<b>Non current assets</b>									
Long-term receivables	322 027	189 763	187 100	203 400	187 100	187 100	198 326	210 225	222 639
Investments	411 284	425 553	500 346	671 717	707 563	707 563	386 677	320 460	290 047
Investment property	11 851	10 571	8 927	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	8 332 481	10 238 339	12 911 658	15 216 624	15 619 671	15 619 671	18 135 178	21 035 363	24 110 088
Agricultural	-	-	-	-	-	-	-	-	-
Biological	11 015	14 741	17 008	14 741	17 008	17 008	19 559	22 493	25 867
Intangible	95 360	98 035	156 191	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>9 184 117</b>	<b>10 977 002</b>	<b>13 780 330</b>	<b>16 106 482</b>	<b>16 531 342</b>	<b>16 531 342</b>	<b>18 739 740</b>	<b>21 588 562</b>	<b>24 648 341</b>
<b>TOTAL ASSETS</b>	<b>12 484 981</b>	<b>14 261 768</b>	<b>17 785 479</b>	<b>19 207 037</b>	<b>21 111 534</b>	<b>21 111 534</b>	<b>23 747 548</b>	<b>27 297 533</b>	<b>31 293 030</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	46 002	106 407	95 417	-	-	-	-	-	-
Borrowing	329 694	322 821	309 402	90 011	346 556	346 556	368 049	391 028	418 563
Consumer deposits	257 579	287 979	282 760	306 575	289 829	289 829	295 626	301 538	307 589
Trade and other payables	2 089 566	2 188 847	3 241 439	2 613 949	2 893 185	2 893 185	3 032 995	3 214 975	3 407 874
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>2 722 841</b>	<b>2 886 054</b>	<b>3 929 017</b>	<b>3 010 534</b>	<b>3 529 573</b>	<b>3 529 573</b>	<b>3 696 670</b>	<b>3 907 541</b>	<b>4 134 066</b>
<b>Non current liabilities</b>									
Borrowing	2 709 729	2 812 820	4 290 091	4 858 293	5 186 394	5 186 394	5 633 692	6 118 642	6 737 331
Provisions	5 263	926 104	1 209 181	6 328	1 363 618	1 363 618	1 486 897	1 617 910	1 756 471
<b>Total non current liabilities</b>	<b>2 714 993</b>	<b>3 738 925</b>	<b>5 499 262</b>	<b>4 864 621</b>	<b>6 550 012</b>	<b>6 550 012</b>	<b>7 120 589</b>	<b>7 736 552</b>	<b>8 493 802</b>
<b>TOTAL LIABILITIES</b>	<b>5 437 833</b>	<b>6 624 979</b>	<b>9 428 279</b>	<b>7 875 155</b>	<b>10 079 585</b>	<b>10 079 585</b>	<b>10 817 259</b>	<b>11 644 094</b>	<b>12 627 807</b>
<b>NET ASSETS</b>	<b>7 047 148</b>	<b>7 636 789</b>	<b>8 357 200</b>	<b>11 331 882</b>	<b>11 031 949</b>	<b>11 031 949</b>	<b>12 930 288</b>	<b>15 653 440</b>	<b>18 665 223</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	761 314	859 522	1 017 425	3 302 597	2 692 556	2 692 556	4 457 267	6 146 535	8 414 308
Reserves	6 285 833	6 777 267	7 339 775	8 029 286	8 339 394	8 339 394	8 473 022	9 506 906	10 251 415
Minorities' interests	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>7 047 148</b>	<b>7 636 789</b>	<b>8 357 200</b>	<b>11 331 882</b>	<b>11 031 949</b>	<b>11 031 949</b>	<b>12 930 288</b>	<b>15 653 440</b>	<b>18 665 723</b>

Table 13: Budgeted Financial Position

Table A7 - Budgeted Cash Flows

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	8 224 845	9 860 950	10 951 215	11 267 358	10 856 853	10 856 853	12 185 795	14 025 175	16 008 996
Government - operating	-	-	-	1 920 930	1 899 730	1 899 730	1 976 514	2 152 614	2 317 106
Government - capital	-	-	-	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Interest	134 187	135 555	122 500	347 107	125 996	125 996	120 080	64 139	71 375
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(7 094 037)	(7 916 221)	(8 622 196)	(11 631 377)	(10 701 419)	(10 701 419)	(12 116 331)	(13 691 000)	(15 576 272)
Finance charges	(351 219)	(361 757)	(507 584)	(505 734)	(632 076)	(632 076)	(745 617)	(762 736)	(805 284)
Transfers and Grants	-	-	-	-	(12 564)	(12 564)	(18 000)	(19 000)	(20 000)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>913 716</b>	<b>1 718 526</b>	<b>1 943 934</b>	<b>2 748 701</b>	<b>2 498 224</b>	<b>2 498 224</b>	<b>2 757 466</b>	<b>2 856 865</b>	<b>3 472 562</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	20 360	4 937	2 779	27 908	27 908	27 908	4 950	4 950	4 950
Decrease (increase) in non-current debtors	-	-	-	123 517	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	32 526	-	-	-	-	-
Decrease (increase) in non-current investments	30 486	(14 299)	(74 793)	(220 236)	(204 193)	(204 193)	317 863	66 217	30 413
Gain: Change in fair value of livestock	-	(3 727)	(2 267)	-	-	-	-	-	-
Asset Impairment	-	-	(6 901)	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(1 609 973)	(2 211 743)	(3 326 808)	(3 263 707)	(2 623 394)	(2 623 394)	(2 987 302)	(2 737 695)	(3 173 203)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(1 559 127)</b>	<b>(2 224 802)</b>	<b>(3 407 990)</b>	<b>(3 299 993)</b>	<b>(2 799 679)</b>	<b>(2 799 679)</b>	<b>(2 664 489)</b>	<b>(2 666 519)</b>	<b>(3 137 920)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	636 453	294 856	1 606 944	800 000	1 081 000	1 081 000	1 000 000	1 000 000	1 000 000
Increase (decrease) in consumer deposits	21 487	-	-	38 596	-	-	-	-	-
Proceeds from lease liabilities	-	147 884	142 287	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	204 627	(251 107)	(148 320)	-	(189 027)	(189 027)	(566 348)	(518 842)	(385 254)
Repayment of lease liabilities	-	(95 415)	(137 070)	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>862 787</b>	<b>96 219</b>	<b>1 463 842</b>	<b>838 596</b>	<b>891 973</b>	<b>891 973</b>	<b>443 652</b>	<b>481 158</b>	<b>614 746</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
	217 356	(410 658)	(215)	287 303	590 517	590 517	536 629	671 504	949 387
Cash/cash equivalents at the year begin:	364 666	582 022	171 964	-	171 749	171 749	762 267	1 298 896	1 970 490
Cash/cash equivalents at the year end:	582 022	171 964	171 749	287 303	762 267	762 267	1 298 896	1 970 400	2 919 787

Table 14: Budgeted Cash Flows

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	582 022	171 964	171 749	287 303	762 267	762 267	1 298 896	1 970 400	2 919 787
Other current investments > 90 days	0	0	(0)	0	-	-	-	-	-
Non current assets - Investments	411 284	425 553	500 346	671 717	707 563	707 563	386 677	320 460	290 047
<b>Cash and investments available:</b>	<b>993 306</b>	<b>597 517</b>	<b>672 096</b>	<b>959 021</b>	<b>1 469 830</b>	<b>1 469 830</b>	<b>1 685 573</b>	<b>2 290 860</b>	<b>3 209 835</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	210 991	328 760	419 920	-	31 869	31 869	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	(670 940)	(1 019 769)	(486 633)	293 736	(475 151)	(475 151)	(172 575)	(40 136)	190 049
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	658 836	601 841	639 762	713 508	720 457	720 457	560 570	336 026	304 123
Reserves to be backed by cash/investments	558 051	360 386	414 462	1 215 517	560 828	560 828	276 167	682 738	425 704
<b>Total Application of cash and investments:</b>	<b>756 938</b>	<b>271 018</b>	<b>987 511</b>	<b>2 222 760</b>	<b>838 003</b>	<b>838 003</b>	<b>864 163</b>	<b>978 628</b>	<b>919 876</b>
<b>Surplus(shortfall)</b>	<b>236 368</b>	<b>326 499</b>	<b>(315 415)</b>	<b>(1 263 739)</b>	<b>631 827</b>	<b>631 827</b>	<b>1 021 410</b>	<b>1 312 232</b>	<b>2 289 959</b>

Table 15: Cash backed reserves/accumulated surplus reconciliation

Table A9 - Asset Management

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	135 078	343 778	789 181	1 547 867	1 142 652	1 142 652	1 626 188	1 359 215	1 601 238
Infrastructure - Road transport	89 791	217 635	342 671	366 626	347 989	347 989	383 331	481 880	445 251
Infrastructure - Electricity	5 995	30 503	43 383	242 325	265 200	265 200	274 000	250 100	208 000
Infrastructure - Water	-	14 043	20 366	80 225	55 500	55 500	55 500	54 000	55 500
Infrastructure - Sanitation	-	3 523	6 800	30 000	30 000	30 000	-	-	-
Infrastructure - Other	447	9 444	156 347	600 483	304 774	304 774	817 388	455 809	750 800
Infrastructure	96 233	275 148	568 567	1 320 280	993 463	993 463	1 530 811	1 247 780	1 459 551
Community	38 844	57 074	162 652	162 663	119 415	119 415	76 950	103 100	124 702
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	19 360	30 000	14 000	14 000	-	-	-
Other assets	-	11 551	37 602	34 144	15 774	15 774	16 432	14 335	16 886
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	1 280 765	1 414 103	1 886 338	2 009 441	1 534 281	1 534 281	1 588 782	1 568 791	1 782 646
Infrastructure - Road transport	145 700	227 202	219 600	210 310	197 963	197 963	101 734	79 741	78 150
Infrastructure - Electricity	312 903	368 539	420 663	359 710	308 602	308 602	301 788	288 000	303 300
Infrastructure - Water	154 256	320 186	539 635	501 803	418 766	418 766	331 957	307 100	406 193
Infrastructure - Sanitation	156 642	133 244	133 900	208 330	134 957	134 957	428 316	411 962	418 500
Infrastructure - Other	77 865	50 101	114 642	89 490	112 814	112 814	37 460	38 500	40 500
Infrastructure	847 486	1 099 272	1 428 338	1 389 644	1 174 141	1 174 141	1 201 252	1 125 302	1 324 643
Community	120 255	63 740	112 628	146 707	114 302	114 302	130 091	173 014	183 767
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	195 463	186 957	264 395	401 394	175 911	175 911	144 000	163 630	166 312
Other assets	64 450	64 133	90 957	82 996	69 427	69 427	92 639	105 945	106 405
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	3 092	-	-	700	500	500	900	900	1 500
<b>Total Capital Expenditure</b>	235 492	444 837	562 271	576 938	545 952	545 952	485 065	561 621	521 401
Infrastructure - Road transport	318 899	399 042	464 046	602 635	583 802	583 802	575 786	538 100	511 300
Infrastructure - Electricity	154 256	334 229	559 900	582 028	475 266	475 266	387 457	361 100	551 633
Infrastructure - Water	156 642	136 757	140 700	238 330	164 997	164 997	428 316	411 962	418 500
Infrastructure - Sanitation	78 411	59 545	270 989	689 973	417 588	417 588	855 440	494 300	781 300
Infrastructure	943 690	1 374 420	1 997 908	2 689 904	2 167 905	2 167 905	2 732 063	2 367 062	2 794 193
Community	159 139	120 815	275 280	308 370	233 717	233 717	207 041	276 114	306 488
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	195 463	186 957	264 395	431 394	189 911	189 911	144 000	163 630	166 312
Other assets	64 450	64 133	128 569	117 140	85 201	85 201	110 971	120 279	123 391
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	3 092	-	-	700	500	500	900	900	1 500
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	1 385 844	1 757 876	2 685 511	3 547 595	2 878 933	2 878 933	3 194 975	2 928 096	3 383 885
<b>ASSET REGISTER SUMMARY - PPE (MDV)</b>									
Infrastructure - Road transport	1 466 948	2 182 903	2 715 218	-	-	-	-	-	-
Infrastructure - Electricity	1 142 108	1 692 897	2 009 193	-	-	-	-	-	-
Infrastructure - Water	679 791	1 707 583	2 575 364	-	-	-	-	-	-
Infrastructure - Sanitation	525 650	-	-	-	-	-	-	-	-
Infrastructure - Other	1 521 333	1 067 723	1 412 077	-	-	-	-	-	-
Infrastructure	5 335 830	6 670 919	8 711 851	-	-	-	-	-	-
Community	768 131	851 302	1 126 867	-	-	-	-	-	-
Heritage assets	3 733	3 695	3 656	-	-	-	-	-	-
Investment properties	11 951	10 571	8 027	-	-	-	-	-	-
Other assets	2 591 545	2 375 332	2 798 403	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	11 015	14 741	17 008	14 741	17 008	17 008	19 559	22 493	25 867
Intangibles	95 360	98 035	156 191	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (MDV)</b>	8 817 564	10 024 562	12 223 084	14 741	17 008	17 008	19 559	22 493	25 867
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	628 930	574 907	507 006	783 926	723 031	723 031	897 034	999 280	1 101 193
<b>Repairs and Maintenance by Asset Class</b>	727 352	894 629	1 125 506	1 609 287	1 545 030	1 545 030	1 690 116	1 809 430	1 933 694
Infrastructure - Road transport	75 369	85 998	94 167	286 430	270 453	270 453	279 802	293 901	310 312
Infrastructure - Electricity	153 325	205 508	321 375	416 058	380 026	380 026	463 723	499 139	537 308
Infrastructure - Water	118 167	136 920	140 150	177 096	174 450	174 450	186 483	199 995	214 264
Infrastructure - Sanitation	7 919	8 899	12 777	33 210	32 938	32 938	39 006	41 060	43 207
Infrastructure - Other	3 226	3 385	4 515	4 445	8 445	8 445	9 048	9 772	10 554
Infrastructure	398 005	440 720	573 085	911 239	866 313	866 313	978 082	1 043 898	1 115 646
Community	122 884	130 677	134 553	291 333	294 386	294 386	351 102	377 079	404 062
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	246 462	323 232	417 868	406 714	384 331	384 331	350 952	386 543	416 187
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	1 356 282	1 498 538	1 632 512	2 393 212	2 268 061	2 268 061	2 587 150	2 808 719	3 037 088
<b>% of capital exp on renewal of assets</b>	911.2%	411.3%	240.3%	129.3%	134.3%	134.3%	96.0%	115.4%	112.0%
<b>Renewal of Existing Assets as % of deprecn"</b>	195.7%	246.0%	374.0%	255.2%	212.2%	212.2%	174.9%	157.0%	162.8%
<b>R&amp;M as a % of PPE</b>	8.7%	8.7%	8.7%	10.6%	9.9%	9.9%	9.3%	8.6%	8.0%
<b>Renewal and R&amp;M as a % of PPE</b>	22.0%	23.0%	24.0%						

Table 16: Asset Management

Table A10 - Basic service delivery measurement

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Household service targets (000)</b>									
<b>Water:</b>									
Piped water inside dwelling	429	525	620	659	659	659	695	730	764
Piped water inside yard (but not in dwelling)	125	106	86	73	73	73	62	52	45
Using public tap (at least min.service level)	113	58	3	1	1	1	1	0	0
Other water supply (at least min.service level)	4	2	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	671	690	709	733	733	733	758	783	809
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	16	10	4	3	3	3	2	1	1
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	16	10	4	3	3	3	2	1	1
<b>Total number of households</b>	<b>687</b>	<b>700</b>	<b>713</b>	<b>736</b>	<b>736</b>	<b>736</b>	<b>760</b>	<b>784</b>	<b>810</b>
<b>Sanitation/sewering:</b>									
Flush toilet (connected to sewerage)	490	509	528	555	555	555	564	612	642
Flush toilet (with septic tank)	12	12	12	11	11	11	11	11	10
Chemical toilet	10	10	10	9	9	9	9	9	8
Pit toilet (ventilated)	139	134	130	125	125	126	122	118	115
Other toilet provisions (> min.service level)	21	21	22	23	23	23	23	24	25
<i>Minimum Service Level and Above sub-total</i>	672	686	701	725	725	725	749	774	800
Bucket toilet	5	5	4	4	4	4	3	3	2
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	10	9	8	8	8	8	7	7	7
<i>Below Minimum Service Level sub-total</i>	15	14	12	11	11	11	11	10	9
<b>Total number of households</b>	<b>687</b>	<b>700</b>	<b>713</b>	<b>736</b>	<b>736</b>	<b>736</b>	<b>760</b>	<b>784</b>	<b>810</b>
<b>Energy:</b>									
Electricity (at least min.service level)	483	603	523	535	535	535	549	561	579
Electricity - prepaid (min.service level)	126	132	138	149	149	149	162	175	190
<i>Minimum Service Level and Above sub-total</i>	609	635	661	685	685	685	710	737	769
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	78	65	53	51	51	51	49	47	41
<i>Below Minimum Service Level sub-total</i>	78	65	53	51	51	51	49	47	41
<b>Total number of households</b>	<b>687</b>	<b>700</b>	<b>713</b>	<b>736</b>	<b>736</b>	<b>736</b>	<b>760</b>	<b>784</b>	<b>810</b>
<b>Refuse:</b>									
Removed at least once a week	518	555	591	630	630	630	685	697	728
<i>Minimum Service Level and Above sub-total</i>	518	555	591	630	630	630	685	697	728
Removed less frequently than once a week	11	25	39	42	42	42	45	48	51
Using communal refuse dump	14	9	4	3	3	3	2	1	1
Using own refuse dump	100	79	58	46	46	46	36	28	23
Other rubbish disposal	4	2	1	0	0	0	0	0	0
No rubbish disposal	38	29	20	15	15	15	12	9	7
<i>Below Minimum Service Level sub-total</i>	168	145	122	106	106	106	95	87	81
<b>Total number of households</b>	<b>687</b>	<b>700</b>	<b>713</b>	<b>736</b>	<b>736</b>	<b>736</b>	<b>760</b>	<b>784</b>	<b>810</b>
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)	76	47	53	60	65	65	75	85	105
Sanitation (free minimum level service)	354	47	53	90	65	65	75	85	105
Electricity/other energy (50kwh per household per month)	251	47	53	90	65	65	75	85	105
Refuse (removed at least once a week)	360	47	53	90	65	65	75	85	105
<b>Cost of Free Basic Services provided (R'000)</b>	-	-	-	-	-	-	-	-	-
Water (6 kilolitres per household per month)	0	0	0	0	0	1	0	0	0
Sanitation (free sanitation service)	-	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per household per month)	0	0	0	0	0	1	0	0	0
Refuse (removed once a week)	0	0	0	0	0	0	0	0	0
<b>Total cost of FBS provided (minimum social package)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Highest level of free service provided</b>									
Property rates (R'000 value threshold)	10 000	10 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)	6	12	12	12	12	12	12	12	12
Sanitation (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)	-	15	16	18	18	18	20	21	23
Electricity (kwh per household per month)	50	100	100	100	100	100	100	100	100
Refuse (average litres per week)	85	85	85	85	85	85	85	85	85
<b>Revenue cost of free services provided (R'000)</b>									
Property rates (R15 000 threshold rebate)	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)	-	-	-	-	-	-	-	-	-
<b>Water</b>	<b>138 800</b>	<b>31 378</b>	<b>35 273</b>	<b>67 198</b>	<b>48 532</b>	<b>48 532</b>	<b>60 480</b>	<b>74 052</b>	<b>89 330</b>
<b>Sanitation</b>	<b>91 200</b>	<b>8 508</b>	<b>10 317</b>	<b>19 686</b>	<b>14 218</b>	<b>14 218</b>	<b>17 728</b>	<b>21 711</b>	<b>28 210</b>
<b>Electricity/other energy</b>	<b>88 600</b>	<b>24 742</b>	<b>35 459</b>	<b>80 138</b>	<b>57 876</b>	<b>57 876</b>	<b>90 153</b>	<b>137 934</b>	<b>208 118</b>
<b>Refuse</b>	<b>8 100</b>	<b>14 470</b>	<b>29 067</b>	<b>57 391</b>	<b>41 448</b>	<b>41 449</b>	<b>51 660</b>	<b>63 220</b>	<b>76 312</b>
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of free services provided (total social package)</b>	<b>326 700</b>	<b>79 098</b>	<b>110 135</b>	<b>224 411</b>	<b>162 075</b>	<b>162 075</b>	<b>220 021</b>	<b>296 917</b>	<b>399 970</b>

Table 17: Basic service delivery measurement



## 6.2 Consolidated Overview

Table A1 - Consolidated Budget Summary

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	1 719 224	2 185 065	2 289 624	3 597 980	2 789 465	2 789 465	3 021 875	3 369 390	3 756 870
Service charges	4 362 518	5 001 181	5 833 755	7 464 859	7 432 148	7 430 038	8 614 086	9 997 543	11 605 556
Investment revenue	135 404	137 431	123 889	124 293	126 913	126 309	120 370	64 482	71 707
Transfers recognised - operational	1 248 260	1 456 226	1 624 720	1 920 930	1 899 730	1 899 730	1 976 514	2 152 914	2 317 105
Other own revenue	1 034 214	1 164 664	1 350 352	1 349 956	1 510 279	1 486 950	1 578 201	1 685 695	1 799 421
Total Revenue (excluding capital transfers and contributions)	8 499 620	9 946 567	11 232 341	14 458 018	13 758 535	13 741 492	15 311 046	17 269 795	19 550 660
Employee costs	2 443 978	2 680 663	3 056 156	3 023 428	3 056 300	3 056 555	3 506 330	3 772 246	4 057 568
Remuneration of councillors	46 009	44 282	55 474	58 113	58 113	58 163	66 838	73 312	80 419
Depreciation & asset impairment	630 681	577 311	509 761	786 871	725 976	725 961	899 784	1 002 250	1 104 342
Finance charges	364 383	372 545	519 564	516 153	632 076	632 076	716 617	762 736	805 284
Materials and bulk purchases	2 208 027	2 281 687	2 799 863	3 594 869	3 574 864	3 565 940	4 552 163	5 634 368	6 976 213
Transfers and grants	8 392	11 585	9 634	13 564	12 564	12 564	18 000	19 000	20 000
Other expenditure	2 803 670	4 124 820	4 215 122	5 814 225	5 065 686	5 057 177	5 331 773	5 665 782	6 034 507
Total Expenditure	8 505 141	10 072 893	11 165 773	13 809 223	13 125 479	13 109 436	15 090 505	16 929 715	19 078 332
Surplus/(Deficit)	(5 520)	(126 326)	66 567	648 795	633 056	633 056	220 540	340 080	472 328
Transfers recognised - capital	317 834	466 059	650 643	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	312 314	339 733	717 211	1 999 212	1 594 760	1 594 760	1 545 566	1 427 753	1 948 969
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	312 314	339 733	717 211	1 999 212	1 594 760	1 594 760	1 545 566	1 427 753	1 948 969
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	1 385 844	1 757 876	2 685 511	3 547 508	2 676 933	2 676 933	3 194 975	2 928 006	3 393 885
Transfers recognised - capital	317 134	460 792	655 634	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Public contributions & donations	165 567	221 176	226 448	155 200	155 200	155 200	87 700	89 350	91 150
Borrowing	636 453	294 856	1 606 944	800 000	1 081 000	1 081 000	1 000 000	1 000 000	1 000 000
Internally generated funds	246 691	781 051	195 486	1 241 891	479 029	479 029	782 249	750 983	826 094
Total sources of capital funds	1 385 844	1 757 876	2 685 511	3 547 508	2 676 933	2 676 933	3 194 975	2 928 006	3 393 885
<b>Financial position</b>									
Total current assets	3 363 997	3 374 060	4 120 102	3 140 264	4 617 901	4 610 395	5 037 871	5 740 169	6 677 867
Total non current assets	9 201 658	10 995 192	13 798 106	16 129 052	16 553 912	16 551 892	18 762 340	21 612 082	24 672 591
Total current liabilities	2 774 478	2 965 410	4 036 818	3 044 685	3 561 724	3 552 198	3 721 205	3 934 111	4 162 806
Total non current liabilities	2 714 993	3 738 925	5 499 262	4 864 621	6 550 012	6 550 012	7 120 589	7 736 552	8 493 802
Community wealth/Equity	7 076 185	7 664 917	8 382 128	11 360 010	11 060 077	11 060 077	12 958 416	15 681 568	18 693 851
<b>Cash flows</b>									
Net cash from (used) operating	915 217	1 725 282	1 925 736	2 751 488	2 501 011	2 504 929	2 760 476	2 860 950	3 477 691
Net cash from (used) investing	(1 566 291)	(2 229 361)	(3 410 324)	(3 305 193)	(2 804 879)	(2 802 729)	(2 669 688)	(2 671 519)	(3 142 920)
Net cash from (used) financing	863 092	94 076	1 463 842	838 896	892 273	892 473	443 952	481 458	615 096
Cash/cash equivalents at the year end	607 488	197 494	176 746	304 250	779 214	771 419	1 306 159	1 977 048	2 926 915
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	1 018 772	623 047	677 093	975 988	1 486 777	1 478 963	1 692 836	2 297 508	3 216 963
Application of cash and investments	779 271	324 627	1 029 380	2 250 032	835 391	834 690	679 084	994 246	934 462
Balance - surplus (shortfall)	239 501	298 420	(352 286)	(1 274 054)	651 386	644 293	1 013 752	1 303 262	2 282 501
<b>Asset management</b>									
Asset register summary (WDV)	8 817 964	10 024 592	12 823 004	14 741	17 008	17 008	19 559	22 493	25 867
Depreciation & asset impairment	630 681	577 311	509 761	786 871	725 976	725 961	899 784	1 002 250	1 104 342
Renewal of Existing Assets	1 230 766	1 414 103	1 896 360	2 000 441	1 534 281	1 534 281	1 568 782	1 568 791	1 792 646
Repairs and Maintenance	727 352	894 629	1 125 506	1 609 287	1 545 030	1 545 030	1 690 116	1 809 430	1 935 894
<b>Free services</b>									
Cost of Free Basic Services provided	0	0	0	0	0	2	0	0	0
Revenue cost of free services provided	326 700	79 098	110 135	224 411	162 075	162 075	220 021	296 917	399 970
<b>Households below minimum service level</b>									
Water:	15 793	10 037	4 280	2 722	2 722	2 722	1 731	1 101	700
Sanitation/sewerage:	15 106	13 699	12 289	11 359	11 359	11 359	10 514	9 748	9 050
Energy:	77 595	65 194	52 792	51 073	51 073	51 073	49 172	47 078	40 976
Refuse:	168 227	145 111	121 991	106 009	106 009	106 009	94 569	86 636	81 444

Table 18: Consolidated Budget Summary

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

Standard Classification Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	3 343 429	3 910 508	4 232 753	5 596 490	4 871 405	4 871 405	5 177 662	5 659 993	6 236 242
Executive and council	2 051	21 800	76 308	56 656	90 551	90 551	23 038	1 291	1 293
Budget and treasury office	-	0	(11)	-	-	-	-	-	-
Corporate services	3 341 377	3 888 707	4 156 457	5 539 834	4 780 854	4 780 854	5 154 624	5 658 703	6 234 950
<i>Community and public safety</i>	267 331	394 383	331 687	656 020	413 466	413 455	238 869	330 356	322 994
Community and social services	17 637	19 976	19 457	23 572	22 167	22 167	24 930	60 223	38 707
Sport and recreation	33 686	58 065	54 779	87 784	87 934	87 934	20 322	51 488	52 669
Public safety	43 903	50 310	41 160	70 931	70 931	70 931	74 633	78 474	82 517
Housing	139 776	199 359	149 133	403 167	160 590	160 590	40 096	56 771	56 771
Health	52 330	66 683	67 528	70 565	71 833	71 833	78 889	83 400	90 330
<i>Economic and environmental services</i>	259 346	479 855	607 957	1 262 235	1 076 025	1 076 025	1 305 668	1 080 418	1 389 333
Planning and development	69 199	126 070	157 485	133 637	133 637	133 637	113 617	182 055	199 089
Road transport	189 966	352 927	449 042	1 128 499	940 725	940 725	1 191 891	898 196	1 170 069
Environmental protection	190	58	530	100	1 663	1 663	160	168	175
<i>Trading services</i>	4 828 249	5 580 541	6 574 617	8 146 221	8 189 937	8 172 894	9 737 222	11 099 523	12 900 391
Electricity	2 789 662	3 191 679	3 982 193	5 276 770	5 318 501	5 318 501	6 527 982	7 597 238	8 843 795
Water	1 387 963	1 605 659	1 742 711	1 928 517	1 906 635	1 889 592	2 006 923	2 262 702	2 490 107
Waste water management	356 202	396 607	491 552	500 563	504 430	504 430	695 171	651 532	883 896
Waste management	294 422	306 596	358 161	440 370	460 371	460 371	507 147	589 051	682 932
Other	99 099	-126 475	137 494	147 468	169 416	169 416	176 659	187 178	198 339
<b>Total Revenue - Standard</b>	<b>8 817 454</b>	<b>10 410 982</b>	<b>11 882 977</b>	<b>15 808 435</b>	<b>14 720 239</b>	<b>14 793 196</b>	<b>16 636 072</b>	<b>18 357 466</b>	<b>21 027 301</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	1 916 675	2 640 626	2 263 966	3 332 426	2 639 176	2 639 176	2 658 531	2 819 954	3 006 301
Executive and council	162 999	199 133	354 280	562 930	513 221	513 221	346 619	350 358	377 277
Budget and treasury office	12 768	13 828	13 858	26 875	26 875	26 875	17 289	18 546	19 897
Corporate services	1 750 908	2 428 664	1 835 828	2 742 621	2 099 080	2 099 080	2 294 622	2 451 050	2 609 127
<i>Community and public safety</i>	1 441 032	1 683 338	1 980 929	2 189 244	2 087 397	2 087 397	2 410 154	2 586 512	2 774 308
Community and social services	159 856	187 143	219 219	356 331	304 341	304 341	315 681	339 523	364 536
Sport and recreation	363 533	401 360	466 132	556 209	559 939	559 939	604 622	650 961	701 152
Public safety	510 972	641 041	672 746	807 184	778 476	778 476	934 629	1 002 223	1 074 263
Housing	255 673	278 557	352 249	296 015	241 863	241 863	328 337	349 600	372 047
Health	150 998	175 246	190 583	173 505	202 778	202 778	226 885	244 206	262 311
<i>Economic and environmental services</i>	302 123	930 098	1 185 789	1 448 682	1 425 700	1 425 700	1 601 558	1 724 542	1 850 131
Planning and development	163 218	191 126	244 167	280 650	258 172	258 172	330 164	354 307	379 941
Road transport	806 109	702 240	901 482	1 137 672	1 124 805	1 124 805	1 219 331	1 314 432	1 410 549
Environmental protection	32 796	36 731	40 140	30 360	42 723	42 723	52 062	55 802	59 641
<i>Trading services</i>	4 257 850	4 708 760	5 769 081	6 693 609	6 828 232	6 811 189	8 252 660	9 618 764	11 254 374
Electricity	2 448 438	2 729 799	3 576 395	4 258 581	4 346 646	4 346 646	5 406 037	6 507 142	7 861 178
Water	1 257 504	1 296 925	1 390 039	1 624 896	1 631 021	1 613 978	1 694 164	1 879 359	2 076 611
Waste water management	203 038	260 060	277 452	320 866	326 602	326 602	404 410	438 481	474 543
Waste management	348 870	421 975	525 194	489 465	523 963	523 963	748 050	793 783	842 041
Other	87 460	110 072	106 068	145 262	144 973	144 973	167 602	179 942	193 217
<b>Total Expenditure - Standard</b>	<b>8 505 141</b>	<b>10 072 893</b>	<b>11 165 773</b>	<b>13 809 223</b>	<b>13 125 479</b>	<b>13 108 436</b>	<b>15 090 505</b>	<b>16 929 715</b>	<b>19 078 332</b>
<b>Surplus/(Deficit) for the year</b>	<b>312 314</b>	<b>338 089</b>	<b>717 204</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 584 760</b>	<b>1 545 566</b>	<b>1 427 751</b>	<b>1 948 969</b>

*Table 19: Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)*

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

Vote Description	20067	20078	20089	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote:</b>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	503	21 010	75 635	55 670	89 765	89 765	25 500	3 500	3 500
General Assessment	3 229 275	3 781 623	3 987 548	5 321 735	4 559 444	4 559 444	4 945 637	5 499 050	6 062 492
Financial Services	70 333	63 967	118 197	192 593	155 904	155 904	148 990	95 102	103 043
Corporate & Shared Services	43 210	44 695	51 222	66 210	66 210	66 210	60 979	65 749	70 611
Community Safety	124 718	146 453	141 428	179 557	179 557	179 557	144 915	153 353	162 309
City Planning and Economic Development	69 231	126 100	157 513	133 883	133 683	133 683	110 166	178 607	195 644
Health & Social Development	53 942	68 806	68 136	71 088	72 356	72 356	79 779	84 365	91 381
Sport & Recreation	40 903	43 800	38 456	63 369	61 953	61 953	12 388	63 933	54 625
Housing and Sustainable Human Settlement Development	139 776	199 358	148 133	403 167	160 590	160 590	40 696	56 771	58 771
Agriculture & Environmental Management	377 776	425 877	490 941	584 773	608 385	608 385	543 722	745 657	835 672
Transport and Roads	140 769	309 546	389 832	1 087 540	915 315	915 315	1 209 623	922 889	1 186 554
Public Works and Infrastructure Development	4 527 020	5 180 619	6 205 942	7 688 851	7 717 067	7 700 024	9 214 307	10 488 472	12 202 898
<b>Total Revenue by Vote</b>	<b>8 617 454</b>	<b>10 410 962</b>	<b>11 882 984</b>	<b>15 806 435</b>	<b>14 720 239</b>	<b>14 703 196</b>	<b>16 636 672</b>	<b>18 357 488</b>	<b>21 027 301</b>
<b>Expenditure by Vote to be appropriated</b>									
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	176 650	221 747	382 858	621 889	564 931	564 931	335 207	343 450	367 295
General Assessment	563 829	1 159 113	474 926	1 040 620	483 081	483 081	504 279	546 856	593 145
Financial Services	350 769	409 854	531 061	690 526	716 272	716 272	801 454	847 245	889 527
Corporate & Shared Services	784 909	838 439	819 496	981 143	907 985	907 985	1 032 200	1 069 061	1 172 333
Community Safety	575 218	714 620	750 414	892 308	860 028	860 028	1 036 378	1 111 896	1 192 377
City Planning and Economic Development	176 263	202 716	263 265	280 447	262 658	262 658	313 271	336 384	382 312
Health & Social Development	208 374	241 095	270 428	325 025	316 665	316 665	368 142	386 009	425 131
Sport & Recreation	133 082	152 738	184 799	242 673	250 297	250 297	247 753	267 134	286 258
Housing and Sustainable Human Settlement Development	285 814	289 419	363 522	341 013	251 356	251 356	346 325	367 798	391 506
Agriculture & Environmental Management	735 529	852 261	995 493	1 023 687	1 056 276	1 056 276	1 355 264	1 446 836	1 544 062
Transport and Roads	599 319	704 689	893 080	1 171 485	1 156 358	1 156 358	1 254 780	1 352 159	1 450 479
Public Works and Infrastructure Development	3 915 364	4 286 210	5 246 432	6 199 005	6 299 554	6 282 511	7 495 452	8 614 886	10 401 407
<b>Total Expenditure by Vote</b>	<b>8 585 141</b>	<b>10 072 892</b>	<b>11 185 773</b>	<b>13 809 223</b>	<b>13 125 479</b>	<b>13 108 436</b>	<b>15 090 505</b>	<b>16 929 715</b>	<b>19 078 332</b>
<b>Surplus/(Deficit) for the year</b>	<b>312 314</b>	<b>338 069</b>	<b>717 211</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 546 167</b>	<b>1 427 773</b>	<b>1 948 969</b>

*Table 20: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)*

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

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue By Source</b>									
Property rates	1 719 224	2 185 065	2 299 624	3 597 980	2 789 465	2 789 465	3 021 675	3 369 390	3 796 870
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 674 390	3 034 977	3 666 607	5 030 000	5 030 000	5 030 800	6 010 000	7 061 750	8 237 556
Service charges - water revenue	1 091 350	1 299 305	1 404 960	1 561 224	1 605 896	1 596 407	1 714 362	1 924 339	2 158 144
Service charges - sanitation revenue	265 228	324 359	360 220	384 421	384 421	381 609	421 773	466 329	512 757
Service charges - refuse revenue	250 760	267 689	316 005	383 825	383 825	383 825	429 884	505 114	593 508
Service charges - other	60 850	74 850	83 983	105 389	28 006	38 197	38 057	41 112	43 579
Rental of facilities and equipment	70 028	84 317	87 687	95 948	96 269	96 269	105 503	112 942	120 623
Interest earned - external investments	135 404	137 431	123 889	124 293	126 913	126 309	120 370	64 452	71 707
Interest earned - outstanding debtors	156 503	194 352	298 653	242 350	324 017	324 333	371 786	418 524	459 469
Dividends received	-	-	-	-	-	-	-	-	-
Fines	39 526	39 357	31 242	62 611	62 611	62 611	66 687	68 990	72 396
Licences and permits	21 817	29 499	28 424	31 539	31 539	31 539	34 783	36 621	38 448
Agency services	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 248 260	1 458 225	1 624 720	1 920 930	1 899 730	1 899 730	1 976 514	2 152 614	2 317 105
Other revenue	725 425	812 202	901 567	889 601	967 935	953 290	985 482	1 048 698	1 103 535
Gains on disposal of PPE	20 915	4 937	2 779	27 908	27 908	27 908	4 950	4 950	4 950
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>8 499 620</b>	<b>9 946 567</b>	<b>11 232 341</b>	<b>14 458 018</b>	<b>13 758 535</b>	<b>13 741 492</b>	<b>15 311 046</b>	<b>17 269 795</b>	<b>19 550 658</b>
<b>Expenditure By Type</b>									
Employee related costs	2 443 978	2 660 663	3 056 156	3 023 428	3 056 300	3 056 555	3 506 330	3 772 246	4 057 568
Remuneration of councillors	46 009	44 282	55 474	58 113	58 113	58 163	66 838	73 312	80 419
Debt impairment	230 178	316 492	416 966	192 545	405 674	405 702	491 872	547 395	608 041
Depreciation & asset impairment	630 681	577 311	509 761	786 871	725 976	725 961	899 784	1 002 250	1 104 342
Finance charges	364 383	372 545	519 564	518 153	632 076	632 076	715 617	762 736	805 284
Bulk purchases	2 208 027	2 281 687	2 799 663	3 594 869	3 574 864	3 585 940	4 552 163	5 634 388	6 976 213
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfers and grants	8 392	11 585	9 834	13 564	12 564	12 564	16 000	19 000	20 000
Other expenditure	2 563 577	3 784 976	3 789 087	5 621 680	4 659 912	4 651 475	4 834 824	5 113 310	5 421 388
Loss on disposal of PPE	9 915	23 352	9 969	-	-	-	5 077	5 077	5 077
<b>Total Expenditure</b>	<b>8 595 141</b>	<b>10 072 893</b>	<b>11 165 773</b>	<b>13 809 223</b>	<b>13 125 479</b>	<b>13 108 436</b>	<b>15 090 505</b>	<b>16 929 715</b>	<b>19 078 332</b>
<b>Surplus/(Deficit)</b>	<b>(9 520)</b>	<b>(126 326)</b>	<b>66 567</b>	<b>648 795</b>	<b>633 056</b>	<b>633 056</b>	<b>220 540</b>	<b>340 080</b>	<b>472 328</b>
Transfers recognised - capital	317 834	456 059	650 643	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>312 314</b>	<b>339 733</b>	<b>717 211</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>312 314</b>	<b>339 733</b>	<b>717 211</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>312 314</b>	<b>339 733</b>	<b>717 211</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>312 314</b>	<b>339 733</b>	<b>717 211</b>	<b>1 999 212</b>	<b>1 594 760</b>	<b>1 594 760</b>	<b>1 545 566</b>	<b>1 427 753</b>	<b>1 948 969</b>

Table 21: Consolidated Budgeted Financial Performance (revenue and expenditure)

Table A6 -- Consolidated Budgeted Financial Position

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	94 815	68 766	94 550	17 212	16 947	9 153	7 283	6 648	7 128
Call investment deposits	558 674	235 136	177 605	287 038	762 267	762 267	1 288 896	1 970 400	2 919 787
Consumer debtors	2 047 587	2 400 391	2 683 318	2 474 968	2 756 825	2 756 913	2 786 186	2 782 069	2 732 477
Other debtors	467 565	348 137	786 848	126 043	714 065	714 015	555 319	567 421	580 027
Current portion of long-term receivables	27 840	103 377	123 833	109 562	123 833	123 833	131 263	139 139	147 487
Non-current assets held for sale	-	-	394	-	394	394	394	394	394
Inventory	167 485	218 254	243 545	125 441	243 571	243 821	258 550	274 088	290 567
<b>Total current assets</b>	<b>3 383 997</b>	<b>3 374 050</b>	<b>4 120 162</b>	<b>3 140 264</b>	<b>4 617 901</b>	<b>4 610 395</b>	<b>5 037 871</b>	<b>5 740 189</b>	<b>6 677 867</b>
<b>Non current assets</b>									
Long-term receivables	323 533	189 763	187 100	203 400	187 100	187 100	198 326	210 225	222 839
Investments	411 284	425 553	500 346	671 717	707 563	707 563	386 677	320 480	290 047
Investment property	11 951	10 571	8 027	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	8 348 516	10 256 529	12 929 434	15 239 194	15 642 241	15 640 221	18 157 776	21 058 883	24 133 838
Agricultural	-	-	-	-	-	-	-	-	-
Biological	11 015	14 741	17 008	14 741	17 008	17 008	19 559	22 493	25 667
Intangible	95 360	98 035	156 191	-	-	-	-	-	-
Other non-current assets	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>9 201 658</b>	<b>10 895 192</b>	<b>13 758 106</b>	<b>16 129 652</b>	<b>16 553 912</b>	<b>16 551 892</b>	<b>18 762 340</b>	<b>21 612 052</b>	<b>24 672 391</b>
<b>TOTAL ASSETS</b>	<b>12 585 655</b>	<b>14 369 242</b>	<b>17 918 268</b>	<b>19 269 916</b>	<b>21 171 813</b>	<b>21 162 287</b>	<b>23 800 211</b>	<b>27 352 241</b>	<b>31 350 458</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	46 002	106 407	95 417	-	-	-	-	-	-
Borrowing	329 894	322 821	309 402	90 011	346 558	346 558	369 049	391 028	418 563
Consumer deposits	260 050	269 510	285 243	308 575	291 829	292 329	298 426	304 638	311 019
Trade and other payables	2 138 732	2 256 672	3 346 756	2 646 100	2 923 336	2 913 310	3 054 730	3 238 445	3 433 224
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>2 774 478</b>	<b>2 965 410</b>	<b>4 036 818</b>	<b>3 044 685</b>	<b>3 561 724</b>	<b>3 552 198</b>	<b>3 721 205</b>	<b>3 934 111</b>	<b>4 162 806</b>
<b>Non current liabilities</b>									
Borrowing	2 709 729	2 812 820	4 290 081	4 658 293	5 186 394	5 186 394	5 653 692	6 118 642	6 737 331
Provisions	5 263	926 104	1 209 181	6 328	1 363 618	1 363 618	1 485 697	1 617 910	1 756 471
<b>Total non current liabilities</b>	<b>2 714 993</b>	<b>3 738 925</b>	<b>5 499 262</b>	<b>4 664 621</b>	<b>6 550 012</b>	<b>6 550 012</b>	<b>7 139 389</b>	<b>7 736 552</b>	<b>8 493 802</b>
<b>TOTAL LIABILITIES</b>	<b>5 489 470</b>	<b>6 704 335</b>	<b>9 536 080</b>	<b>7 709 306</b>	<b>10 111 736</b>	<b>10 102 210</b>	<b>10 860 594</b>	<b>11 670 663</b>	<b>12 656 608</b>
<b>NET ASSETS</b>	<b>7 076 185</b>	<b>7 664 917</b>	<b>8 382 188</b>	<b>11 560 610</b>	<b>11 060 077</b>	<b>11 060 077</b>	<b>12 939 616</b>	<b>15 681 578</b>	<b>18 693 851</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	790 351	887 650	1 042 354	3 330 725	2 720 684	2 720 684	4 485 395	6 174 663	8 442 436
Reserves	6 285 833	6 777 257	7 339 775	8 029 286	8 339 394	8 339 394	8 473 022	9 506 905	10 251 415
Minorities' interests	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>7 076 185</b>	<b>7 664 917</b>	<b>8 382 128</b>	<b>11 360 010</b>	<b>11 060 077</b>	<b>11 060 077</b>	<b>12 958 416</b>	<b>15 681 568</b>	<b>18 693 851</b>

Table 22: Consolidated Budgeted Financial Position

Table A7 – Consolidated Budgeted Cash Flows

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
Receipts									
Ratepayers and other	8 474 736	10 008 743	11 064 141	11 542 458	11 101 151	11 046 203	12 353 227	14 206 002	16 200 673
Government - operating	-	-	-	1 920 830	1 899 730	1 899 730	1 976 514	2 152 614	2 317 105
Government - capital	-	-	-	1 350 417	961 704	961 704	1 325 026	1 087 673	1 476 641
Interest	149 391	152 717	143 274	366 642	145 531	145 243	141 005	86 741	95 334
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(7 357 691)	(8 072 410)	(8 794 067)	(11 923 223)	(10 962 465)	(10 903 311)	(12 301 681)	(13 880 344)	(15 786 778)
Finance charges	(351 219)	(361 757)	(507 613)	(505 734)	(632 076)	(632 076)	(715 617)	(782 736)	(805 284)
Transfers and Grants	-	-	-	-	(12 564)	(12 564)	(18 000)	(19 000)	(20 000)
<b>NET CASH FROM(USED) OPERATING ACTIVITIES</b>	<b>915 217</b>	<b>1 725 292</b>	<b>1 925 736</b>	<b>2 751 488</b>	<b>2 581 911</b>	<b>2 504 929</b>	<b>2 780 476</b>	<b>2 860 950</b>	<b>3 477 651</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Receipts									
Proceeds on disposal of PPE	20 360	4 937	2 794	27 908	27 908	27 908	4 950	4 950	4 950
Decrease (increase) in non-current debtors	-	-	-	123 517	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	32 526	-	-	-	-	-
Decrease (increase) in non-current investments	29 032	(14 269)	(74 793)	(220 236)	(204 193)	(204 193)	317 863	66 217	30 413
Gain: Change in fair value of livestock	-	(3 727)	(2 267)	-	-	-	-	-	-
Asset impairment	-	-	(6 901)	-	-	-	-	-	-
Payments									
Capital assets	(1 615 683)	(2 216 302)	(3 329 157)	(3 268 907)	(2 628 594)	(2 626 444)	(2 992 502)	(2 742 685)	(3 178 283)
<b>NET CASH FROM(USED) INVESTING ACTIVITIES</b>	<b>(1 566 291)</b>	<b>(2 229 361)</b>	<b>(3 410 324)</b>	<b>(3 305 193)</b>	<b>(2 804 879)</b>	<b>(2 802 729)</b>	<b>(2 669 689)</b>	<b>(2 671 519)</b>	<b>(3 142 928)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	636 453	294 856	1 606 944	800 000	1 081 000	1 081 000	1 000 000	1 000 000	1 000 000
Increase (decrease) in consumer deposits	21 956	(940)	-	38 895	300	500	300	300	350
Proceeds from lease liabilities	-	147 684	142 287	-	-	-	-	-	-
Payments									
Repayment of borrowing	204 683	(252 310)	(148 320)	-	(189 027)	(189 027)	(556 348)	(518 842)	(385 254)
Repayment of lease liabilities	-	(95 415)	(137 070)	-	-	-	-	-	-
<b>NET CASH FROM(USED) FINANCING ACTIVITIES</b>	<b>863 692</b>	<b>94 076</b>	<b>1 463 642</b>	<b>838 895</b>	<b>892 273</b>	<b>892 473</b>	<b>443 952</b>	<b>481 458</b>	<b>615 096</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>212 618</b>	<b>(409 954)</b>	<b>(20 747)</b>	<b>285 190</b>	<b>568 404</b>	<b>594 672</b>	<b>534 739</b>	<b>679 869</b>	<b>949 867</b>
Cash/cash equivalents at the year begin:	395 470	607 488	197 494	19 060	190 809	176 747	771 420	1 305 159	1 977 048
Cash/cash equivalents at the year end:	607 488	197 494	176 746	304 250	779 214	771 419	1 305 159	1 977 048	2 926 915

Table 23: Consolidated Budgeted Cash Flows

## 7. Budget related charts and explanatory notes (parent)

Table 1(a)

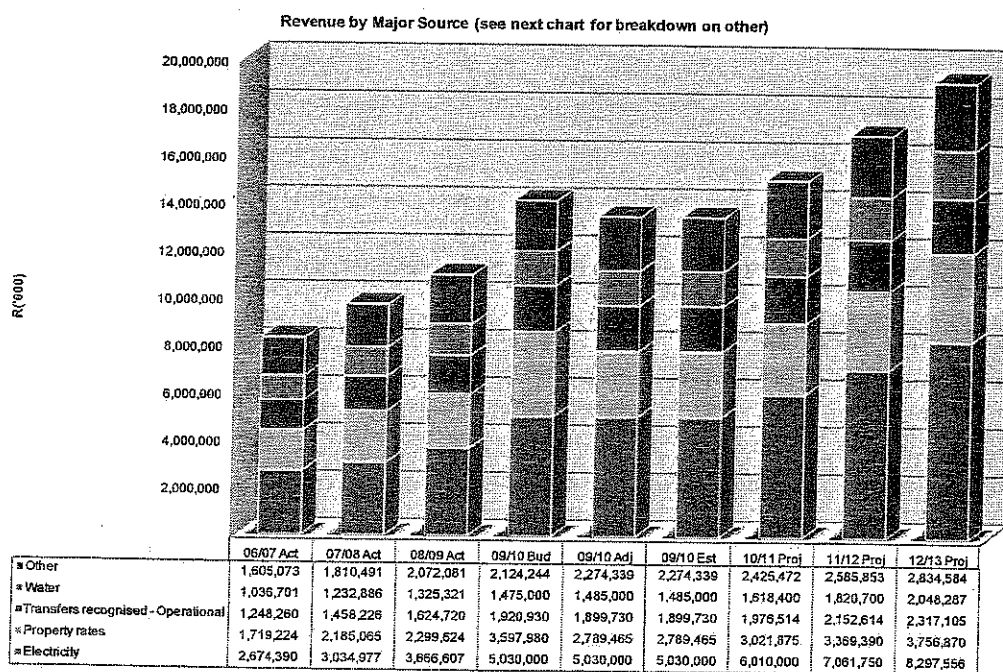


Fig 1: Revenue by Major Source

Table 1(b)

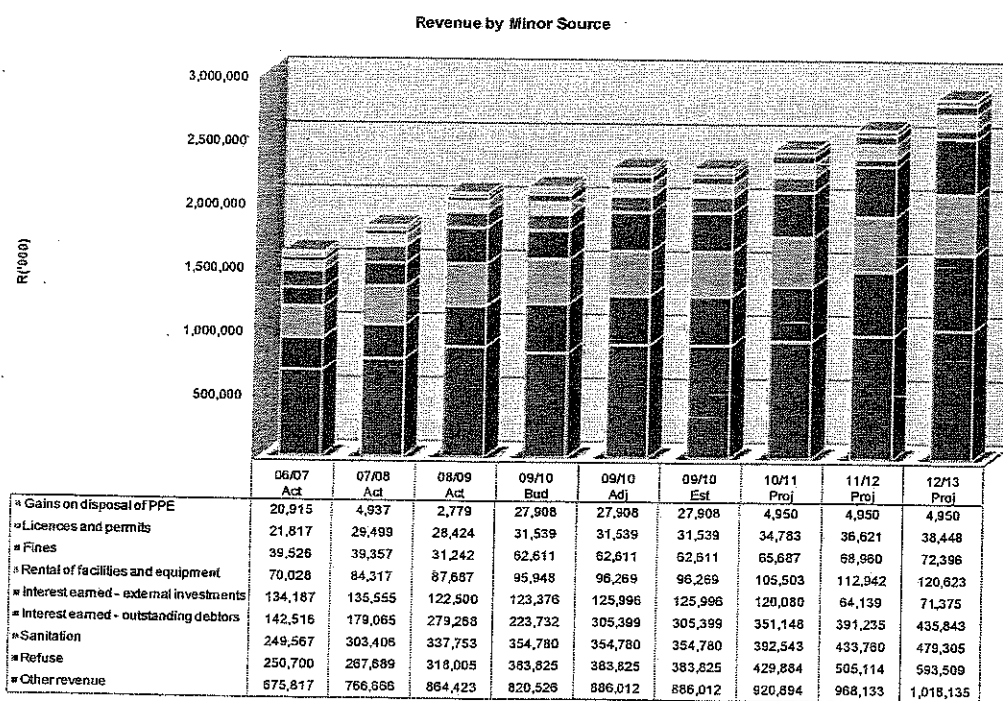


Fig 2: Revenue by Minor Source

Table 2(a)

Operating Expenditure by Major Department (see next chart for breakdown of Other)

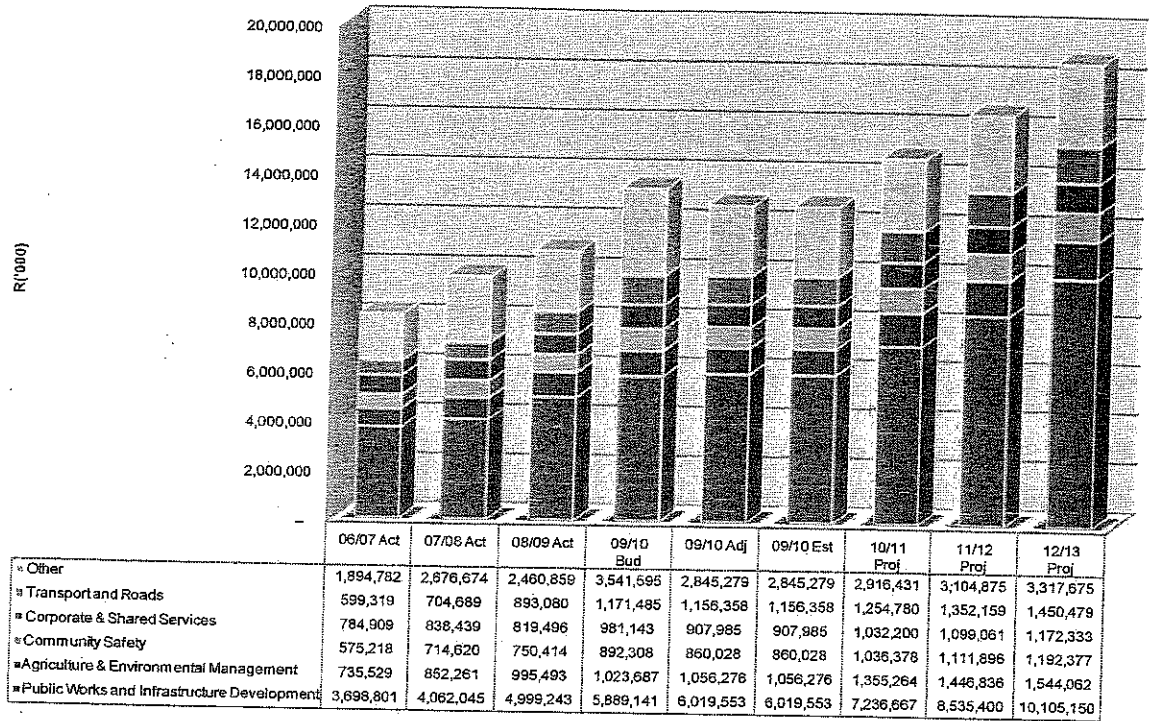


Fig 3: Operating Expenditure by Major Vote

Table 2(b)

Operating Expenditure by Minor Department

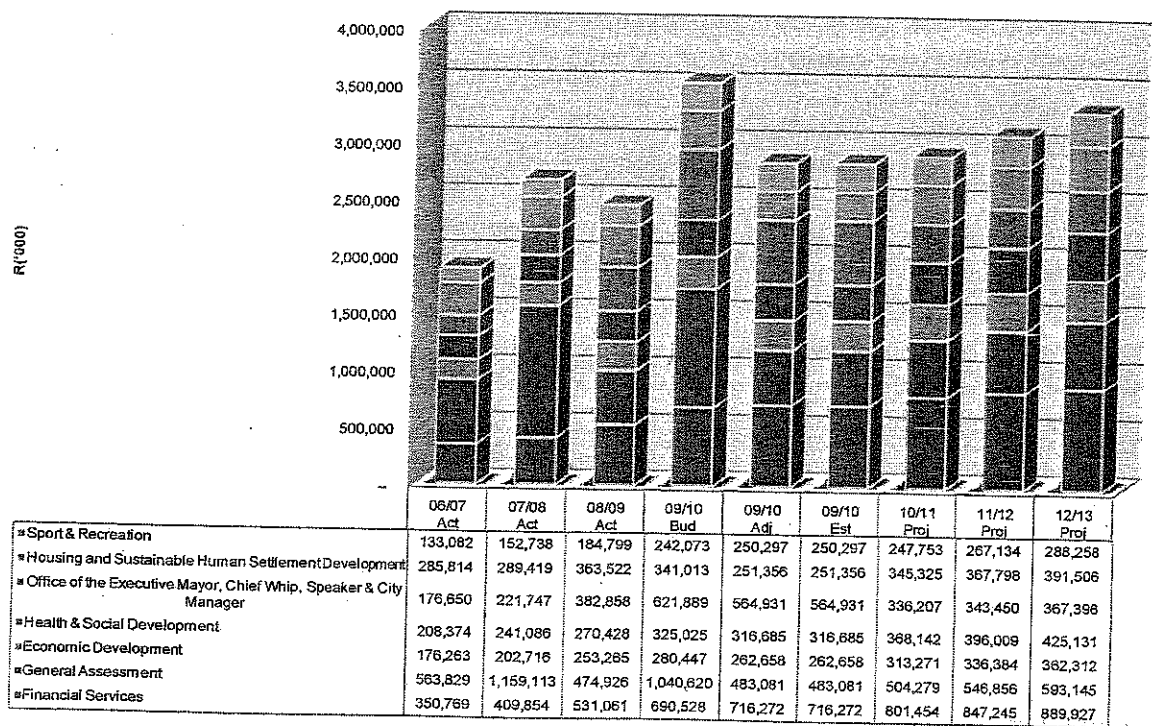


Fig 4: Operating Expenditure by Minor Vote



Table 3: 2010/11 Medium-term Capital Budget per Strategic Unit/Department

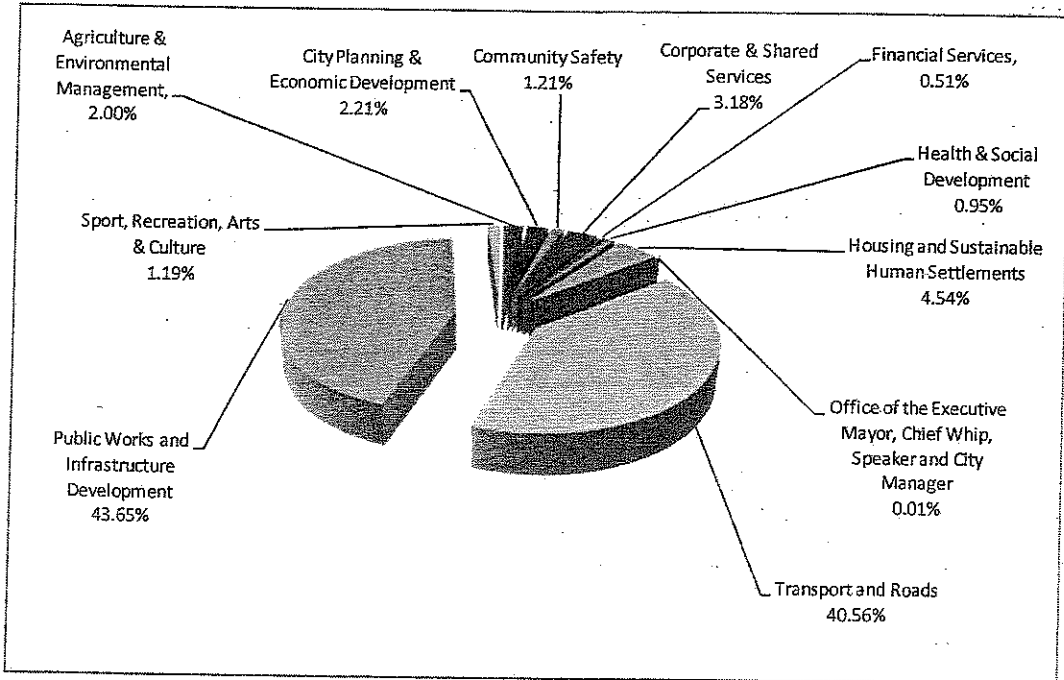


Fig 5: 2010/11 Medium-term Capital Budget per Strategic Unit/Department

Table 4: 2010/11 Medium-term Capital Budget in terms of funding source

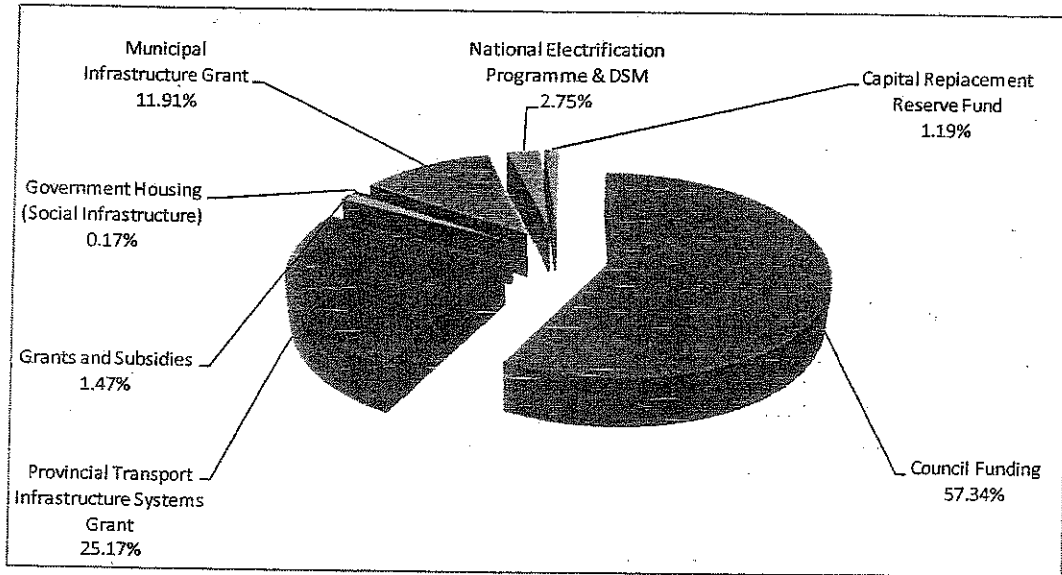


Fig 6: 2010/11 Medium-term Capital Budget in terms of funding source

## Part 2: Supporting documentation

### 8. Overview of annual budget process

#### 1. Political oversight of the budget process

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

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

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

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

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

The CoT entered into the fourth review of the IDP on 1 July 2009. It initiated a fourth revision process of the 2006 – 2011 IDP in September 2009 after the approval of the Integrated Report on the IDP Process Plan and the Budget Time-schedule for 2010/11 which was approved by Council on 27 August 2009. The final draft fourth Tshwane IDP will be the end product of a 12 month process of planning and consultation to review the 2009/10 IDP (also referred to as the Third Revised IDP) and to address the comments made by the MEC for Local Government.

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

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

#### 2. Schedule of Key Deadlines relating to the budget process

The Budget Time Schedule for the compilation of the 2010/11 MTREF and the IDP Process Plan for the 2010/11 IDP was approved by Council on 27 August 2009.

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

Key dates applicable from January 2010

- o Review of LTFM – 4 to 5 January 2010
- o Council considers 2009/10 Adjusted Budget and SDBIP – 28 January 2010
- o Council considers draft pre-community consultation 2010/11 IDP and 2010/11 MTREF – 25 February 2010
- o Meeting with NT – March 2010
- o Consult communities in zones – March 2010
- o Closing date for written comments – 8 April 2010
- o State of City Address – 20 May 2010
- o Budget Speech – 20 May 2010

- o Meeting with NT – May 2010
- o Executive Mayor's Budget Speech – 20 May 2010
- o Special Council debate and approval of 2010/11 MTREF – 27 May 2010
- o Mayor considers draft SDBIP – 25 June 2010

Additional information/deviations from the schedule of key deadlines

- o Long-term Financial Model review took place from 1 to 19 February 2010
- o Second Mayoral Budget Lekgotla (Mayoral Budget Committee) to discuss draft 2010/11 MTREF for further political guidance – 4 to 5 March 2010
- o State of the City address on 9 March 2010
- o Council approved the draft 2010/11 MTREF for community consultation on 31 March 2010
- o The Community Consultation process commenced on 13 April 2010
- o Legislated closure of IDP Comment period – 30 April 2010
- o Approval of 2010/11 City-level SDBIP by the Executive Mayor – 29 June 2010

#### 4. Business Planning and financial strategy

##### 4.1 Five-year objective Integrated Development Plan

The five-year integrated development plan was translated into the business and financial planning process leading up to the draft 2010/11 MTREF, based on the approved 2009/10 MTREF. The business planning process has subsequently been refined and further aligned to the imperatives and objectives of the Five-year Integrated Development Plan (5YP) (IDP), adopted by Council on 21 April 2006.

##### 4.2 Corporate and Business Planning

With the compilation of the draft 2010/11 MTREF, each strategic unit/department had to review the business planning process, setting of priorities and targets.

Business planning links back to priority needs and master planning, and forward to budgeting and implementation. These have essentially informed the detail operating budget appropriations and three-year capital programme.

##### 4.3 Long-term Financial Model

The Long-term Financial Model (LTFM) has essentially informed the compilation of the draft 2010/11 MTREF with the emphasis on affordability and long-term sustainability.

During the modelling of the LTFM and compilation of the draft 2010/11 MTREF, the following factors and variables, to name a few, were taken into account to ensure a financially affordable and sustainable MTREF:

- Approved 2009/10 Adjustments Budget;
- Cash Flow Management Intervention Initiatives and Strategy;
- Economic climate and trends (i.e Inflation);
- Loan and investment possibilities;
- Performance trends;
- Tariff Increases;
- The ability of the community to pay for services;
- Policy priorities;
- Improved and sustainable service delivery;
- Strategic Objectives;
- City Growth and
- Debtor payment levels.

With the modelling of the LTFM and the compilation of the draft 2010/11 MTREF each Strategic Unit/ Departments' budget has been analysed on a cost centre and general ledger account level taking into consideration the above factors and variables to ensure funding for the rendering of sustainable services.

#### 4.4 Policies taken into account in developing the annual budget

- Budget Policy

The policy is reviewed and amended, if necessary, annually.

The approved Budget Policy of the CoT includes fund transfers (virement policy as well as funds management, a tool to disable over spending on line items). The stipulations of the policy regarding fund transfers comply mainly with the principles, indicated in National Treasury (NT) Circular 51, however a prudent limit is not implemented since it was found not to be practical.

- Credit Control Policy

Currently under revision to lower the credit periods for down payments.

- Debt Collection Policy

Currently under revision to tighten the ropes due to cash management challenges.

- Indigent Policy

Free basic services are applicable to Registered Indigent households.

The social package assists residents that cannot pay for services and is registered as indigent households, in terms of the Indigent Policy. The target is to register 90 000 indigent households.

- Indigent Exit Programme

The Human Sciences Research Council (HSRC) completed a high-level vision for what the strategy should look like. The HSRC is yet to refine some of the elements of the IES, work out the business implementation plan and the monitoring and evaluation tool for the IES. The detailed estimates as to the financial implications of the strategy is also not addressed yet.

- Property Rates Policy

The amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The effect thereof is that the ratio to Public Benefit Organizations (PBOs), of 0,25:1 for the property rates tariff of PBO's to that of residential properties will apply from 1 July 2010. The Property Rates Policy has therefore been amended.

- Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council on 27 July 2005 for the CoT and its entities. An amended policy will be considered by Council on 25 March 2010.

- NT MFMA Circular 51

This circular provides guidance for the preparation of the 2010/11 MTREF.

#### 5. Consultations with stakeholders and outcomes

The draft 2010/11 MTREF approved by Council on 25 March 2010 for community consultation was made available on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and various libraries.

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

Ward Committees were utilised to facilitate the Community Consultation process from 13 to 29 April 2010. The applicable dates and venues were published in the newspapers.

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

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

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

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

The submissions and presentations received during the community consultation process and additional information regarding revenue and expenditure, were addressed where possible before finalisation of the 2010/11 MTREF.

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

## 9. Overview of alignment of annual budget with the Integrated Development Plan

### 1. Vision

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

### 2. Mission

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

### 3. Integrated Development Plan

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

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

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

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

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

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

2009/10 financial year	2010/11 financial year
1. The provision of quality basic services and infrastructure	1. Provision of quality basic services and infrastructure
2. Acceleration of higher and shared economic growth and development	2. Economic growth and development that leads to sustainable job creation
3. Fighting of poverty, building clean, healthy, safe and sustainable communities	3.1 Fight poverty and build clean, healthy, safe and sustainable communities
	3.2 Integrated Social Services for empowered and sustainable communities
4. Fostering participatory democracy and adherence to Batho Pele principles through a caring, accessible and accountable service	4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
5. Good governance, Financial viability and institutional governance	5.1 Promote sound governance
	5.2 Ensure financial sustainability
	5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

Table 24: Strategic objectives

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

#### 4. The 5-year Strategic Objective Integrated Development Plan

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

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

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

The CoT's five strategic objectives are:

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

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

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

#### Developing a City Development Strategy

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

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

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

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

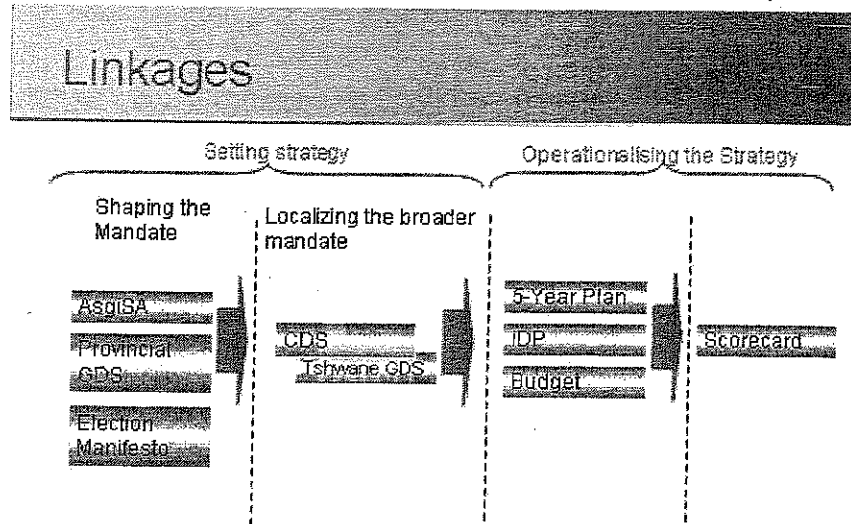


Fig. 7: Integration of planning process

#### 5. Aligning budget priorities

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

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

#### 6. Key Performance Areas

##### Provide quality basic services and infrastructure

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

##### Facilitate higher and shared economic growth and development

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

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

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



- o Promote environmental sustainability.

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

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

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

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

## **7. Tshwane Integrated Development Plan: 2006 to 2011**

The second Tshwane 5-year IDP cycle (2006 – 2011) commenced with the 2006 – 2011 TIDP that was approved by Council on 31 May 2006. Since then, the cycle underwent three revision cycles (first in 2007, second in 2008 and third in 2009). The IDP has now being reviewed for the fourth time.

The fourth revision was introduced by the adoption of the Process Plan that was compiled in compliance with Section 29 of the MSA and Section 21(b) of the *Municipal Finance Management Act (Act 56 of 2003)* (MFMA). It was approved by Mayoral Committee on 23 June 2009 and tabled at Council on 27 August 2009.

Municipalities in South Africa uses integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve good long-term development. An Integrated Development Plan (IDP) is a super plan for an area that gives an overall framework for development. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development plan. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up delivery.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area'. Applied to the City of Tshwane (CoT), issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that CoT strategically complies with the key national and provincial priorities.

The aim of the fourth revision was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area – reflecting also issues of national and provincial importance.

One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the City's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Gauteng Planning and Development Act of 2003;
- Gauteng Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector, e.g. transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision; and

- National Spatial Development Perspective (NSDP).

A summary of the process followed to review the Third Revised IDP is illustrated in the Diagram below.

Diagram: Strategic Planning Process of the CoT

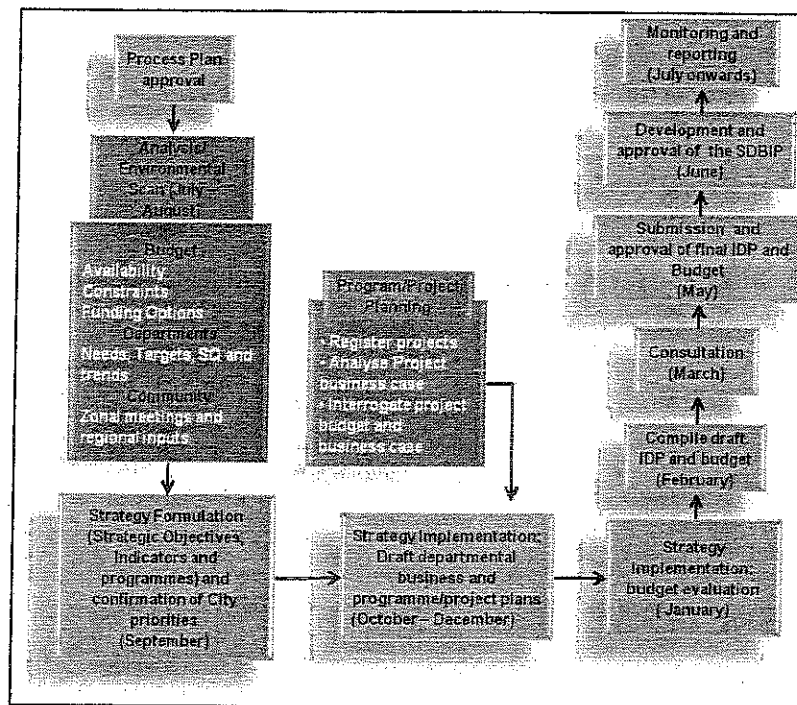


Fig 8: Context of Departmental Business Planning in the IDP Process

Lessons learned from the previous revision and planning cycle (2009/2010) and changing environments were taken into consideration in the compilation of the Fourth Revised IDP, including:

- Alignment with national and provincial issues of importance, i.e. National Key Performance Indicators (NKPis), Gauteng Development Strategy (GDS), Accelerated and Shared Growth Initiative (ASGISA), National 2014 Vision and National Spatial Development Perspective;
- Strengthening the analysis and strategic planning processes of the CoT;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions.
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems.

As a response to new demands and requirements stipulated in legislation, political mandate and situational realities, the City of Tshwane embarked on an intense strategic assessment and planning process. The above process culminated into the development of a strategy map, development of strategic objectives, impact, outcome, indicators, and strategic projects in line with the Balanced Scorecard Methodology.

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

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

Strategic Objective	Goal	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R thousand</i>										
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	4 527 715	5 181 415	6 163 650	7 700 001	7 640 166	7 840 186	6 267 663	10 006 041	12 330 813
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	179 620	214 046	259 138	289 187	309 387	309 327	306 333	324 117	342 867
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	284 968	437 350	357 294	487 095	457 647	457 647	310 580	327 964	349 537
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	26 119	26 598	40 680	33 584	33 987	33 987	37 687	40 744	42 994
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	3 295 205	3 862 248	4 178 382	5 557 967	4 887 317	4 837 317	5 120 775	5 009 411	6 182 822
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>8 283 648</b>	<b>9 721 646</b>	<b>10 988 552</b>	<b>14 148 154</b>	<b>13 478 534</b>	<b>13 478 534</b>	<b>15 052 261</b>	<b>18 690 307</b>	<b>19 754 402</b>

Table 25: Reconciliation of IDP strategic objectives and budget (revenue)

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

Strategic Objective	Goal	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R thousand</i>										
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	4 434 034	4 935 471	6 080 940	7 083 229	7 184 973	7 184 973	6 762 953	10 169 725	11 849 105
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	549 112	622 732	738 419	844 036	827 577	827 577	1 012 059	1 063 747	1 161 276
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	1 264 035	1 451 409	1 639 978	1 804 440	1 735 227	1 735 227	1 952 841	2 091 538	2 238 222
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	633 637	717 234	795 852	1 047 071	1 008 630	1 008 630	1 146 529	1 227 240	1 313 144
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	1 407 789	2 121 862	1 663 382	2 710 582	2 088 771	2 088 771	1 957 868	2 077 976	2 220 327
		<b>8 288 588</b>	<b>9 848 728</b>	<b>10 918 585</b>	<b>13 488 358</b>	<b>12 845 478</b>	<b>12 845 478</b>	<b>14 631 720</b>	<b>16 550 227</b>	<b>18 782 078</b>

Table 26: Reconciliation of IDP strategic objectives and budget (operating expenditure)

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

Strategic Objective	Goal	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R thousand</i>										
Provide quality basic services and infrastructure	Provide quality basic services and infrastructure	1 034 247	1 507 288	2 040 936	2 875 165	2 191 489	2 191 489	2 749 361	2 423 136	2 872 762
Accelerate higher and shared economic growth development	Accelerate higher and shared economic growth development	52 289	23 613	167 881	55 302	36 610	36 610	73 227	126 982	142 112
To fight poverty, build clean, healthy, safe and sustainable communities	To fight poverty, build clean, healthy, safe and sustainable communities	172 378	110 404	267 565	340 558	246 041	246 041	108 144	134 562	161 592
Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	Foster participatory democracy & Batho Pele principles through caring, accessible and accountable services	61 833	73 595	131 051	156 053	139 118	139 118	151 377	132 150	129 800
To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	45 097	42 675	77 777	116 411	61 675	61 675	111 866	112 175	67 600
		<b>1 365 844</b>	<b>1 757 575</b>	<b>2 685 511</b>	<b>3 547 589</b>	<b>2 675 933</b>	<b>2 675 933</b>	<b>3 194 875</b>	<b>2 928 008</b>	<b>3 393 865</b>

Table 27: Reconciliation of IDP strategic objectives and budget (capital expenditure)

## 10. Measurable performance objectives and indicators

### 1. Performance Management

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. Currently the City of Tshwane has the following strategic objectives:

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

In accordance to the legislative requirements and good business practices, the CoT developed and implemented a performance management system. It is a system through which the municipality sets targets, monitors, assesses and reviews organisational, as well as individual employee's performance, based on city priorities, objectives and measures derived from the Tshwane Integrated Development Plan (TIDP) and the City Development Strategy (CDS). This enables proper planning, measuring, monitoring, reviewing and reporting on performance in the organisation.

The municipality's performance management system entails:

- a) A framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different players.
- b) A performance management model which is a choice about what aspects or dimensions of performance will be measured.

The performance of the organisation refers to the extent to which the organisation has achieved success in realising its goals and objectives, complied with legislative requirements and met stakeholder expectations. The organisation therefore has one integrated performance management system that describes the cycle and processes for:

- Planning (setting goals, objectives, targets, benchmarks);
- Monitoring (regular checking of progress against plans);
- Measurement (indicators of success);
- Review (identifying areas requiring change, improvement etc);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The principles of performance management are that it should:

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

### 2. The Balanced Scorecard approach

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

In its desire to become the "Leading International African Capital City of Excellence", the CoT has recognised the need to develop a City Performance Scorecard that will represent high level, cross-cutting

goals and objectives and will ensure the alignment of all Departmental contributions to the well being of its clients and relevant stakeholders.

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

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

### **3. Providing clean water and managing waste water**

#### **Drinking water quality and waste water management**

The City of Tshwane is the Water Services Authority in Tshwane in terms of the Water Services Act, 1997. The City acts as Water Services Provider, apart from the following service providers contracted by the City for the following duties:

**Sandspruit Works Association (SWA)**, which is a municipal entity, established to:-

- Operate and maintain the Sandspruit-, Klipgat-, Rietgat-, Temba- and Babelegi Waste Water Treatment Works.
- Operate and Maintain the Winterveldt, Mabopane and Ga-Rankuwa water supply systems.

**Magalies Water**, which is a Water Board, contracted to-;

- Operate and Maintain the Temba and Roodeplaat Water Treatment Plants
- Operate and maintain the Temba and Hammanskraal water supply systems

**Rand Water**, which is a Water Board, contracted to-:

- Provide bulk purified water to the City (approximately 72% of the City's needs) from the Vaal River system.

#### **Blue Drop and Green Drop performance rating**

The Department of Water Affairs conduct an annual performance rating of water treatment works, presenting a *Blue Drop* or *Green Drop* award respectively to potable water or waste water treatment works that meet certain criteria of excellence.

Rand Water, Magalies Water and the City of Tshwane were awarded *Blue Drop* status in 2009/10, indicating that the City's drinking water is of exceptional quality. The Rietvlei Water Treatment Plant was awarded the Best Medium Sized Drinking Water Treatment Works by the Department of Water Affairs.

The Daspoort and Zeekoegat Waste Water Treatment Works were awarded *Green Drop* status in 2009/10, indicating that these two plants consistently meet waste water treatment standards of exceptional quality. The remaining 8 plants will require renewals/upgrading to meet the minimum *Green Drop* certification standards.

#### **Water Safety Plan**

A Water Safety Plan was compiled and submitted to the Department of Water Affairs in April 2009, with specific focus on the 2010 Soccer World Cup events. An updated Water Safety Plan will be implemented to cover the greater Tshwane area in more detail.

#### **Challenges regarding the management of drinking water and sewerage**

The following is briefly the main challenges:

- The infrastructure at most of the Waste Water Treatment Works is old and insufficient to treat the waste water to a compliance standard.
- The Supply Chain Management Process do not allow for fast repair of equipment.
- Shortage of skilled personnel makes proper operations and maintenance difficult.
- Electrical power supply to some of the plants is often interrupted which hampers the purification processes.
- Poor raw water due to lack of proper regional catchment management.

**Steps to be taken to address the challenges**

- Infrastructure shortcomings are being addressed through the Capital Budget in terms of a 5 year upgrade plan compiled by the Water and Sanitation Division.
- The filling of vacancies has commenced and the Division will embark on an in-house training program, especially for operational personnel.
- The Electricity Division to install dedicated power supply lines to the plants.
- The Division is working in consultation with the Department of Water Affairs to address catchment management.

4. City Scorecard  
Table: City Scorecard for 2010/11

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Basic Service Delivery and Infrastructure Development	The provision of quality basic services and infrastructure	Integrated liveable urban and rural neighbourhoods	Provide quality basic services and sound infrastructure networks	% of households with access to basic or higher level of solid waste removal (NKPI)	Eradicate basic services backlogs of services by 2014	89%	80%	85%	89% of households have access to basic waste removal services
				% of households with access to free basic services	Ensure that all indigent are supported	TBA	100%	100%	TBA
				% of households living in formal dwellings	Accelerate Housing delivery by 2014 in line with available budgets.	71.6%	73%	78%	85%
				% of households living in proclaimed townships/areas	Accelerate Housing delivery by 2014 in line with available budgets.	70.3%	82%	88%	90%
				% informal settlements formalised	Contribute towards the national target of formalising the 65 informal settlements in Tshwane by 2014 in line with available budgets, by facilitating the approval of the land development application	TBA	100.00%	100.00%	100.00%

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Basic Service Delivery and Infrastructure Development	The provision of quality basic services and infrastructure	Integrated liveable urban and rural neighbourhoods	Provide quality basic services and sound infrastructure networks	% of households with access to basic or higher level of electricity (NKPI)	Eradicate basic services backlogs equal to or earlier than National targets (2012) in line with available budgets.	78.5% <sup>2</sup>	79.4%	82.0%	85.0%
				% of households with access to basic or higher level of water (NKPI)	Eradicate basic services backlogs equal to or earlier than National targets (2014) in line with available budgets.	98.6% <sup>3/4</sup>	99%	99%	99%
				% of households with access to basic or higher level of sanitation (NKPI)	Eradicate basic services backlogs equal to or earlier than National targets (2014) in line with available budgets.	98.5% <sup>3</sup>	99.2%	TBA	TBA
				% of Municipal Road Network Index	Upgrade and Construction of Roads and sealing of gravel roads to ensure that all municipal roads meet minimum levels of service and	71%	72%	73%	74%

<sup>2</sup> Annual Report 08/09

<sup>3</sup> Annual Report 08/09

<sup>4</sup> As per Council Resolution of January 2007



DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011) standards <sup>6</sup>	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Basic Service Delivery and Infrastructure Development	The provision of quality basic services and infrastructure	Integrated liveable urban and rural neighbourhoods	Provide quality basic services and sound infrastructure networks	% of Municipal Road Network drainage system Index	Provision of road based and non road based stormwater side drains, inlet structures, pipes, culverts, canals, channels and improved natural watercourses	62% <sup>5</sup>	63%	63%	63%
Local Economic Development	Acceleration of higher and shared economic growth and development	An inclusive growing economy	Economic growth and development that leads to sustainable job creation	% of Total Operating Income (TOI) spent on repairs and maintenance	Eradicate basic services backlogs equal to or earlier than National targets in line with available budgets.	TBA	11.2%	10.2%	TBA
				% of households with access to public transport (within 500m of stand)	As per Gauteng Growth and Development Strategy	TBA	TBA	TBA	TBA
				Ratio decrease in the Gini co-efficient	Decrease in the Gini co-efficient by 0.01 pa	0.62 <sup>6</sup>	0.61	0.60	0.59
				# jobs created through municipal LED Initiatives	Half unemployment by 2014	12 129 <sup>6</sup>	2 600	2 730	3 098

<sup>6</sup> AR 08/09 Gini Co-efficient sourced from Global Insight statistics

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Local Economic Development	Acceleration of higher and shared economic growth and development	An inclusive growing economy	Economic growth and development that leads to sustainable job creation	Including capital projects (NKPI) Rand value of new investment	6 % growth in the COT Gross Value Added (GVA)	R 816 886 800	R 380 000 000	R 380 000 000	R 380 000 000
Basic Service Delivery and Infrastructure Development	Fighting of poverty, building clean, healthy, safe and sustainable communities	Empowered and caring communities	Fighting of poverty, building clean, healthy, safe and sustainable communities	% growth in the Geographic Value Added (GVA)	6 % growth in the COT Gross Value Added (GVA)	8.7% <sup>8</sup>	6%	6%	6%
Local Economic Development	Fighting of poverty, building clean, healthy, safe and sustainable communities	Empowered and caring communities	Integrated social services for empowered and sustainable communities	% of Tshwane population living below R3000p.a. (in constant 2000 rand) (Poverty head count index)	Reduce the number of people living below R3000.00 pa annum, annually.	58.4%	57.0%	55.6%	54.2%
				% of carbon oxide emission	Ensure environmental sustainability (target)	TBA	TBA	TBA	TBA
				% Tsosoloso projects implemented	Ensure that municipalities meet the basic need of communities <sup>9</sup>	TBA	100% of funded projects	100% of funded projects	100% of funded projects

<sup>7</sup> Based on achievement 2007 – 2009 (inclusive)  
<sup>8</sup> AR 08/09 GVA sourced from Global Insight statistics  
<sup>9</sup> TAS Objectives

DPLG KPA	Original CoT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Local Economic Development	Fighting of poverty, building clean, healthy, safe and sustainable communities	Empowered and caring communities	Integrated social services for empowered and sustainable communities	% safety incidents Index  % implementation of disaster management plan  Mortality rate index (utilisation of CoT PHC services for children under 5 years of age)  % literacy level	100% Implementation of the projects incorporated in the Safer City strategy  CoT is 70% prepared for emergencies in terms of the disaster management master plan  Reduce child mortality <sup>10</sup> (Annual clinic visits)	100%  100%  > 3.9 visits per child <sup>11</sup>	100%  100% of phased implementation level  > 3.5 visits per child	100%  100% of phased implementation level  > 3.5 visits per child	100%  100% of phased implementation level  > 3.5 visits per child
Good Governance and Public Participation	Foster participatory democracy and Batho Pele principles through caring accessible and accountable services	Empower and caring communities	Foster participatory democracy and Batho Pele principles through caring accessible and accountable services	% increase in the level of customer satisfaction with service delivery in CoT  % functional ward committees index <sup>13</sup>	Annually increase the % of residents surveyed that indicate they are satisfied with quality of life in the CoT.  All ward committees are functioning effectively.	38.5%  100%	45%  100%	45%  100%	55%  100%

<sup>10</sup> One of the eight millennium goals crafted at the UN Millennium Summit, New York, 2000.

<sup>11</sup> 08/09 DHIS national data

<sup>12</sup> Ibid

<sup>13</sup> Metsweding wards to be included

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Good Governance and Public Participation	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	Unqualified institutional governance	Unqualified corporate governance	% ICT systems up-time	Gauteng Communications Strategy	95%	99%	99%	99%
				Unqualified opinion (AG)	Unqualified AG report by 2011	100%	100%	100%	100%
Financial Viability and Management	Acceleration of higher and shared economic growth and development	Enabling working liquidity	Financial sustainability	# fraud cases investigated / # fraud cases reported	Reduce fraud and corruption/irregularities in the City	30%	100%	100%	100%
				% achievement City Scorecard	As per Tshwane strategic objectives	90%	92%	95%	95%
				% achievement Corporate Scorecard	As per Tshwane strategic objectives		90%	92%	95%
				R-value increase in revenue base	Implementation of revenue enhancement plan	TBA	TBA	TBA	R 2 billion
				% cost coverage	unqualified AG report by 2011	1,0	1,7	TBA	TBA
				% debt coverage	unqualified AG report by 2011	TBA	(20,4)	(29,0)	TBA
				% service debtors to revenue	unqualified AG report by 2011	TBA	28%	22.9%	TBA
				% service payment level	unqualified AG report by 2011	TBA	97.6%	97.5%	98%

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Financial Viability and Management	Acceleration of higher and shared economic growth and development	Enabling working liquidity	Financial sustainability	Borrowing to asset ratio	Financial sustainability	TBA	21,7%	20,4%	TBA
Municipal Transformation and Organisational Development	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	The leader within	Optimal transformation at capacity	% grant dependency	Financial sustainability	TBA	TBA	TBA	TBA
				% achievement on Section 57 individual scorecards	As per Tshwane strategic objectives	TBA	100%	100%	100%
				% employee satisfaction rating	As per Tshwane strategic objectives	New	60%	60%	60%

DPLG KPA	Original COT Strategic Objective	Outcome	Revised Strategic Objective	Strategic Key Performance Indicator	Five Year Strategic Intent (2006 – 2011)	Baseline	FY1 (10/11)	FY2 (11/12)	FY3 (12/13)
Municipal Transformation and Organisational Development	To ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate	The leader within	Optimal transformational capacity	% of employees from previously disadvantaged groups appointed in the three highest levels of management as per the approved EE plan (NKPI)	Annually achieve the targets set out in the municipality's EE plan thereby achieving 100% of the EE plan by 2011	15.05% of employees (levels 1 – 4) are from the designated groups 87 employees appointed levels 1-4: 51 are females (58.62%) And 36 (41.37% ) are males 35 (40.22%) are Africans 1 (1.15%) are Coloured 2 (2.29%) are Indian 6 (6.89%) are white	0.45	0.46	0.47
				% of CoT budget spent on implementing WSP (NKPI)	Achieve national norms and standards by 2014 in terms of the % budget to be spent on implementing the workplace skills plan	0.44			

Table 28: City Scorecard

5. Performance indicators and benchmarks

Measures of financial performance:

- Current ratio (current assets/current liabilities) shall not be less than 1.
- Long-term debt to revenue shall be limited to 50%, however the norm is 40%. The projection for the 2009/10 financial year is 39,6% and the projections for the 2010/11, 2011/12 and 2012/13 financial years are 37,1%, 33,7% and 30,6% respectively.
- Interest as a percentage of operating expenditure should remain below 8%. The projection for the 2009/10 financial year is 4,82% and the projections for the 2010/11, 2011/12 and 2012/13 financial years are 4,75%, 4,23% and 3,69% respectively.
- Remuneration to operating expenditure shall not be more than 30%. The projection for the 2009/10 financial year is 28,0%.
- Cost coverage ratio should not exceed 15%. The projection for the 2009/10 financial year is 10,34% and the projections for the 2010/11, 2011/12 and 2012/13 financial years are 10,88%, 9,86% and 8,80% respectively.

Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Borrowing Management</b>										
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	21,7%	19,7%	24,1%	25,3%	24,6%	24,6%	23,7%	22,4%	21,5%
Credit Rating		A-	A-	A-	A-	A-	A-	A-	A-	A-
Capital Charges to Operating Expenditure	Interest & Principal Paid/Operating Expenditure	1,9%	6,3%	6,1%	3,8%	6,4%	6,4%	3,6%	7,7%	5,9%
Borrowed funding of total capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	72,1%	27,4%	88,1%	38,2%	68,3%	69,5%	66,1%	57,1%	54,6%
<b>Stability of Capital</b>										
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	77,2%	65,8%	112,0%	69,5%	91,4%	91,4%	83,7%	74,4%	67,7%
Gearing	Long Term Borrowing/ Funds & Reserves	43,1%	41,5%	58,4%	60,5%	62,2%	62,2%	65,6%	64,4%	65,7%
<b>Liquidity</b>										
Current Ratio	Current asset/Current liabilities	1,2	1,1	1,0	1,0	1,3	1,3	1,4	1,3	1,8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/Current liabilities	1,2	1,1	0,5	0,3	0,7	0,7	0,7	0,8	1,0
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,1	0,1	0,1	0,2	0,2	0,4	0,5	0,7
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		122,1%	124,1%	122,2%	122,2%	122,2%	97,6%	96,7%	97,6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34,2%	30,6%	33,9%	20,5%	27,9%	27,9%	24,3%	21,6%	19,0%
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%
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 15 days of 60 days)	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>										
Provisions not funded - %	Unfunded Provs./Total Provisions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	7,7%	10,0%	12,1%	12,0%	12,0%	10,0%	10,0%	10,0%	10,0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	23,1%	17,5%	27,6%	20,6%	20,6%	23,0%	23,0%	23,0%	23,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29,1%	27,0%	27,4%	21,0%	22,3%	22,3%	22,9%	21,9%	20,7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30,1%	27,8%	27,9%	25,8%	27,4%	27,4%	28,4%	27,0%	25,7%
Assets & Maintenance	RBM/(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12,0%	9,7%	9,2%	9,2%	10,1%	10,1%	10,7%	10,4%	9,9%
<b>BP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-89,9%	21,4	34,6	35,2	35,8	35,8	19,3	25,3	37,1
ii. OS Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	41,8%	36,2%	43,5%	24,6%	35,3%	35,3%	29,8%	26,1%	22,9%
iii. Cost coverage	(Available cash - Investment)/monthly fixed operational expenditure	1,0	0,3	0,2	0,3	0,9	0,9	1,3	1,7	2,3

Table 29: Performance indicators and benchmarks

## 6. Free basic services

### Basic Social Services Package (applicable to Registered Indigent households)

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

The following table indicate the revenue foregone in this regard:

Service	Social package available to registered indigent households in terms of the Indigent Policy	Monthly support per registered indigent household	Estimated revenue loss for the 2010/11 financial year (90 000 indigent households)
		Rand	R'million
Water	12kℓ	68,46	73,9
Electricity	100 KWh	88,29	95,4
Sanitation	6kℓ	20,23	21,8
Waste removal	85ℓ removed once a week	28,97	31,3
Total		205,95	222,4

Table 30: Basic Social Services Package

The number of households in informal areas that receive free services and the cost of these services (eg the provision of water through stand pipes, water tankers, etc) are not taken into account in the table above.

Furthermore, owing to the value of the properties of the registered indigent households not being available the revenue foregone with regard to property rates is not available. An estimated amount in this regard amounts to R48,6 million.



## 11. Overview of budget related policies

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

### 1. Review of credit control and indigent related procedures/ policies

The Collection Policy was approved on 2 August 2007. The CoT adopted a credible, sustainable, manageable and affordable system. The policy is currently under revision to lower the credit periods for down payments.

#### Registration of Indigents:

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

#### Integrated Indigent Exit Programme

Acknowledging the fact that most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the Integrated Indigent Exit Programme aims to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all strategic units/departments as well as external role players are actively involved in the reduction of the number of registered indigent households. According to a signed Memorandum of Agreement, the Human Science Research Council will deliver the Implementation Plan and the Monitoring Tool in June 2010.

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

The 2010/11 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 94%.

Provision to the amounts of R236,2 million, R265,7 million and R299,0 million for the 2010/11, 2011/12 and 2012/13 financial years has been made for Bad Debt.

The payment incentive scheme has been renewed for another six months with effect from 1 March 2010 and already brought in approximately R185,0 million additional cash-flow at the end of March 2010.

Customers paying their current accounts on/or before the payment date will receive a 2,5% rebate on their municipal account.

### 3. Budget adjustment process

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

To ensure that the City continues to deliver on its core mandate and achieve its developmental goals, intervention measures were implemented as contained in the Implementation of the Cash Flow Management Interventions Initiatives and Strategy report, which formed one of the main pillars emphasising identified savings during the compilation of the 2009/10 Adjustments Budget which informed the affordability levels of the 2010/11 MTREF.

The 2009/10 Adjustments Budget was approved by Council on 28 January 2010.

### 4. Budget Related Policies

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

### **Supply Chain Management Policy**

The Supply Chain Management Policy was adopted by Council on 27 July 2005 for the CoT and its entities. An amended policy will be considered by Council in due course.

### **Budget Policy**

The Budget Policy as approved on 2 August 2007 was amended on 28 January 2010 in respect of both Operating and Capital Budget Fund Transfers. A further amendment to allow fund transfers to certain expenditure items is proposed.

### **Property Rates Policy and By-laws**

No amendments to the Property Rates Policy with effect from 1 July 2010 were proposed in the draft 2010/11 MTREF for community consultation. However, an amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The effect thereof is that the above said ratio will from 1 July 2010 also apply to Public Benefit Organizations (PBOs), to be 0,25:1 for the property rates tariff of PBO's to that of residential properties. The Property Rates Policy has therefore been amended to include PBOs to the said rate ratio. This rate ratio will be applicable to a property, only on the basis of an approved application in the prescribed format to the Financial Services Department. Since the late announcement of the amendment to the Regulations, the policy changes could not be consulted with the community. It is however legislative changes and therefore the policy need not to be published for purposes of public viewing and lodging of objections. The policy changes are also not to the disadvantage of any consumers and no objections are expected to be lodged.

It should be noted that the interpretation of the amendment may allow for all schools (State owned and independent) to qualify as a PBO. Should this be implemented, the implication for the CoT is R139,0 million loss in revenue for the 2010/11 financial year. SALGA is currently collectively opposing the amendment to the Regulations and no budgetary guidelines were available to address this possible loss in the 2010/11 MTREF. Should this loss realize, the effect will have to be absorbed by savings and addressed in the 2010/11 Adjustments Budget.

### **Review of the Collection Policy**

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

### **Indigent Policy (Basic Social Services)**

The Policy was approved by Council on 29 May 2008.

### **Tariff policies**

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

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

### **Municipal Cost Index (MCI)**

The CPI is not a good measure of the cost increases of goods and services relevant to municipalities. The Municipal cost Index is used as a measure of price increases for goods and services utilised by the CoT, and it will be re-introduced as a guideline for tariff increases in the 2010/11 financial year.

## **5. Long-term Financial Model**

The Long-term Financial Model (LTFM) Model has essentially informed the compilation of the draft 2010/11 MTREF with the emphasis on affordability and long-term sustainability.

Although the LTFM is predominantly a financial planning tool to ensure long-term financial sustainability for the organisation, the financial planning process and LTFM run parallel to ensure that the strategies and direction of the Municipality are at all times informed by best practice. One of the salient features of the LTFM is the attentiveness to ultimate sustainability, not only from a municipal finance perspective, but also

relating to service delivery in line with the CDS imperatives/priorities, a driver of the Five-year Integrated Development Plan.

It is of utmost importance that the outcome of the LTFM be adhered to at all cost to ensure the long-term sustainability of the CoT and the continuation of affordable services to the community. In addition to this, NT developed the Funding Compliance Assessment procedure to enable municipalities to assess whether their budgets are funded.

Within the context of the LTFM the following has been modelled into the strategy to name a few:

- o Approved 2009/10 Adjustments Budget;
- o Cash Flow Management Intervention Initiatives and Strategy;
- o Economic climate and trends (i.e Inflation);
- o Loan and investment possibilities;
- o Performance trends;
- o Tariff Increases;
- o The ability of the community to pay for services;
- o Policy priorities;
- o Improved and sustainable service delivery;
- o Strategic Objectives;
- o City Growth and
- o Debtor payment levels.

#### **6. Asset management (infrastructure investment and funding)**

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

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

#### **7. Operational Policies**

##### **MTREF Strategies**

With the compilation of the 2010/11 Medium-term Revenue and Expenditure Framework for the CoT, a detail analysis was done on departmental expenditure.

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

Taking into consideration that the LTFM is modelled based on the outcome of the previous financial years planning process (2009/10 MTREF) and forecasted actual, the departmental affordability allocations were determined in accordance with affordability, and departments had to realign resource allocations to the Five-year Integrated Strategic Agenda.

#### **8. The following policies are accessible on the Tshwane Intranet:**

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

## 12. Overview of budget assumptions

### 1. External factors

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank by an estimated 1,8% last year and about 900 000 people lost their jobs.

It is expected that recovery from this deterioration would be slow and uneven, and that growth this year would be just 1,5% but the growth expectation for 2010 is now 2,3%, rising to 3,6% by 2012.

Household consumption expenditure will however improve during the course of the year as confidence improves and household debt levels abate. Consumer price inflation has declined over the course of last year, and is expected to remain around 6 per cent a year over the medium period ahead. These are significant improvements in the economic outlook, but not yet enough to address the challenges in rendering affordable sustainable services through growth and job creation.

Owing to the economic slowdown and its consequences regarding the uncertainty going forward and limited financial resources including amongst others; reduced payment levels by consumers resulting in declining cash inflow, restrained expenditure was and is still encouraged to ensure that spending remains within the affordability parameters of the City's finances.

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

There are five key factors that have been taken into consideration in the development of the 2010/11 MTREF:

- o National Government macro economic targets
- o The general inflationary outlook as it will impact on CoT residents and businesses
- o The impact of the MCI currently amounting to 15,4%.
- o The increase in prices for bulk electricity and water.

The Eskom increase approved by NERSA amounts to 28,9% for municipalities from 1 July 2010. The Rand Water bulk water price increase is 14,1% from 1 July 2010.

- o The increase in the cost of remuneration

Employee related cost comprises of 28,0% of the total operating expenditure in the 2010/11 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The wage agreement SALGA concluded with the municipal workers unions on 31 July 2009 as well as the categorisation and job evaluation wage curves collective agreement signed on 21 April 2010 must be noted. The long-term financial model assumes that employee costs will grow 1,0% greater than the CPI.

The LTFM assumes that Repairs and Maintenance expenditure will be increased by 12% in real terms above CPI.

### 3. Credit rating outlook

Security class	Currency	Rating	Annual rating 2008/09 financial year	Previous Rating
Short term	Rand	Prime -1	20 April 2010	Prime -1
Long-term	Rand	Aa3	20 April 2010	Aa3
Outlook	Rand	Negative	20 April 2010	Negative

Table 31: CA-Ratings

The rating definitions are:

- o Short term : Prime - 1

Short-Term Debt Ratings (maturities of less than one year)  
Prime-1 (highest quality)

- o Long-term : Aa3

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

The credit rating awarded for the 2008/09 financial year to the CoT by Moody's Investors Services South Africa (Pty) Ltd has remained unchanged, compared to the interim rating received on 7 July 2009.

#### **4. Interest rates for borrowing and investment of funds**

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. CoT engages in a number of financing arrangements to minimise its interest rate cost and risk. However, for simplicity the 2010/11 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

#### **5. Collection rate for revenue services**

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

The rate of revenue collection is currently expressed as a percentage (94%) of annual billings. Cash flow is assumed to be 94% of billings, plus an increased collection of arrear debt from the revised collection and incentive policy.

#### **6. Growth or decline in tax base of the municipality**

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

##### **6.1 Household formation growth**

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

##### **6.2 Poor household growth factor**

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

##### **6.3 Future demand on services**

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

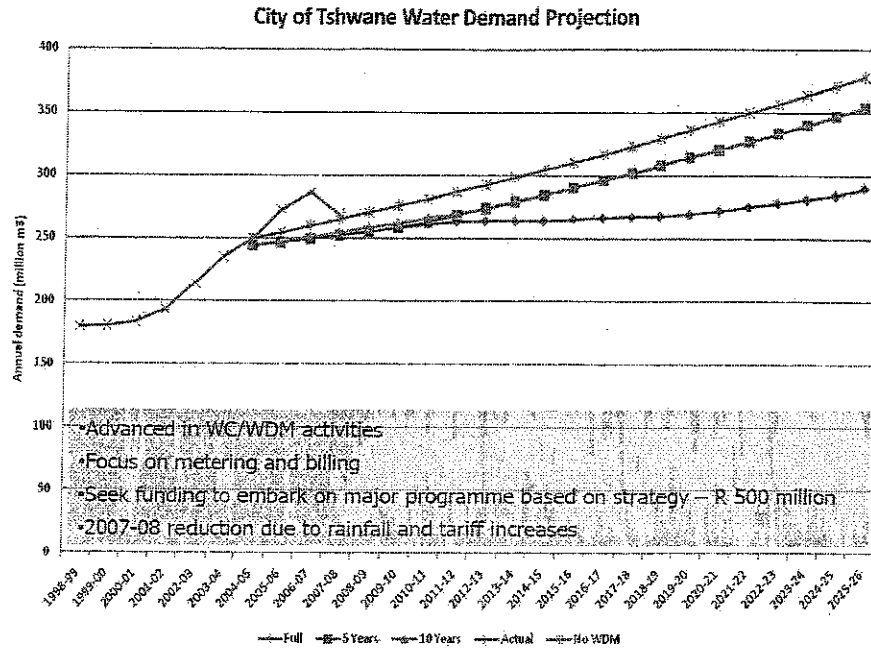


Fig 9: Predicted water demand

The following graph show the electricity “growth” forecast:

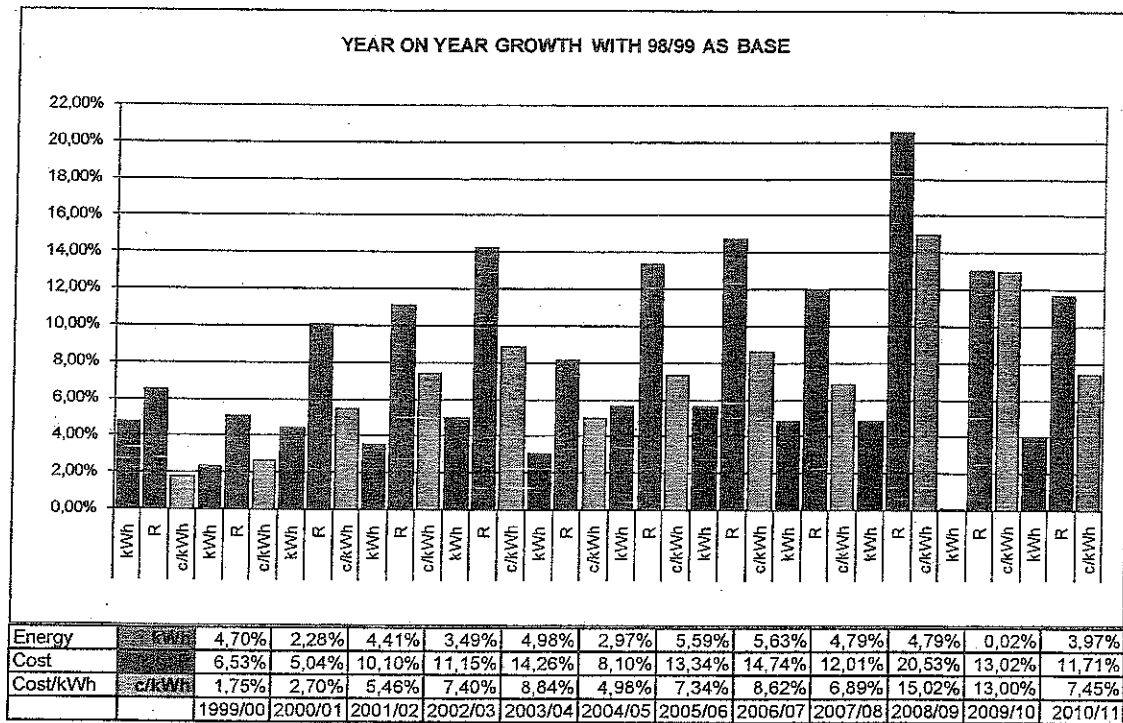


Fig 10: Electricity growth forecast (based on actual growth)

## 7. Prices and salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2009 and shall remain in force until 30 June 2012. Year two: An across the board increase of 8,4%.

## **8. Industrial relations, climate, reorganisation and capacity building**

### **Regionalisation**

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

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

## **9. Impact of national, provincial and local policies**

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

- Creating jobs
- Enhancing education and skill development
- Improving Health services
- Rural development and agriculture
- Fighting crime and corruption

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

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

Capital project expenditure is assumed to increase to a rate of 100% of the capital budget. It is estimated that a spending rate of at least 93,5% is achievable for the 2010/11 financial year which provides some confidence that this level of spending can eventually be achieved.

## **11. Major events**

- Dlala Ntombazana challenges, tournaments and events
- Annual women's month celebrations
- Tourism fair
- State of the City address
- Road safety campaigns
- Tshwane Tourism Awards
- Business month (May)
- Child protection week
- 16 days of activism
- Sport development programmes (ie rugby, netball, soccer)

## 13. Overview of budget funding

### 1. Fiscal Overview

A further review of the LTFM in January/February 2010 was aligned to the 2009/10 Adjustments Budget and subsequent amendments as approved by Council. Furthermore, the implications of permanently appointing the contracted labour broker workers in a phased approach has been factored into the reviewed LTFM, hence influencing the compilation of the draft 2010/11 MTREF.

### 2. Financial overview: 2004 to 2009

The promulgation of the MFMA and National Treasury General Notice 393 Local Government: Municipal Finance Management Act (Act 56 of 2003): Municipal budget and reporting regulations, required a transformation in financial planning processes. It is therefore appropriate to analyse the financial performance of the CoT for the period 2004 to 2009. Evaluating some key benchmarks with regard to performance and challenges will assist in understanding successes, trends and future challenges

#### 2.1 Budget Information

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

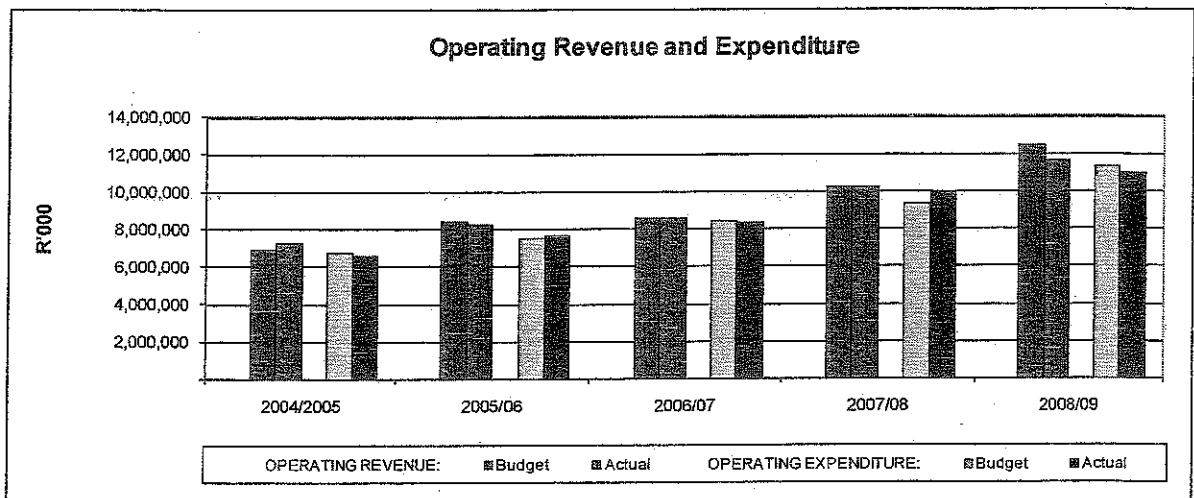


Fig 11: Budgeted and actual operating revenue and expenditure comparison

#### 2.1.1 Operating Revenue

The revenue of the CoT is mainly raised through rates and tariffs. This high level of relative stable sources of revenue is one of the key factors that support the financial position of the municipality. However the high increases in tariffs in the 2008/09 and 2009/10 financial years which could not be avoided, impacted on the cash-flow position of the CoT at the end of the 2008/09 financial year as well as the current financial year. Revenue from National and Provincial grants and subsidies equals to approximately 20,5%.

Trading services such as electricity and water comprise on average 36,1% and 10,0% of the total revenue respectively with similar contributions in terms of the MTREF.



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

Debtor Revenue	2004/05 R'm	2005/06 R'm	2006/07 R'm	2007/08 R'm	2008/09 R'm
Billed Revenue	4,974	6,091	6 546	6,943	8,479
Income collected (incl arrear)	4,680	5,884	6 344	7,359	7,947
% Income collected	94,1	96,6	96,9	106,0	93,7

Table 32: Debtor Revenue

The MFMA requires that the budget be based on realistic forecasts for revenue recovery and over the said period the collection of arrears as well as current account revenue averages 97,5%.

Consumer debtors per category: Arrears older than 90 days

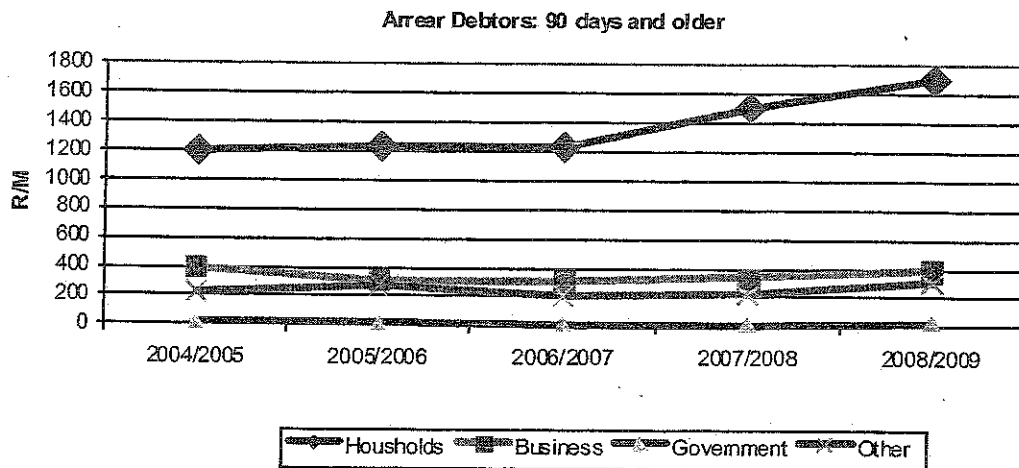


Fig 12: Arrears of 90 days and older

	July 2004 R'm	Arrears as % of total	June 2009 R'm	Arrears as % of total	Increase/ (decrease) over 6 years R'm
Business	296	20.3%	391	16,1%	95
Government/Other	124	8.5%	328	13.5%	204
Households	1,038	71.2%	1,706	70,4%	668
	1,458	100,0%	2,425	100,0%	967

Table 33: Arrears older than 90 days

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

The Debt Payment Incentive Scheme as indicated in the Document should be noted.

## 2.1.2 Operating Expenditure

The actual operating expenditure remains within the allocated budgeted amount for the period under discussion. The following is a graphical summary of the operating expenditure per expenditure group (for the financial period 2004 to 2009):

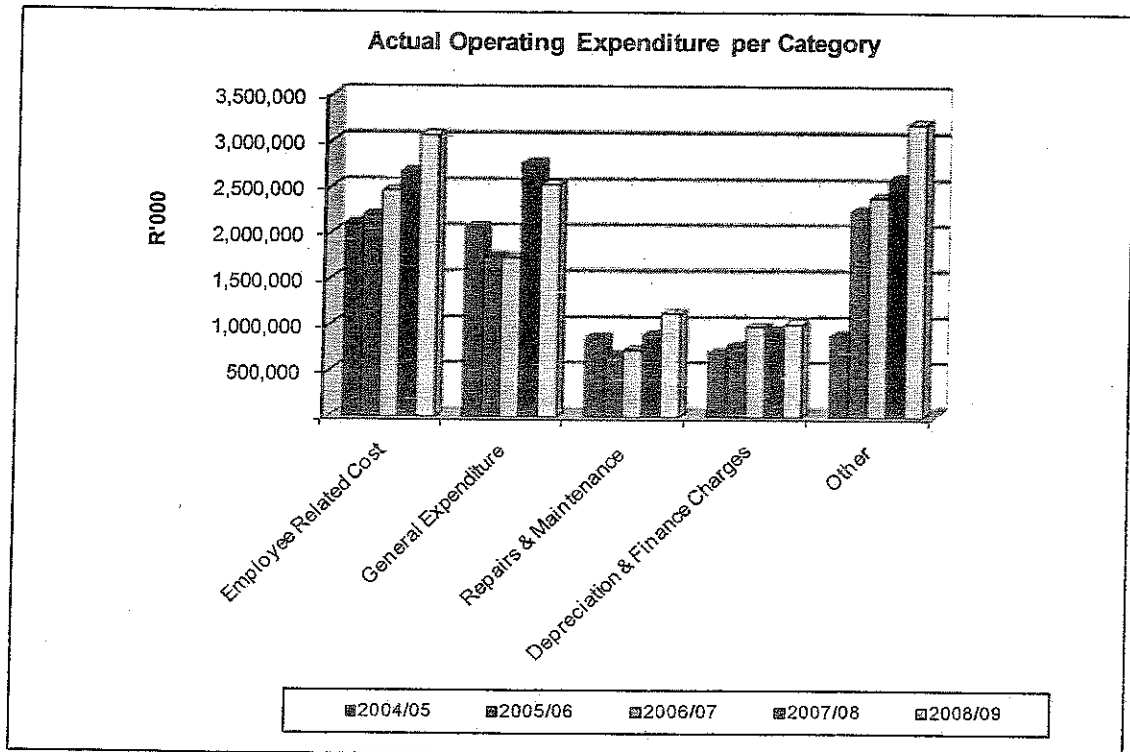


Fig. 13: Actual Operating Expenditure per Group

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

Corporate	2004/05 R'm	2005/06 R'm	2006/07 R'm	2007/08 R'm	2008/09 R'm
Budget	2,241,928	2,376,448	2,598,185	2,777,641	3,355,315
Actual	2,103,153	2,195,398	2,457,950	2,665,204	3,064,462
Actual as % of Total Expenditure	31.78%	28.76%	29.65%	27.06%	28.07%

Table 34: Remuneration cost

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

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

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

## 2.2 Capital Programme

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

Description	2004/2005 R'm	2005/2006 R'm	2006/2007 R'm	2007/2008 R'm	2008/2009 R'm
Budget	1327	1647	1590	2071	3051
Actual	1195	1568	1366	1758	2676
% Performance	90,1%	95,2%	85,9%	84,9%	87,7%

Table 35: Capital programme actual performance

The growth in the capital programme is indicated graphically below:

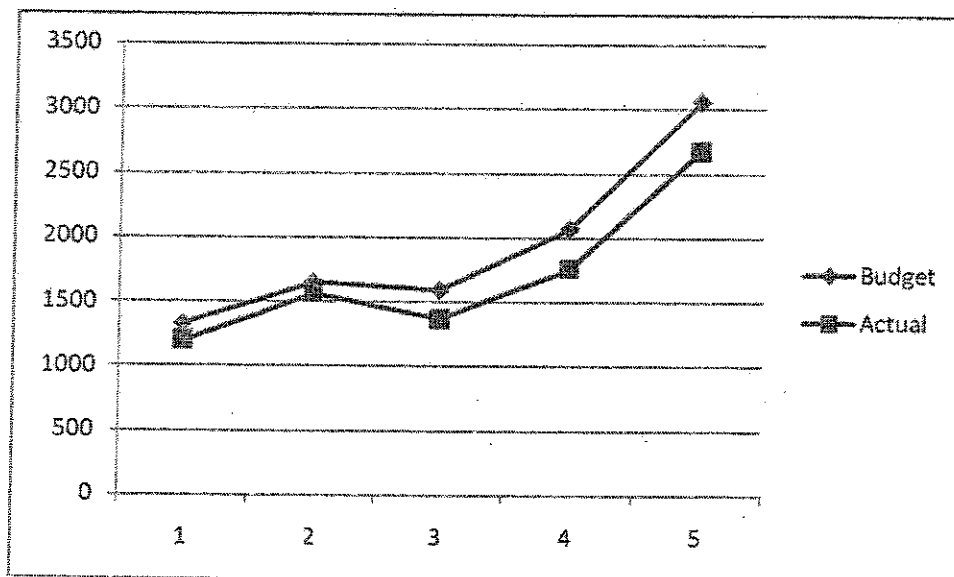


Fig 14: Growth in capital programme

In analysing the above information the following can be deduced:

The budgeted Capital programme increased from R1 327,0 million in 2004/05 to R3 051,0 million in 2008/09. This is the result of a specific strategy to substantially increase the capacity of the city to fund the capital programme. The higher capital programme is also the result of increased contributions from National and Provincial Government.

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

### 3. Long-term investments and loans

Long-term debt reached a level of R4 290,1 million on 30 June 2009.

The draft 2010/11 MTREF proposes the following new borrowing:

**Table SA17 – Borrowing**

Borrowing - Categorized by type R thousand	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Parent municipality</b>									
Long-Term Loans (annuity/reducing balance)	1 628 980	1 971 419	3 437 764	3 407 269	3 407 269	3 407 269	3 257 971	3 093 180	2 911 975
Long-Term Loans (non-annuity)	457 332	458 419	487 027	1 022 792	1 413 978	1 413 978	2 180 928	2 828 878	3 622 628
Local registered stock	315 715	275 934	278 484	274 000	274 000	274 000	100 000	100 000	100 000
Instalment Credit	-	-	-	-	-	-	-	-	-
Financial Leases	107 703	107 049	86 806	154 231	91 146	91 146	94 792	98 594	102 527
PPP liabilities	-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-Marketable Bonds	-	-	-	-	-	-	-	-	-
Bankers Acceptances	-	-	-	-	-	-	-	-	-
Financial derivatives	-	-	-	-	-	-	-	-	-
Other Securities	-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>2 709 729</b>	<b>2 812 820</b>	<b>4 290 081</b>	<b>4 858 293</b>	<b>5 186 394</b>	<b>5 186 394</b>	<b>5 633 692</b>	<b>6 118 642</b>	<b>6 737 331</b>
<b>Entities</b>									
Long-Term Loans (annuity/reducing balance)	-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)	-	-	-	-	-	-	-	-	-
Local registered stock	-	-	-	-	-	-	-	-	-
Instalment Credit	-	-	-	-	-	-	-	-	-
Financial Leases	-	-	-	-	-	-	-	-	-
PPP liabilities	-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-
Non-Marketable Bonds	-	-	-	-	-	-	-	-	-
Bankers Acceptances	-	-	-	-	-	-	-	-	-
Financial derivatives	-	-	-	-	-	-	-	-	-
Other Securities	-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>2 709 729</b>	<b>2 812 820</b>	<b>4 290 081</b>	<b>4 858 293</b>	<b>5 186 394</b>	<b>5 186 394</b>	<b>5 633 692</b>	<b>6 118 642</b>	<b>6 737 331</b>

Table 36: New Borrowing

#### 4. Cost of Service Delivery vs Affordability

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

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

Average total assessment rates levied per rateable property:

	2004/2005 R'm	2005/06 R'm	2006/07 R'm	2007/08 R'm	2008/09 R'm
Assessment rate - revenue	1 466,5	1 624,1	1 719,2	2 181,0	2 250,1
Number of rateable properties	355 492	364 625	382 119	455 727	505 138
Average per rateable properties	4 125	4 454	4 499	4 786	4 454
% increase	5,4%	8,0%	9,1%	6,4%	3,2%
% expenditure funded by assessment rates	22,2%	21,3%	18,6%	23,3%	22,5%

Table 37: Average total property rates levied

From the above it can be deduced that the percentage expenditure funded from assessment rates steadily increased until the 2007/08 financial year and then decreased in the 2008/09 financial year even though marginally higher increases in the tariff have been approved. With the implementation of the Municipal Property Rates Act, 1994 (Act 6 of 1994) in Tshwane from 1 July 2008 the revenue generation opportunity increased which is a movement in this required direction (attempt to rectify the funding gap).

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

#### **5. Inventory Management**

The current inventory value as on 31 December 2009 is R167,5 million. 19 722 items are kept in 32 general maintenance stores, 9 project stores and 18 in-house fuel depots.

#### **6. Sources of Funding**

Council is permitted to levy rates, tariffs, fees and charges in accordance with the Local Government Municipal Property Rates Act, the Local government: Municipal Systems Act (Section 75A) and the Municipal Finance Management Act (Section 17(a)(ii)).

#### **7. MFMA and Finance management reforms**

The 2010/11 MTREF is an expression of a continuous process of improving the financial planning process at a local government level, incorporating revised formats in accordance with NT requirements.

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

### **8.1 Rates, tariffs and other charges applicable from 1 July 2010**

#### **8.1.1 Property Rates**

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

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

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this impermissible value, a further R35 000 reduction on the market value of a property will be granted in terms of the CoT Rates Policy.
- 35% rebate will be granted on all residential properties (including state owned residential and agricultural properties).
- 100% rebate will be granted to registered indigents in terms of the Indigent Policy of the CoT.
- Pensioners, physically and mentally disabled:
  - A maximum/total rebate of 50% will be granted to owners of rate-able property subject to total gross income of the applicant and/or his/her spouse, if any, not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year; or

- A maximum/total rebate of 40% will be granted subject to joint income of the applicant and/or his/her spouse if any, that is more than twice the annual state pension, but not to exceed R93 500 for a financial year;
- The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
- The property must be categorized as residential.
- The Municipality may award a 100% grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, hospitals for mentally ill persons, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport, etc and after the owner of such property has applied to the Chief Financial Officer in the prescribed format for such grant and the application thereof has been approved.
- 20% rebate will be granted to independent schools, on the basis of an approved application to the Financial Services Department in the prescribed format.

Owing to an amendment of the Municipal Property Rates Regulations, a "public benefit organization property" category was added to the CoT's Property Rates Policy.

The categories of rate-able properties for purposes of levying rates and the proposed rates based on a 10% increase are as follows:

Category	Current Tariff (1 July 2009 to 30 June 2010)	Proposed tariff (1 July 2010 to 30 June 2011)
	c	c
Residential properties	1,017	1,119
State owned properties	2,034	2,238
Business & Commercial	2,034	2,238
Agricultural	2,034	0,182
Vacant land	4,520	4,972
Municipal rateable	1,017	1,119
Industrial	2,034	2,238
Non-permitted use	5,085	5,595
Public benefit organisation properties	-	0,182

Table 38: Categories of rateable properties

The additional revenue anticipated to be generated from Property Rates amount to R274,7 million, resulting in a total budgeted amount of R3 021,9 million for the 2010/11 financial year.

### 8.1.2 Water

The increase in Rand Water bulk tariffs from 1 July 2010 amounts to 14,1%. Bulk purchases constitutes approximately 50% of the CoT input costs.

A tariff increase of 10% from 1 July 2010 for water is proposed. This is based on the following input cost assumptions:

- Rand Water (bulk) increase of 14,1%
- Electricity increase (Eskom 28,9% and CoT increase 19,0%)
- Other cost increases of 8%
- Surplus on water services of 10%.

An amount of R1 588,7 million for water revenue has been included in the 2010/11 MTREF based on the assumption that normal seasonal rainfall patterns and temperatures will prevail.

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

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

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

### 8.1.3 Electricity

The Eskom price increase amounts to 28,9% from 1 July 2010.

The proposed Tshwane electricity tariff increases, in line with NERSA recommendation amounts to 19,0%, 15,06% and 15,16% in the 2010/11, 2011/12 and 2012/13 financial years respectively. However, the percentage increase proposed for the 2011/12 financial year will have to be reconsidered with the compilation of the 2011/12 MTREF.

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

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

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

The approved budget for the Electricity Division can only be utilised to prioritise the upgrade of some committed projects and some untenable infrastructure (ie substations without back-up supply). It is estimated that special funding for electricity bulk infrastructure to the amount of R319,0 million per year for five years will be necessary to steer the CoT out of this predicament.

Funding of this initiative was done by way of factoring in a levy for bulk supply infrastructure in the electricity tariff applicable to CoT consumers. A 4% increase (contributing R150,0 million towards the strategy) in tariffs (included in the 34% increase) was approved on 28 May 2009 to kick start the strategy in the 2009/10 financial year.

However owing to the high increase in Eskom bulk tariffs the funding of this project over a short period is clearly unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding be considered and approved to spread the burden over the life span of the assets. This project will however have to be included as a priority in the baseline affordability of the Public Works Department owing to the current financial challenges.

The total electricity revenue for the 2010/11 financial year amounts to R6 010,0 million.

### 8.1.4 Waste-removal Services

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

The tariff structure of solid-waste removal is based on the cost per litre (container capacity) of refuse removed per month and on the service provided in a specific area. Tariffs for city cleaning (currently equal

to the relevant waste removal tariff) are levied on all premises irrespective of who removes the waste generated on the premises.

Currently solid waste removal is operating at a deficit. In normal practise terms the rendering of this service should at least break even, which is currently not the case. The CoT will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium- to long-term. The main contributors to this deficit are Repairs and Maintenance (ie Vehicles), General Expenses (ie Rental: Property, Plant and Equipment, Petrol and Diesel Fuel and contracts with truck drivers and assistants). The contracts expire in August 2010 and negotiations regarding the appointment of these workers permanently on the CoT structure are currently underway. The estimated cost in this regard amounts to approximately R312,0 million which is clearly unaffordable and will challenge the sustainability of the service and the CoT seriously (also refer paragraph 11 – Employee related costs).

### 8.1.5 Sanitation

Sanitation charges are calculated according to the percentage water discharged as indicated in the tariff structure. The free sanitation portion (6 kℓ x 98% per 30 day period) is only applicable to registered indigents, also in the far northern areas where sanitation is rendered by Magalies Water. A tariff increase of 11% from 1 July 2010 is proposed. The additional revenue amounts to R38,9 million totalling R392,5 million for the 2010/11 financial year from rendering this service.

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

Consumption	% discharged	Tariff R	Amount R
First 6 kℓ	98	3,44	20,23
Next 6 kℓ	90	4,66	25,16
Next 6 kℓ	75	6,02	27,09
Next 6 kℓ	60	6,02	21,67
Amount payable			R94,15
kℓ x % discharged x tariff = amount payable			

Table 39: Calculation of sanitation amount payable

### Other tariffs

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

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

The Public Bus Transport Service will introduce a new ticket system which entails a total structure change to the ticket system and the old ticket system will be phased out. The new system is necessary in order to avoid duplications and fake tickets and the public will, with the new ticket system, have a wider route choice. The service will be expanded to include areas which have not previously been serviced by the CoT.

## 9. Savings and efficiencies

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

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

## 10. Municipal Infrastructure Grant (MIG)

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



The role of the national department is limited to ensuring compliance with set conditions and monitoring performance by the receiving municipalities. It should be noted that the expenditure performance requirement is now 90% of the total capital budget for cities participating in the programme.

The MIG allocation for the CoT in terms of the 2010 Division of Revenue Act amounts to R384,1, R461,9 and R561,7 in the 2010/11, 2011/12 and 2012/13 financial year respectively.

#### 11. Equitable Share

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

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

In terms of the 2010 DoRA, the allocation towards the CoT is R718,0 million, R827,5 million and R922,0 million in the 2010/11, 2011/12 and 2012/13 financial years respectively.

#### 12. General fuel levy

The sharing of the general fuel levy with metros was introduced from the 2009/10 financial year. Funds from the general fuel levy are proposed to support municipal expenditure on roads and transport infrastructure.

The sharing of the fuel levy will be phased in over a four year period, whereafter it will be solely based on the total fuel sales within the jurisdiction of a metro.

An amount of R1 085,8 million, R1 171,0 million and R1 239,2 million were allocated for the 2010/11, 2011/12 and 2012/13 financial year respectively.

#### 13. Loans and Investments

##### External Loans

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

All future external loans to be taken up will be aligned to the outcomes of the LTFM. The loan amounts included in the LTFM amounts to R1,0 billion per annum over the 2010/11 medium-term. These amounts fall within the loan capacity of the CoT in terms of the debt to revenue ratio.

##### Investments

Table SA15 - Investment particulars by type

Investment type	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R thousand</i>									
<b>Parent municipality</b>									
Securities - National Government	-	-	-	-	-	-	-	-	-
Listed Corporate Bonds	-	-	-	-	-	-	-	-	-
Deposits - Bank	405 227	422 520	497 313	668 684	701 506	701 506	383 644	317 427	287 014
Deposits - Public Investment Commissioners	-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates	-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks	558 674	235 136	177 605	287 038	762 267	762 267	1 298 896	1 970 409	2 919 787
Guaranteed Endowment Policies (sinking)	-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks	-	-	-	-	-	-	-	-	-
Municipal Bonds	6 057	3 033	3 033	3 033	6 057	6 057	3 033	3 033	3 033
<b>Municipality sub-total</b>	<b>969 958</b>	<b>660 689</b>	<b>677 952</b>	<b>958 756</b>	<b>1 469 830</b>	<b>1 469 830</b>	<b>1 685 573</b>	<b>2 290 860</b>	<b>3 209 835</b>
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>	<b>969 958</b>	<b>660 689</b>	<b>677 952</b>	<b>958 756</b>	<b>1 469 830</b>	<b>1 469 830</b>	<b>1 685 573</b>	<b>2 290 860</b>	<b>3 209 835</b>

Table 40: Investment particulars by type

Table SA16 - Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
	Yrs/Months			Rand thousand	
<b>Parent municipality</b>					
Call investment deposits < 90 days				1 298 896	-
Standard Bank	0	Zero Coupon	17.10.2011	95 469	13 673
Sanlam	0	Insurance Policy	01.07.2012	3 511	227
Standard Bank Ltd	0	Zero Coupon	30.04.2013	15 842	1 888
Standard Bank	0	Zero Coupon	30.04.2013	9 869	1 191
Stanlib/Standard Bank	0	Zero Coupon	30.04.2013	19 822	2 341
Krynsna Stock	0	Municipal Stock	31.12.2013	2 322	380
Nedbank	0	Zero Coupon	30.06.2014	72 437	7 380
Sanlam	0	Insurance Policy	07.12.2015	217	21
Sanlam	0	Insurance Policy	01.01.2016	3 183	207
Krynsna Stock	0	Municipal Stock	31.12.2018	711	117
ABSA Bank Ltd	0	ABSA Money	On Call	23 108	1 832
ABSA Bank Ltd	0	ABSA Money	On Call	8 098	643
ABSA Bank Ltd	0	ABSA Money	On Call	6 065	481
ABSA Bank Ltd	0	ABSA Money	On Call	133	10
Investec Bank	0	Money Market	On Call	20 280	1 674
Investec Bank	0	Money Market	On Call	6 482	534
Investec Bank	0	Money Market	On Call	868	71
Investec Bank	0	Money Market	On Call	23 360	1 710
Standard Bank	0	Money Market	On Call	72 645	6 072
STANLIB	0	Money Market	On Call	2 255	189
Municipality sub-total				1 685 573	40 641
Entities sub-total				-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>1 685 573</b>	<b>40 641</b>

Table 41: Investment particulars by maturity

## 14. Allocations and Grants

Operating Budget	Grants and Donations for the City of Tshwane											
	2010/11				2011/12				2012/13			
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total	
Primary Health Care		(29 510)	(29 510)		(31 150)		(31 150)		(33 773)		(33 773)	
Refund: Motor Vehicle												
Emergency Medical Services		(43 450)	(43 450)		(45 870)		(45 870)		(49 676)		(49 676)	
Equitable Share	(717 978)		(717 978)	(827 505)			(827 505)	(921 982)			(921 982)	
Fuel Levy	(1 085 816)		(1 085 816)	(1 171 099)			(1 171 099)	(1 239 214)			(1 239 214)	
Local Government Financial Management Grant	(1 000)		(1 000)	(1 250)			(1 250)	(1 250)			(1 250)	
Local Government Restructuring Grant												
Water Services Operating Subsidy Grant	(7 040)		(7 040)	(4 929)			(4 929)					
2010 World Cup Host City Operating Grant	(22 000)		(22 000)									
Public Transport Infrastructure and Systems Grant	(60 000)		(60 000)	(60 000)			(60 000)	(60 000)			(60 000)	
Sport and Recreation: Libraries		(6 220)	(6 220)		(7 400)		(7 400)		(7 710)		(7 710)	
Municipal Infrastructure Grant (Cities)	(3 500)		(3 500)	(3 500)			(3 500)	(3 500)			(3 500)	
DBSA for Feasibility Studies Topstructure Grants												
Opex: Bontle Ke Botho HIV and AIDS Grant												
Opex Grant: DACE												
<b>Total</b>	<b>(1 897 334)</b>	<b>(79 180)</b>	<b>(1 976 514)</b>	<b>(2 068 194)</b>	<b>(84 420)</b>		<b>(2 152 614)</b>	<b>(2 225 946)</b>	<b>(91 159)</b>		<b>(2 317 105)</b>	

Table 42: Grants and donations (operating)

Capital Budget	Grants and Donations for the City of Tshwane											
	2010/11				2011/12				2012/13			
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total	National Grant	Provincial Grant	Other Donors	Total	
Public Transport Infrastructure and Systems Grant	(804 180)			(804 180)	(440 000)			(440 000)	(740 000)			(740 000)
Neighbourhood Development Partnership Grant	(38 021)			(38 021)	(98 252)			(98 252)	(108 987)			(108 987)
Government Housing Grant												
Gautrans Job Creation		(500)		(500)		(1 000)		(1 000)				
Municipal Infrastructure Grant (Class)	(380 568)			(380 568)	(458 421)			(458 421)	(558 154)			(558 154)
Integrated National Electrification Programme (Municipal) Grant	(65 000)			(65 000)	(50 000)			(50 000)	(50 000)			(50 000)
Electricity Demand Side Management (Municipal) Grant	(23 000)			(23 000)	(30 000)			(30 000)				
Expanded Public Works Programme Incentive Grant	(8 357)			(8 357)								
Social Infrastructure Grant (20 Priority Township)		(5 400)		(5 400)		(10 000)		(10 000)		(9 500)		(9 500)
<b>Total</b>	<b>(1 319 129)</b>	<b>(5 900)</b>		<b>(1 325 029)</b>	<b>(1 076 673)</b>	<b>(11 000)</b>		<b>(1 087 673)</b>	<b>(1 467 141)</b>	<b>(9 500)</b>		<b>(1 476 641)</b>

Table 43: Grants and donations (capital)

### 15. Strategy towards reserves cash backing

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

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

During the compilation of the 2010/11 MTREF a strategy towards the cash backing of the CoT capital reserves and provisions and unspent conditional grants, form part of the modelled LTFM to ensure the sustainability of the City over a medium- to long-term. The strategy was informed amongst others by relevant accounting standards, sections 18 and 19 of the MFMA and National Treasury Circular 48.

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

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

### 16. Possible future revenue sources

The City of Tshwane currently don't levy property rates on unproclaimed areas for township development (ie farm areas of Mabopane, Ga-Rankuwa, Soshanguve, Stinkwater and Kudube). A report regarding the levying of a flat rate will be submitted to Council. This monthly charge will however not form part of Property Rates, as a property needs to be registered to an owner in order for a municipality to levy property rates. The purpose is to contribute towards upgrading of infrastructure in the disadvantaged areas. This rate will be outside the rating of the MPRA and will be levied according to the Fiscal Powers and Functions Act, 2007. However, the soonest date that the rate can be applied is 1 July 2011. The relevant Minister will only be able to grant permission for the rate after expiry of the prescribed 18 month process time frame.

## 14. Expenditure on allocations and grant programmes

Table SA18 – Transfers and grant receipts

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	1 042 814	1 288 822	1 466 998	1 603 221	1 603 221	1 603 221	1 897 334	2 088 194	2 225 946
Equitable share	300 956	299 481	433 373	1 481 612	512 149	512 149	717 978	827 506	921 982
Levy replacement	701 694	601 935	902 177	-	969 463	969 463	1 085 816	1 171 009	1 239 214
Finance Management Grant	500	500	750	750	750	750	1 000	1 250	1 250
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-
Restructuring	25 000	60 000	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant	14 654	21 067	15 502	10 059	10 059	10 059	7 040	4 929	-
Vuna Awards	-	-	-	-	-	-	-	-	-
PTIS	-	50 544	-	55 000	55 000	55 000	60 000	60 000	60 000
2010 FIFA World Cup Host City Operating Grant	-	-	40 000	55 800	55 800	55 800	22 000	-	-
2010 FIFA World Cup Loftus Stadium	-	65 295	75 195	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG Cities)	-	-	-	-	-	-	3 500	3 500	3 500
Provincial Government:	86 803	205 416	67 932	182 759	137 216	137 216	79 180	84 420	91 159
Health subsidy	18 055	22 669	22 554	27 256	27 024	27 024	29 510	31 150	33 773
Ambulance subsidy	31 200	35 079	38 377	39 798	39 800	39 800	43 450	45 870	49 676
HIV and Aids Grant	-	1 500	3 000	-	1 500	1 500	-	-	-
Opex Grants: DACE	460	440	-	-	150	150	-	-	-
Various Other Operational Grants	1 604	-	-	-	-	-	-	-	-
Housing	35 684	142 580	-	109 683	62 239	62 239	-	-	-
Sports and Recreation	-	3 147	4 000	6 020	6 503	6 503	6 220	7 400	7 710
District Municipality:	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	58 252	67 471	72 383	79 959	81 513	81 513	-	-	-
DBSA	-	-	108	4 850	4 850	4 850	-	-	-
Opex Bonhile Ke Bothe	-	1 280	500	-	1 563	1 563	-	-	-
Refund: Motor Vehicle	58 252	66 191	71 775	75 100	75 100	75 100	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>1 187 970</b>	<b>1 581 709</b>	<b>1 607 312</b>	<b>1 865 930</b>	<b>1 821 950</b>	<b>1 821 950</b>	<b>1 976 514</b>	<b>2 152 614</b>	<b>2 317 105</b>
<b>Capital Transfers and Grants</b>									
National Government:	267 644	457 614	618 852	1 094 936	912 327	912 327	1 319 126	1 076 673	1 467 141
Municipal Infrastructure (MIG)	206 944	236 439	286 877	342 079	342 079	342 079	380 588	458 421	558 154
Integrated Electrification Programme (INEP)	28 600	52 400	60 500	62 778	62 778	62 778	65 000	50 000	60 000
Electricity Demand Side Management	-	-	-	-	-	-	23 000	30 000	-
Water Affairs	22 000	26	4 750	-	-	-	-	-	-
PTIS	11 000	78 750	260 000	693 254	510 245	510 245	804 180	440 000	740 000
Neighbourhood Development Partnership Grant	-	-	6 725	6 725	6 725	6 725	38 021	98 252	108 987
Restructuring	-	90 000	-	-	-	-	-	-	-
Expanded Public Works Programme Incentive Grant	-	-	-	100	500	500	8 357	-	-
Provincial Government:	105 467	40 985	136 167	255 481	49 377	49 377	5 900	11 000	9 988
Gautrans Job Creation	-	-	-	-	-	-	500	1 000	-
Housing	105 467	40 985	136 167	255 481	49 377	49 377	-	-	-
Social Infrastructure Grant (20 Priority Township)	-	-	-	-	-	-	5 400	10 000	9 500
District Municipality:	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	7 825	1 990	4 185	-	-	-	-	-	-
Gauteng SRAC: Tembisa Stadium upgrade	6 325	1 990	1 500	-	-	-	-	-	-
Monument Golf Club	-	-	-	-	-	-	-	-	-
Transportation Engineering	1 500	-	-	-	-	-	-	-	-
Public Works: Unforeseen Water	-	-	2 686	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>381 835</b>	<b>590 570</b>	<b>759 205</b>	<b>1 350 417</b>	<b>961 704</b>	<b>961 704</b>	<b>1 325 026</b>	<b>1 087 673</b>	<b>1 476 641</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>1 569 805</b>	<b>2 062 279</b>	<b>2 366 517</b>	<b>3 216 347</b>	<b>2 783 654</b>	<b>2 783 654</b>	<b>3 301 540</b>	<b>3 240 287</b>	<b>3 793 746</b>

Table 44: Transfers and grant receipts

Table SA19 - Expenditure on transfers and grant programme

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>EXPENDITURE:</b>									
<b>Operative expenditure of Transfers and Grants</b>									
National Government:	1 069 404	1 192 064	1 479 686	1 658 221	1 661 001	1 681 001	1 897 334	2 068 194	2 225 946
Equitable share	300 956	299 481	433 373	512 149	512 149	512 149	717 978	827 506	921 982
Levy replacement	701 694	801 935	902 177	969 463	969 463	969 463	1 085 816	1 171 009	1 239 214
Finance Management Grant	2 118	699	539	750	750	750	1 000	1 250	1 250
Municipal Systems Improvement	2 000	2 502	-	-	-	498	-	-	-
Restructuring	48 371	52 228	45 680	55 000	41 107	41 107	-	-	-
Water Services Operating Subsidy Grant	14 285	21 465	13 169	10 059	12 339	12 339	7 040	4 929	-
Vuna Awards	-	-	-	-	-	-	-	-	-
PTIS	-	2 906	8 772	55 000	55 000	55 000	60 000	60 000	60 000
2010 FIFA World Cup Host City Operating Grant	-	-	-	55 900	55 900	55 900	22 000	-	-
2010 FIFA World Cup Loftus Stadium	-	10 848	75 386	-	33 895	33 895	-	-	-
Municipal Infrastructure Grant (MIG Cities)	-	-	-	-	-	-	3 500	3 500	3 500
Provincial Government:	95 421	181 292	66 984	182 759	137 216	137 216	79 180	84 420	91 159
Health subsidy	16 055	22 669	22 554	27 258	27 024	27 024	29 510	31 150	33 773
Ambulance subsidy	31 200	35 079	39 377	39 798	39 800	39 800	43 450	45 870	49 676
HIV and Aids Grant	5 444	2 000	2 157	-	1 500	1 500	-	-	-
Opex Grants: DACE	460	460	440	-	150	150	-	-	-
Various Other Operational Grants	3 248	-	-	-	-	-	-	-	-
Housing	39 015	127 937	-	109 683	62 239	62 239	-	-	-
Sports and Recreation	-	3 147	3 425	6 020	6 503	6 503	6 220	7 400	7 710
District Municipality:	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	58 435	66 191	72 223	79 550	81 513	81 513	-	-	-
DBSA	-	-	54	4 850	4 850	4 850	-	-	-
Opex Bonhlo Ka Boho	183	-	394	-	1 563	1 563	-	-	-
Refund: Motor Vehicle	58 252	66 191	71 775	75 100	75 100	75 100	-	-	-
<b>Total operative expenditure of Transfers and Grants:</b>	<b>1 223 260</b>	<b>1 449 548</b>	<b>1 616 273</b>	<b>1 920 930</b>	<b>1 899 730</b>	<b>1 899 730</b>	<b>1 976 514</b>	<b>2 152 614</b>	<b>2 317 105</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	267 544	457 614	618 852	1 094 936	912 327	912 327	1 319 126	1 076 673	1 467 141
Municipal Infrastructure (MIG)	205 944	236 439	286 877	342 079	342 079	342 079	380 588	458 421	558 154
Integrated Electrification Programme (INEP)	28 600	52 400	80 500	52 778	52 778	52 778	65 000	50 000	60 000
Electricity Demand Side Management	-	-	-	-	-	-	23 000	30 000	-
Water Affairs	22 000	26	4 750	-	-	-	-	-	-
PTIS	11 000	78 750	250 000	693 254	510 245	510 245	804 180	440 000	740 000
Neighbourhood Development Partnership Grant	-	-	6 725	6 725	6 725	6 725	38 021	98 252	108 967
Restructuring	-	90 000	-	-	-	-	-	-	-
Expanded Public Works Programme Incentive Grant	-	-	-	100	500	500	8 357	-	-
Provincial Government:	88 304	62 191	129 596	255 481	49 376	49 376	5 900	11 000	9 500
Gautrans Job Creation	-	-	-	-	-	-	500	1 000	-
Housing	88 304	62 191	129 596	255 481	49 376	49 376	-	-	-
Social Infrastructure Grant (20 Priority Township)	-	-	-	-	-	-	5 400	10 000	9 500
District Municipality:	-	-	-	-	-	-	-	-	-
<i>[insert description]</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	2 753	4 624	11 778	-	-	-	-	-	-
Gauteng SRAC: Tamba Stadium upgrade	2 053	4 624	1 466	-	-	-	-	-	-
Motument Cell Cuis	-	-	2 785	-	-	-	-	-	-
Transportation Engineering	-	-	-	-	-	-	-	-	-
Public Works: Untreated Water	700	-	7 526	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants:</b>	<b>356 601</b>	<b>524 429</b>	<b>760 225</b>	<b>1 350 417</b>	<b>961 703</b>	<b>961 703</b>	<b>1 325 026</b>	<b>1 087 673</b>	<b>1 476 641</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>1 579 861</b>	<b>1 973 977</b>	<b>2 378 499</b>	<b>3 271 347</b>	<b>2 861 433</b>	<b>2 861 433</b>	<b>3 301 540</b>	<b>3 240 287</b>	<b>3 793 746</b>

Table 45: Expenditure on transfers and grant programme

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

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	110 414	83 824	180 583	168 484	168 484	168 484	-	-	-
Current year receipts	1 042 814	1 288 822	1 466 998	1 603 221	1 603 221	1 603 221	1 897 334	2 058 194	2 225 946
Conditions met - transferred to revenue	1 069 484	1 192 064	1 479 896	1 658 221	1 681 001	1 681 001	1 897 334	2 068 194	2 225 946
Conditions still to be met - transferred to liabilities	83 824	180 583	168 484	113 484	- 90 704	90 704	-	-	-
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	12 656	4 139	18 262	19 239	19 239	19 239	-	-	-
Current year receipts	86 903	205 410	67 932	182 759	137 216	137 216	79 180	84 420	91 159
Conditions met - transferred to revenue	95 421	191 282	66 954	182 759	137 216	137 216	79 180	84 420	91 159
Conditions still to be met - transferred to liabilities	4 139	18 262	19 239	19 239	19 239	19 239	-	-	-
<b>District Municipality:</b>									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	360	177	1 467	1 617	1 617	1 617	-	-	-
Current year receipts	58 252	67 471	72 383	79 950	81 513	81 513	-	-	-
Conditions met - transferred to revenue	58 435	66 191	72 223	79 950	81 513	81 513	-	-	-
Conditions still to be met - transferred to liabilities	177	1 467	1 617	1 617	1 617	1 617	-	-	-
<b>Total operating transfers and grants revenue</b>	<b>1 223 280</b>	<b>1 449 548</b>	<b>1 618 273</b>	<b>1 920 930</b>	<b>1 889 730</b>	<b>1 899 730</b>	<b>1 976 514</b>	<b>2 152 614</b>	<b>2 317 105</b>
<b>Total operating transfers and grants - CTBM</b>	<b>88 148</b>	<b>200 382</b>	<b>189 341</b>	<b>134 341</b>	<b>111 560</b>	<b>111 560</b>	-	-	-
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year	18 045	56 813	119 329	228 911	228 911	228 911	-	-	-
Current year receipts	267 544	457 614	618 852	1 094 936	912 327	912 327	1 319 126	1 076 673	1 467 141
Conditions met - transferred to revenue	228 776	395 998	509 270	1 094 936	912 327	912 327	1 319 126	1 076 673	1 467 141
Conditions still to be met - transferred to liabilities	56 813	119 329	228 911	228 911	228 911	228 911	-	-	-
<b>Provincial Government:</b>									
Balance unspent at beginning of the year	22 024	42 186	20 961	27 532	27 532	27 532	-	-	-
Current year receipts	106 467	40 965	136 187	255 481	49 377	49 377	5 900	11 000	9 500
Conditions met - transferred to revenue	86 304	62 191	129 596	255 481	49 377	49 377	5 900	11 000	9 500
Conditions still to be met - transferred to liabilities	42 186	20 961	27 532	27 532	27 532	27 532	-	-	-
<b>District Municipality:</b>									
Balance unspent at beginning of the year	-	-	-	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>									
Balance unspent at beginning of the year	13 091	18 072	15 437	10 846	10 846	10 846	-	-	-
Current year receipts	7 825	1 990	4 186	-	-	-	-	-	-
Conditions met - transferred to revenue	2 753	4 624	8 778	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	10 072	15 437	10 846	10 846	10 846	10 846	-	-	-
<b>Total capital transfers and grants revenue</b>	<b>317 833</b>	<b>461 513</b>	<b>647 643</b>	<b>1 330 417</b>	<b>961 704</b>	<b>961 704</b>	<b>1 325 026</b>	<b>1 087 673</b>	<b>1 476 641</b>
<b>Total capital transfers and grants - CTBM</b>	<b>117 071</b>	<b>155 728</b>	<b>267 289</b>	<b>267 289</b>	<b>267 289</b>	<b>267 289</b>	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>1 541 083</b>	<b>1 911 481</b>	<b>2 265 917</b>	<b>3 271 347</b>	<b>2 851 434</b>	<b>2 861 434</b>	<b>3 301 540</b>	<b>3 240 287</b>	<b>3 793 746</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>205 219</b>	<b>356 029</b>	<b>456 630</b>	<b>401 630</b>	<b>378 850</b>	<b>378 850</b>	-	-	-

Table 46: Reconciliation of transfers, grant receipts and unspent funds

## 15. Allocations or grants made by the municipality

Table SA21 – Transfers and grants made by the municipality

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Transfers to other municipalities</b>									
<i>Insert description</i>									
<b>TOTAL TRANSFERS TO MUNICIPALITIES:</b>	-	-	-	-	-	-	-	-	-
<b>Transfers to Entities/Other External Mechanisms</b>									
<i>Insert description</i>									
<b>TOTAL TRANSFERS TO ENTITIES/EMs:</b>	-	-	-	-	-	-	-	-	-
<b>Transfers to other Organs of State</b>									
<i>Insert description</i>									
<b>TOTAL TRANSFERS TO OTHER ORGANS OF STATE:</b>	-	-	-	-	-	-	-	-	-
<b>Grants to other Organisations</b>									
<i>Grants-In-Aid</i>	1 066	1 095	1 000	1 000	-	-	-	-	-
<i>Executive Mayor Donations</i>	-	-	736	1 500	1 500	1 500	1 500	1 500	1 500
<b>TOTAL GRANTS TO OTHER ORGANISATIONS:</b>	1 066	1 095	1 736	2 500	1 500	1 500	1 500	1 500	1 500
<b>TOTAL TRANSFERS AND GRANTS</b>	1 066	1 095	1 736	2 500	1 500	1 500	1 500	1 500	1 500

Table 47: Transfers and grants made by the municipality

## 16. Councillor and board member allowances and employee benefits

Table SA22 - Summary councillor and staff benefits (excluding Housing Company Tshwane)

Summary of Employee and Councillor remuneration	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousand	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Salary	30 148	27 797	35 393	53 648	53 648	53 648	47 920	52 712	57 983
Pension Contributions	3 959	3 742	4 649	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	11 533	10 634	13 210	1 770	1 770	1 770	15 973	17 571	19 328
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Other benefits or allowances	282	333	6	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	45 922	42 506	53 258	55 418	55 418	55 418	63 893	70 282	77 311
% increase	-	(7,4%)	25,3%	4,1%	-	-	15,3%	10,0%	10,6%
<b>Senior Managers of the Municipality</b>									
Salary	8 644	7 214	10 526	8 335	12 532	12 532	10 586	11 433	12 289
Pension Contributions	221	79	253	469	313	313	358	387	416
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	1 354	1 088	1 465	1 249	1 744	1 744	4 537	4 900	5 257
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	795	-	-	-	-	-	-	-	-
Performance Bonus	-	-	289	1 860	355	355	2 057	2 221	2 366
Other benefits or allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	10 925	8 381	12 553	12 114	14 945	14 945	17 538	18 941	20 361
% increase	-	(23,3%)	49,8%	(3,9%)	23,4%	-	17,2%	8,0%	7,8%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	1 450 336	1 600 885	1 822 284	2 249 976	2 283 488	2 283 488	2 727 414	2 945 507	3 181 325
Pension Contributions	515 168	559 521	629 773	769 287	770 484	770 484	803 695	865 687	933 012
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	189 004	177 167	183 780	203 067	202 455	202 455	220 634	231 740	243 204
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	18 993	24 863	29 398	30 498	30 289	30 289	24 509	25 734	27 021
Overtime	120 884	148 420	202 820	158 758	168 720	168 720	191 309	200 875	210 918
Performance Bonus	393	424	334	363	363	363	237	249	261
Other benefits or allowances	86 312	101 341	128 191	111 008	111 890	111 890	160 991	171 798	183 357
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	2 401 689	2 612 622	2 996 559	3 522 670	3 567 691	3 567 691	4 128 980	4 441 881	4 779 898
% increase	-	8,8%	14,7%	17,6%	1,3%	-	15,7%	7,6%	7,6%
<b>Total Parent Municipality</b>	<b>2 457 928</b>	<b>2 683 569</b>	<b>3 062 389</b>	<b>3 599 201</b>	<b>3 839 653</b>	<b>3 839 653</b>	<b>4 210 410</b>	<b>4 531 104</b>	<b>4 878 769</b>
% increase	-	8,4%	15,0%	17,2%	1,3%	-	15,7%	7,0%	7,6%
<b>Board Members of Entities</b>									
Salary	-	-	-	-	-	-	-	-	-
Pension Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor vehicle allowance	-	-	-	-	-	-	-	-	-
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Board Fees	395	448	528	604	604	644	889	1 024	1 109
Other benefits or allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	395	448	528	604	604	644	889	1 024	1 109
% increase	-	13,4%	17,7%	14,5%	-	6,6%	39,0%	18,2%	8,3%
<b>Senior Managers of Entities</b>									
Salary	1 888	1 742	2 391	2 300	2 300	2 300	2 530	2 780	3 002
Pension Contributions	279	286	378	368	368	368	396	436	470
Medical Aid Contributions	95	105	-	125	125	120	132	145	157
Motor vehicle allowance	383	572	575	640	640	560	638	702	758
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	-	-	-	-	-	-	-	-
Performance Bonus	131	129	102	165	165	170	167	208	222
Other benefits or allowances	-	-	-	-	-	-	-	-	-
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	2 777	2 834	3 446	3 598	3 598	3 538	3 863	4 269	4 669
% increase	-	2,1%	21,6%	4,4%	-	(1,7%)	10,0%	9,9%	8,9%
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	18 812	26 676	-	31 050	26 895	27 042	30 746	32 850	34 489
Pension Contributions	1 187	1 803	-	3 705	3 165	2 022	2 250	2 374	2 564
Medical Aid Contributions	1 827	2 452	-	3 580	3 345	3 060	3 380	3 700	3 990
Motor vehicle allowance	5 042	599	-	4 925	4 925	3 040	3 458	3 790	4 093
Cell phone allowance	-	-	-	-	-	-	-	-	-
Housing allowance	-	454	-	500	450	1 740	1 920	2 100	2 286
Overtime	2 063	1 759	-	2 299	2 000	2 200	2 456	2 709	2 714
Performance Bonus	905	1 298	-	-	-	-	-	-	-
Other benefits or allowances	1 300	1 864	-	2 991	2 991	4 910	6 883	7 670	8 176
In-kind benefits	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	29 138	36 745	-	48 951	43 771	44 014	51 065	55 984	59 312
% increase	-	26,1%	(100,0%)	18,8%	(10,6%)	0,6%	16,1%	7,8%	5,8%
<b>Total Municipal Entities</b>	<b>32 308</b>	<b>40 027</b>	<b>3 974</b>	<b>53 153</b>	<b>47 973</b>	<b>48 188</b>	<b>55 857</b>	<b>60 287</b>	<b>64 020</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>2 490 234</b>	<b>2 703 538</b>	<b>3 086 343</b>	<b>3 643 354</b>	<b>3 696 028</b>	<b>3 686 241</b>	<b>4 206 287</b>	<b>4 591 491</b>	<b>4 940 299</b>
% increase	-	8,5%	13,4%	18,8%	1,2%	0,0%	15,7%	7,9%	7,8%
<b>TOTAL MANAGERS AND STAFF</b>	<b>2 443 917</b>	<b>2 689 582</b>	<b>3 012 838</b>	<b>3 587 313</b>	<b>3 820 004</b>	<b>3 830 179</b>	<b>4 201 465</b>	<b>4 520 184</b>	<b>4 852 350</b>

Table 48: Summary councillor and staff benefits

Note: The above Employee Related cost is before distribution accounts have been taken into account.



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

Disclosure of Salaries, Allowances & Benefits 1.	No. 10	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.			2.	3.
<b>Councillors</b>							
Speaker	-	606 102	-	202 034			808 136
Chief Whip	-	568 222	-	189 407			757 629
Executive Mayor	-	757 628	-	252 544			1 010 172
Deputy Executive Mayor	-	-	-	-			-
Executive Committee	-	5 682 215	-	1 894 068			7 576 283
Total for all other councillors	-	40 305 743	-	13 435 189			53 740 931
<b>Total Councillors</b>	-	<b>47 919 910</b>	-	<b>15 973 241</b>			<b>63 893 150</b>
<b>Senior Managers of the Municipality</b>							
City Manager	-	961 442	1 657	412 047	186 794	-	1 561 940
Chief Financial Officer	-	827 139	19 614	354 488	160 701	-	1 361 942
CEO: Project 2010	-	800 230	1 657	342 956	155 473	-	1 300 315
Strategic Executive Director: Health and Social Development	-	760 481	36 200	325 931	147 752	-	1 270 364
Strategic Executive Director: Agriculture and Environmental Management	-	650 729	1 657	278 984	126 427	-	1 057 697
Strategic Executive Director: City planning and Regional Services	-	760 498	36 878	325 928	147 754	-	1 271 057
Strategic Executive Director: Community Safety	-	760 481	36 145	325 931	147 752	-	1 270 309
Strategic Executive Director: Corporate and Shared Services	-	760 481	1 657	325 931	147 752	-	1 235 821
Strategic Executive Director: Economic Development	-	727 737	31 947	311 897	141 389	-	1 212 960
Strategic Executive Director: Housing and Sustainable Human Settlement Development	-	760 481	55 342	325 931	147 752	-	1 289 506
Strategic Executive Director: Public Works and Infrastructure Development	-	760 481	1 657	325 931	147 752	-	1 235 821
Strategic Executive Director: Sports and Recreation	-	652 824	83 952	279 782	126 834	-	1 143 392
<i>List of each official with packages &gt;= senior manager</i>							
Manager Internal Audit	-	727 737	1 657	311 897	141 389	-	1 182 669
Strategic Executive Head: Communication Operations & Support	-	675 011	49 264	269 290	131 145	-	1 143 710
<b>Total Senior Managers of the Municipality</b>	-	<b>10 585 748</b>	<b>358 282</b>	<b>4 536 805</b>	<b>2 056 667</b>	-	<b>17 537 503</b>
<b>A Heading for Each Entity</b>							
List each member of board by designation							
Chief Executive Officer (CEO)	-	-	-	-	-	-	-
<b>Total for municipal entities</b>	-	-	-	-	-	-	-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	-	<b>58 505 658</b>	<b>358 282</b>	<b>20 510 046</b>	<b>2 056 667</b>	-	<b>81 430 654</b>

Table 49: Salaries, allowances &amp; benefits (political office bearers/councillors/senior managers)

Table SA24 - Summary of personnel numbers

Summary of Personnel Numbers Number	2008/9			Current Year 2009/10			Budget Year 2010/11		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	152	-	152	152	-	152	152	-	152
Board Members of municipal entities	22	22	-	22	22	-	22	22	-
Municipal employees	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	51	33	18	51	33	18	51	33	18
Other Managers	162	162	-	162	162	-	192	192	12
Professionals	430	413	-	430	430	-	510	469	979
Finance	37	36	-	37	37	-	37	37	74
Spaštown planning	76	78	-	76	76	-	86	86	172
Information Technology	7	7	-	7	7	-	42	42	84
Roads	74	80	-	74	74	-	78	64	142
Electricity	192	177	-	192	192	-	192	192	384
Water	38	32	-	38	38	-	69	42	111
Sanitation	-	-	-	-	-	-	-	-	-
Refuse	6	3	-	6	6	-	6	6	12
Other	197	192	-	197	197	-	301	301	-
Technicians	673	678	-	673	673	-	1 000	869	60
Finance	95	102	-	95	95	-	95	95	32
Spaštown planning	103	112	-	103	103	-	399	295	4
Information Technology	20	21	-	20	20	-	20	20	-
Roads	68	66	-	68	68	-	84	71	13
Electricity	225	223	-	225	225	-	225	225	-
Water	71	64	-	71	71	-	86	71	11
Sanitation	-	-	-	-	-	-	-	-	-
Refuse	91	90	-	91	91	-	91	91	-
Other	1 394	1 368	-	1 394	1 394	-	1 729	1 102	-
Clerks (Clerical and administrative)	2 154	2 036	-	2 154	2 154	-	2 120	1 620	-
Service and sales workers	1 834	1 853	-	1 834	1 834	-	2 130	1 834	-
Skilled agricultural and fishery workers	77	65	-	77	77	-	77	77	-
Craft and related trades	1 258	1 246	-	1 258	1 258	-	1 600	1 120	-
Plant and Machine Operators	846	849	-	846	846	-	1 023	880	-
Elementary Occupations	7 799	3 661	-	7 793	4 043	3 750	12 004	5 210	4 421
<b>TOTAL PERSONNEL NUMBERS</b>	<b>17 043</b>	<b>12 578</b>	<b>170</b>	<b>17 043</b>	<b>13 123</b>	<b>3 920</b>	<b>22 905</b>	<b>13 729</b>	<b>5 642</b>
% increase		(26.2%)	(96.6%)	9 925,3%	7 619,4%	2 205,9%	484,3%	(40,1%)	(58,9%)
Total municipal employees headcount	-	12 578	-	-	13 123	-	-	13 729	-
Finance personnel headcount	-	605	-	-	605	-	-	605	-
Human Resources personnel headcount	-	541	-	-	541	-	-	541	-

Table 50: Summary of personnel numbers

# 17. Monthly targets for revenue, expenditure and cash flow

## 17.1 Parent Municipality

Table SA25 - Budgeted monthly revenue and expenditure

R-amount	Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2011/12	Budget Year +2 2012/13	
	<b>Revenue, Expenditure</b>															
	<b>Revenue, Expenditure</b>															
	Property rates - penalties & collection charges	221 801	38 801	223 301	320 437	223 142	285 825	217 948	284 023	348 022	160 384	371 602	349 478	3 386 380	3 766 870	
	Service charges - electricity revenue	470 100	171 310	539 239	573 271	503 602	453 350	603 693	483 860	468 173	361 416	542 377	809 866	6 010 000	8 237 550	
	Service charges - water revenue	106 065	68 075	145 014	204 474	125 418	137 851	139 986	124 182	122 808	116 180	138 012	205 772	1 618 400	1 820 700	
	Service charges - sanitation revenue	27 235	17 793	31 820	59 428	25 686	29 760	37 855	33 152	29 081	27 035	35 968	48 920	392 643	443 780	
	Service charges - refuse revenue	34 472	1 790	34 865	47 366	37 303	29 167	35 980	35 828	38 072	24 053	81 168	81 168	428 684	605 114	
	Service charges - other															
	Rental of facilities and equipment	3 180	10 121	5 881	8 456	8 748	5 721	8 377	11 156	5 685	6 845	10 861	20 821	105 503	112 842	
	Interest earned - external investments	189	3 476	3 384	4 340	4 065	34 707	6 278	3 423	5 885	5 253	8 917	43 333	120 080	64 138	
	Interest earned - outstanding debitors	28 139	28 019	28 780	28 746	28 205	23 835	37 126	31 885	29 883	21 081	35 955	28 916	351 148	391 235	
	Dividends received															
	Fines	5 088	5 619	5 407	4 833	6 889	4 281	5 988	4 201	4 522	4 588	4 801	8 363	86 687	89 680	
	Licences and permits	150	2 927	2 711	2 589	3 071	1 271	3 699	2 146	1 582	5 851	1 797	8 823	34 785	38 621	
	Agency services															
	Transfers recognised - operational	617 470	2 194	20 858	16 731	448 512	26 651	9 018	10 164	311 629	1 115	487 091	10 371	1 876 514	2 152 614	
	Other revenue	58 342	66 658	87 259	70 888	77 844	50 801	40 582	107 085	75 896	74 351	63 149	166 843	920 864	968 133	
	Gains on disposal of PPE			34	846	236	59	437		957	91	66	1 084	4 950	4 950	
	<b>Total Revenue (including capital transfers and contributions)</b>	<b>1 574 349</b>	<b>420 172</b>	<b>1 103 816</b>	<b>1 335 308</b>	<b>1 483 702</b>	<b>1 930 260</b>	<b>1 046 709</b>	<b>1 116 811</b>	<b>1 441 184</b>	<b>848 100</b>	<b>1 749 876</b>	<b>1 872 984</b>	<b>15 052 281</b>	<b>18 990 307</b>	
	<b>Expenditure, Expenditure</b>															
	Employee related costs	255 603	270 831	267 061	271 037	418 574	287 945	273 277	275 779	274 505	277 934	277 584	319 531	3 451 283	3 712 774	
	Remuneration of councillors	6 239	4 978	6 765	5 018	6 090	5 069	6 025	6 020	4 551	5 730	7 174	8 408	66 439	72 890	
	Debt impairment	129 043	8 648	21 214	10 648	18 982	14 851	3 914	8 646	9 040	7 745	6 556	192 000	432 387	483 151	
	Depreciation & asset impairment	77 932	77 932	70 200	78 749	78 609	78 827	78 827	76 923	75 547	79 258	109 680	4 869	897 034	998 280	
	Finance charges	14 434	2 046	38 208	91 583	3 680	195 613	49 985	7 454	75 766	16 742	3 877	257 389	716 817	1 101 193	
	Bulk purchases	369 235	406 070	622 628	289 919	418 105	314 874	312 277	412 462	305 165	331 632	325 801	517 876	4 484 233	5 561 024	
	Other materials															
	Contracted services															
	Transfers and grants	1 450	654	881	957	1 175	1 282	1 125	1 327	1 784	1 550	2 794	2 940	16 000	19 000	
	Other expenditure	282 533	355 287	358 939	388 374	416 182	439 077	297 018	315 041	439 132	516 273	484 504	704 845	4 761 671	5 034 305	
	Loss on disposal of PPE	63	13	1 511	106	351	152	139	108	174	130	105	2 219	5 077	5 077	
	<b>Total Expenditure</b>	<b>1 118 470</b>	<b>1 127 807</b>	<b>1 278 402</b>	<b>1 117 211</b>	<b>1 505 717</b>	<b>1 277 017</b>	<b>1 023 464</b>	<b>1 108 583</b>	<b>1 160 108</b>	<b>1 038 013</b>	<b>1 195 285</b>	<b>2 008 272</b>	<b>14 851 720</b>	<b>16 905 227</b>	
	<b>Surplus/(Deficit)</b>	<b>455 879</b>	<b>(707 335)</b>	<b>(167 160)</b>	<b>218 097</b>	<b>(137 884)</b>	<b>(237 327)</b>	<b>23 305</b>	<b>10 228</b>	<b>280 888</b>	<b>(185 913)</b>	<b>564 377</b>	<b>(135 600)</b>	<b>220 540</b>	<b>340 080</b>	
	Transfers recognised - capital	72 071	94 453	106 552	109 795	111 302	113 117	92 655	115 492	126 025	120 082	123 054	137 054	1 326 026	1 007 873	
	Contributions recognised - capital															
	Contributed assets															
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>328 850</b>	<b>(612 883)</b>	<b>(68 608)</b>	<b>322 893</b>	<b>(240 300)</b>	<b>(114 210)</b>	<b>116 883</b>	<b>125 740</b>	<b>389 823</b>	<b>(69 051)</b>	<b>677 451</b>	<b>1 448</b>	<b>1 648 568</b>	<b>1 427 763</b>	
	<b>Taxation</b>															
	Attributable to municipality															
	Share of surplus/(deficit) of associate															
	<b>Surplus/(Deficit)</b>	<b>528 850</b>	<b>(612 883)</b>	<b>(68 608)</b>	<b>322 893</b>	<b>(240 300)</b>	<b>(114 210)</b>	<b>116 883</b>	<b>125 740</b>	<b>389 823</b>	<b>(69 051)</b>	<b>677 451</b>	<b>1 448</b>	<b>1 648 568</b>	<b>1 427 763</b>	

Table 51: Budgeted monthly revenue and expenditure

**Table SA26 -- Budgeted monthly revenue and expenditure (municipal vote)**

Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote</b>															
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	16 000	1 167	-	-	9 167	-	-	-	1 167	-	-	-	26 500	3 500	3 500
General Assessment	617 089	46 414	232 660	330 109	672 861	293 605	238 763	295 675	667 169	177 419	390 701	362 662	4 916 637	5 499 050	6 062 492
Financial Services	2 034	5 697	5 572	6 607	6 551	36 067	7 672	6 937	7 654	7 654	7 932	46 280	148 950	95 102	103 043
Corporate & Shared Services	2 435	5 403	3 740	4 642	6 088	3 321	4 169	6 637	3 866	4 209	5 513	11 664	60 878	66 748	70 611
Community Safety	8 072	12 681	11 382	10 872	13 637	8 041	11 362	11 786	10 114	13 759	9 766	23 434	144 915	153 353	162 308
City Planning and Economic Development	5 351	8 015	8 401	8 613	9 316	7 188	8 012	11 537	9 812	9 473	8 449	17 151	110 166	170 607	195 644
Health & Social Development	415	506	19 848	927	576	11 104	7 681	765	573	547	18 871	18 645	79 779	84 305	91 381
Sport & Recreation	305	970	1 210	1 363	1 345	661	1 250	1 201	961	960	3 275	1 305	12 368	63 933	54 625
Housing and Sustainable Human Settlement Development	1 745	3 414	2 801	3 183	3 349	2 363	2 668	4 270	2 193	2 949	3 768	7 108	40 086	56 771	63 672
Agriculture & Environmental Management	47 353	17 928	50 841	63 939	55 204	41 518	47 281	59 845	54 078	40 732	65 900	96 517	643 722	746 567	836 672
Transport and Roads	77 920	83 134	91 818	107 115	96 528	107 249	76 328	120 368	108 048	102 339	102 659	134 718	1 209 623	922 899	1 188 554
Public Works and Infrastructure Development	664 711	328 368	789 137	902 885	732 243	692 271	748 175	749 351	702 941	608 841	797 533	1 265 943	6 955 522	10 208 984	11 906 441
<b>Total Revenue by Vote</b>	<b>1 643 420</b>	<b>614 824</b>	<b>1 218 678</b>	<b>1 440 074</b>	<b>1 805 084</b>	<b>1 163 408</b>	<b>1 139 867</b>	<b>1 332 303</b>	<b>1 570 789</b>	<b>968 992</b>	<b>1 872 729</b>	<b>2 609 718</b>	<b>18 377 247</b>	<b>18 077 860</b>	<b>20 731 043</b>
<b>Expenditure by Vote to be appropriated</b>															
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	23 662	23 541	25 266	25 102	32 359	29 759	23 669	26 668	33 656	25 789	33 990	33 125	336 207	343 460	357 356
General Assessment	80 110	22 684	28 844	25 089	31 688	39 296	22 024	27 202	43 895	23 755	43 145	116 728	604 279	516 856	563 145
Financial Services	41 848	41 709	49 854	66 053	60 137	99 455	55 246	50 187	93 751	47 369	72 202	123 732	801 454	847 245	869 827
Corporate & Shared Services	66 794	73 911	76 416	81 478	99 750	83 805	76 675	79 757	69 267	69 997	96 996	124 622	1 032 200	1 059 061	1 172 353
Community Safety	73 255	79 235	79 247	81 716	116 401	83 680	81 212	81 945	88 932	82 633	88 722	101 189	1 038 378	1 111 856	1 192 377
City Planning and Economic Development	22 055	23 477	29 679	24 267	33 924	26 271	24 178	24 715	28 126	24 533	26 709	28 346	1 038 378	336 304	362 312
Health & Social Development	26 601	28 001	27 993	28 970	41 680	29 632	28 869	28 928	30 526	29 381	30 888	36 648	369 142	396 009	425 131
Sport & Recreation	15 787	17 439	16 163	20 500	22 462	18 329	22 831	22 602	18 804	18 804	21 962	30 811	247 793	267 134	268 259
Housing and Sustainable Human Settlement Development	20 817	20 670	23 173	29 611	25 602	39 404	26 084	22 602	35 258	22 631	30 739	49 926	346 325	367 798	391 506
Agriculture & Environmental Management	94 857	100 712	103 873	108 791	120 366	111 339	102 970	105 695	114 108	110 270	120 319	160 957	1 355 284	1 416 836	1 544 052
Transport and Roads	71 619	88 106	94 025	105 794	106 396	119 810	93 220	94 266	118 591	96 629	117 403	160 921	1 254 760	1 362 169	1 450 479
Public Works and Infrastructure Development	565 566	583 715	699 723	480 779	637 636	568 246	469 593	602 955	549 386	528 457	560 235	951 224	7 296 667	8 635 400	10 105 150
<b>Total Expenditure by Vote</b>	<b>1 102 981</b>	<b>1 103 203</b>	<b>1 250 200</b>	<b>1 069 861</b>	<b>1 327 640</b>	<b>1 233 330</b>	<b>1 061 806</b>	<b>1 103 230</b>	<b>1 244 938</b>	<b>1 091 355</b>	<b>1 245 111</b>	<b>1 808 440</b>	<b>14 931 726</b>	<b>15 855 227</b>	<b>18 762 076</b>
Surplus/(Deficit) before error.	540 439	(588 379)	(13 321)	370 193	477 444	(69 922)	67 756	89 073	325 851	(122 364)	627 618	101 278	1 945 566	1 427 763	1 946 969
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>540 439</b>	<b>(688 379)</b>	<b>(13 321)</b>	<b>370 193</b>	<b>477 444</b>	<b>(69 922)</b>	<b>67 756</b>	<b>89 073</b>	<b>325 851</b>	<b>(122 364)</b>	<b>627 618</b>	<b>101 278</b>	<b>1 945 566</b>	<b>1 427 763</b>	<b>1 946 969</b>

**Table 52: Budgeted monthly revenue and expenditure (municipal vote)**

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

Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13
<b>Revenue - Standard</b>															
<b>Expenditure - Standard</b>															
<b>Total Revenue - Standard</b>	1 043 420	814 624	1 218 878	1 410 074	1 805 084	1 163 408	1 139 827	1 232 393	1 919 700	950 952	1 572 729	2 009 718	16 377 387	16 077 980	20 331 043
<b>Expenditure - Standard</b>															
<b>Total Expenditure - Standard</b>	1 043 420	814 624	1 218 878	1 410 074	1 805 084	1 163 408	1 139 827	1 232 393	1 919 700	950 952	1 572 729	2 009 718	16 377 387	16 077 980	20 331 043
<b>Surplus/Deficit before alloc.</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Share of surplus (deficit) of associate</b>															
<b>Surplus/Deficit</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table 53: Budgeted monthly revenue and expenditure (standard classification)

**Table SA28 – Budgeted monthly capital expenditure (municipal vote)**

Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13	
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>																
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	-	-	266	-	-	-	-	-	-	-	-	-	-	266	180	275
General Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services	1 133	1 133	1 683	1 183	1 283	1 163	1 123	1 183	1 303	1 383	1 103	2 502	16 259	15 000	15 000	
Corporate & Shared Services	8 550	4 200	4 500	20 600	6 150	3 900	4 185	14 450	5 275	6 195	17 657	6 075	101 717	85 351	91 898	
Community Safety	2 200	2 400	3 300	5 683	3 537	400	2 500	11 900	1 650	2 350	2 087	944	39 611	30 237	30 194	
City Planning and Economic Development	400	500	11 565	1 020	5 390	10 955	800	4 180	14 050	1 500	5 523	14 760	70 464	119 274	136 022	
Health & Social Development	5 683	3 683	3 583	2 481	1 991	1 783	1 783	2 583	2 583	1 783	1 283	1 187	30 216	17 000	11 000	
Sport & Recreation	-	-	600	1 200	2 700	2 700	600	4 000	5 000	5 600	6 000	9 400	38 000	87 000	119 000	
Housing and Sustainable Human Settlement Development	12 000	12 000	12 000	12 479	12 479	12 000	12 000	12 000	12 000	12 000	12 000	12 000	144 959	163 650	166 312	
Agriculture & Environmental Management	40	9 680	10 700	10 290	7 790	2 950	3 930	4 080	4 080	4 000	3 710	3 760	69 965	81 900	76 750	
Transport and Roads	73 472	78 262	66 392	94 065	102 865	80 706	95 677	121 741	128 025	138 017	140 722	155 738	1 295 951	1 005 273	1 265 333	
Public Works and Infrastructure Development	25 565	105 694	115 404	119 087	134 770	96 074	55 743	135 407	146 015	152 472	176 611	128 716	1 394 556	1 313 761	1 484 183	
Capital multi-year expenditure sub-total	126 943	221 482	230 023	284 498	279 008	212 711	177 416	311 375	320 182	323 801	388 776	337 102	3 194 975	2 928 006	3 393 885	
<b>Single-year expenditure to be appropriated</b>																
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate & Shared Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health & Social Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing and Sustainable Human Settlement Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture & Environmental Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport and Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works and Infrastructure Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	126 943	221 482	230 023	284 498	279 008	212 711	177 416	311 375	320 182	323 801	388 776	337 102	3 194 975	2 928 006	3 393 885	

**Table 54: Budgeted monthly capital expenditure (municipal vote)**

Table SA29 – Budgeted monthly capital expenditure (standard classification)

R Division	Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework			
		July	Aug.	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
	<b>Capital Expenditure - Standard</b>																
	Governance and administration	7 683	6 333	6 403	20 563	6 233	3 883	4 088	14 433	4 963	5 963	17 215	8 862	905 416	110 351	408 038	
	Executive and council	50	200	200	200	150	50	65	100	50	20	-	-	1 095	343	183	
	Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	1 259	-	-	
	Corporate services	7 633	5 133	5 993	20 363	6 083	3 813	4 023	14 333	4 903	5 933	17 215	7 663	103 132	110 008	108 656	
	Community and public safety	19 783	23 733	27 983	29 983	28 117	10 383	19 168	33 883	25 358	29 059	24 995	26 658	303 070	345 087	368 112	
	Community and social services	-	1 000	1 400	3 000	2 800	2 600	1 800	4 800	5 625	5 625	5 625	8 225	42 600	42 000	28 000	
	Sport and recreation	-	6 750	7 700	7 900	7 250	1 600	1 595	2 200	3 300	4 100	4 000	4 300	50 885	86 000	134 800	
	Public safety	2 200	2 400	3 300	4 083	3 567	2 000	2 000	11 500	1 860	2 350	2 087	944	38 711	29 237	29 000	
	Housing	12 000	12 000	12 000	12 479	12 479	12 000	12 000	12 000	12 000	12 000	12 000	12 000	144 958	163 630	166 312	
	Health	5 583	3 563	3 653	2 491	1 891	1 783	1 783	2 683	2 683	1 783	1 283	1 187	30 216	17 000	11 000	
	Economic and environmental services	73 912	79 402	99 163	95 485	108 585	91 881	98 617	128 221	142 319	138 717	148 445	170 688	1 370 481	1 128 527	1 407 438	
	Planning and development	400	500	11 871	1 020	5 380	10 855	600	4 180	14 650	1 500	5 523	14 780	70 740	119 454	138 297	
	Road transport	73 472	78 262	86 382	94 065	102 865	80 785	95 677	121 741	128 023	138 017	140 722	155 738	1 295 651	1 053 273	1 285 333	
	Environmental protection	40	640	900	400	340	140	140	300	300	200	200	200	3 600	4 800	5 600	
	Trading services	28 585	110 994	116 704	117 387	138 070	97 974	97 043	188 707	147 316	153 772	178 871	130 248	1 489 018	1 328 781	1 800 663	
	Electricity	13 550	28 400	31 130	33 080	43 830	28 880	29 730	55 855	65 772	88 202	111 852	50 406	578 766	540 700	514 000	
	Water	4 700	21 401	23 761	21 885	32 270	13 180	14 160	24 800	23 720	18 940	21 370	28 662	246 250	129 000	139 000	
	Waste water management	7 316	59 853	60 612	61 122	59 670	55 914	11 853	54 752	57 124	45 330	45 389	51 618	599 523	644 061	831 183	
	Waste management	-	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 260	1 500	14 460	15 000	16 600	
	Other	-	-	-	1 090	-	1 210	500	930	180	200	250	580	4 920	13 500	12 814	
	<b>Total Capital Expenditure - Standard</b>	<b>128 848</b>	<b>221 462</b>	<b>260 023</b>	<b>284 488</b>	<b>279 098</b>	<b>212 711</b>	<b>477 416</b>	<b>311 375</b>	<b>320 162</b>	<b>323 501</b>	<b>388 776</b>	<b>337 102</b>	<b>3 184 975</b>	<b>2 828 088</b>	<b>3 393 885</b>	

Table 55: Budgeted monthly capital expenditure (standard classification)





17.1 Consolidated Overview

Table SA25 – Consolidated budgeted monthly revenue and expenditure

R-charge and Revenue By Source	Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year 14 2011/12	Budget Year 14 2012/13
221 901	Property rates - penalties & collection charges	36 801	223 301	320 437	223 142	285 625	217 848	284 023	348 022	169 384	371 602	349 478	3 021 975	3 369 380	3 766 970	
470 100	Service charges - electricity revenue	171 310	539 239	573 221	503 602	453 350	503 693	468 173	468 173	391 415	642 377	909 998	8 010 000	7 081 760	8 237 656	
117 245	Service charges - water revenue	78 025	152 901	212 726	133 306	115 832	148 137	141 543	130 157	124 069	146 163	213 662	1 714 362	1 024 338	2 160 444	
29 718	Service charges - sanitation revenue	20 276	34 222	59 910	28 089	28 272	40 136	35 394	31 544	29 437	39 450	421 773	421 773	465 328	512 107	
34 472	Service charges - refuse revenue	1 760	34 688	47 368	37 303	28 167	35 600	35 620	36 572	24 083	61 188	81 164	429 884	593 609	605 114	
3 160	Rental of facilities and equipment	10 121	5 681	8 486	8 749	5 721	8 377	11 166	5 695	6 845	10 661	38 067	38 067	41 112	43 579	
213	Interest earned - external investments	3 801	3 988	4 305	4 088	34 732	6 303	3 446	5 719	5 317	6 642	43 355	105 503	112 942	120 623	
27 691	Interest earned - outstanding debtors	30 772	30 468	30 467	29 901	23 468	38 879	33 468	31 436	23 677	37 708	31 612	120 370	84 452	71 707	
5 068	Fines	8 619	5 407	4 833	6 869	4 281	5 886	4 201	4 592	4 566	4 801	8 353	65 987	68 850	73 386	
156	Licences and permits	2 927	2 741	2 569	3 071	1 271	3 999	2 148	1 682	5 661	1 767	8 828	34 763	35 821	38 448	
617 470	Agency services	2 164	20 688	16 731	449 512	28 681	9 016	16 164	311 629	1 115	487 081	19 371	1 979 514	2 152 514	2 317 105	
62 678	Transfers recognised - operational	73 284	73 431	77 222	83 976	57 237	46 864	112 816	85 032	80 462	69 485	174 975	995 492	1 046 669	1 109 535	
1 630 095	Other revenue	1 290	34	648	236	99	437	957	81	81	86	1 054	4 950	4 950	4 950	
	Total Revenue (excluding capital transfers and contributions)	438 918	1 128 498	1 352 084	1 311 843	1 089 038	1 036 455	1 433 743	1 469 910	888 241	1 769 421	1 928 872	16 311 046	17 269 793	19 550 880	
260 180	Expenditure By Type	275 509	271 587	275 714	421 100	272 622	280 954	280 004	279 583	282 451	282 261	324 357	3 506 330	3 772 248	4 057 589	
6 243	Employee related costs	5 012	6 915	6 090	6 113	6 099	6 059	6 051	4 985	5 762	7 206	5 439	66 638	73 312	80 419	
134 095	Remuneration of councillors	13 700	28 103	15 700	23 871	19 504	6 966	19 211	14 092	12 634	11 718	197 877	481 872	547 395	608 041	
79 195	Debt impairment	78 201	78 486	78 982	78 835	78 861	78 866	79 134	78 851	78 524	108 924	4 895	699 784	1 002 260	1 104 342	
14 434	Depreciation & asset impairment	2 046	39 208	91 303	3 990	185 843	49 995	7 454	78 795	15 742	3 877	287 390	715 517	782 736	805 284	
375 002	Finance charges	411 840	502 212	275 688	421 668	320 744	318 047	417 873	310 625	337 216	331 970	523 468	4 562 163	5 634 388	6 978 213	
	Bulk purchases															
	Other materials															
	Contracted services															
	Transfers and grants	684	861	937	1 175	1 282	1 128	1 327	1 794	1 530	2 794	2 940	18 000	19 000	20 000	
260 355	Other expenditure	362 110	394 570	395 185	420 767	444 899	302 841	321 100	445 555	323 908	470 327	715 177	4 834 824	5 113 310	5 421 366	
63	Loss on disposal of PPE	13	1 511	108	351	152	139	108	174	130	108	2 219	5 077	5 077	5 077	
1 138 093	Total Expenditure	1 148 098	1 286 874	1 158 759	1 376 610	1 299 206	1 644 982	1 426 082	1 241 755	1 068 905	1 215 987	2 038 761	15 000 995	16 929 715	19 076 332	
452 016	Surplus/(Deficit)	(710 178)	(168 917)	213 264	135 233	(230 169)	20 483	7 881	246 155	(192 664)	551 525	(194 889)	220 540	340 080	472 328	
72 071	Transfers recognised - capital	84 463	108 562	105 766	111 362	113 117	92 558	115 492	128 626	120 692	123 054	137 054	1 325 026	1 087 673	1 176 641	
	Contributed assets															
524 107	Surplus/(Deficit) after capital transfers & contributions	(615 725)	(61 344)	320 020	246 845	(617 052)	113 021	423 173	377 781	(71 772)	974 889	32 165	1 646 586	1 427 763	1 846 969	
	Taxation															
	Attributable to minorities															
	Share of surplus/ (deficit) of associate															
954 107	Surplus/(Deficit)	(615 725)	(61 344)	320 020	246 845	(617 052)	113 021	423 173	377 781	(71 772)	974 889	32 165	1 646 586	1 427 763	1 846 969	

Table 57: Consolidated budgeted monthly revenue and expenditure

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

Description	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Revenue by Vote</b>															
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	15 000	1 167	-	-	8 167	-	228 783	-	1 187	-	-	-	26 500	3 500	3 500
General Assessment	817 069	46 414	232 860	330 109	672 661	293 605	265 675	667 488	177 419	850 701	362 652	4 946 637	5 489 076	6 082 492	
Financial Services	2 034	5 697	5 572	6 607	6 351	36 087	7 572	8 137	7 854	7 932	48 280	148 960	95 102	103 043	
Corporate & Shared Services	2 435	5 403	3 740	4 842	5 098	3 321	4 190	3 860	4 289	5 513	11 694	60 979	68 749	70 611	
Community Safety	9 072	12 691	11 352	10 872	13 637	8 041	11 352	10 114	13 769	9 788	23 434	144 915	183 353	162 308	
City Planning and Economic Development	6 361	8 016	8 401	8 613	9 316	7 198	6 012	11 537	6 473	6 448	17 151	110 168	178 607	196 844	
Health & Social Development	416	506	19 649	527	575	11 104	7 691	785	547	18 571	18 845	79 779	84 365	91 301	
Sport & Recreation	306	370	1 210	1 353	1 345	2 666	1 201	961	890	827	1 305	12 398	63 933	54 625	
Housing and Sustainable Human Settlement Development	1 745	3 414	2 801	3 163	3 349	2 363	4 270	2 793	4 073	3 576	7 188	40 085	58 771	58 771	
Agriculture & Environmental Management	47 353	17 826	50 441	63 939	55 204	41 518	59 845	54 078	40 732	66 980	98 617	643 722	746 667	835 672	
Transport and Roads	77 920	83 134	96 626	107 249	96 626	107 249	120 369	109 048	102 339	102 369	134 719	1 209 623	922 859	1 186 954	
Public Works and Infrastructure Development	666 690	351 387	810 407	924 862	753 813	674 250	783 203	724 920	630 111	819 517	1 307 213	9 214 307	10 489 472	12 202 698	
<b>Total Revenue by Vote</b>	<b>1 965 389</b>	<b>538 803</b>	<b>1 239 149</b>	<b>1 482 053</b>	<b>1 628 334</b>	<b>1 108 387</b>	<b>1 184 246</b>	<b>1 992 768</b>	<b>890 252</b>	<b>1 894 790</b>	<b>2 030 888</b>	<b>16 536 072</b>	<b>18 357 463</b>	<b>21 927 301</b>	
<b>Expenditure by Vote to be Appropriated</b>															
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	23 662	23 541	26 266	26 102	32 356	29 759	23 869	33 056	23 789	33 890	33 125	336 207	343 450	367 386	
General Assessment	60 118	22 804	20 844	26 899	31 668	39 296	22 024	43 895	23 756	43 146	115 729	604 279	546 856	583 145	
Financial Services	41 810	41 709	49 854	66 053	60 037	99 455	95 246	93 761	47 389	72 202	129 732	801 454	847 245	889 927	
Corporate & Shared Services	66 794	73 911	78 445	81 478	99 750	83 606	76 575	79 757	83 997	96 780	124 622	1 032 200	1 098 061	1 172 333	
Community Safety	74 255	79 235	79 247	81 716	115 401	83 680	81 212	81 945	82 633	86 722	101 199	1 036 376	1 111 896	1 192 377	
City Planning and Economic Development	22 065	23 477	23 579	24 287	33 924	26 271	24 178	24 715	24 533	28 700	29 346	313 271	336 394	362 312	
Health & Social Development	26 601	28 001	27 989	29 970	22 482	28 632	28 889	28 929	29 361	36 889	36 646	369 142	396 069	426 131	
Sport & Recreation	15 767	17 489	18 169	20 800	22 821	22 831	18 630	22 043	16 804	21 982	30 811	247 753	287 194	288 259	
Housing and Sustainable Human Settlement Development	20 817	20 870	23 173	29 511	25 802	39 404	25 094	36 288	22 531	30 739	49 926	345 325	397 739	391 506	
Agriculture & Environmental Management	94 857	100 712	103 873	109 791	120 366	111 339	102 970	114 106	110 276	120 318	160 957	1 355 294	1 446 036	1 544 062	
Transport and Roads	71 619	88 109	94 025	105 794	105 385	119 610	93 228	118 591	95 628	117 403	150 921	1 254 760	1 352 169	1 460 478	
Public Works and Infrastructure Development	598 537	605 694	720 593	512 758	659 165	590 225	521 572	571 395	547 727	592 214	972 494	7 495 452	8 814 898	10 401 407	
<b>Total Expenditure by Vote</b>	<b>1 124 980</b>	<b>1 125 162</b>	<b>1 271 470</b>	<b>1 111 860</b>	<b>1 348 810</b>	<b>1 278 399</b>	<b>1 073 480</b>	<b>1 163 082</b>	<b>1 112 626</b>	<b>1 268 917</b>	<b>1 029 710</b>	<b>16 926 505</b>	<b>18 926 715</b>	<b>19 078 332</b>	
Surplus/(Deficit) before assoc.	540 439	(586 370)	(33 321)	350 193	277 524	(69 923)	87 756	69 073	(122 384)	627 878	101 278	1 545 566	1 427 755	1 940 969	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>540 439</b>	<b>(586 370)</b>	<b>(33 321)</b>	<b>350 193</b>	<b>277 524</b>	<b>(69 923)</b>	<b>87 756</b>	<b>69 073</b>	<b>(122 384)</b>	<b>627 878</b>	<b>101 278</b>	<b>1 545 566</b>	<b>1 427 755</b>	<b>1 940 969</b>	

**Table 58: Consolidated budgeted monthly revenue and expenditure (municipal vote)**

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

R thousand	Description	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
830 542	<b>Revenue - Standard</b>	87 521	844 177	244 177	941 555	691 527	333 018	240 519	219 169	879 379	389 350	422 933	5 177 663	6 699 993	8 236 243	
132	Executive and council	—	—	—	70	—	137	76	—	73	70	84	—	1 291	—	
836 473	Corporate services	—	—	—	341 495	691 455	332 880	240 443	219 085	579 406	192 200	400 550	5 154 624	5 695 703	6 234 630	
9 810	Community and public safety	14 481	31 604	242 050	19 085	16 546	20 821	19 373	15 232	12 301	13 391	30 703	238 869	330 356	322 894	
1 136	Community and social services	1 834	2 191	1 834	1 085	2 405	1 346	1 731	2 881	2 065	3 560	24 930	24 930	80 223	36 707	
5 933	Sport and recreation	7 540	19 240	1 422	5 983	8 071	1 107	1 061	2 298	1 671	1 630	3 779	20 322	51 488	52 669	
1 746	Public safety	3 414	2 501	3 163	3 163	3 349	2 363	6 631	4 085	5 861	5 793	16 629	27 576	76 474	82 517	
2	Housing	15	7 350	9	3 163	5	3	7 385	4 270	2 793	12	7 186	40 058	65 771	56 771	
80 144	Health	80 888	94 209	110 348	101 043	101 043	110 478	78 871	123 928	114 113	106 139	182 800	1 908 888	1 908 888	80 330	
6 359	Economic and environmental services	8 399	9 170	8 399	10 478	8 399	10 478	6 009	11 532	10 608	9 460	17 141	110 617	162 055	199 058	
73 776	Planning and development	77 859	86 794	101 536	90 551	103 275	103 275	72 855	112 077	103 285	90 656	176 731	1 191 891	996 158	1 170 069	
10	Road transport	13	12	12	12	14	9	6	17	13	13	27	160	168	175	
726 189	Trading services	351 999	851 141	970 269	797 351	797 351	970 269	808 032	807 440	788 085	800 014	1 358 087	9 737 222	11 098 593	12 800 391	
503 030	Electricity	210 583	579 094	614 218	546 571	546 571	614 218	537 886	537 225	513 992	431 367	584 594	6 527 562	7 387 230	8 643 786	
140 239	Water	102 285	176 336	237 200	157 190	157 190	176 336	137 828	168 727	185 509	146 385	242 780	2 005 923	2 262 702	2 490 107	
39 499	Waste water management	7 533	40 734	53 426	43 730	43 730	53 426	40 734	44 297	43 135	29 503	281 130	965 171	651 632	893 886	
43 420	Waste management	38 488	50 000	73 438	48 752	48 752	50 000	37 393	59 500	58 379	52 330	62 911	607 147	588 051	652 553	
12 913	Other	19 714	15 845	20 863	20 863	20 863	13 285	13 853	25 622	18 810	22 321	17 005	176 950	107 178	190 339	
1 865 399	Total Revenue - Standard	538 803	1 236 148	1 462 053	1 462 053	1 462 053	1 188 364	1 161 245	1 252 165	1 582 788	990 292	2 630 948	16 938 072	10 337 408	21 027 301	
210 264	<b>Expenditure - Standard</b>	180 848	179 741	220 751	220 751	220 751	260 720	176 512	102 863	287 823	180 867	398 441	2 088 551	2 519 864	3 006 301	
23 682	Governance and administration	29 911	26 693	24 604	32 492	32 492	25 803	23 461	26 020	27 392	25 845	57 734	348 619	330 356	377 277	
1 272	Executive and council	1 341	1 331	1 356	2 032	2 032	1 340	1 376	1 377	1 399	1 400	1 628	17 269	18 546	19 857	
185 320	Budget and treasury office	139 595	152 742	174 867	188 237	188 237	222 668	151 676	155 266	228 038	152 813	213 430	2 394 622	2 451 050	2 638 127	
162 203	Corporate services	177 830	180 878	194 523	243 549	243 549	208 816	184 708	184 944	207 179	187 541	209 199	2 410 154	2 586 512	2 774 308	
21 234	Community and public safety	23 409	23 444	24 741	24 348	24 348	23 478	24 095	24 666	28 097	24 836	32 647	315 861	338 523	394 598	
39 452	Community and social services	46 941	46 902	50 305	54 678	54 678	49 184	45 993	47 135	48 364	49 995	52 594	604 622	660 991	701 152	
72 289	Sport and recreation	77 469	77 472	79 732	79 732	79 732	114 469	79 499	90 153	94 963	80 680	86 577	934 629	1 002 223	1 074 293	
19 572	Public safety	19 607	21 973	27 693	24 475	24 475	37 388	23 745	21 471	33 584	21 359	29 280	320 337	349 600	372 047	
11 876	Housing	11 180	11 259	11 840	15 416	15 416	12 014	11 902	11 516	12 031	11 871	12 220	228 585	244 206	262 311	
93 907	Health	109 419	119 234	127 063	137 659	137 659	144 034	115 196	116 302	142 868	115 916	141 895	1 031 888	1 124 542	1 189 131	
22 931	Economic and environmental services	24 276	24 450	25 421	35 473	35 473	29 440	25 237	28 504	30 699	25 414	30 599	330 154	364 307	379 941	
67 418	Planning and development	80 275	86 904	97 595	96 656	96 656	111 163	85 940	86 320	107 499	89 448	106 853	1 218 331	1 314 432	1 410 549	
3 860	Road transport	3 868	3 990	4 037	5 732	5 732	4 400	4 023	4 079	4 671	4 052	4 644	52 062	55 802	59 641	
844 236	Trading services	669 472	777 875	872 848	722 047	722 047	863 697	678 631	690 021	839 008	609 109	848 305	9 352 680	9 507 142	11 264 374	
427 910	Electricity	446 687	537 426	590 830	481 922	481 922	514 110	374 336	457 956	599 255	396 497	700 908	5 408 037	6 507 142	7 851 178	
135 165	Water	133 756	155 911	119 850	163 372	163 372	136 063	119 470	135 225	132 769	137 914	213 781	1 684 164	1 875 359	2 076 611	
55 795	Waste water management	53 864	69 698	60 192	62 677	62 677	69 698	60 192	67 421	65 176	66 478	68 329	404 410	438 481	474 543	
25 276	Waste management	28 164	37 550	31 795	33 776	33 776	38 913	28 365	35 149	35 149	34 779	411 778	749 050	793 703	842 041	
54 300	Other	18 500	19 030	18 439	24 564	24 564	20 112	16 937	19 182	22 447	20 807	151 603	107 802	178 942	192 217	
1 124 900	Total Expenditure - Standard	1 125 182	1 271 470	1 111 840	1 111 840	1 111 840	1 274 306	1 073 468	1 193 082	1 266 917	1 112 880	1 929 710	15 090 505	10 978 332	19 078 332	
540 439	Surplus/(Deficit) before assoc.	(818 570)	(33 321)	350 193	350 193	350 193	(89 523)	87 768	69 073	325 965	(123 364)	104 278	1 645 568	1 427 753	1 948 938	
540 439	Share of surplus/(deficit) of associate	(58 878)	(53 321)	850 193	850 193	850 193	(69 263)	87 768	69 073	325 965	(123 364)	104 278	1 645 568	1 427 753	1 948 938	
540 439	Surplus/(Deficit)	(58 878)	(53 321)	850 193	850 193	850 193	(69 263)	87 768	69 073	325 965	(123 364)	104 278	1 645 568	1 427 753	1 948 938	

Table 59: Consolidated budgeted monthly revenue and expenditure (standard classification)

Table SA30 - Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2010/11															
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13	
<b>Cash Receipts by Source</b>																
Property rates	200 857	34 853	209 803	301 211	208 784	288 875	204 871	235 782	327 141	160 230	345 305	328 510	2 840 652	3 200 821	3 969 027	
Service charges - electricity charges	441 894	161 031	503 886	638 828	473 388	428 146	473 171	465 837	440 893	397 651	509 834	895 370	5 649 400	6 706 633	7 082 076	
Service charges - water revenue	103 205	71 115	141 865	188 038	128 446	106 959	137 284	131 313	120 887	114 751	138 487	186 878	1 868 846	2 023 816	2 023 816	
Service charges - simulation revenue	37 346	10 972	31 602	49 748	28 636	26 980	37 144	32 741	28 855	27 194	35 487	47 876	389 856	434 284	478 885	
Service charges - refuse revenue	35 404	10 972	31 602	49 748	28 636	26 980	37 144	32 741	28 855	27 194	35 487	47 876	389 856	434 284	478 885	
Service charges - other	2 890	2 278	2 202	2 278	2 202	2 278	2 278	2 278	2 278	2 202	2 278	2 202	28 795	20 840	30 676	
Rent of facilities and equipment	2 890	2 278	2 202	2 278	2 202	2 278	2 278	2 278	2 278	2 202	2 278	2 202	28 795	20 840	30 676	
Interest earned - external investments	213	3 501	3 368	7 865	6 224	5 378	7 874	10 407	5 378	6 434	10 407	10 384	63 173	107 884	114 382	
Interest earned - collaborating scholars	22 884	24 988	24 704	24 748	24 200	20 821	31 483	27 692	25 488	10 201	30 517	43 388	120 370	56 452	71 707	
Dividends received	6 068	6 619	8 407	4 823	6 689	4 281	5 888	4 201	4 692	4 891	4 891	8 383	301 658	335 277	372 301	
Licences and permits	180	2 827	2 741	2 990	3 071	1 271	3 689	2 148	1 882	9 081	1 787	8 828	8 567	88 880	72 388	
Agency services	652 688	16 205	17 228	8 192	481 914	26 607	3 183	736 407	19 397	11 172	33 889	70 487	1 878 814	2 182 814	2 317 105	
Transfer receipts - operational	56 202	72 484	72 190	78 904	82 812	53 161	50 600	107 250	78 708	85 093	65 820	175 320	873 405	1 024 545	1 078 265	
Other revenue	1 480 757	426 931	1 858 438	1 282 850	1 480 838	1 004 855	898 303	1 704 228	1 094 006	828 610	1 284 304	1 589 609	14 470 749	16 486 387	18 618 112	
<b>Total Cash Receipts by Source</b>	1 480 757	426 931	1 858 438	1 282 850	1 480 838	1 004 855	898 303	1 704 228	1 094 006	828 610	1 284 304	1 589 609	14 470 749	16 486 387	18 618 112	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	66 827	65 188	65 188	81 883	189 875	89 886	77 847	60 791	110 393	116 148	93 513	424 387	1 325 028	1 087 873	1 478 841	
Contributions received - capital & contributed assets	1 280	34	34	646	239	(7)	437	86	86	61	86	1 180	4 930	4 930	4 930	
Proceeds on disposal of PPE	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
Borrowing long term financing	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
Increase (decrease) in non-current debtors	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
Decrease (increase) in non-current creditors	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
Decrease (increase) in non-current receivables	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
Increase (decrease) in non-current investments	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
<b>Total Cash Receipts by Source</b>	1 480 757	426 931	1 858 438	1 282 850	1 480 838	1 004 855	898 303	1 704 228	1 094 006	828 610	1 284 304	1 589 609	14 470 749	16 486 387	18 618 112	
<b>Cash Expenditure by Type</b>																
Employee related costs	296 039	313 530	300 085	313 768	479 738	310 237	319 747	319 762	318 181	321 486	321 236	336 370	3 681 120	4 283 620	4 618 463	
Remuneration of councillors	6 241	6 010	6 010	5 048	5 111	5 087	4 087	8 040	4 903	6 781	7 206	6 437	68 815	73 260	80 389	
Collection costs	368	368	368	368	368	368	368	368	368	368	368	368	4 352	4 862	5 472	
Interest paid	(52 961)	2 031	37 887	50 595	3 659	154 335	49 275	7 391	75 126	15 610	3 846	328 641	715 617	762 736	805 284	
Bulk purchases - Electricity	302 048	333 170	412 394	221 462	341 403	260 428	266 210	339 416	230 372	272 089	267 995	424 804	3 679 200	4 841 921	5 848 724	
Bulk purchases - Water & Sewer	71 727	70 341	98 500	65 886	79 860	61 866	81 502	78 961	60 224	64 802	63 846	98 237	989 092	988 086	1 122 476	
Other materials	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	26 489	
Contracted services	1 480	894	894	897	1 175	1 282	1 123	1 327	1 784	1 530	2 794	2 840	18 600	18 600	20 000	
Grants and subsidies paid - other municipalities	172 807	251 332	254 121	203 550	305 400	331 772	246 693	281 676	405 253	292 889	427 024	428 031	3 651 118	3 650 500	4 111 802	
Grants and subsidies paid - other	788 014	984 448	1 117 038	849 854	1 216 807	1 123 601	839 164	1 043 108	1 119 306	978 636	1 083 916	1 887 782	13 088 289	14 872 060	16 612 082	
<b>Total Cash Expenditure by Type</b>	1 480 757	426 931	1 858 438	1 282 850	1 480 838	1 004 855	898 303	1 704 228	1 094 006	828 610	1 284 304	1 589 609	14 470 749	16 486 387	18 618 112	
<b>Other Cash Flow Payments by Type</b>																
Capital assets	50 856	191 506	114 171	189 770	201 373	144 035	79 690	111 009	160 866	150 761	482 275	1 184 233	2 602 602	2 742 886	3 179 383	
Repayment of borrowing	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	46 382	
Other Cash Flow Payments	898 038	1 182 117	1 377 672	1 158 938	1 484 622	1 315 806	1 068 813	1 200 476	1 328 832	1 177 782	1 622 464	2 883 367	18 584 143	17 933 607	20 175 439	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	681 238	(62 096)	(128 421)	135 854	337 609	(95 180)	162 891	738 958	27 006	(51 489)	(143 077)	(671 877)	584 738	670 959	948 887	
Cash/cash equivalents at the month/year begin:	765 071	1 304 308	792 213	602 793	766 077	1 136 105	1 039 028	1 200 719	1 980 775	2 025 905	1 942 534	1 799 457	1 799 457	1 327 810	1 986 689	
Cash/cash equivalents at the month/year end:	1 384 309	732 213	602 793	766 077	1 136 105	1 039 028	1 200 719	1 980 775	1 980 775	1 942 534	1 799 457	1 327 810	1 799 457	1 327 810	1 986 689	

Table 60: Consolidated budgeted monthly cash flow

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

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

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

These documents are also available on the CoT website.

### Business Planning process 2010/11 financial year

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

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

Strategic units/departments develop departmental strategies to implement the Council's priorities as set out in the Corporate KPA's in the 5-year programme. The 2010/11 financial year's planning was planned against the newly approved ASD structure, enabling further alignment of departmental strategies to the 5-year programme.

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

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

The approach to prepare the SDBIP is to develop draft departmental SDBIPs at the very beginning of the budget process and roll these up into the proposed SDBIP aligned to the 2010/11 MTREF to be considered by the Executive Mayor for approval at the end of June 2010 and the Council will be informed about the approved SDBIP at the end of July 2010.

## 19. Annual budgets and service delivery agreements - entities

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### 1. Viable municipal entities

- Civirelo Water
- Sandspruit Works Association
- Housing Company Tshwane
- Tshwane Economic Development Agency (newly created – not in full operation yet)

### 2. Entities not viable and liquidation process is underway

The following companies are not viable:

- Tradepoint Pretoria
- Tshwane Centre for Business Information and Support (Cenbis)

### 3. Consolidation of municipal entities

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

- Housing Company Tshwane
- Sandspruit Works Association
- Civirelo Water (to be disestablished therefore not included in the 2010/11 MTREF)

### 4. Related party disclosures

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

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

Table SA31 - Aggregated Entity Budget (excluding Housing Company Tshwane)

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Financial Performance</b>										
Property rates										
Service charges		151 180	162 222	186 070	221 254	178 543	176 433	163 259	176 329	186 889
Investment revenue		15 204	17 163	20 775	19 535	19 525	19 247	20 928	22 602	23 958
Transfers recognised - operational										
Other own revenue		49 608	43 872	37 137	69 075	81 923	67 278	74 598	80 566	85 406
Contributions recognised - capital & contributed assets				7						
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>216 972</b>	<b>223 257</b>	<b>243 989</b>	<b>309 864</b>	<b>280 001</b>	<b>262 958</b>	<b>258 785</b>	<b>279 498</b>	<b>296 257</b>
Employee costs		31 974	39 860	47 044	52 558	47 379	47 634	59 057	59 472	63 041
Remuneration of Board Members		63	81	124	150	150	200	400	432	450
Depreciation & asset impairment		36 689	35 845	40 841	54 073	54 073	54 101	59 485	64 244	66 095
Finance charges				29						
Materials and bulk purchases		77 046	74 869	81 677	98 192	98 192	88 288	67 930	73 364	77 765
Transfers and grants										
Other expenditure		70 809	73 710	77 473	104 898	80 207	71 755	75 903	81 975	86 054
<b>Total Expenditure</b>		<b>216 583</b>	<b>224 165</b>	<b>247 188</b>	<b>309 864</b>	<b>280 001</b>	<b>262 958</b>	<b>258 785</b>	<b>279 498</b>	<b>296 257</b>
<b>Surplus/(Deficit)</b>		<b>(611)</b>	<b>(908)</b>	<b>(2 200)</b>						
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
<b>Total sources</b>										
<b>Financial position</b>										
Total current assets		63 133	89 294	114 953	39 709	37 709	30 203	36 053	31 198	33 178
Total non current assets		17 541	18 180	17 777	22 570	22 570	20 950	22 806	23 500	23 758
<b>Total current liabilities</b>		<b>51 637</b>	<b>79 356</b>	<b>107 801</b>	<b>34 151</b>	<b>32 151</b>	<b>22 625</b>	<b>24 535</b>	<b>26 570</b>	<b>28 800</b>
Total non current liabilities										
<b>Equity</b>		<b>29 037</b>	<b>28 128</b>	<b>24 929</b>	<b>28 128</b>	<b>28 128</b>	<b>28 128</b>	<b>28 128</b>	<b>28 128</b>	<b>28 128</b>
<b>Cash flows</b>										
Net cash from (used) operating		1 501	6 766	(18 198)	2 787	2 787	6 705	3 010	4 085	5 129
Net cash from (used) investing		(7 164)	(4 559)	(2 334)	(5 200)	(5 200)	(3 050)	(5 200)	(5 000)	(5 000)
Net cash from (used) financing		325	(2 143)	4 980	300	300	500	300	300	350
<b>Cash/cash equivalents at the year end</b>		<b>25 466</b>	<b>25 530</b>	<b>4 980</b>	<b>16 947</b>	<b>16 947</b>	<b>9 153</b>	<b>7 263</b>	<b>6 648</b>	<b>7 128</b>

Table 61: Aggregated Entity Budget

Table SA32 - List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Housing Company Tshwane	Yrs	Ongoing	The entity manage the rental of stock (eg. Kruger and Shubart Park). They must also increase the rental of stock by buying and developing new properties that will be affordable to the community.	Ongoing	858
Sandspruit Works Association	Yrs	Ongoing	Provision of all retail water and sanitation services in the Garankuwa, Mabopane and Wintervekt area.	Ongoing	114 488

Table 62: List of external mechanisms

## Notes:

- o The above monetary value is applicable to the 2010/11 financial year.
- o The Strategic Unit/department indicated that no provision has been made on the 2010/11 MTREF (operating budget) for payments towards Civerelo Water.



## **20. Contracts having future budgetary implications**

Table SA33 - Contracts having future budgetary implications

The CoT currently has no awarded contracts that impose financial obligations on the municipality beyond the three years covered in the 2010/11 MTREF.

## 21. Capital Expenditure

Table SA34a - Capital expenditure on new assets by asset class

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	98 233	275 148	588 587	1 320 260	993 483	993 483	1 530 811	1 241 780	1 459 551
Infrastructure - Road transport	88 791	217 635	342 671	365 628	347 989	347 989	383 331	481 890	445 251
Roads, Pavements & Bridges	52 895	119 785	148 140	142 851	178 141	176 141	141 774	150 795	247 051
Storm water	26 896	97 870	193 531	223 767	171 849	171 849	241 567	331 085	198 200
Infrastructure - Electricity	5 995	30 503	43 383	242 925	255 200	255 200	274 000	250 100	208 000
Generation	-	13 923	28 384	222 725	205 000	205 000	202 000	203 100	206 000
Transmission & Retention	5 995	16 580	14 998	20 000	50 000	50 000	72 000	47 000	2 000
Street Lighting	-	-	-	200	200	200	-	-	-
Infrastructure - Water	-	14 043	20 388	80 225	55 500	55 500	55 500	54 000	58 500
Dams & Reservoirs	-	4 851	4 504	48 500	39 500	39 500	55 500	44 000	47 500
Water purification	-	-	-	-	-	-	-	-	-
Retention	-	9 192	15 882	31 725	16 000	16 000	-	10 000	8 000
Infrastructure - Sanitation	-	3 523	6 800	30 000	30 000	30 000	-	-	-
Retention	-	-	-	-	-	-	-	-	-
Sewerage purification	-	3 523	6 800	30 000	30 000	30 000	-	-	-
Infrastructure - Other	447	9 444	156 347	600 463	304 774	304 774	817 980	455 800	750 800
Waste Management	-	-	-	5 000	-	-	-	-	-
Transportation	447	3 559	101 361	33 625	13 325	13 325	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	5 885	54 987	561 558	291 449	291 449	817 980	455 800	750 800
<b>Community</b>	38 844	57 074	162 652	162 863	119 415	119 415	79 950	103 100	124 702
Parks & gardens	-	-	1 000	6 400	4 800	4 800	4 800	-	-
Sportsfields & stadia	33 247	39 915	131 105	77 633	71 015	71 015	9 000	58 000	90 000
Swimming pools	-	-	7 797	8 000	8 000	8 000	4 000	6 000	6 000
Community halls	4 318	152	-	-	-	-	-	-	-
Libraries	-	-	1 775	9 500	2 000	2 000	16 000	9 000	8 000
Recreational facilities	-	8 267	2 994	3 000	1 000	1 000	3 000	3 000	3 000
Fire, safety & emergency	-	-	-	600	-	-	650	500	100
Security and policing	-	877	11 726	31 530	24 600	24 600	1 900	5 000	9 164
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	1 896	742	4 000	2 000	2 000	4 000	8 000	7 738
Museums & Art Galleries	-	-	-	3 000	2 000	2 000	7 000	-	-
Cemeteries	-	4 269	4 821	16 000	4 000	4 000	8 000	13 000	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	1 279	1 659	593	3 000	-	-	18 900	600	700
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	19 360	30 000	14 000	14 000	-	-	-
Housing development	-	-	19 360	30 000	14 000	14 000	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	11 551	37 602	24 144	15 774	15 774	18 432	14 335	16 986
General vehicles	-	1 032	498	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	6 285	4 285	4 285	1 000	-	-
Furniture and other office equipment	-	-	12 306	22 924	7 459	7 459	11 702	10 235	9 636
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	8 013	20 192	1 500	2 530	2 530	4 130	1 500	6 650
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	1 381	1 399	1 500	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	464	3 200	1 935	1 500	1 500	1 600	2 500	700
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>155 078</b>	<b>343 773</b>	<b>788 181</b>	<b>1 547 087</b>	<b>1 142 852</b>	<b>1 142 852</b>	<b>1 826 193</b>	<b>1 350 215</b>	<b>1 801 239</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Consevaney	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Table 63: Capital expenditure on new assets by asset class

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

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	847 466	1 099 272	1 428 339	1 369 644	1 174 141	1 174 141	1 201 252	1 125 302	1 334 643
Infrastructure - Road transport	145 700	227 202	219 600	210 310	197 963	197 963	101 734	79 741	76 150
Roads, Pavements & Bridges	107 408	151 786	188 650	186 280	179 013	179 013	54 234	57 250	49 560
Storm water	38 293	75 416	30 949	24 050	18 950	18 950	47 500	22 491	32 600
Infrastructure - Electricity	312 903	368 539	420 663	369 710	308 602	308 602	301 786	289 900	303 900
Generation	173 376	201 634	233 518	161 578	154 170	154 170	189 186	165 000	180 300
Transmission & Retention	117 188	141 929	143 065	154 000	112 300	112 300	92 600	104 600	102 000
Street Lighting	22 340	24 976	44 080	44 132	42 132	42 132	20 000	19 000	21 000
Infrastructure - Water	154 256	320 186	539 535	501 603	419 766	419 766	331 357	307 100	496 193
Dams & Reservoirs	2 521	7 055	37 677	55 605	48 605	48 605	-	-	-
Water purification	5 378	-	-	-	-	-	-	-	-
Retention	146 357	313 120	501 858	446 198	371 181	371 181	331 957	307 100	496 193
Infrastructure - Sanitation	156 542	133 244	133 900	208 330	134 997	134 997	428 316	411 982	418 600
Retention	127 199	86 496	42 395	63 300	39 300	39 300	372 000	354 462	398 500
Sewerage purification	29 443	66 749	91 504	145 030	95 697	95 697	56 316	57 500	50 000
Infrastructure - Other	77 995	50 101	114 842	89 490	112 814	112 814	37 460	36 900	40 500
Waste Management	12 203	13 373	20 386	20 200	17 700	17 700	15 460	17 000	19 500
Transportation	26 782	23 188	78 931	46 250	77 614	77 614	-	-	-
Gas	173	-	-	-	-	-	-	-	-
Other	38 807	13 240	15 324	23 000	17 600	17 600	22 000	21 900	21 000
<b>Community</b>	120 285	63 740	112 628	145 797	114 302	114 302	130 091	173 014	163 787
Parks & gardens	4 581	5 217	8 914	7 700	7 920	7 920	4 000	6 000	7 000
Sportsfields & stadia	35 976	21 118	44 344	7 000	7 000	7 000	-	-	-
Swimming pools	2 314	2 564	3 996	-	-	-	-	-	-
Community halls	2 987	-	963	5 000	-	-	-	20 000	10 000
Libraries	2 500	4 597	-	-	-	-	-	-	-
Recreational facilities	8 780	5 582	28 202	23 700	19 200	19 200	22 926	20 000	28 800
Fire, safety & emergency	13 807	10 673	5 543	10 500	9 500	9 500	12 300	11 000	11 000
Security and policing	25 332	9 594	7 889	35 500	41 500	41 500	18 844	8 000	10 000
Buses	-	-	3 013	2 700	-	-	-	-	-
Clinics	14 345	2 678	7 776	33 425	9 000	9 000	26 000	8 762	3 000
Museums & Art Galleries	752	-	2 007	6 457	4 457	4 457	8 000	-	7 000
Cemeteries	8 966	537	1 981	4 000	4 000	4 000	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	377	-	-	8 725	6 725	6 725	38 021	98 252	108 987
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	195 463	186 957	264 396	401 394	175 911	175 911	144 000	163 630	166 312
Housing development	195 463	186 957	264 396	401 394	175 911	175 911	144 000	163 630	166 312
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	64 450	64 133	96 967	82 996	69 427	69 427	92 539	169 945	106 465
General vehicles	4 903	4 685	4 597	5 500	5 500	5 500	5 000	6 500	5 000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	492	2 131	552	2 600	2 000	2 000	2 000	2 000	2 000
Computers - hardware/equipment	5 900	-	-	6 800	500	500	6 600	6 000	6 000
Furniture and other office equipment	5 101	9 515	18 105	16 146	13 946	13 946	17 487	14 737	14 000
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	4 746	4 222	3 610	6 600	6 000	6 000	11 950	21 600	23 750
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	6 038	11 110	13 347	3 050	2 850	2 850	7 270	6 000	7 500
Other Land	899	2 471	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	36 371	30 098	50 756	39 000	38 631	38 631	42 232	47 109	48 155
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	3 092	-	-	700	500	500	900	900	1 500
Computers - software & programming	3 092	-	-	700	500	500	900	900	1 500
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1 239 766</b>	<b>1 414 103</b>	<b>1 896 330</b>	<b>2 000 441</b>	<b>1 534 281</b>	<b>1 534 281</b>	<b>1 566 782</b>	<b>1 558 791</b>	<b>1 792 646</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Table 64: Capital expenditure on the renewal of existing assets by asset class

Table SA34c - Repairs and maintenance expenditure by asset class

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	358 006	440 720	573 085	911 239	666 313	866 313	978 062	1 043 888	1 115 645
Infrastructure - Road transport	75 369	85 998	94 167	280 430	270 453	270 453	279 802	293 901	310 312
Roads, Pavements & Bridges	60 445	68 126	74 189	254 930	245 895	245 895	252 665	265 137	279 196
Storm water	14 922	17 872	19 978	25 500	24 556	24 558	26 937	28 764	31 117
Infrastructure - Electricity	153 325	205 508	321 375	416 058	380 028	380 028	463 723	499 139	637 306
Generation	31 216	39 409	79 452	86 398	85 398	85 398	90 250	96 296	103 185
Transmission & Reticulation	95 371	137 401	205 481	288 273	261 133	261 133	338 517	365 089	393 347
Street Lighting	25 739	28 696	38 432	41 396	32 496	32 496	34 956	37 755	40 777
Infrastructure - Water	118 167	136 920	140 150	177 096	174 450	174 450	186 483	199 935	214 264
Dams & Reservoirs	12 363	11 012	12 236	13 000	13 000	13 000	16 665	17 513	18 404
Water purification	22 976	28 945	25 225	4 475	3 715	3 715	5 040	5 323	5 624
Reticulation	82 829	98 963	102 690	159 621	157 735	157 735	164 779	177 099	190 236
Infrastructure - Sanitation	7 919	8 899	12 777	33 210	32 938	32 938	39 006	41 060	43 207
Reticulation	7 919	8 899	12 777	7 000	6 998	6 998	11 500	12 075	12 679
Sewerage purification	-	-	179	25 210	25 940	25 940	27 506	28 985	30 529
Infrastructure - Other	3 226	3 395	4 615	4 445	8 445	8 445	9 048	9 772	10 554
Waste Management	3 226	3 395	4 615	4 445	8 445	8 445	9 048	9 772	10 554
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	122 884	130 677	134 553	291 333	284 386	294 386	391 102	377 079	404 062
Parks & gardens	61 118	51 231	81 471	160 763	157 583	157 583	190 781	204 474	218 379
Sportsfields & stadia	1 876	3 214	213	3 700	500	500	530	636	760
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	246	296	270	322	322	322	455	491	530
Recreational facilities	13 832	15 074	23 175	34 335	32 045	32 045	34 788	37 797	41 009
Fire, safety & emergency	5 955	8 085	10 457	33 679	29 616	29 616	19 327	20 721	22 183
Security and policing	31 312	44 961	35 096	35 146	31 992	31 992	42 749	45 781	48 994
Buses	32	15	38	11 438	11 438	11 438	22 725	24 523	26 424
Clinics	(9)	0	10	114	114	114	12	13	14
Museums & Art Galleries	94	1	-	7	7	7	6	8	9
Cemeteries	8 325	7 600	2 559	10 879	10 849	10 849	12 282	13 196	14 191
Social rental housing	8	4	-	541	541	541	-	-	-
Other	87	195	252	409	20 379	20 379	27 415	29 427	31 573
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	240 323	304 614	394 591	371 232	349 572	349 572	315 518	339 100	363 658
General vehicles	95 220	128 592	202 078	158 459	154 944	154 944	116 815	123 954	131 285
Specialised vehicles	862	803	823	359	359	359	1 000	1 100	1 200
Plant & equipment	22 563	19 244	32 929	33 038	32 070	32 070	28 484	28 674	30 636
Computers - hardware/equipment	3 280	4 760	4 693	7 323	6 263	6 263	2 785	3 149	3 564
Furniture and other office equipment	15 049	18 143	24 030	17 110	15 517	15 517	12 539	13 501	14 535
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	1	0	-	13	13	13	452	474	495
Civic Land and Buildings	1 979	2 024	5 478	2 774	2 254	2 254	2 436	2 632	2 844
Other Buildings	78 112	102 427	106 476	124 263	117 379	117 379	136 657	147 186	158 405
Other Land	6 627	8 542	8 179	11 736	9 835	9 835	10 199	10 996	11 853
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	16 629	20 078	10 887	15 156	11 139	11 139	6 171	7 453	8 838
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	6 139	18 618	23 276	35 482	34 758	34 758	45 434	49 443	52 532
Computers - software & programming	6 139	18 618	23 276	35 482	34 758	34 758	45 434	49 443	52 532
Other (list sub-class)	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>727 352</b>	<b>894 629</b>	<b>1 125 596</b>	<b>1 609 287</b>	<b>1 545 830</b>	<b>1 545 030</b>	<b>1 690 116</b>	<b>1 809 430</b>	<b>1 935 834</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Table 65: Repairs and maintenance expenditure by asset class

Table SA35 - Future financial implications of the capital budget

Vote Description R thousand	2010/11 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	Forecast 2013/14	Forecast 2014/15	Forecast 2015/16	Present value
<b>Capital expenditure</b>							
Office of the Executive Mayor, Chief Whip, Speaker & City Manager	286	180	275	289	303	318	
General Assessment	-	-	-	-	-	-	
Financial Services	16 259	15 000	15 000	15 750	16 538	17 364	
Corporate & Shared Services	101 717	95 351	91 838	96 430	101 252	106 314	
Community Safety	38 811	30 237	30 164	31 672	33 255	34 918	
City Planning and Economic Development	70 454	119 274	136 022	38 818	40 358	41 976	
Health & Social Development	30 216	17 000	11 000	11 550	12 128	12 734	
Sport & Recreation	38 000	87 000	115 000	118 750	122 688	126 822	
Housing and Sustainable Human Settlement Development	144 959	163 630	166 312	111 652	116 735	122 071	
Agriculture & Environmental Management	63 985	81 300	78 750	70 455	73 978	77 677	
Transport and Roads	1 295 951	1 005 273	1 265 333	572 942	596 536	616 060	
Public Works and Infrastructure Development	1 394 558	1 313 761	1 484 193	1 542 447	1 599 939	1 660 306	
<i>List entity summary if applicable</i>							
<b>Total Capital Expenditure</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>	<b>2 610 754</b>	<b>2 713 708</b>	<b>2 816 561</b>	
<b>Future operational costs by vote</b>							
Office of the Executive Mayor, Chief Whip, Speaker & City Manager							
General Assessment							
Financial Services							
Corporate & Shared Services							
Community Safety							
City Planning and Economic Development							
Health & Social Development							
Sport & Recreation							
Housing and Sustainable Human Settlement Development							
Agriculture & Environmental Management							
Transport and Roads							
Public Works and Infrastructure Development							
<i>List entity summary if applicable</i>							
<b>Total future operational costs</b>							
<b>Future 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 revenue							
Service charges - other							
Rental of facilities and equipment							
<i>List other revenues sources if applicable</i>							
<i>List entity summary if applicable</i>							
<b>Total future revenue</b>							
<b>Net Financial Implications</b>	<b>3 194 975</b>	<b>2 928 006</b>	<b>3 393 885</b>	<b>2 610 754</b>	<b>2 713 708</b>	<b>2 816 561</b>	

Table 66: Future financial implications of the capital budget









Ref	Municipal Water/Capital Project	Program/Project description	Project number	IPB code (see 3)	Asset Class 4	Asset Sub-Class 4	Total Project Estimate	Five year estimates		2010/11 Medium Term Revenue & Expenditure Framework		Project Information		
								Audited Current Year 2009/10	Forecast	Budget Year 2010/11	Budget Year+1 2011/12	Ward location	Year of removal	
005	Water Works and Infrastructure Development	Water Works	71268	A	Other Assets	Other	-	-	-	21,000	-	-	New	
001		Replacement of Chlorine Protection and Testing Instrument	71269	A	Other Assets	Other	-	-	1,000	1,000	700	-	New	
001		Revised Power Station Redundant	71262	A	Infrastructure - Electricity	Infrastructure - Electricity	-	-	7,000	6,000	10,000	-	New	
001		Energy Consumption Reduction Initiatives	71281	A	Infrastructure - Electricity	Infrastructure - Electricity	Retention per a R1.2 Billion	2,819	2,000	-	-	-	Renewal	
001		Automated Meter reading	71263	A	Infrastructure - Electricity	Infrastructure - Electricity	-	30,000	30,000	-	-	-	Renewal	
001		Upgrading of Sewers in Mamelodi	71067	A	Infrastructure - Sanitation	Infrastructure - Sanitation	30,000	10,320	4,000	10,000	5,000	-	Renewal	
005		Upgrading of Sewers in Tshwane Area	71019	A	Infrastructure - Sanitation	Infrastructure - Sanitation	-	740	740	-	-	-	Renewal	
001		Upgrading of Sewers in Tshwane Area	71019	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Depends on Dk	4,894	4,000	3,000	3,000	3,000	-	Renewal
001		Township Water Services Dev. Tshwane Constituents	71092	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	3,952	4,500	4,000	4,000	3,000	-	Renewal
001		Lengthening of Networks and Supply Pipelines	71024	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	2,000	2,500	3,000	3,000	3,000	-	Renewal
001		Upgrading of Networks where Difficulties Exist	71024	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	3,952	2,500	2,000	2,000	2,000	-	Renewal
001		Water Supply to Agricultural Holdings	71025	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	3,952	2,500	1,500	1,500	2,000	-	Renewal
001		Replacement of Worn Oil Network Pipes	71003	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	32,497	15,000	20,000	30,000	40,000	-	Renewal
001		Greenhouse Water Networks Replacement	71032	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	2,500	2,000	-	10,000	9,000	-	New
005		Greenhouse Water Networks Replacement	71032	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	51,000	10,000	-	-	32	-	New
001		Replacement, Upgrade, Construct Water Facilities	71041	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Ongoing Project	5,500	8,000	23,937	334,000	344,000	-	Renewal
005		Replacement, Upgrade, Construct Water Facilities	71029	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	89,052	151,445	33,789	104,001	102,569	-	Renewal
005		Replacement, Upgrade, Construct Water Facilities	71041	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Ongoing Project	13,750	61,002	112,063	10,402	19,000	-	Renewal
005		Replacement of Water Networks and Borehole Emulsion	71070	A	Infrastructure - Water	Infrastructure - Water	Ongoing Project	61,002	80,763	107,457	128,003	310,103	-	Renewal
001		Pipe Rehabilitation Project, Mopane & Whitehead Reservoir	71131	A	Infrastructure - Water	Infrastructure - Water	Renewal	3,000	4,000	3,000	-	-	-	Renewal
001		Pipe Rehabilitation Project, Mopane & Whitehead Reservoir	71132	A	Infrastructure - Water	Infrastructure - Water	Renewal	51,625	16,000	12,000	-	-	-	Renewal
001		Replacement and upgrading of selected bulk pipelines	71133	A	Infrastructure - Water	Infrastructure - Water	Renewal	110,340	69,013	40,700	25,750	20,000	-	Renewal
001		Overhead Pipe Reinforcement	71134	A	Infrastructure - Water	Infrastructure - Water	Renewal	50,400	9,566	18,000	22,000	1,000	-	Renewal
001		Reinforcement of Sewers	71164	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	30,000	5,800	10,000	15,000	15,000	-	Renewal
001		Bulk Sewer in High/lowland Phase 2B	71153	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	30,000	2,000	3,000	3,000	4,500	-	Renewal
001		Reduction Water Losses Water Networks	71182	A	Infrastructure - Water	Infrastructure - Water	Renewal	2,000	2,000	2,000	2,000	2,000	-	Renewal
001		Purification Plant Upgrades (Floodgate)	71181	A	Infrastructure - Water	Infrastructure - Water	Renewal	189,322	25,000	46,040	85,000	8,000	-	Renewal
002		Mokonegatsoi, Oudini Sewer	71211	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	215,000	40,104	35,000	43,500	45,000	-	Renewal
001		Mokonegatsoi, Oudini Sewer	71211	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	215,000	40,104	35,000	43,500	45,000	-	Renewal
001		BK - Reservoir - Bolebeli	71212	A	Infrastructure - Water	Infrastructure - Water	Renewal	49,720	500	-	2,100	4,000	-	New
001		BK - Reservoir - Bolebeli	71212	A	Infrastructure - Water	Infrastructure - Water	Renewal	49,720	500	-	2,100	4,000	-	New
001		Pitso Vana Reservoir	71215	A	Infrastructure - Water	Infrastructure - Water	Renewal	-	705	14,000	12,000	-	-	New
001		Network Upgrading in the Cullinan Area	71227	A	Infrastructure - Water	Infrastructure - Water	Renewal	3,000	3,000	-	-	1,000	-	New
001		Network Upgrading in the Moor Area	71228	A	Infrastructure - Water	Infrastructure - Water	Renewal	22,000	2,000	-	-	4,000	-	Renewal
001		Reservoir Extensions	71234	A	Infrastructure - Water	Infrastructure - Water	Renewal	35,000	2,000	11,500	20,000	43,500	-	New
005		Extension of Tshwane Water Treatment Works	71210	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	148,159	-	500	-	-	-	Renewal
001		Revised Dam Rehabilitation	71216	A	Infrastructure - Water	Infrastructure - Water	Renewal	21,500	-	1,000	-	-	-	Renewal
001		Mimela Village Sewer Network	71073	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	39,750	2,000	-	-	-	-	Renewal
005		Mimela Village Sewer Network	71073	A	Infrastructure - Sanitation	Infrastructure - Sanitation	Renewal	39,750	2,000	-	-	-	-	Renewal
001		Valhalla reserve extension	71134	A	Infrastructure - Water	Infrastructure - Water	Renewal	2,000	2,000	2,000	2,000	2,000	-	Renewal
001		Network Upgrade in the Rooyen Area	71254	A	Infrastructure - Water	Infrastructure - Water	Renewal	2,000	2,000	2,000	2,000	2,000	-	Renewal
001		Capital Funded From Operating	71212	A	Other Assets	Other Assets	Renewal	2,000	2,000	2,000	2,000	2,000	-	Renewal
001		Water Connections - Suburbs New Pipes	71140	A	Infrastructure - Water	Infrastructure - Water	Renewal	2,407	2,407	-	-	-	-	New
001		Bavensport Waste Water Treatment Works	71230	A	Infrastructure - Other	Infrastructure - Other	Renewal	81,000	1,000	2,000	-	-	-	Renewal
005		Upgrading Water Networks - Greater Tshwane	71030	A	Infrastructure - Water	Infrastructure - Water	Renewal	16,440	3,000	3,000	-	-	-	Renewal
001		Upgrade Leatline/Extrusion Bulk System	71132	A	Infrastructure - Water	Infrastructure - Water	Renewal	13,200	3,000	-	-	-	-	Renewal
001		Network Upgrade in the East	71133	A	Infrastructure - Water	Infrastructure - Water	Renewal	5,000	-	-	-	-	-	New
005		Water Networks Renewal/Reopening	71133	A	Infrastructure - Water	Infrastructure - Water	Renewal	21,500	5,000	-	-	-	-	Renewal
005		Sakampang Reservoir	71210	A	Infrastructure - Water	Infrastructure - Water	Renewal	10,042	5,000	-	-	-	-	Renewal

Municipal Year/Capital project	Project number	LDP Goal code 2	Asset Class 4	Asset Sub-Class 4	Total Project Estimate	Prior year outcomes			2019/20 Medium Term Revenue & Expenditures Framework			Project Information	
						Assessed Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21	Ward location	New or Renewal	
													2018/19
Public Works and Infrastructure Development	001	Water Network Remediation/Rehabilitation	A	Infrastructure - Water	06720	21,605	7,713	-	-	-	73	Renewal	
	001	Re-Individual Res - Oribundu/Dompass	A	Infrastructure - Water	13,600	9,900	8,000	-	-	-	46	Renewal	
	001	Upgrading of Pump Stations	A	Infrastructure - Water	18,642	12,000	12,000	-	-	-	0,74	Renewal	
	001	Extension of Sandiford Ridge WWTW Plant	A	Infrastructure - Water	20,800	17,500	20,605	-	-	-	42, 45, 65, 69, 101	Renewal	
	001	Extension of Zakoogga WWTW Water Treatment Works	A	Infrastructure - Sandiford	202,500	17,500	20,000	-	-	-	70	Renewal	
	001	Extension of Tsoholo WWTW Water Treatment Works	A	Infrastructure - Sandiford	-	8,000	30,000	-	-	-	-	New	
	001	Contribution services for Township Development	A	Infrastructure - Sandiford	-	8,900	33,000	-	-	-	-	Outside the boundaries of the CoT	
	001	Essential/Maintenance Stormwater Drainage Facilities	A	Infrastructure - Road transport	52,911	13,654	5,000	12,856	10,000	10,000	2, 4, 5, 41, 46, 47, 59, 6, 6, 6, 6, 7, 0	New	
	001	Agile River Canal Upgrading, Prehela Canal	A	Infrastructure - Road transport	2,971	2,900	3,000	3,000	3,000	2,900	1, 4, 2	Renewal	
	001	Chromat Canal Sanitation Road, Witbank	D	Infrastructure - Road transport	13,400	4,000	500	1,065	500	500	89	Renewal	
Transport and Road	001	Major Stormwater System, Mandeni X B	D	Infrastructure - Road transport	4,000	1,200	1,200	500	500	500	9	New	
	001	Major Stormwater System, Mandeni X B	D	Infrastructure - Road transport	4,000	1,200	1,200	500	500	500	17	New	
	001	Stormwater System in Ezerani X 2	D	Infrastructure - Road transport	10,500	4,21	4,500	4,500	4,500	4,500	43	Renewal	
	001	Major Stormwater Systems: Elik/Kuqulobini	D	Infrastructure - Road transport	7,600	488	4,000	4,000	4,000	19,000	37, 38	New	
	001	Major Stormwater Systems: Mphahlele	D	Infrastructure - Road transport	7,600	488	4,000	4,000	4,000	2,000	37, 38	New	
	001	Rehabilitation of Stormwater Systems & Sidewalks	A	Infrastructure - Road transport	9,802	9,802	-	-	-	10,000	14, 20, 21	Renewal	
	001	Replacement of Traffic Signs	A	Infrastructure - Road transport	1,998	5,000	5,000	5,000	5,000	5,000	14, 20, 21	Renewal	
	001	Rehabilitation of Bridges	A	Infrastructure - Road transport	5,000	943	300	500	500	500	88, 88	Renewal	
	001	Essential & Unessential Road Improvements	A	Infrastructure - Road transport	3,600	1,148	1,500	2,000	2,000	2,000	1, 7, 8	Renewal	
	001	Paving Bay 1 Bays at Schools	A	Infrastructure - Road transport	8,000	789	600	2,000	2,000	2,000	1, 7, 8	New	
Other	001	Signage and Pedestrian Paths for Tshane	A	Infrastructure - Road transport	1,025	3,300	3,300	3,300	3,300	3,300	1, 7, 8	Renewal	
	001	Traffic Caneing and Pedestrian Safety for Tshane	A	Infrastructure - Road transport	10,200	3,322	3,300	3,300	3,300	3,300	1, 7, 8	Renewal	
	001	Establish Road reserves for Main Routes	A	Infrastructure - Road transport	58	100	100	100	100	100	1, 7, 8	New	
	001	Traffic Light/Trails Signal System	A	Infrastructure - Road transport	1,130	900	900	1,000	1,000	1,000	16, 17, 18, 19	New	
	001	Traffic Signals to Meet Legal Requirements	A	Infrastructure - Road transport	3,412	1,000	2,000	2,000	2,000	2,000	80, 102, 15	Renewal	
	001	Extension of Area Traffic Control System	A	Infrastructure - Road transport	786	500	500	500	500	500	50, 54, 55	Renewal	
	001	Implement Road Thru Traffic Control Pilot Project	A	Infrastructure - Road transport	9,800	2,800	4,800	4,800	4,800	4,800	Tshane/Wits	New	
	001	Maintaining Main Transport Route, Siskweir	A	Infrastructure - Road transport	2,800	2,800	2,800	2,800	2,800	2,800	14	Renewal	
	001	Shona Kalaba Bridge Project	C	Infrastructure - Road transport	9,800	1,371	1,200	6,000	6,000	6,000	14	Renewal	
	001	Major Collector Road, Sandigang Book IDVCC	A	Infrastructure - Road transport	9,800	1,371	1,200	6,000	6,000	6,000	14	Renewal	
Other	001	Rehabilitation of Roads	A	Infrastructure - Road transport	10,000	18,750	19,000	20,000	20,000	20,000	15, 16, 17, 18, 19, 20, 21	Renewal	
	001	Rehabilitation of Roads	A	Infrastructure - Road transport	10,000	18,750	19,000	20,000	20,000	20,000	15, 16, 17, 18, 19, 20, 21	Renewal	
	001	Road Rover Road to Sandigang Road	A	Infrastructure - Road transport	46	200	200	200	200	200	18	Renewal	
	001	Road Rover Road to Sandigang Road	A	Infrastructure - Road transport	46	200	200	200	200	200	18	Renewal	
	001	Access Road to Mamelodi X 6 (M64)	A	Infrastructure - Road transport	38,500	100	100	100	100	100	10, 14	Renewal	
	001	Building of Lynwood Road	A	Infrastructure - Road transport	2,534	2,800	2,800	2,800	2,800	2,800	25	New	
	001	Block W - Stormwater Drainage	A	Infrastructure - Road transport	8,300	3,185	3,185	4,000	4,000	4,000	25	New	
	001	Block W - Stormwater Drainage	A	Infrastructure - Road transport	8,300	3,185	3,185	4,000	4,000	4,000	25	New	
	001	Stormwater Drainage Mambisa Valley	A	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
Other	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	
	001	Major Stormwater System	D	Infrastructure - Road transport	13,000	1,939	1,939	2,000	2,000	2,000	73	New	



Ref	Municipal Year/Capital Project	Program/Project description	Project number	IDP Goal code 4	Asset Class 4	Asset Sub-Class 4	Total Project Estimate	Prior year outcomes		2019/20 Budgetary Framework			Project information	
								Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2019/20	Budget Year 2019/20	Budget Year 2020/21	Word location	Age, or renewal
001	Transport and Roads	Pending Booking Network CA, Middle Mile P	71253	A	Infrastructure - Road transport	Stormwater	12,730	581	1,400	14,000	4,000	74,75	Renewal	
002		Upgrading of Networks	71254	A	Infrastructure - Road transport	Stormwater	-	-	29,782	-	-	3,51,63	Renewal	
003		Upgrading of Roads and Apparatus Stormwater Systems in Eastlands	71255	A	Infrastructure - Road transport	Stormwater	148,750	1,698	50,100	-	-	33	Renewal	
004		Upgrading of Roads and Apparatus Stormwater Systems in Eastlands	71256	A	Infrastructure - Road transport	Stormwater	148,750	93,462	167	80,000	30,000	33,34,35	New	
005		Upgrading of Malapane Roads dealing with Road Sinks	71257	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	18,000	10,000	15,000	10,000	19,20,21	New	
006		Upgrading of Malapane Roads dealing with Road Sinks	71258	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	18,000	10,000	15,000	10,000	19,20,21	New	
007		Capital Funded from Operating	71259	A	Infrastructure - Road transport	Roads, Pavements & Bridges	18,164	1,000	1,000	3,400	4,182	6	New	
008		West Street Project: Roads & Stormwater	71260	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	10,332	1,000	-	-	1,76	New	
009		Wendheim Airport Access: Lindelth Avenue	71261	A	Infrastructure - Road transport	Roads, Pavements & Bridges	18,000	581	-	-	-	50	Renewal	
010		Headford One Way System	71262	A	Infrastructure - Road transport	Roads, Pavements & Bridges	23,600	99,009	3,635	-	-	58	Renewal	
011		Major Stormwater Canal: Hanoverpark	71263	D	Infrastructure - Road transport	Stormwater	7,000	1,971	4,400	-	-	69	New	
012		Headford Upgrading of Prichard Street	71264	A	Infrastructure - Road transport	Roads, Pavements & Bridges	15,000	4,000	5,383	-	-	50	Renewal	
013		Headford Upgrading of Dunbar/Condon	71265	A	Infrastructure - Road transport	Roads, Pavements & Bridges	20,000	17,235	7,108	-	-	50	Renewal	
014		Headford Upgrading of Schumann Street	71266	A	Infrastructure - Road transport	Roads, Pavements & Bridges	20,000	2,600	2,600	-	-	33	Renewal	
015		Upgrading of Marshes	71267	A	Infrastructure - Road transport	Roads, Pavements & Bridges	25,000	2,000	15,239	-	-	59	Renewal	
016		Counter Funding for 2010	71268	A	Infrastructure - Road transport	Roads, Pavements & Bridges	42,535	58,100	9,323	-	-	30,28	New	
017		Lothian: Upgrading of Charles Street	71269	A	Infrastructure - Road transport	Roads, Pavements & Bridges	-	42,000	42,000	-	-	18	Renewal	
018		Malapane Station Modal Interchange	71270	A	Infrastructure - Other	Transportation	87,000	30,000	83,000	-	-	90	Renewal	
019		Provide Bus and Taxi Lay-by's	71271	A	Infrastructure - Other	Transportation	7,500	9,014	3,000	-	-	18	Renewal	
020		Dunsmuir Tied Bank provide Paving Shutter Lights	71272	A	Infrastructure - Other	Transportation	15,000	8,000	719	-	-	80	Renewal	
021		Unpaved Bus Facilities	71273	A	Infrastructure - Other	Transportation	31,500	6,000	371	-	-	3	Renewal	
022		Eastlyn Bus and Taxi Facilities	71274	A	Infrastructure - Other	Transportation	60,000	600	2,000	-	-	52	Renewal	
023		Sustainable Station Platform	71275	B	Infrastructure - Road transport	Roads, Pavements & Bridges	157,500	394	607	-	-	60	Renewal	
024		Convert new north parking spaces	71276	A	Infrastructure - Other	Transportation	-	86,650	11,000	-	-	50	New	
025		Public Transport Facility (Lobar View) Stadium 2010(SNC)	71277	A	Infrastructure - Other	Transportation	7,482,500	13,127	72,500	-	-	86	Renewal	
026		Tracing Venue 2010(SNC)	71278	A	Infrastructure - Other	Other	11,877,500	7,472	9,000	-	-	8,92	New	
027		CRD and Surrounding Areas (2010(SNC))	71279	A	Infrastructure - Other	Other	10,980,000	33,152	205,749	604,100	740,000	Verbus	New	
028		West Based Project: Transport	71280	A	Infrastructure - Other	Transportation	31,537,500	7,704	325	-	-	8,2,14,18,20,21,22,24,30,31,40, (Malapane Park),43,49,73,74,75,77	New	
029		Capital Funded Item Operating	71281	A	Other Assets	Play and other office equipment	-	-	38	-	-	Malapane Wide	New	
030		Coastal Facility Upgrade, Church Square, Jan Nemanand Park	71282	B	Community	Parks & gardens	4,200	-	2,900	1,000	-	Malapane Wide	New	
031		Security Camera Upgrade C de Wet, Church Square, Jan Nemanand Park	71283	B	Community	Play, safety & emergency	600	-	500	100	-	43, 80, 2	New	
032		On Separation and Disposal Pit, Jan Nemanand Park	71284	B	Community	Other Assets	165	-	100	-	-	43	New	
033		Boundary Walls, Replaster, C de Wet, Prator Nordi, Jan Nemanand Park	71285	B	Community	Parks & gardens	700	-	500	500	-	43, 80, 2	New	
034		Personnel Access Control System C de Wet, Church Square, Jan Nemanand Park	71286	B	Other Assets	Computers - hardware/equipment	205	-	205	-	-	43, 80, 2	New	
035		Facilities Management Program, C de Wet, Church Square, Jan Nemanand Park	71287	B	Other Assets	Other	600	-	500	-	-	43, 80, 2	New	
036		Resurfacing of road surface for, C de Wet, Jan Nemanand Park, and Prator Nordi	71288	E	Infrastructure - Road transport	Roads, Pavements & Bridges	300	-	300	-	-	43, 80, 2	New	
037		Suzanne Rogoo Library	71289	B	Community	Libraries	12,000	-	6,000	2,000	6,000	8	New	
038		Upgrading of the Sothoane Olifant Stadium	71290	C	Community	Sportfields & clubs	12,000	-	6,000	2,000	2,000	16	New	
039		Upgrading of the Sothoane Olifant Stadium	71291	C	Community	Sportfields & clubs	300,000	118,312	18,016	-	-	21	New	
040		Overambush Multi-Purpose Sport	71292	C	Community	Sportfields & clubs	500,000	118,312	40,000	-	-	33	New	
041		Waterside Indoor Centre	71293	E	Community	Recreational facilities	-	-	4,000	4,000	9,000	40	New	
042		Schuman Memorial Franciscan Square - Cultural Centre	71443	D	Community	Museums & Galleries	-	-	5,000	20,000	10,000	12	Renewal	
043		Upgrading of Horizons	71444	E	Community	Museums & Galleries	-	-	5,000	20,000	10,000	30	Renewal	
044		Lelia Gardens Multi-Purpose Sport Facility	71294	C	Community	Sportfields & clubs	-	-	5,000	4,000	7,000	1	Renewal	

Municipal Year/Capital project	Rel	Program/Project description	Project number	IDP Goal code 3	Asset Class 4	Asset Sub-Class 4	Total Project Estimate	Phy year outcomes		2010/11 Medium Term Revenue & Expenditure Framework			Project Information		
								Audited FY 2008/09	Current Year 2009/10 Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13	Word location	New or Renewed	
Speel, Recreation, Arts & Culture	6														
001		Heremansdorp Cultural Centre	712387	C	Community	Maritime & Art Galleries	-	-	-	7 000	-	-	-	73	New
007		Capital Funded Room Opening	712373	E	Other Assets	Furniture and other office equipment	-	-	46	-	-	-	-	73	Renew
001		Upgrading Tembisa Community Library	710103	B	Community	Libraries	2 500	1 175	1 600	-	-	-	-	75	Renew
001		20 to 26 Louis Schoepens	712885	E	Community	Sportsfields & sheds	-	2 000	2 000	-	-	-	-	75	New
001		Atteridgeville Sport Stadium	710713	C	Community	Sportsfields & sheds	165 600	14 770	3 000	-	-	-	-	62	Renew
001		Completion of Tembisa Stadium	710891	C	Community	Sportsfields & sheds	22 181	6 502	4 066	-	-	-	-	75	Renew
001		Stellenbosch Multi-purpose Community Hall	712448	C	Community	Community halls	11 000	863	5 000	-	-	-	-	B	Renew
001		Wavered Mafop. Sport & Rec Centre	711432	C	Community	Sportsfields & sheds	-	-	2 000	-	-	-	-	73	New
005		Wavered Mafop. Sport & Rec Centre	711433	C	Community	Sportsfields & sheds	70 000	1 070	10 000	-	-	-	-	73	New
<b>Total Capital expenditure</b>										<b>3 164 875</b>	<b>5 825 016</b>	<b>3 393 165</b>			

Table 67: Detail capital budget

Table SA37 - Projects delayed from previous financial years/

Municipal Voted/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	2010/11 Medium Term Revenue & Expenditure Framework			
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12
Parent municipality: Agriculture & Environmental Management	Development of Parks (Beating & New)	710346	Community	Parks & gardens	32 500 000	5 420 000	4 000 000	6 000 000	7 000 000
	Purchase of Mechanical Equipment	710352	Other Assets	Plant & equipment	600 000	-	-	-	-
	Upgrade Fountains Valley Resort	710441	Community	Recreational facilities	23 000 000	4 500 000	4 000 000	5 000 000	2 000 000
	Self Catering Chalets at Rietvlei Nature Reserve	710445	Community	Recreational facilities	15 000 000	1 000 000	3 000 000	3 000 000	3 000 000
	Green Buildings Program	712497	Other Assets	Other Buildings	-	-	-	-	-
	Capital Funded from Operating	712750	Other Assets	Furniture and other office equipment	3 716 118	-	288 640	2 000 000	2 000 000
	Installation Underground Waste System	712774	Infrastructure - Other	Waste Management	5 000 000	-	-	-	-
	Retrofit of Municipal Buildings	712807	Infrastructure - Other	Other	900 000	-	-	-	-
	Development of the Kip-Kruisfontein cemetery	712808	Community	Cemeteries	16 000 000	-	-	-	-
	Development of Tshwane North Cemetery	712809	Community	Cemeteries	10 000 000	-	-	-	-
	Establishing of outlets in the North	712815	Other Assets	Markets	60 900 000	4 000 000	900 000	10 000 000	10 000 000
	Capital Funded from Operating	712754	Other Assets	Furniture and other office equipment	-	-	342 000	90 000	-
	Relocation of Paket bank	712791	Other Assets	Markets	1 100 000	30 000	300 000	500 000	450 000
	Capital Funded from Operating (City Planning & Development)	712751	Other Assets	Furniture and other office equipment	-	-	213 000	222 000	236 000
	Upgrading of Existing Processing Facilities	710277	Other Assets	Markets	13 500 000	6 650 000	19 650 000	6 000 000	5 000 000
Repair to & Resurfacing of Roads	710420	Infrastructure - Road transport	Roads, Pavements & Bridges	3 000 000	450 000	500 000	650 000	350 000	
Establish Int. Trade Markets: Inner City, Mabopane	710488	Other Assets	Markets	8 000 000	2 000 000	-	-	6 000 000	
Tourism Signage	710578	Infrastructure - Other	Other	3 000 000	3 000 000	2 600 000	1 500 000	1 000 000	
Hop on Hop off Bus	710580	Community	Buses	2 700 000	-	-	-	-	
Manned Roadways	710582	Community	Recreational facilities	1 000 000	-	-	1 500 000	-	
Marketing & Training Stalls - Ge-Rankuwa	712286	Community	Other	3 000 000	-	2 000 000	-	-	
Acquisition: Fire Fighting Vehicles	710364	Community	Fire, safety & emergency	5 000 000	4 000 000	7 500 000	10 000 000	10 000 000	
Re-establishment of Fire Fighting Vehicles	711454	Community	Fire, safety & emergency	2 500 000	2 500 000	2 000 000	2 000 000	1 000 000	
Upgrading of Community Safety Offices for Central West Region (Region 5)	711519	Community	Security and policing	25 300 000	-	-	3 000 000	10 000 000	
Purchasing of Cameras and other Speed Law Enforcement Equipment	711524	Community	Security and policing	15 150 000	-	-	-	-	
Upgrading Central Room/Ops Room CCTV Control Room (Phase 1)	712348	Community	Security and policing	34 000 000	2 000 000	2 000 000	3 000 000	10 000 000	
Purchasing of Policing Equipment for the 2010 World Soccer Cup	712500	Community	Security and policing	37 500 000	23 100 000	-	-	-	
Acquisition of Fully Equipped Mobile Joint Incident Coordination Unit	712586	Other Assets	General vehicles	1 100 000	-	-	-	-	
Upgrading of the Departmental One-Stop Client Centre at Licensing Centers	712706	Community	Security and policing	10 200 000	1 500 000	1 800 000	1 500 000	-	
Establishment of Community Safety Training Academy	712733	Infrastructure - Other	Other	46 000 000	2 000 000	2 000 000	2 000 000	1 163 500	
Capital Funded from Operating	712752	Other Assets	Furniture and other office equipment	-	-	-	1 000 000	-	
Capital Funded from Operating	712755	Other Assets	Furniture and other office equipment	-	-	646 000	1 480 000	735 500	
				2 146 000	3 486 500	735 500	1 000 000	735 500	

Municipal Vote/Capital project R House/and	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous Target year to complete Year	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13		
Corporate & Shared Services	Upgrade of IT Infrastructure	710200	Infrastructure - Other	Other	15 000 000	6 000 000	-	6 000 000	5 000 000	5 000 000		
	Computer Equipment Deployment (Phases)	710208	Other Assets	Other	9 000 000	9 000 000	8 631 114	12 232 000	12 106 000	13 155 000		
	E-Initiatives supporting the Smart City	712554	Other Assets	Computers - hardware/equipment	6 000 000	6 000 000	-	6 000 000	6 000 000	6 000 000		
	Ward Based Project, Corporate & Shared Services	712669	Infrastructure - Other	Other	22 000 000	9 000 000	500 000	-	-	-		
	Development of a Transaction based E-Commerce Portal for CoT	712742	Intangibles	Computers - software & programming	4 000 000	200 000	-	200 000	200 000	-		
	Replacement/Modernization of all the lifts within various Council Buildings	712743	Infrastructure - Other	Other	20 000 000	5 000 000	2 000 000	8 000 000	5 000 000	-		
	Capital Funded from Operating	712753	Other Assets	Furniture and other office equipment	3 771 403	3 771 403	733 299	1 085 000	343 367	163 178		
	Buildings and Equipment	712444	Other Assets	Other Buildings	8 100 000	2 000 000	1 500 000	2 000 000	2 000 000	2 000 000		
	Insurance Replacements (CTM/Cambulica)	712449	Other Assets	Furniture and other office equipment	55 000 000	6 000 000	7 850 000	8 000 000	8 000 000	8 000 000		
	Insurance Replacements (AFR)	712450	Other Assets	Furniture and other office equipment	30 000 000	5 000 000	4 650 000	5 000 000	5 000 000	5 000 000		
	Capital Funded from Operating	712755	Other Assets	Furniture and other office equipment	552 834	552 834	52 934	1 259 000	-	-		
	Extension of Stanza Bopape Clinic	710201	Community	Clinics	1 233 891	11 500 000	4 000 000	8 500 000	-	-		
	Extensions Lela Gardens Clinic	710203	Community	Clinics	1 424 040	10 825 000	1 000 000	10 800 000	-	-		
Upgrade Workflow System for Health-Top	710208	Community	Clinics	28 000 000	11 000 000	4 000 000	7 000 000	8 762 400	9 000 000			
Upgrading of Clinic Dispensaries	712278	Community	Clinics	24 000 000	4 000 000	2 000 000	4 000 000	7 000 000	6 739 640			
Capital Funded from Operating	712756	Other Assets	Furniture and other office equipment	-	249 489	186 469	216 000	237 000	261 350			
Housing and Sustainable Human Settlements	Project Linked - Housing facility	710800	Investment properties	Housing development	-	3 600 000	-	3 600 000	3 999 000	3 999 000		
	Township Establishment - Low Cost Housing	710802	Investment properties	Housing development	-	3 000 000	2 000 000	3 000 000	3 150 000	3 307 500		
	Township Establishment - Low Cost Housing	710852	Investment properties	Housing development	-	21 000 000	-	-	-	-		
	Water - Low Cost Housing	710853	Investment properties	Housing development	-	16 632 273	-	-	-	-		
	Sewerage - Low Cost Housing	710864	Investment properties	Housing development	2 000 000	19 564 658	-	-	-	-		
	Roads and Stormwater - Low Cost Housing	710865	Investment properties	Housing development	144 776 144	53 000 000	37 700 000	-	-	-		
	Roads and Stormwater - Low cost housing	710866	Investment properties	Housing development	144 776 144	116 954 258	-	-	-	-		
	Township Establishment/Acquisition of land Low cost Housing	710868	Investment properties	Housing development	12 500 000	5 000 000	-	5 000 000	5 250 000	5 612 500		
	Water - Low Cost Housing	710898	Investment properties	Housing development	-	16 000 000	-	16 200 000	46 000 000	50 000 000		
	Sauville Hotels	711712	Investment properties	Housing development	-	30 000 000	-	18 000 000	18 000 000	18 000 000		
	Mamelodi Hotel	711713	Investment properties	Housing development	-	37 500 000	23 482 558	18 500 000	18 500 000	19 845 000		
	Township Development (Elasticity)	711719	Investment properties	Housing development	550 000 000	37 500 000	8 744 000	10 000 000	10 000 000	19 845 000		
	Upgrading of Schabert & Kruger Park	712609	Investment properties	Housing development	500 000 000	2 000 000	-	2 000 000	2 000 000	2 205 000		
Capital Funded from Operating	712757	Other Assets	Furniture and other office equipment	-	569 915	-	869 500	-	-			
Capital Funded from Operating	712758	Other Assets	Furniture and other office equipment	-	1 365 000	50 000	208 000	180 000	275 000			

Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	Previous target year to complete	2019/20 Financial Framework				2019/20 Medium Term Revenue & Expenditure Framework		
						Current Year 2019/20		Budget Year 2019/20	Budget Year +1 2021/22	Budget Year +2 2023/23	Budget Year +1 2021/22	Budget Year +2 2023/23
						Original Budget	Filt Year Forecast					
Public Works and Infrastructure Development	Upgrading/Strengthening of Existing Network Schemes	710005	Infrastructure - Electricity	Generation	42 000 000	7 600 000	5 300 000	5 000 000	6 000 000	7 500 000		
	Payments to Townships for Replaced Towns	710006	Infrastructure - Electricity	Transmission & Reticalation	346 000 000	6 500 000	4 300 000	3 000 000	4 000 000	4 500 000		
	Sub Transmission Equipment Requisitionment	710163	Infrastructure - Electricity	Transmission & Reticalation	31 000 000	11 500 000	9 500 000	10 000 000	10 000 000	14 500 000		
	Replacement of Obsolete and Dangerous Switchgear	710176	Infrastructure - Electricity	Generation	94 000 000	14 000 000	11 000 000	14 000 000	12 000 000	16 800 000		
	Communication Upgrade Optical Fibre Net	710325	Infrastructure - Electricity	Transmission & Reticalation	40 000 000	15 000 000	13 000 000	8 100 000	6 000 000	6 000 000		
	Strengthening of 11kV Overhead Network	710480	Infrastructure - Electricity	Generation	91 000 000	17 000 000	16 625 000	12 000 000	11 000 000	13 000 000		
	Strengthening of 11kV Overhead Network	710481	Infrastructure - Electricity	Generation	81 300 000	12 300 000	11 300 000	12 300 000	13 000 000	13 000 000		
	Township Public Lighting Programme	710556	Infrastructure - Electricity	Steel Lighting	256 428 800	20 000 000	16 000 000	20 000 000	19 000 000	21 000 000		
	Pre-Paid Electricity	711962	Infrastructure - Electricity	Transmission & Reticalation	300 000 000	30 000 000	27 000 000	32 000 000	30 000 000	33 000 000		
	Replacement of Obsolete and Non Functional Protection Equipment	712279	Infrastructure - Electricity	Transmission & Reticalation	16 000 000	2 500 000	1 000 000	1 000 000	1 000 000	1 000 000		
	New Bulk Electricity Infrastructure	712279	Infrastructure - Electricity	Transmission & Reticalation	730 000 000	215 000 000	205 000 000	195 000 000	195 000 000	196 000 000		
	Energy Consumption Reduction Initiatives	712483	Infrastructure - Electricity	Transmission & Reticalation	210 000 000	42 000 000	20 000 000	20 000 000	22 000 000	21 000 000		
	New Depot (Soshanguve)	712481	Infrastructure - Electricity	Transmission & Reticalation	137 250 000	4 000 000	2 000 000	2 000 000	2 000 000	2 000 000		
	Ward Based Project: Electricity	712608	Infrastructure - Electricity	Generation	38 792 000	7 250 000	29 000 000	10 000 000	10 000 000	4 000 000		
	Capital Funded from Operating	712789	Other Assets	Furniture and other office equipment	4 559 987	869 987	2 000 000	2 000 000	2 000 000	2 000 000		
	Automated Meter reading	712863	Infrastructure - Electricity	Transmission & Reticalation	R1,2 billion	1 000 000	-	-	-	5 500 000		
	Upgrading of Sewers in Mamelodi	710007	Infrastructure - Sanitation	Reticalation	35 000 000	17 000 000	4 000 000	14 000 000	10 000 000	3 000 000		
	Upgrading of Sewers in Tlokweng Area	710010	Infrastructure - Sanitation	Reticalation	17 000 000	3 000 000	4 000 000	3 000 000	3 000 000	3 000 000		
	Township Water Services Dev: Township Connections	710022	Infrastructure - Water	Reticalation	6 000 000	3 000 000	2 500 000	3 000 000	3 000 000	3 000 000		
	Upgrading of Networks where Difficulties Exist	710024	Infrastructure - Water	Reticalation	27 000 000	15 000 000	15 000 000	28 000 000	33 000 000	40 000 000		
	Replacement of Worn Out Network Pipes	710026	Infrastructure - Water	Reticalation	31 000 000	4 000 000	-	-	-	-		
	Network Upgrading in Hillside	710031	Infrastructure - Water	Reticalation	202 500 000	37 000 000	27 000 000	-	-	-		
	Extension: Sandelands Riggs W/Treat Plant	710364	Infrastructure - Water	Reticalation	51 600 000	6 000 000	2 000 000	-	-	8 000 000		
Gas-Renkwa Water Networks Requisitionment	710392	Infrastructure - Water	Reticalation	181 446 000	101 446 000	33 759 427	104 061 256	102 669 315	102 669 315			
Relinquishing of Water Networks and Backlog Eradication	710378	Infrastructure - Water	Reticalation	51 263 000	80 763 000	107 437 460	128 038 429	310 133 184	-			
Relinquishing of Water Networks and Backlog Eradication	710378	Infrastructure - Water	Reticalation	23 000 000	4 000 000	4 000 000	3 000 000	3 000 000	-			
Pipe reinforcement Klipgat, Mapopane & Witensveld Reservoir	711331	Infrastructure - Water	Reticalation	118 339 852	40 550 000	40 700 000	25 750 000	16 000 000	20 000 000			
Replacement and upgrading of deficient bulk pipeline	711335	Infrastructure - Water	Reticalation	4 000 000	4 000 000	-	-	-	-			
Monument Park reservoir extension	711343	Infrastructure - Water	Reticalation	11 500 000	22 000 000	22 000 000	22 000 000	5 000 000	1 000 000			
Gaselstein Pipe Reinforcement	711345	Infrastructure - Water	Reticalation	50 400 000	18 000 000	18 000 000	22 000 000	5 000 000	1 000 000			
Water Networks Ramotse/Marokong	711543	Infrastructure - Water	Reticalation	86 720 000	7 213 000	7 213 000	-	-	-			
Reduction Water Losses: Water Networks	711542	Infrastructure - Water	Reticalation	5 000 000	5 000 000	5 000 000	5 000 000	5 000 000	5 000 000			
Relocation: Water Meters and Network Requisitionment Mapopane/Ga-Matwe	711925	Infrastructure - Water	Reticalation	3 000 000	3 000 000	3 500 000	3 500 000	4 500 000	4 500 000			
Purification Plant Upgrades (Rooiblaai)	711921	Infrastructure - Water	Reticalation	4 000 000	4 000 000	-	-	-	-			
Mokeliaspruit: Outfall Sewer	712121	Infrastructure - Sanitation	Sewerage Purification	168 352 175	59 040 000	46 040 000	85 000 000	6 000 000	-			
Mokeliaspruit: Outfall Sewer	712121	Infrastructure - Sanitation	Sewerage Purification	215 000 000	-	-	43 500 000	6 000 000	-			
Extension of Tembisa Wastewater Treatment Works	712126	Infrastructure - Sanitation	Sewerage Purification	146 159 000	-	166 667	2 785 666	43 500 000	35 000 000			
Extension of Tembisa Wastewater Treatment Works	712126	Infrastructure - Sanitation	Sewerage Purification	146 159 000	20 000 000	600 000	-	-	-			
					146 159 000	39 000 000	-	-	-			



Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	Previous target year to complete	2010/11 Medium Term Revenue & Expenditure Framework				
						Current Year 2008/9		Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
						Original Budget	Full Year Forecast			
Public Works and Infrastructure Development	Bik - Individual Res - Cillizoi/Commesse	712133	Infrastructure - Water	Dams & Reservoirs	13 500 000	9 000 000	9 000 000	-	-	
	Bik +Reservoir - Babelagi	712142	Infrastructure - Water	Dams & Reservoirs	49 720 000	5 000 000	32 000 000	-	4 000 000	
	Risivali Dam Repairs/Safety	712145	Infrastructure - Water	Dams & Reservoirs	21 362 175	4 000 000	-	-	-	
	Upgrading of Pump Stations	712147	Infrastructure - Water	Dams & Reservoirs	17 206 000	20 895 000	-	-	-	
	Plene Van Ryneveld Reservoir/Pipes	712150	Infrastructure - Water	Dams & Reservoirs	16 000 000	16 000 000	-	-	-	
	Bevansport Waste Water Treatment Works	712526	Infrastructure - Other	Waste Management	51 000 000	5 000 000	-	-	-	
	Network Upgrading in the Moot Area	712528	Infrastructure - Water	Reclamation	22 000 000	3 000 000	-	-	4 000 000	
	Reservoir Extensions	712534	Infrastructure - Water	Dams & Reservoirs	65 000 000	25 500 000	11 500 000	20 000 000	43 500 000	
	Network Upgrading in Akasia	712555	Infrastructure - Water	Reclamation	20 000 000	1 000 000	-	-	-	
	Network Upgrade in the CBD and Pla West	712556	Infrastructure - Water	Reclamation	40 000 000	2 000 000	-	-	-	
	Network Upgrade in Pla East	712558	Infrastructure - Water	Reclamation	4 000 000	4 000 000	-	-	-	
	Ward Erased Project: Water & Sanitation	712518	Infrastructure - Water	Reclamation	7 725 000	-	-	-	-	
	Capital Funded from Operating	712762	Other Assets	Furniture and other office equipment	-	3 060 803	-	-	-	
	Essential/Unforeseen Stormwater Drainage Problems	710116	Infrastructure - Road transport	Stormwater	On-going project	3 000 000	3 000 000	3 000 000	2 500 000	
	Concrete Canal: Sam Malema Road, Whiteveldt	710128	Infrastructure - Road transport	Stormwater	13 400 000	2 000 000	8 750 000	2 000 000	-	
Major Stormwater Systems: Kipikufusdalen	710143	Infrastructure - Road transport	Stormwater	7 500 000	5 000 000	4 000 000	4 000 000	10 000 000		
Major Stormwater Systems: Kipikufusdalen	710143	Infrastructure - Road transport	Stormwater	4 000 000	4 000 000	4 000 000	8 000 000	2 000 000		
Rehabilitation of Bridges	710223	Infrastructure - Road transport	Roads, Pavements & Bridges	On-going project	500 000	300 000	500 000	500 000		
Traffic Light/Traffic Signal System	710395	Infrastructure - Road transport	Roads, Pavements & Bridges	On-going project	1 000 000	1 000 000	1 000 000	1 000 000		
Traffic Signals to Meet Legal Requirements	710398	Infrastructure - Road transport	Roads, Pavements & Bridges	On-going project	1 000 000	1 000 000	2 000 000	2 000 000		
Extension of Alton Traffic Control System	710399	Infrastructure - Road transport	Roads, Pavements & Bridges	On-going project	500 000	500 000	500 000	500 000		
Magier Monamodi Stormwater System	711262	Infrastructure - Road transport	Stormwater	13 000 000	7 000 000	-	4 425 000	-		
Magier Monamodi Stormwater System	711262	Infrastructure - Road transport	Stormwater	13 000 000	7 000 000	-	4 425 000	-		
Morelets Spill: Flood Structure	711267	Infrastructure - Road transport	Stormwater	12 300 000	6 000 000	-	1 766 000	5 000 000		
Morelets Spill: Channel Improvements	711268	Infrastructure - Road transport	Stormwater	19 700 000	2 000 000	-	3 521 000	-		
Morelets Spill: Channel Improvements	711273	Infrastructure - Road transport	Stormwater	2 000 000	2 000 000	10 000 000	600 000	100 000		
Major SWWater Drainage System: Majaneng	711273	Infrastructure - Road transport	Stormwater	15 500 000	1 000 000	1 000 000	-	4 900 000		
Major SWWater Drainage System: Majaneng	711273	Infrastructure - Road transport	Stormwater	15 500 000	5 000 000	9 000 000	10 000 000	5 500 000		
Major Stormwater Canal: Hemposapak	711275	Infrastructure - Road transport	Stormwater	7 000 000	5 000 000	-	-	-		
Major SWWater Drainage Channels: Ga-Rankwa	711284	Infrastructure - Road transport	Stormwater	14 500 000	6 000 000	-	8 000 000	5 000 000		
Major SWWater Drainage Channels: Ga-Rankwa	711284	Infrastructure - Road transport	Stormwater	14 500 000	6 000 000	-	8 000 000	5 000 000		
Internal Roads: Northern Areas	711663	Infrastructure - Road transport	Roads, Pavements & Bridges	32 400 000	60 000 000	-	10 000 000	10 000 000		
Internal Roads: Northern Areas	711663	Infrastructure - Road transport	Roads, Pavements & Bridges	32 400 000	60 000 000	-	10 000 000	10 000 000		
Centurion Lake and Kaal Spuit	712217	Infrastructure - Road transport	Stormwater	86 000 000	500 000	100 000	38 900 000	66 850 000		
Flooding Backlogs: Sash & Whiteveldt Area	712220	Infrastructure - Road transport	Stormwater	-	3 583 000	-	-	10 000 000		
Flooding Backlogs: Sash & Whiteveldt Area	712220	Infrastructure - Road transport	Stormwater	-	3 583 000	-	-	10 000 000		
Flooding Backlog: Network 2H, Kudube Unit 7	712512	Infrastructure - Road transport	Stormwater	8 150 000	6 000 000	2 000 000	-	2 000 000		
Flooding Backlog: Network 5D, Mandela Village Unit 12	712513	Infrastructure - Road transport	Stormwater	41 000 000	7 000 000	15 000 000	-	2 000 000		
Flooding Backlogs: Sashangwe South & Akasia Area	712515	Infrastructure - Road transport	Stormwater	19 750 000	5 976 800	5 000 000	-	15 000 000		
Flooding Backlog: Network 2B, Ramose	712515	Infrastructure - Road transport	Stormwater	45 000 000	7 000 000	2 000 000	-	22 000 000		
Flooding Backlog: Network 2B, Ramose	712515	Infrastructure - Road transport	Stormwater	45 000 000	7 000 000	2 000 000	-	22 000 000		

Municipal Vols/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3	Previous Capital Year to complete	Current Year 2008/10		2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Transport and Roads	Flooding Backlog, Drainage Canals along Hans Strydom Dr, Mamelodi 4 and 5	712518	Infrastructure - Road transport	Stormwater	5 100 000	4 000 000	1 000 000	4 000 000	10 000 000	4 000 000
	Flooding Backlog Network 1A, 1C & 1F, Ramotse	712520	Infrastructure - Road transport	Stormwater	89 377 966	7 000 000	2 000 000	19 000 000	26 660 000	-
	Flooding Backlog Network 1A, 1C & 1F, Ramotse	712520	Infrastructure - Road transport	Stormwater	69 377 966	5 000 000	-	23 000 000	13 000 000	-
	Collector Road Backlog: Allridgeville	712522	Infrastructure - Road transport	Stormwater	16 894 579	10 000 000	1 650 000	15 000 000	-	1 000 000
	Flooding Backlog Network 3A, Kudubie Unit 9	712523	Infrastructure - Road transport	Stormwater	12 700 000	6 000 000	1 400 000	14 000 000	-	4 000 000
	Water/Kor-Afrosce Base SW Canal	712524	Infrastructure - Road transport	Stormwater	33 100 000	100 000	-	-	-	-
	Hatfield One Way System	712541	Infrastructure - Road transport	Roads, Pavements & Bridges	23 800 000	4 691 440	3 885 440	-	-	-
	Upgrading of Maunde	712544	Infrastructure - Road transport	Roads, Pavements & Bridges	25 800 000	600 000	-	-	-	-
	Glam Stadium, Buthakani Street	712545	Infrastructure - Road transport	Roads, Pavements & Bridges	8 440 000	600 000	-	-	-	-
	Wondoboom Airport Access: Lindfield Avenue	712546	Infrastructure - Road transport	Roads, Pavements & Bridges	15 000 000	14 171 349	2 171 349	-	-	-
	Counter Funding for 2010	712613	Infrastructure - Road transport	Roads, Pavements & Bridges	42 325 000	22 100 000	9 325 000	-	-	-
	Counter Funding for 2010	712616	Infrastructure - Road transport	Roads, Pavements & Bridges	42 325 000	-	42 000 000	-	-	-
	Ward Based Project: Roads & Stormwater	712680	Other Assets	Roads, Pavements & Bridges	-	7 725 000	1 030 000	-	-	-
	Capital Funded from Operating	710691	Infrastructure - Other	Furniture and other office equipment	-	2 465 629	824 629	3 456 000	3 801 600	4 161 760
	Pretoria Old Public Transport Facilities	710691	Infrastructure - Other	Transportation	7 500 000	495 200	-	-	-	-
	Eerste Fabriek Station North & South	710694	Infrastructure - Other	Transportation	22 500 000	888 800	-	-	-	-
	Dainfernall Taxi Rank provide Paving Shellers Lights	710697	Infrastructure - Other	Transportation	37 500 000	6 000 000	1 000 000	-	-	-
	Sasolynn Bus and Taxi Facilities	710671	Infrastructure - Other	Transportation	97 600 000	10 000 000	2 000 000	-	-	-
	Jens Station Intermodal Facility	711742	Infrastructure - Other	Transportation	255 000 000	486 200	-	-	-	-
	Taxi Facilities, Hatfield, Brooklyn & Sunnyside	712371	Infrastructure - Other	Transportation	412 800 000	742 800	-	-	-	-
	New Eastman Taxi Rank	712317	Infrastructure - Other	Transportation	1 090 000 000	247 800	-	-	-	-
	Rainbow Junction/Pls North Public Transport: 2010	712382	Infrastructure - Other	Transportation	1 747 500 000	2 971 200	-	-	-	-
	EtardesPark/Wingate Park Bra & Taxi Facilities	712387	Infrastructure - Other	Transportation	282 750 000	742 800	-	-	-	-
	Eersterust (Pretoria) Intermodal facility	712487	Infrastructure - Road transport	Roads, Pavements & Bridges	4 575 000 000	247 600	-	-	-	-
	CGD and Surrounding Areas (20 USWC) HOV/BRT Lane on Conifers to North and Hatfield	712690	Infrastructure - Other	Other	11 977 500 000	20 000 000	8 000 000	-	-	-
	Ward Based Project: Transport	712591	Infrastructure - Other	Other	19 390 000 000	512 257 912	258 748 932	864 180 000	440 000 000	740 000 000
	Cashier Facilities Upgrade, Church Square, Jan Nemanand Park, Pretoria North	712617	Infrastructure - Other	Transportation	31 357 500 000	7 726 000	336 000	-	-	-
	Security Camera Upgrade, Church Square, Jan Nemanand Park, Pretoria North	712795	Community	Parks & gardens	4 200 000	4 200 000	2 830 000	1 000 000	-	-
Vehicle Barrier Access System, C De Wei, Pretoria North, Jan Nemanand Park	712796	Community	Fire, safety & emergency	600 000	800 000	-	650 000	500 000	100 000	
Oil Separator and Disposal Pit, Jan Nemanand Park	712797	Other Assets	Computers - hardware/equipment	8 000 000	8 000 000	4 000 000	-	-	-	
Boundary Walls, Replase, C De Wei, Pretoria North, Jan Nemanand Park	712799	Community	Other	185 000	85 000	-	100 000	-	-	
Facilities Management Program, C de Wei, Church Square, Jan Nemanand Park, Pretoria North	712801	Community	Parks & gardens	700 000	700 000	500 000	500 000	-	-	
Resurfacing of road surfaces for, C de Wei, Jan Nemanand Park, and Pretoria North Depot	712802	Infrastructure - Road transport	Other	850 000	850 000	500 000	500 000	-	-	
Bus Washers Upgrade C De Wei	712804	Infrastructure - Road transport	Roads, Pavements & Bridges	300 000	300 000	-	300 000	-	-	
Security Gate and Access Control on Compressor Room, C de Wei	712805	Community	Computers - hardware/equipment	300 000	300 000	-	300 000	-	-	
			Security and policing	30 000	30 000	-	-	-	-	

Municipal Vote/Capital project R thousand	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous budget year (if complete) Year	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2009/10	Budget Year +1 2011/12	Budget Year +2 2012/13	
Sport, Recreation, Arts & Culture	Sianza Bonoppe Library	710102	Community	Libraries	12 000 000	4 000 000	500 000	6 000 000	2 000 000	-	
	Mabopane Library (Old)	710104	Community	Libraries	12 000 000	4 000 000	-	0 000 000	2 000 000	-	
	Upgrading of the Sothangwe Giant Stadium	710650	Community	Sportsfields & stadia	590 000 000	23 633 000	19 014 800	-	20 000 000	50 000 000	
	Upgrading of the Sothangwe Giant Stadium	710650	Community	Sportsfields & stadia	590 000 000	23 633 000	19 014 800	-	20 000 000	50 000 000	
	Herold Madipe Sport & Rec Centre	711433	Community	Sportsfields & stadia	70 000 000	4 000 000	2 000 000	-	30 000 000	30 000 000	
	Salomon Makhlangu Freedom Square - Cultural Centre	711439	Community	Museums & Art Galleries	-	4 000 000	-	6 000 000	-	-	
	Hammanskraal Cultural Centre	712357	Community	Museums & Art Galleries	-	3 000 000	-	7 000 000	-	-	
	2010 Isamb' Sculptures	712655	Community	Sportsfields & stadia	-	-	2 000 000	-	-	-	

Table 68: Projects delayed from previous financial year/s

## 22. Legislation compliance status

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

In year reporting:

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

Internship programme:

The City of Tshwane is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in finance divisions. Of the five interns one has been appointed permanently from June 2009. The remaining four have completed their two year contract on 28 February 2010, and extension for one year has been granted by National Treasury. Since the introduction of the Internship programme CoT has successfully employed and trained 29 interns through this programme and all of them were appointed either in the CoT or other Government Institutions like KPMG, Ernest & Young, SARS, Auditor General, NT and others. Three additional interns have been appointed with effect from 1 March 2010 and one with effect from 1 April 2010 to increase the capacity for Budget and Financial reforms.

Budget and Treasury Office:

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

Audit Committee:

An Audit Committee has been established.

SDBIP:

The SDBIP document is at a draft stage and will be finalised after approval of the 2010/11 MTREF in May 2010.

MFMA Training:

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

Policies:

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The effect thereof is that the above said ratio will from 1 July 2010 also apply to Public Benefit Organizations (PBOs), to be 0,25:1 for the property rates tariff of PBO's to that of residential properties. The Property Rates Policy has therefore been amended to include PBOs to the said rate ratio.

## 23. Other supporting documents

### 24.1 Parent Entity

Table SA1 - Supporting detail to 'Budgeted Financial Performance'

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>REVENUE ITEMS:</b>									
<b>Property rates:</b>									
Total Property Rates	1 719 224	2 185 065	2 289 624	3 407 010	2 789 465	2 709 465	3 021 875	3 369 390	3 756 870
less Revenue Foregone				(180 970)	3 597 980				
Net Property Rates	1 719 224	2 185 065	2 289 624		2 789 465	2 709 465	3 021 875	3 369 390	3 756 870
<b>Service charges - electricity revenue:</b>									
Total Service charges - electricity revenue	2 674 390	3 034 977	3 666 607	5 030 000	5 030 000	5 030 000	6 010 000	7 061 750	8 297 556
less Revenue Foregone									
Net Service charges - electricity revenue	2 674 390	3 034 977	3 666 607	5 030 000	5 030 000	5 030 000	6 010 000	7 061 750	8 297 556
<b>Service charges - water revenue:</b>									
Total Service charges - water revenue	1 036 701	1 232 936	1 325 321	1 475 000	1 485 000	1 485 000	1 618 400	1 820 700	2 048 287
less Revenue Foregone									
Net Service charges - water revenue	1 036 701	1 232 936	1 325 321	1 475 000	1 485 000	1 485 000	1 618 400	1 820 700	2 048 287
<b>Service charges - sanitation revenue:</b>									
Total Service charges - sanitation revenue	249 587	303 406	337 753	354 780	354 780	354 780	392 543	433 700	479 305
less Revenue Foregone									
Net Service charges - sanitation revenue	249 587	303 406	337 753	354 780	354 780	354 780	392 543	433 700	479 305
<b>Service charges - refuse revenue:</b>									
Total refuse removal revenue	250 700	287 689	318 005	383 825	383 825	383 825	429 884	505 114	593 509
Total landfill revenue									
less Revenue Foregone									
Net Service charges - refuse revenue	250 700	287 689	318 005	383 825	383 825	383 825	429 884	505 114	593 509
<b>Other Revenue by source:</b>									
Fuel levy									
Other revenue	675 817	766 666	864 423	820 526	886 012	886 012	920 894	968 133	1 018 135
Total 'Other' Revenue	675 817	766 666	864 423	820 526	886 012	886 012	920 894	968 133	1 018 135
<b>EXPENDITURE ITEMS:</b>									
<b>Employee related costs:</b>									
Salaries and Wages	1 386 454	1 488 891	1 701 371	1 754 278	1 788 281	1 786 281	2 092 666	2 260 079	2 440 666
Contributions to UIF, pensions, medical aid	430 000	465 638	510 219	556 356	557 310	537 310	598 945	626 464	666 738
Travel, motor car, accom; & other allowances	243 736	263 471	296 049	291 178	291 607	291 607	348 947	398 876	369 999
Housing benefits and allowances	19 897	24 863	29 398	25 870	25 969	25 969	21 740	22 828	23 969
Overtime	120 884	148 420	202 820	112 789	114 751	114 751	126 780	133 119	139 776
Performance bonus	113 528	119 297	151 737	146 215	146 415	146 415	170 249	183 865	188 574
Long service awards	7 972	7 773	7 839	3 831	3 831	3 831	4 584	4 951	5 347
Payments in lieu of leave	58 226	64 576	87 023	39 910	39 969	39 969	48 280	52 142	56 313
Post-retirement benefit obligations	32 814	38 152	42 856	40 442	40 788	40 788	49 176	51 452	53 877
sub-total	2 412 004	2 621 003	3 069 111	2 970 869	3 008 921	3 008 921	3 451 263	3 712 774	3 994 627
Less: Employee costs capitalised to PPE									
Total Employee related costs	2 412 004	2 621 003	3 069 111	2 970 869	3 008 921	3 008 921	3 451 263	3 712 774	3 994 627
<b>Contributions recognised - capital:</b>									
List contributions by contract									
Total Contributions recognised - capital									
<b>Depreciation &amp; asset impairment:</b>									
Depreciation of Property, Plant & Equipment	628 936	574 907	507 006	783 926	723 031	723 031	897 034	999 280	1 101 193
Lease amortisation									
Capital asset impairment									
Total Depreciation & asset impairment	628 936	574 907	507 006	783 926	723 031	723 031	897 034	999 280	1 101 193
<b>Bulk purchases:</b>									
Electricity Bulk Purchases	1 490 233	1 540 732	2 039 127	2 793 087	2 774 287	2 774 287	3 670 200	4 841 821	5 848 724
Water Bulk Purchases	670 746	696 086	610 059	703 590	702 395	702 395	805 033	919 203	1 049 722
Total bulk purchases	2 130 979	2 206 818	2 718 186	3 496 677	3 476 672	3 476 672	4 484 233	5 561 024	6 898 447
<b>Contracted services:</b>									
List services provided by contract									
sub-total									
<b>Allocations to organs of state:</b>									
Electricity									
Water									
Sanitation									
Other									
Total contracted services									
<b>Other Expenditure by Type:</b>									
Repairs and maintenance (to be deleted)	727 352	894 629	1 125 505						
Collection costs	49 538	72 224	72 511	76 616	76 616	76 616	86 032	92 035	98 037
Contributions to 'other' provisions	50								
Consultant fees	16 194	30 867	49 729	93 175	93 927	93 927	65 437	66 009	60 709
Audit fees	11 932	15 775	16 005	21 700	20 785	20 785	16 609	22 573	23 622
General expenses	1 689 412	2 895 236	2 450 620	5 328 243	4 431 321	4 431 321	4 393 593	4 854 887	5 155 374
Total 'Other' Expenditure	2 494 519	3 713 670	3 714 369	5 919 736	4 592 656	4 592 656	4 781 671	5 034 306	5 337 643

Table 69: Supporting detail to 'Budgeted Financial Performance'

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

Description	Office of the Executive Mayor, Chief Whip, Speaker & City Manager	General Assessment	Financial Services	Corporate & Shared Services	Community Safety	City Planning and Economic Development	Health & Social Development	Sport & Recreation	Housing and Sustainable Human Settlement Development	Agriculture & Environmental Management	Transport and Roads	Public Works and Infrastructure Development	Total
<b>REVENUE BY SOURCE</b>													
Property rates	-	-	3 021 676	-	-	-	-	-	-	-	-	-	3 021 676
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	6 010 000	6 010 000
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	1 616 400	1 616 400
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	392 543	392 543
Service charges - refuse revenue	-	-	-	-	-	-	428 894	-	-	-	-	-	428 894
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	41 200	163	188	12 616	26 639	-	2 900	21 462	85	105 593
Interest earned - external investments	-	118 619	95	-	-	-	1 162	-	-	-	35	-	120 090
Interest earned - outstanding debtors	-	-	89 966	-	-	-	22 664	-	-	-	-	-	351 146
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	63 393	750	-	3	35	1 505	-	-	65 687
Licences and permits	-	-	-	290	31 756	2 200	578	-	-	-	-	-	34 783
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	29 091	29 907	19 479	49 564	69 977	176 563	161 910	6 734	1 623	13 149	360 955	926 684
Transfers recognised - operational	25 900	1 000	1 803 794	-	-	-	-	60 000	72 960	5 220	-	7 040	1 978 914
Gains on disposal of PPE	-	50	-	50	-	50	-	1 550	50	50	50	3 000	4 950
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>28 900</b>	<b>148 950</b>	<b>4 946 637</b>	<b>60 978</b>	<b>144 615</b>	<b>72 145</b>	<b>849 722</b>	<b>233 006</b>	<b>79 779</b>	<b>12 388</b>	<b>34 686</b>	<b>8 639 451</b>	<b>15 092 281</b>
<b>EXPENDITURE BY TYPE</b>													
Employee related costs	161 564	267 163	4 416	390 633	629 824	220 870	251 353	261 355	305 621	89 887	77 384	606 841	3 481 243
Remuneration of councillors	69 692	756	-	756	-	759	759	-	759	-	759	759	69 330
Debt impairment	-	1 000	206 566	-	-	-	13 356	191	1 000	-	1 000	209 252	432 387
Depreciation & asset impairment	4 942	9 495	98 112	84 340	50 663	28 586	69 956	197 709	12 659	31 013	74 160	245 176	867 934
Finance charges	2 151	167 205	164	18 481	10 504	1 482	34 335	112 034	4 631	20 765	65 378	277 379	715 517
Bank purchases	-	-	-	-	-	-	-	-	-	-	-	4 464 233	4 464 233
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	18 000	-	-	-	-	-	-	-	-	-	18 000
Other expenditure	118 616	355 722	1 78 970	545 715	143 062	60 672	994 235	662 355	43 341	101 322	125 545	1 411 780	4 761 971
Loss on disposal of PPE	43	79	-	2 073	1 266	698	260	377	132	6	1	140	5 077
<b>Total Expenditure</b>	<b>336 207</b>	<b>961 644</b>	<b>504 279</b>	<b>1 932 200</b>	<b>1 039 378</b>	<b>313 211</b>	<b>1 954 264</b>	<b>1 254 738</b>	<b>369 142</b>	<b>247 753</b>	<b>345 225</b>	<b>7 236 667</b>	<b>14 631 120</b>
Surplus/(Deficit)	(310 707)	(652 694)	4 441 357	(971 223)	(891 462)	(241 726)	(711 542)	(1 007 691)	(288 363)	(235 365)	(910 639)	1 393 784	220 540
Transfers recognised - capital	-	-	-	-	-	38 023	-	966 534	-	-	5 400	325 071	1 325 028
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(310 707)</b>	<b>(652 694)</b>	<b>4 441 337</b>	<b>(971 221)</b>	<b>(891 462)</b>	<b>(203 190)</b>	<b>(711 542)</b>	<b>(45 157)</b>	<b>(208 363)</b>	<b>(235 365)</b>	<b>(905 239)</b>	<b>1 719 855</b>	<b>1 546 560</b>

Table 70: Matrix Financial Performance Budget (revenue source/expenditure type and dept)

Table SA3 - Supporting detail to 'Budgeted Financial Position'

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousand</b>									
<b>ASSETS</b>									
<u>Call investment deposits</u>									
Call deposits < 90 days	558 674	235 136	177 605	287 038	762 267	762 267	1 298 896	1 970 400	2 919 787
Other current investments > 90 days	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	<b>558 674</b>	<b>235 136</b>	<b>177 605</b>	<b>287 038</b>	<b>762 267</b>	<b>762 267</b>	<b>1 298 896</b>	<b>1 970 400</b>	<b>2 919 787</b>
<u>Consumer debtors</u>									
Consumer debtors	2 925 945	3 307 346	3 770 148	3 550 195	4 201 681	4 201 691	4 681 975	5 216 464	5 811 236
<u>Less: Provision for debt impairment</u>	<u>(881 539)</u>	<u>(914 444)</u>	<u>(1 102 728)</u>	<u>(1 184 690)</u>	<u>(1 454 329)</u>	<u>(1 454 329)</u>	<u>(1 906 339)</u>	<u>(2 446 195)</u>	<u>(3 091 309)</u>
<b>Total Consumer debtors</b>	<b>2 044 387</b>	<b>2 392 903</b>	<b>2 667 420</b>	<b>2 465 506</b>	<b>2 747 353</b>	<b>2 747 363</b>	<b>2 775 636</b>	<b>2 770 269</b>	<b>2 719 927</b>
<u>Debt impairment provision</u>									
Balance at the beginning of the year	630 673	881 558	914 444	1 045 218	1 102 728	1 102 728	1 454 329	1 906 339	2 446 195
Contributions to the provision	50 885	32 886	188 284	138 472	178 691	178 691	185 771	228 525	266 947
Bad debts written off	-	-	-	-	172 910	172 910	256 239	311 930	378 267
Balance at end of year	881 558	914 444	1 102 728	1 184 690	1 454 329	1 454 329	1 906 339	2 446 155	3 091 309
<u>Property, plant and equipment (PPE)</u>									
PPE at cost/valuation (excl. finance leases)	11 250 947	13 304 092	16 391 291	20 163 259	19 773 475	19 773 475	22 955 217	26 691 383	30 732 901
Leases recognised as PPE	267 593	375 412	388 083	251 315	407 487	407 487	423 787	440 738	458 268
<u>Less: Accumulated depreciation</u>	<u>3 185 059</u>	<u>3 441 164</u>	<u>3 667 716</u>	<u>5 197 950</u>	<u>4 561 292</u>	<u>4 561 292</u>	<u>5 253 826</u>	<u>6 096 718</u>	<u>7 081 162</u>
<b>Total Property, plant and equipment (PPE)</b>	<b>8 332 481</b>	<b>10 238 339</b>	<b>12 911 658</b>	<b>15 216 624</b>	<b>15 619 671</b>	<b>15 619 671</b>	<b>18 135 178</b>	<b>21 935 383</b>	<b>24 110 088</b>
<b>LIABILITIES</b>									
<u>Current liabilities - Borrowing</u>									
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	232 569	172 573	133 693	90 011	162 054	162 054	176 175	191 479	211 033
Current portion of finance lease liabilities	97 125	150 248	175 709	-	184 494	184 494	191 874	199 549	207 531
<b>Total Current liabilities - Borrowing</b>	<b>329 694</b>	<b>322 821</b>	<b>309 402</b>	<b>90 011</b>	<b>346 558</b>	<b>346 558</b>	<b>368 049</b>	<b>391 028</b>	<b>418 563</b>
<u>Trade and other payables</u>									
Trade and other creditors	1 820 360	1 735 706	2 656 933	2 409 566	2 656 933	2 656 933	2 816 349	2 985 330	3 164 450
Unspent conditional transfers	210 991	328 760	418 920	-	31 869	31 869	-	-	-
VAT	58 214	104 381	184 585	204 383	204 383	204 383	216 646	229 645	243 423
<b>Total Trade and other payables</b>	<b>2 089 566</b>	<b>2 188 847</b>	<b>3 241 439</b>	<b>2 613 949</b>	<b>2 893 185</b>	<b>2 893 185</b>	<b>3 032 995</b>	<b>3 214 975</b>	<b>3 407 874</b>
<u>Non-current liabilities - Borrowing</u>									
Borrowing	2 602 026	2 705 772	4 203 275	4 704 061	5 095 248	5 095 248	5 538 900	6 020 058	6 634 803
Finance leases (including PPP asset element)	107 703	107 049	86 806	154 231	91 146	91 146	94 792	98 584	102 527
<b>Total Non-current liabilities - Borrowing</b>	<b>2 709 729</b>	<b>2 812 820</b>	<b>4 290 081</b>	<b>4 858 293</b>	<b>5 186 394</b>	<b>5 186 394</b>	<b>5 633 692</b>	<b>6 118 642</b>	<b>6 737 331</b>
<u>Provisions - non-current</u>									
Retirement benefits	-	838 893	1 004 196	-	1 104 283	1 104 283	1 170 540	1 240 772	1 315 219
<u>List other major provision items</u>									
Rehabilitation of Landfill Sites	-	63 380	174 512	-	224 178	224 178	276 824	330 629	391 783
Rehabilitation of Ouseways	-	18 062	24 104	-	28 470	28 470	32 579	37 276	41 948
Clearing of Alien Vegetation	5 263	5 789	6 366	6 328	6 587	6 587	6 954	7 232	7 522
<b>Total Provisions - non-current</b>	<b>5 263</b>	<b>926 164</b>	<b>1 209 181</b>	<b>6 328</b>	<b>1 353 618</b>	<b>1 353 618</b>	<b>1 486 897</b>	<b>1 617 910</b>	<b>1 756 471</b>
<b>CHANGES IN NET ASSETS</b>									
<u>Accumulated Surplus/(Deficit)</u>									
Accumulated Surplus/(Deficit) - opening balance	524 028	761 314	859 522	2 051 874	1 017 425	1 017 425	2 692 556	4 457 267	6 146 535
GRAP adjustments	(22 976)	103 641	-	-	-	-	-	-	-
Revised balance	501 052	864 955	859 522	2 051 874	1 017 425	1 017 425	2 692 556	4 457 267	6 146 535
Surplus/(Deficit)	312 925	336 977	720 410	1 999 212	1 594 760	1 594 760	1 545 566	1 427 753	1 949 969
Appropriations to Reserves	(237 803)	(184 721)	(177 593)	(236 141)	(192 974)	(192 974)	(107 201)	(106 337)	(110 114)
Transfers from Reserves	72 229	(151 081)	38 335	14 553	-	-	-	-	-
Depreciation offsets	397 172	361 378	222 767	833 263	273 344	273 344	326 345	369 852	428 918
Other adjustments	(284 280)	(369 986)	(646 017)	(1 360 165)	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>761 315</b>	<b>859 522</b>	<b>1 017 425</b>	<b>3 302 996</b>	<b>2 692 556</b>	<b>2 692 556</b>	<b>4 457 267</b>	<b>6 146 535</b>	<b>8 414 308</b>
<u>Reserves</u>									
Housing Development Fund	141 152	128 920	126 690	128 920	128 850	128 850	128 850	128 850	128 850
Capital replacement	501 153	307 157	361 254	1 006 841	352 173	352 173	87 512	514 083	277 049
Capitalisation	2 008 028	2 239 733	2 220 941	1 383 589	2 123 427	2 123 427	1 278 996	811 479	328 741
Government grant	3 506 835	3 803 344	4 360 555	5 100 265	5 322 259	5 322 259	6 647 285	7 734 958	9 211 599
Donations and public contributions	-	-	-	155 200	155 200	155 200	87 700	93 350	91 150
Self-insurance	55 637	228 951	190 686	170 000	170 000	170 000	150 000	130 000	110 000
COVID Reserve	62 695	88 873	77 229	84 158	87 289	87 289	92 505	98 055	103 939
Future depreciation reserve: Self insurance	332	289	250	203	217	217	174	131	88
Revelation	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	<b>6 285 833</b>	<b>6 777 267</b>	<b>7 339 775</b>	<b>8 029 286</b>	<b>8 339 394</b>	<b>8 339 394</b>	<b>8 473 922</b>	<b>9 506 905</b>	<b>10 251 415</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>7 047 148</b>	<b>7 636 789</b>	<b>8 357 280</b>	<b>11 331 881</b>	<b>11 031 949</b>	<b>11 031 949</b>	<b>12 930 288</b>	<b>15 633 440</b>	<b>18 665 723</b>
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>									
Provision of basic services	1 034 473	1 508 113	-	-	-	-	-	-	-
2010 World Cup	-	181 617	-	-	-	-	-	-	-

Table 71: Supporting detail to 'Budgeted Financial Position'

Table SA7 – Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 41 2011/12	Budget Year 42 2012/13
Public Works; Roads and Stormwater										
Function - Roads										
Sub-function - Eradication of backlogs										
Roads to reduce backlogs	Kilometer	40	71	70	98	71	65	79	67	88
Sub-function - Roads for growth										
New roads to constructed	Kilometer	38	50	30	17	17	16	35	30	23
Sub-function - Roads Maintained										
Surfaced roads resurfaced/rehabilitated	Kilometer	567	485	214	128	128	145	122	141	130
Function - Stormwater										
Sub-function - Reduction of backlog										
Stormwater drainage to reduce backlog	Kilometer	74	89	50	20	14	24	67	68	82
Sub-function - Stormwater for growth										
Stormwater drainage to manage growth	Kilometer	34	50	24	5	7	10	24	19	19
Public Works; Water and Sanitation										
Function - Water										
Sub-function - Eradication of water backlogs										
Households provided with a water connection	Number	942	11 168	-	-	-	-	3 700	-	-
New bulk water pipelines	Meter	2 500	9 135	-	-	-	-	3 300	1 600	-
New internal water pipelines	Meter	5 782	30 024	-	-	-	-	5 500	9 780	-
Sub-function - Maintenance of water infrastructure										
Upgrade & replace of bulk water pipelines	Meter	2 035	10 109	-	-	-	-	5 150	42 000	-
Upgrade & replace of internal water pipelines	Meter	100 419	267 362	-	-	-	-	88 620	115 380	-
Function - Sanitation										
Sub-function - Eradication of sanitation backlog										
Households provided with a sanitation connection	Number	1 473	1 217	-	-	-	-	26 108	1 000	-
New bulk sewer pipelines	Meters	-	-	-	-	-	-	2 000	-	-
New internal sewer pipelines	Meters	3 134	-	-	-	-	-	88 000	-	-
Sub-function - Maintenance of sanitation infrastructure										
Upgrade & replace of bulk sewer pipelines	Meter	8 851	6 597	-	-	-	-	95 720	115 980	-
Upgrade & replace of internal sewer pipelines	Meter	19 041	47 425	-	-	-	-	95 720	115 980	-
Public Works; Energy and Electricity										
Function - Electricity										
Sub-function - Provide higher levels of electricity										
Houses electrified to eradicate backlog	Households	420 612	19 011	-	-	-	-	12 000	-	-
Sub-function - New Connections										
Completed and occupied houses electrified to cater for growth	Households	-	960	-	-	-	-	600	-	-
Sub-function - Access to alternative energy sources										
Areas provided with access to alternative energy sources from departmental interventions	Households	-	70	-	-	-	-	1 500	-	-
Sub-function - Generate electricity to support the load demand										
Half KWH generated as a proportion of the total KWH demanded	KWH	-	100 000 000	-	-	-	-	-	-	-
Sub-function - Distribute electricity according to demand										
KWH purchased from Eskom	KWH	-	10 000 000 745	-	-	-	-	14 000 000 000	-	-
Sub-function - Provide public lighting										
New street lights per ward	ward	-	1 655	-	-	-	-	2 000	-	-
Sub-function - Provide public lighting										
High mast lights per ward	ward	-	19	-	-	-	-	19	-	-
Sub-function - Maintain electricity infrastructure										
Electricity repairs and maintenance	Percentage	11	7	-	-	-	-	8	-	-

Table 72: Measureable performance objectives



Table SA9 - Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/7	2007/8	2008/9	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework		
<b>Demographics</b>											
Population	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	1 570	1 996	2 346	2 346	2 346	2 428	2 491	2 556	2 623	2 691
Females aged 5 - 14	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	183	171	251	251	238	184	168	194	199	204
Males aged 5 - 14	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	144	161	236	236	224	173	178	183	167	192
Females aged 15 - 34	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	340	416	441	441	481	473	486	496	511	524
Males aged 15 - 34	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	320	391	415	415	434	446	457	469	481	494
Unemployment	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	166	306	334	334	337	339	343	348	352	357
<b>Household Income (Household TL)</b>											
None	Census 1996, 2001 Census, 2007 Survey, Tshwane Household Survey 2008 and Budget assumptions	28 936	98 704	122 357	118 578	122 357	125 736	129 115	132 494	136 873	139 262
R1 - R4600	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	9 438	24 122	38 638	36 710	38 608	40 906	43 004	45 102	47 200	49 230
R4600 - R9500	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	31 694	65 219	101 647	94 043	96 647	103 651	108 455	113 259	118 053	123 022
<b>Poverty profiles (Z)</b>											
Worst description	Indigent policy	-	-	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Household Characteristics (ZM)</b>											
Number of people in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	1 669 787	1 965 982	2 345 906	2 346	2 346	2 428	2 491	2 556	2 623	2 691
Number of poor people in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	802 958	1 169 935	1 214 093	1 206	1 214	1 222	1 230	1 257	1 245	1 253
Number of households in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	426 086	562 653	686 640	673	687	713	736	780	784	809
Number of poor households in municipal area	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	28 936	98 704	122 357	119	122	126	129	132	136	139
Definition of poor household (R per month)	Tshwane indigent policy	-	-	-	1 700	1 700	1 700	1 700	1 700	1 700	1 700
<b>Housing statistics (S)</b>											
Formal	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	337 609	423 065	486 141	481 528	486 141	512 940	538 254	583 009	589 650	606 638
Informal	Census 1996, 2001 Census, 2007 Survey and Tshwane Household Survey 2008	98 477	139 567	200 499	191 936	200 499	200 467	197 952	196 787	194 459	202 203
Total number of households		426 086	562 633	686 640	673 466	686 640	713 407	736 236	780 798	784 109	808 841
Dwellings provided by municipality (4)	Internal housing statistics CoT	-	7 000	7 603	7 609	6 152	-	-	-	-	-
Dwellings provided by province	Internal housing statistics CoT	-	-	-	-	4 657	-	-	-	-	-
Dwellings provided by private sector (5)	Internal housing statistics CoT	-	-	-	9 817	-	-	-	-	-	-
Total new housing dwellings		-	7 000	7 603	17 426	10 819	-	-	-	-	-
<b>Economic (E)</b>											
Inflation/inflation outlook (CPI)					5,2%	5,5%	5,2%	13,0%	13,0%	13,0%	13,0%
Interest rate - borrowing					13,2%	13,3%	12,0%	12,0%	12,0%	12,0%	12,0%
Interest rate - investment					13,3%	14,1%	10,0%	10,0%	10,0%	10,0%	10,0%
Remuneration increases					0,0%	0,0%	3,3%	6,2%	0,0%	0,0%	0,0%
Consumption growth (elasticity)					0,8%	-1,6%	-7,4%	-0,7%	4,0%	4,5%	4,6%
Consumption growth (level)					14,7%	0,9%	-5,2%	-16,4%	5,0%	5,0%	5,0%
<b>Collection rates (T)</b>											
Property tax/service charges					99,3%	98,0%	95,0%	95,0%	95,0%	95,0%	95,0%
Rent of facilities & equipment					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - external investments					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Interest - debtors					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Revenue from agency services					0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Table 73: Social, economic and demographic statistics and assumptions

Table SA10 - Funding measurement

Description	BFMA section	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Practical measures</b>											
Cash/cash equivalents at the year end - R000	18(1)b	582 022	171 984	171 749	287 303	762 267	762 267	171 749	1 286 696	1 970 400	2 919 767
Cash - investments at the year end less applications - R000	18(1)b	236 589	326 499	(316 416)	(1 263 739)	631 627	631 627	-	1 021 410	1 312 232	2 288 959
Cash year end monthly employee/supplier payments	18(1)b	1.0	0.3	0.2	0.3	0.9	0.9	-	1.3	1.7	2.3
Surplus/(Deficit) excluding depreciation offset - R000	18(1)	710 099	700 355	943 177	2 832 475	1 669 104	1 669 104	-	1 871 912	1 797 606	2 377 697
Service charge rev % change - macro GDP target estimate	18(1)a,2	N.A.	12.4%	7.1%	30.4%	(13.4%)	(6.0%)	(106.0%)	8.2%	9.0%	9.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,2	113.0%	121.8%	113.3%	89.4%	96.9%	96.9%	0%	96.9%	97.4%	97.4%
Debt impairment expense as a % of total billable revenue	18(1)a,2	3.2%	3.9%	4.7%	1.3%	3.5%	3.5%	0.0%	3.7%	3.6%	3.6%
Capital payments % of capital expenditure	18(1)c,19	117.9%	125.9%	123.9%	92.0%	98.0%	98.0%	0.0%	93.5%	93.3%	93.5%
Borrowing receipts % of capital expenditure (incl. interest)	18(1)c	60.7%	22.7%	79.2%	36.4%	63.0%	63.0%	0.0%	53.5%	54.3%	52.2%
Grants % of Govt. legislated/granted allocations	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	N.A.	11.3%	25.3%	(23.1%)	32.9%	32.9%	(100.0%)	(4.5%)	0.4%	(0.5%)
Long term receivables % change - inc/(dec)	18(1)a	N.A.	(41.1%)	(1.4%)	8.7%	(8.0%)	(8.0%)	(100.0%)	6.0%	6.0%	6.0%
RMA % of Property Plant & Equipment	20(1)(a)	8.7%	8.7%	8.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(a)	50.1%	60.4%	70.8%	56.4%	57.3%	57.3%	0.0%	49.1%	53.6%	52.8%

Table 74: Funding measurement

Table SA11 - Property rates summary

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Valuation:</b>									
Date of valuation:				01/07/2007					
Financial year valuation used				2008/2010					
Municipal by-laws s6 in place? (Y/N)				Y					
Municipal/assistant valuer appointed? (Y/N)				Y					
Municipal partnership s38 used? (Y/N)				Y					
No. of assistant valuers (FTE)				26					
No. of data collectors (FTE)				-					
No. of internal valuers (FTE)				25					
No. of external valuers (FTE)				1					
No. of additional valuers (FTE)				-					
Valuation appeal board established? (Y/N)				Y					
Implementation time of new valuation roll (mths)				12					
No. of properties				505 138					
No. of sectional title values				63 570 001 554					
No. of unreasonably difficult properties s7(2)				-					
No. of supplementary valuations				12657 for all categories					
No. of valuation roll amendments				12657 for all categories					
No. of objections by rate payers				-					
No. of appeals by rate payers				-					
No. of successful objections				-					
No. of successful objections > 10%				-					
Supplementary valuation				-					
Public service infrastructure value (Rm)				412					
Municipality owned property value (Rm)				4 534					
<b>Valuation reductions:</b>									
Valuation reductions-public infrastructure (Rm)				-					
Valuation reductions-nature reserves/park (Rm)				-					
Valuation reductions-mineral rights (Rm)				-					
Valuation reductions-R15,000 threshold (Rm)				-					
Valuation reductions-public worship (Rm)				-					
Valuation reductions-other (Rm)				-					
Total valuation reductions:	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)				284 844					
Total land value (Rm)				-					
Total value of improvements (Rm)				-					
Total market value (Rm)				284 844					
<b>Rating:</b>									
Residential rate used to determine rate for other categories? (Y/N)				Y			Y		
Differential rates used? (Y/N)				Y			Y		
Limit on annual rate increase (s20)? (Y/N)				N			N	N	N
Special rating area used? (Y/N)				N			N		
Phasing-in properties s21 (number)									
Rates policy accompanying budget? (Y/N)				Y			Y		
Fixed amount minimum value (R'000)									
Non-residential prescribed ratio s19? (%)									
<b>Rate revenue:</b>									
Rate revenue budget (R'000)				3 597 980	2 789 465	2 789 465	3 012 622	3 253 632	3 513 923
Rate revenue expected to collect (R'000)				3 418 081	2 649 992	2 649 992	2 861 991	3 090 950	3 338 226
Expected cash collection rate (%)				95,0%	96,0%	95,0%	95,0%	95,0%	95,0%
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)			45 000	50 850	50 850	50 850	54 918	59 311	64 056
Rebates, exemptions - pensioners (R'000)									
Rebates, exemptions - bona fide farm. (R'000)									
Rebates, exemptions - other (R'000)			715 000	808 515	808 515	808 515	873 196	943 052	1 018 486
Phasing-in reductions/discounts (R'000)									
Total rebates, exemptions, reductions, discounts (R'000)	-	-	760 000	859 365	859 365	859 365	928 114	1 002 363	1 082 532

Table 75: Property rates summary

Table SA12 - Property rates by category (current year)

Description	Real.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Sett.	Comm. Land	State trust land	Section 8(2)(b) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2009/10</b>																
<b>Valuation:</b>																
No. of properties	350 098	2 629	9 887	7 023	1 195	9 393	1 690	261	-	-	-	-	-	-	-	-
No. of sectional title property values	119 484	1 658	404	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	12857 for all categories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	11 950 318 954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	1 817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)	Direct comparison	Income	Income	direct comparison	cost	cost	cost	combination	-	-	-	-	-	-	-	-
Base of valuation (select)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flushing-in properties s21 (number)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Is balance sheet by uniform rate/variable rate?	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserve/peak (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:	284 844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	284 844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	284 844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Rates:</b>																
Average rate	0,010984	0,021667	0,021667	0,001785	0,021667	0,010984	-	0,013984	-	-	-	-	-	-	-	-
Rate revenue bridge (R '000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	95,0%	95,0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigen (R'000)	46 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)	772 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, restrictive, discounts (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 76: Property rates by category (current year)

Table SA13 - Property rates by category (budget year)

Description	Real.	Indust.	Bus. & Comm.	Farm proper.	State-owned	Muni proper.	Public service infra.	Public service infra.	Formal & Informal Sett.	Comm. Land	State expropriated	Special Areas (Code 1)	Product Areas	National Monuments	Public benefit organs.	Mining Proper
<b>Budget Year 2016/17</b>																
<b>Valuations:</b>																
No. of properties	350 088	2 626	9 887	7 023	1 105	9 393	1 890	281	-	-	-	-	-	-	-	-
No. of sectional title property values	119 584	1 659	404	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	12637 for all categories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	11 560 318 954	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	1 817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (total)	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)	Direct comparison	income	income	direct comparison	cost	cost	cost	combination	-	-	-	-	-	-	-	-
Base of valuation (select)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flashing-in properties s21 (number)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/peak (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R 15,000 threshold (Rm)	4 724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	11 923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>																
Total value used for rating (Rm)	284 844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	na	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	284 844	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Salaries:</b>																
Average rate	0.010584	0.021957	0.021957	0.031785	0.021957	0.010994	0.010994	0.010994	-	-	-	-	-	-	-	-
Rate revenue budget (R 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	96.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R1000)	64 918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - industrial (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R1000)	873 195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/accounts (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates exemptions, reductions-direct (R1000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 77: Property rates by category (budget year)

Table SA14 - Household bills

Description	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>Randfont</b>										
<b>Monthly Account for Household - "Large" Household</b>										
Rates and services charges:										
Property rates	415,93	445,05	340,00	384,20	384,20	4 610,40	10,0%	422,62	464,88	511,37
Electricity: Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption	389,24	434,30	555,50	742,00	742,00	8 904,00	15,3%	855,75	966,94	1 138,23
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	147,55	187,80	202,80	229,14	229,14	2 749,68	10,0%	252,05	277,26	304,98
Sanitation	66,59	83,24	89,33	101,72	101,72	1 220,64	11,0%	112,91	125,33	139,12
Refuse removal	52,15	55,80	64,13	75,02	75,02	900,24	9,0%	81,77	89,13	97,15
Other	-	-	-	-	-	-	-	-	-	-
sub-total	1 071,46	1 206,19	1 251,76	1 532,08	1 532,08	18 384,96	12,6%	1 735,10	1 943,53	2 190,85
VAT on Services	91,77	105,56	127,65	180,70	180,70	1 928,44	-	182,35	207,01	235,13
Total large household bill:	1 163,23	1 312,75	1 379,41	1 692,78	1 692,78	20 313,40	12,7%	1 917,45	2 150,54	2 425,98
% increase/decrease		12,9%	5,1%	22,7%	-	1 100,0%		12,7%	12,7%	12,8%
<b>Monthly Account for Household - "Small" Household</b>										
Rates and services charges:										
Property rates	-	-	185,00	210,60	210,60	2 527,20	10,0%	231,66	254,03	280,31
Electricity: Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption	183,56	216,28	276,64	369,52	369,52	4 434,24	15,3%	426,17	491,50	565,85
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	115,22	144,50	156,05	176,29	176,29	2 115,48	10,0%	193,92	213,31	234,64
Sanitation	58,16	71,79	77,36	87,63	87,63	1 051,56	11,0%	97,27	107,97	119,85
Refuse removal	18,40	19,89	22,71	26,57	26,57	318,84	9,0%	28,96	31,57	34,41
Other	-	-	-	-	-	-	-	-	-	-
sub-total	373,36	452,26	727,75	870,61	870,61	10 447,32	12,3%	977,98	1 099,18	1 236,05
VAT on Services	52,27	63,32	74,59	92,40	92,40	1 109,82	-	104,48	118,21	133,60
Total small household bill:	425,63	515,58	802,34	963,01	963,01	11 556,14	12,4%	1 082,46	1 217,38	1 369,65
% increase/decrease		21,1%	55,6%	20,0%	-	1 100,0%		12,4%	12,5%	12,5%
<b>Monthly Account for Household - "Small" Household receiving free basic services</b>										
Rates and services charges:										
Property rates	-	-	-	-	-	-	10,0%	-	-	-
Electricity: Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption	20,49	26,06	33,33	44,52	44,52	534,24	15,3%	51,34	59,21	68,29
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	32,64	21,00	22,68	25,62	25,62	307,44	10,0%	28,18	31,00	34,10
Sanitation	23,52	14,94	16,11	18,23	18,23	218,76	11,0%	20,24	22,47	24,94
Refuse removal	18,40	19,89	22,71	26,57	26,57	318,84	9,0%	28,96	31,57	34,41
Other	-	-	-	-	-	-	-	-	-	-
sub-total	95,05	81,89	94,83	114,94	114,94	1 379,28	-	128,72	144,24	161,73
VAT on Services	13,31	11,44	13,28	16,09	16,09	193,10	-	18,02	20,19	22,64
Total small household bill:	108,36	93,33	108,11	131,03	131,03	1 572,38	-	146,74	164,44	184,38
% increase/decrease		(14,1%)	16,1%	21,2%	-	1 100,0%		12,0%	12,1%	12,1%

Table 78: Household bills

23.2 Consolidated overview

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

Description	Office of the Executive Mayor, Chief Whip, Speaker & City Manager	General Assessment	Financial Services	Community Shared Services	Community Safety	City Planning and Economic Development	Health & Social Development	Sport & Recreation	Housing and Sustainable Human Settlement Development	Agriculture & Environmental Management	Transport and Roads	Public Works and Infrastructure Development	Total
<b>REVENUE EX SOURCES</b>													
Property rates	-	-	3 021 875	-	-	-	-	-	-	-	-	-	3 021 875
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	6 010 000	6 010 000
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	1 714 382	1 714 382
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	421 773	421 773
Service charges - refuse revenue	-	-	-	-	-	-	429 884	-	-	-	-	429 884	429 884
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	38 087	38 087
Rent of facilities and equipment	-	-	-	41 200	-	-	12 616	26 829	-	-	21 462	85	105 603
Interest earned - external investments	-	118 619	55	-	153	166	-	-	-	-	35	250	120 370
Interest earned - outstanding debtors	-	-	89 998	-	-	-	22 864	-	-	-	-	-	371 766
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	63 393	750	3	-	35	-	-	-	65 887
Licenses and permits	-	-	-	250	31 754	2 200	579	-	-	1 505	-	-	34 783
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	29 091	28 907	19 479	48 584	88 977	175 563	164 810	6 734	1 623	13 149	435 403	988 492
Transfers recognised - operational	-	1 000	1 603 794	-	-	-	-	60 000	72 990	6 220	-	7 040	1 976 514
Gains on disposal of PPE	25 500	50	-	50	50	50	50	1 550	50	50	50	3 000	4 980
<b>Total Revenue (excluding capital transfers and contributions)</b>	25 500	148 660	4 945 637	60 978	144 815	72 145	643 722	253 090	79 779	12 388	34 698	8 889 238	15 311 046
<b>EXPENDITURE EX TYPE</b>													
Employee related costs	151 664	267 193	4 446	360 833	829 824	220 870	251 363	281 355	305 821	93 987	77 364	862 008	3 606 330
Remuneration of councillors	58 862	756	-	756	756	758	758	758	758	758	758	1 155	66 836
Debt Impairment	-	1 000	205 686	-	-	-	13 356	181	1 000	-	1 000	288 737	491 872
Depreciation & asset impairment	4 942	9 496	98 112	84 340	50 863	28 560	60 956	197 709	12 659	31 013	74 180	248 928	899 784
Finance charges	2 151	167 206	164	18 481	10 604	1 482	34 335	112 034	4 631	20 765	66 378	277 379	715 817
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	4 552 103	4 552 103
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	18 800	-	-	-	-	-	-	-	-	-	18 800
Other expenditure	118 846	355 722	179 870	545 715	143 062	60 878	984 235	652 356	43 341	161 322	125 645	1 484 933	4 834 824
Loss on disposal of PPE	43	79	-	2 073	1 286	688	260	377	132	8	1	148	8 077
<b>Total Expenditure</b>	336 207	801 464	604 276	1 032 260	1 036 878	313 271	1 385 264	1 254 780	348 142	247 753	346 325	7 486 452	15 080 606
<b>Surplus/(Deficit)</b>	(310 707)	(652 494)	4 441 367	(871 221)	(891 482)	(241 128)	(711 542)	(1 001 691)	(288 363)	(235 365)	(310 620)	1 389 784	230 560
Transfers recognised - capital	-	-	-	-	-	36 021	-	865 534	-	-	6 400	325 071	1 325 026
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Contributed assets</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	(310 707)	(652 494)	4 441 367	(871 221)	(891 482)	(205 104)	(711 542)	(616 187)	(288 363)	(235 365)	(308 230)	1 718 855	1 346 868

Table 79: Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept)

## 23.3 Departmental Budgeted Statements of Financial Performance

OFFICE OF THE EXECUTIVE MAYOR, CHIEF WHIP, SPEAKER AND CITY MANAGER - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R' thousand</i>									
<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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(404 103)	(60 126)	(1 456)	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(96 829)	(125 407)	(299 034)	(70 000)	(70 000)	(70 000)	-	-	-
Transfers recognised - operational	-	(20 824 611)	(75 386 213)	(55 800 000)	(89 694 839)	(89 694 839)	(25 500 000)	(3 500 000)	(3 500 000)
Gains on disposal of PPE	-	-	52 021	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(502 931)</b>	<b>(21 010 144)</b>	<b>(75 634 682)</b>	<b>(55 870 000)</b>	<b>(89 764 839)</b>	<b>(89 764 839)</b>	<b>(25 500 000)</b>	<b>(3 500 000)</b>	<b>(3 500 000)</b>
<b>Expenditure By Type</b>									
Employee related costs	72 962 759	75 907 377	95 793 028	137 221 937	137 881 937	137 881 937	151 564 105	163 183 391	175 709 171
<i>Total Remuneration</i>	<i>72 962 759</i>	<i>75 907 377</i>	<i>95 793 028</i>	<i>137 221 937</i>	<i>137 881 937</i>	<i>137 881 937</i>	<i>151 564 105</i>	<i>163 183 391</i>	<i>175 709 171</i>
<i>Minus: Internal Services Rendered</i>									
Remuneration of councillors	45 944 949	41 943 623	51 690 313	50 882 047	50 882 047	50 882 047	58 861 859	64 546 042	70 793 403
Debt impairment	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	1 471 262	3 432 854	4 195 380	3 578 968	2 316 311	2 316 311	4 941 830	4 949 362	4 955 714
Finance charges	-	1 193 830	1 397 577	1 287 340	1 426 167	1 426 167	2 150 856	2 296 179	2 426 661
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	52 172 804	102 056 435	233 290 680	426 918 946	372 424 160	372 424 160	1 18 645 539	108 431 556	113 467 686
<i>Primary Cost</i>	<i>56 211 057</i>	<i>99 269 035</i>	<i>229 748 039</i>	<i>426 826 701</i>	<i>372 331 915</i>	<i>372 331 915</i>	<i>113 034 348</i>	<i>102 481 043</i>	<i>106 944 565</i>
<i>Secondary Cost</i>	<i>5 961 747</i>	<i>2 787 400</i>	<i>3 542 622</i>	<i>92 245</i>	<i>92 245</i>	<i>92 245</i>	<i>5 611 191</i>	<i>5 950 515</i>	<i>6 523 121</i>
Loss on disposal of PPE	60 166	656	43 168	-	-	-	43 167	43 167	43 167
<b>Total Expenditure</b>	<b>182 611 939</b>	<b>224 534 780</b>	<b>386 480 125</b>	<b>621 889 238</b>	<b>564 930 622</b>	<b>564 930 622</b>	<b>336 207 356</b>	<b>343 449 699</b>	<b>367 395 802</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Distribution	(5 961 747)	(2 787 400)	(3 542 622)	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>176 147 260</b>	<b>289 737 236</b>	<b>307 222 822</b>	<b>566 019 238</b>	<b>475 165 763</b>	<b>475 165 763</b>	<b>318 707 356</b>	<b>339 949 699</b>	<b>363 895 802</b>

Table 80: Office of the Executive Mayor, Chief Whip, Speaker and City Manager: Statement of Financial Performance



Description	GENERAL AND ASSESSMENT RATES - BUDGETED FINANCIAL PERFORMANCE								
	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>									
<b>Revenue By Source</b>									
Property rates	(1 719 224 465)	(2 185 065 025)	(2 299 623 948)	(3 597 980 000)	(2 789 465 000)	(2 789 465 000)	(3 021 874 844)	(3 369 360 228)	(3 756 870 104)
Service charges - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	3	(9)	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	(110 923 255)	(108 503 208)	(42 184 448)	-	-	-	(64 583)	(104 628)	(1 067 254)
Interest earned - outstanding debtors	(118 242 980)	(133 675 784)	(209 195 404)	(169 150 500)	(228 769 808)	(228 769 809)	(89 996 382)	(100 270 273)	(111 702 906)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(227 731 073)	(198 039 848)	(55 250 012)	(13 142 404)	(13 142 404)	(13 142 404)	(29 506 934)	(30 770 950)	(31 656 571)
Transfers recognised - operational	(1 063 021 031)	(1 156 146 554)	(1 361 230 025)	(1 541 462 000)	(1 528 066 912)	(1 528 066 912)	(1 803 794 000)	(1 998 515 000)	(2 161 196 000)
Gains on disposal of PPE	(132 430)	-	(85 000)	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(3 229 273 214)</b>	<b>(3 781 629 417)</b>	<b>(3 987 548 837)</b>	<b>(5 321 734 904)</b>	<b>(4 559 444 125)</b>	<b>(4 559 444 125)</b>	<b>(4 945 636 643)</b>	<b>(5 499 050 479)</b>	<b>(6 062 491 835)</b>
<b>Expenditure By Type</b>									
Employee related costs	(162 422)	42 689	(0)	-	-	-	4 446 103	4 798 374	5 179 412
Total Revenues	(152 422)	42 689	(0)	-	-	-	4 446 103	4 798 374	5 179 412
<b>Admin: Internal Services Rendered</b>									
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debt impairment	74 873 748	157 084 478	184 402 356	-	141 309 465	141 309 465	206 567 693	232 411 140	261 462 532
Depreciation & asset impairment	76 166 465	96 111 886	78 528 302	65 521 307	88 285 504	88 285 504	96 112 116	99 715 015	103 462 034
Finance charges	351 218 854	185 048 256	36 700 757	99 968	110 749	110 749	163 578	174 852	184 895
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	8 325 860	11 531 711	9 633 837	13 564 180	12 564 180	12 564 180	18 000 001	19 000 000	20 000 001
Other expenditure	43 749 549	703 291 743	165 503 361	961 434 469	240 811 381	240 811 381	178 969 533	190 756 053	202 856 327
<b>Primary Cost</b>	<b>43 732 255</b>	<b>703 190 491</b>	<b>165 460 682</b>	<b>961 434 469</b>	<b>240 811 381</b>	<b>240 811 381</b>	<b>178 917 628</b>	<b>190 701 261</b>	<b>202 793 784</b>
<b>Secondary Cost</b>	<b>17 295</b>	<b>101 262</b>	<b>42 680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 905</b>	<b>54 802</b>	<b>60 543</b>
Loss on disposal of PPE	9 664 216	23 103 729	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>563 845 270</b>	<b>1 169 214 491</b>	<b>474 968 614</b>	<b>1 040 620 014</b>	<b>483 081 279</b>	<b>483 081 279</b>	<b>504 279 214</b>	<b>546 855 544</b>	<b>593 145 291</b>
Transfers recognised - capital Distribution	(17 285)	(101 262)	(42 680)	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>(2 665 446 238)</b>	<b>(2 622 516 168)</b>	<b>(3 512 622 903)</b>	<b>(4 281 114 890)</b>	<b>(4 076 362 846)</b>	<b>(4 076 362 846)</b>	<b>(4 441 357 229)</b>	<b>(4 952 194 935)</b>	<b>(5 466 346 634)</b>

Table 81: General and Assessment Rates: Statement of Financial Performance

FINANCIAL SERVICES - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 11 2011/12	Budget Year 12 2012/13
R' thousand									
<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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	(22 766 505)	(25 526 803)	(78 193 390)	(121 375 534)	(124 686 273)	(124 686 273)	(116 818 528)	(62 838 477)	(68 813 257)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(45 335 342)	(36 731 540)	(39 717 823)	(30 367 872)	(30 367 872)	(30 367 872)	(29 091 344)	(30 953 124)	(32 529 570)
Transfers recognised - operational	(2 117 863)	(698 717)	(538 448)	(750 000)	(750 000)	(750 000)	(1 000 000)	(1 250 000)	(1 250 000)
Gain on disposal of PPE	(113 500)	(110 000)	253 325	(100 000)	(100 000)	(100 000)	(50 000)	(50 000)	(50 000)
Total Revenue (excluding capital transfers and contributions)	(70 333 210)	(63 067 050)	(118 197 337)	(152 593 405)	(155 904 140)	(155 904 145)	(148 959 872)	(95 101 501)	(103 042 827)
<b>Expenditure By Type</b>									
Employees related costs	181 334 074	191 953 106	196 198 097	257 873 791	258 190 810	258 190 810	267 193 338	287 578 771	309 549 705
Total Remuneration	181 334 074	191 953 106	196 198 097	257 873 791	258 190 810	258 190 810	267 193 338	287 578 771	309 549 705
Minus: Internal Services Rendered	-	651 834	684 153	708 063	708 063	708 063	757 629	833 388	916 728
Remuneration of councillors	-	2 959 247	552 023	3 152 498	3 152 498	3 152 498	999 999	999 999	999 999
Debt impairment	1 188 070	8 012 208	2 861 483	9 281 476	4 775 888	4 775 888	9 495 741	9 970 688	10 420 494
Depreciation & asset impairment	4 185 373	5 424 733	113 560 352	136 369 095	190 183 294	190 183 294	167 206 227	177 593 970	186 950 887
Finance charges	7 735 624	-	-	-	-	-	-	-	-
Bank purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	(41 555)	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	157 722 249	201 648 985	217 893 934	283 142 974	259 260 953	259 260 953	355 721 531	370 189 163	381 010 090
Primary Cost	156 201 495	200 864 332	217 136 094	281 372 169	257 490 148	257 490 148	353 884 421	368 219 550	378 885 656
Secondary Cost	1 520 754	764 653	757 850	1 770 805	1 770 805	1 770 805	1 837 210	1 969 613	2 124 434
Loss on disposal of PPE	124 758	-	79 260	-	-	-	79 264	79 264	79 264
Total Expenditure	352 289 349	410 610 558	531 819 343	690 527 897	716 271 506	716 271 506	801 453 823	847 245 252	889 927 178
Transfers recognised - capital Distribution	(1 528 754)	(764 653)	(757 850)	-	-	-	-	-	-
(Surplus)/Deficit for the year	280 435 385	346 786 845	412 864 156	537 934 491	560 367 361	560 367 361	652 493 857	752 143 652	786 884 351

Table 82: Financial Services: Statement of Financial Performance

CORPORATE AND SHARED SERVICES - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<i>R' thousand</i>									
<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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(28 787 580)	(31 108 499)	(32 984 838)	(35 355 734)	(35 355 734)	(35 355 734)	(41 209 042)	(44 758 045)	(48 331 527)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(922 402)	(203 346)	(507 907)	-	-	-	(250 000)	(300 000)	(360 000)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	(11 684 045)	(12 932 399)	(18 473 960)	(18 169 865)	(18 169 865)	(18 169 865)	(19 478 844)	(20 640 573)	(21 889 005)
Other revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	(1 815 500)	(450 500)	744 348	(12 684 165)	(12 684 165)	(12 684 165)	(50 000)	(50 000)	(50 000)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(43 289 587)</b>	<b>(44 694 744)</b>	<b>(51 222 357)</b>	<b>(66 289 764)</b>	<b>(66 289 764)</b>	<b>(66 289 764)</b>	<b>(60 978 889)</b>	<b>(65 748 618)</b>	<b>(70 610 632)</b>
<b>Expenditure By Type</b>									
Employee related costs	242 695 538	256 665 519	275 630 869	353 944 244	353 769 244	353 769 244	380 833 452	410 079 722	441 610 623
<i>Total Remuneration</i>	<i>277 411 740</i>	<i>291 249 134</i>	<i>317 160 738</i>	<i>406 250 260</i>	<i>406 075 260</i>	<i>406 075 260</i>	<i>430 243 260</i>	<i>463 330 544</i>	<i>498 005 818</i>
Minus: Internal Services Rendered	(34 816 202)	(34 583 615)	(41 529 869)	(52 306 016)	(52 306 016)	(52 306 016)	(49 409 808)	(53 251 224)	(57 305 195)
Remuneration of contractors	-	383 085	744 512	708 063	708 063	708 063	757 629	833 388	916 725
Debt impairment	321 328	-	-	-	-	-	-	-	-
Depreciation & asset impairment	115 252 864	113 673 399	52 960 100	122 779 200	69 240 314	69 240 314	84 339 819	87 537 998	90 562 269
Finance charges	-	11 351 764	13 299 014	16 415 145	18 185 347	18 185 347	18 480 527	19 729 378	20 850 701
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	418 356 569	452 831 740	461 882 114	487 296 091	466 081 750	466 081 750	545 715 275	578 807 487	616 318 941
<i>Primary Cost</i>	<i>391 882 827</i>	<i>421 746 641</i>	<i>429 604 539</i>	<i>483 776 352</i>	<i>462 562 031</i>	<i>462 562 031</i>	<i>529 382 434</i>	<i>561 488 991</i>	<i>598 000 314</i>
<i>Secondary Cost</i>	<i>26 464 043</i>	<i>31 085 099</i>	<i>32 277 575</i>	<i>3 519 729</i>	<i>3 519 729</i>	<i>3 519 729</i>	<i>16 332 841</i>	<i>17 318 496</i>	<i>18 318 627</i>
Loss on disposal of PPE	30 230	34 629	5 727 313	-	-	-	2 073 383	2 073 383	2 073 383
<b>Total Expenditure</b>	<b>776 556 630</b>	<b>834 940 136</b>	<b>810 243 922</b>	<b>981 142 743</b>	<b>907 984 728</b>	<b>907 984 728</b>	<b>1 032 200 085</b>	<b>1 099 061 357</b>	<b>1 172 332 665</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Distribution	8 352 159	3 498 516	9 252 294	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>741 698 283</b>	<b>793 743 908</b>	<b>788 273 859</b>	<b>914 932 979</b>	<b>841 774 964</b>	<b>841 774 964</b>	<b>971 221 199</b>	<b>1 033 312 739</b>	<b>1 101 722 133</b>

Table 83: Corporate and Shared Services: Statement of Financial Performance

COMMUNITY SAFETY - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>									
<b>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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(140 602)	(128 053)	(21 255)	(144 444)	(144 444)	(144 444)	(153 111)	(162 298)	(172 036)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(37 936 639)	(37 546 250)	(29 859 874)	(60 374 684)	(60 374 684)	(60 374 684)	(63 393 418)	(66 563 090)	(69 881 245)
Licences and permits	(19 942 249)	(20 162 408)	(26 380 230)	(30 242 374)	(30 242 374)	(30 242 374)	(31 754 492)	(33 342 217)	(35 009 326)
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(6 888 689)	(13 754 891)	(12 926 889)	(13 487 575)	(13 487 575)	(13 487 575)	(49 584 273)	(53 236 817)	(57 186 156)
Transfers recognised - operational	(58 671 201)	(66 191 343)	(71 774 939)	(75 100 000)	(75 100 000)	(75 100 000)	-	-	-
Gains on disposal of PPE	(1 128 300)	(568 073)	(465 355)	(197 925)	(197 925)	(197 925)	(50 000)	(50 000)	(50 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(124 717 679)</b>	<b>(146 452 719)</b>	<b>(141 428 443)</b>	<b>(179 557 002)</b>	<b>(179 557 002)</b>	<b>(179 557 002)</b>	<b>(144 915 294)</b>	<b>(153 353 422)</b>	<b>(162 308 763)</b>
<b>Expenditure By Type</b>									
Employee related costs	453 251 827	530 062 090	627 556 878	698 912 822	698 912 822	698 912 822	829 823 540	892 776 826	960 605 960
<i>Total Remuneration</i>	453 251 827	530 062 090	627 556 878	698 912 822	698 912 822	698 912 822	829 823 540	892 776 826	960 605 960
<i>Minus: Internal Services Rendered</i>	-	-	-	708 063	708 063	708 063	757 629	833 388	916 728
Remuneration of councillors	-	-	-	-	-	-	-	-	-
Debit impairment	1 000	-	-	-	-	-	-	-	-
Depreciation & asset impairment	32 259 915	27 516 693	(6 665 984)	43 346 824	23 883 779	23 883 779	50 863 492	54 087 222	56 806 323
Finance charges	99 384	3 823 466	6 911 501	5 898 529	6 524 950	6 524 950	10 603 576	11 310 143	11 960 144
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	93 191 694	157 329 917	125 075 200	143 440 845	129 967 990	129 967 990	143 061 885	151 612 466	160 820 024
<i>Primary Cost</i>	89 534 766	153 217 997	121 345 601	137 347 249	123 904 394	123 904 394	131 606 677	139 308 596	147 582 586
<i>Secondary Cost</i>	3 656 928	4 111 930	3 731 599	6 093 596	6 059 596	6 059 596	11 455 209	12 303 870	13 236 438
Loss on disposal of PPE	31 191	-	1 267 502	-	-	-	1 267 508	1 267 508	1 267 508
<b>Total Expenditure</b>	<b>578 875 012</b>	<b>718 732 168</b>	<b>754 145 097</b>	<b>892 308 083</b>	<b>868 027 684</b>	<b>868 027 684</b>	<b>1 036 377 731</b>	<b>1 111 895 553</b>	<b>1 192 376 687</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Distribution	(3 656 928)	(4 111 930)	(3 731 599)	-	-	-	-	-	-
<b>(Surplus/Deficit for the year)</b>	<b>450 500 405</b>	<b>568 167 519</b>	<b>608 985 658</b>	<b>712 751 081</b>	<b>680 470 602</b>	<b>680 470 602</b>	<b>891 462 437</b>	<b>958 542 131</b>	<b>1 030 067 924</b>

Table 84: Community Safety: Statement of Financial Performance

CITY PLANNING AND ECONOMIC DEVELOPMENT - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R' thousand									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(75 735)	(38 000)	(36 650)	(48 818)	(48 818)	(48 818)	(187 787)	(178 693)	(185 075)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(452 077)	(757 373)	(431 579)	(800 000)	(800 000)	(800 000)	(750 000)	(775 000)	(801 250)
Licences and permits	(542 745)	(825 920)	(1 023 783)	(900 000)	(900 000)	(900 000)	(2 200 000)	(2 350 000)	(2 400 000)
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(66 564 094)	(121 792 549)	(154 350 881)	(123 208 791)	(123 208 791)	(123 208 791)	(68 977 413)	(72 009 059)	(75 219 900)
Transfers recognised - operational	(1 204 663)	-	-	-	-	-	-	-	-
Gains on disposal of PPE	(77 000)	-	99 213	-	-	-	(50 000)	(50 000)	(50 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(69 056 313)</b>	<b>(123 413 802)</b>	<b>(155 743 680)</b>	<b>(124 957 609)</b>	<b>(124 957 609)</b>	<b>(124 957 609)</b>	<b>(72 145 208)</b>	<b>(75 354 752)</b>	<b>(78 657 316)</b>
<b>Expenditure By Type</b>									
Employee related costs	116 560 020	127 808 808	161 290 877	175 980 222	175 980 222	175 980 222	220 865 584	237 626 012	255 680 628
<b>Total Remuneration</b>	<b>135 991 135</b>	<b>144 845 083</b>	<b>179 548 919</b>	<b>196 946 735</b>	<b>196 946 735</b>	<b>196 946 735</b>	<b>242 063 030</b>	<b>260 481 837</b>	<b>280 281 910</b>
Minus: Internal Services Rendered	(17 431 119)	(17 036 275)	(18 258 043)	(20 966 513)	(20 966 513)	(20 966 513)	(21 193 446)	(22 835 826)	(24 607 282)
Remuneration of councillors	-	953 082	1 554 176	1 416 126	901 638	901 638	757 629	833 388	916 728
Debt impairment	12 957	-	-	-	-	-	-	-	-
Depreciation & asset impairment	7 061 237	7 387 504	6 953 026	10 708 792	9 013 499	9 013 499	28 585 972	31 444 582	35 559 978
Finance charges	-	5 538 590	682 290	840 730	931 384	931 394	1 491 514	1 592 305	1 682 802
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	49 564 035	57 877 080	80 379 429	91 500 641	75 631 078	75 331 078	60 877 990	64 199 754	67 784 330
<b>Primary Cost</b>	<b>33 198 031</b>	<b>43 982 987</b>	<b>63 508 819</b>	<b>70 071 300</b>	<b>54 401 737</b>	<b>54 401 737</b>	<b>57 609 771</b>	<b>60 662 321</b>	<b>63 917 114</b>
<b>Secondary Cost</b>	<b>16 366 005</b>	<b>13 894 083</b>	<b>16 870 610</b>	<b>21 429 341</b>	<b>21 429 341</b>	<b>21 429 341</b>	<b>3 268 219</b>	<b>3 537 433</b>	<b>3 867 216</b>
Loss on disposal of PPE	-	9 183	707 318	-	-	-	687 943	687 943	687 943
<b>Total Expenditure</b>	<b>175 198 290</b>	<b>199 374 257</b>	<b>251 877 717</b>	<b>280 446 511</b>	<b>262 657 831</b>	<b>262 657 831</b>	<b>313 270 632</b>	<b>336 383 984</b>	<b>362 312 409</b>
Transfers recognised - capital	(174 211)	(2 686 023)	(1 789 012)	(8 725 126)	(8 725 126)	(8 725 126)	(38 021 000)	(103 252 000)	(116 967 000)
Distribution	1 065 110	3 342 192	1 387 233	-	-	-	-	-	-
(Surplus)/Deficit for the year	107 032 876	76 616 524	95 752 257	146 763 776	128 975 096	128 975 096	203 104 432	157 777 232	166 668 093

Table 85: City Planning and Economic Development: Statement of Financial Performance

HEALTH AND SOCIAL DEVELOPMENT - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R' thousand									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	(31 500)	-	-	-	(25 000)	(37 500)	(40 000)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	61 231	(6 192 528)	(4 981 814)	(4 031 636)	(4 031 636)	(4 031 636)	(6 734 898)	(7 257 944)	(7 842 291)
Transfers recognised - operational	(52 698 356)	(60 673 532)	(63 089 008)	(67 056 150)	(68 324 000)	(68 324 000)	(72 960 000)	(77 020 000)	(83 449 000)
Gains on disposal of PPE	(42 500)	(243 000)	(34 117)	-	-	-	(50 000)	(50 000)	(50 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(52 679 624)</b>	<b>(67 109 060)</b>	<b>(66 136 439)</b>	<b>(71 087 786)</b>	<b>(72 355 636)</b>	<b>(72 355 636)</b>	<b>(79 779 096)</b>	<b>(84 365 444)</b>	<b>(91 381 291)</b>
<b>Expenditure By Type</b>									
Employee related costs	169 382 604	184 049 888	205 398 672	257 379 041	257 380 891	257 380 891	305 621 050	329 146 038	354 511 297
<b>Total Remuneration</b>	<b>169 382 604</b>	<b>184 049 888</b>	<b>205 398 672</b>	<b>257 379 041</b>	<b>257 380 891</b>	<b>257 380 891</b>	<b>305 621 050</b>	<b>329 146 038</b>	<b>354 511 297</b>
<b>Minus: Internal Services Rendered</b>									
Remuneration of councillors	-	-	-	708 063	708 063	708 063	757 629	833 388	916 728
Debt impairment	(0)	2 303 838	60	3 152 498	3 152 498	3 152 498	999 999	999 999	999 999
Depreciation & asset impairment	5 742 351	8 071 084	9 857 856	10 906 023	6 694 750	6 694 750	12 659 393	13 588 570	14 128 577
Finance charges	-	1 800 532	3 008 371	2 798 041	3 099 780	3 099 780	4 630 538	4 943 459	5 224 421
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	33 980 793	45 724 085	52 998 560	50 081 657	45 648 619	45 648 619	43 341 460	46 365 289	49 217 687
<b>Primary Cost</b>	<b>33 249 537</b>	<b>44 861 400</b>	<b>52 031 156</b>	<b>49 032 048</b>	<b>44 649 010</b>	<b>44 649 010</b>	<b>41 166 667</b>	<b>44 031 058</b>	<b>46 710 212</b>
<b>Secondary Cost</b>	<b>731 256</b>	<b>862 685</b>	<b>967 404</b>	<b>999 609</b>	<b>999 609</b>	<b>999 609</b>	<b>2 174 793</b>	<b>2 334 231</b>	<b>2 507 475</b>
Loss on disposal of PPE	-	-	132 159	-	-	-	132 164	132 164	132 164
<b>Total Expenditure</b>	<b>209 105 748</b>	<b>241 938 417</b>	<b>271 395 678</b>	<b>328 025 323</b>	<b>316 684 601</b>	<b>316 684 601</b>	<b>368 142 233</b>	<b>396 008 907</b>	<b>425 138 873</b>
Transfers recognised - capital	(1 262 089)	(1 598 626)	-	-	-	-	-	-	-
Distribution	(731 256)	(862 685)	(967 404)	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>154 432 779</b>	<b>172 278 966</b>	<b>202 291 835</b>	<b>253 937 537</b>	<b>244 328 965</b>	<b>244 328 965</b>	<b>288 363 138</b>	<b>311 643 463</b>	<b>333 749 582</b>

Table 86: Health and Social Development: Statement of Financial Performance

SPORT AND RECREATION - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>									
<b>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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(2 142 943)	(2 954 590)	(2 988 241)	(2 539 148)	(2 539 148)	(2 539 148)	(2 989 504)	(3 187 660)	(3 394 192)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(1 050 529)	(1 049 166)	(502 957)	(1 433 490)	(1 433 490)	(1 433 490)	(1 505 164)	(1 580 422)	(1 659 444)
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(2 661 384)	(2 478 322)	(3 435 867)	(3 376 310)	(1 487 867)	(1 487 867)	(1 623 459)	(1 714 971)	(1 811 811)
Transfers recognised - operational	(1 223 300)	(3 147 000)	(3 425 065)	(6 020 000)	(6 502 935)	(6 502 935)	(6 220 000)	(7 400 000)	(7 710 000)
Gains on disposal of PPE	(62 500)	-	424 445	-	-	-	(50 000)	(50 000)	(50 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(7 181 656)</b>	<b>(9 629 150)</b>	<b>(10 327 699)</b>	<b>(13 368 948)</b>	<b>(11 963 440)</b>	<b>(11 963 440)</b>	<b>(12 388 127)</b>	<b>(13 932 053)</b>	<b>(14 625 447)</b>
<b>Expenditure By Type</b>									
Employee related costs	61 271 582	65 117 825	70 484 325	63 703 869	63 703 869	63 703 869	93 887 369	101 166 429	109 017 569
<b>Total Remuneration</b>	<b>61 271 582</b>	<b>65 117 825</b>	<b>70 484 325</b>	<b>63 703 869</b>	<b>63 703 869</b>	<b>63 703 869</b>	<b>93 887 369</b>	<b>101 166 429</b>	<b>109 017 569</b>
<b>Minus: Internal Services Rendered</b>									
Remuneration of councillors	-	-	-	708 063	708 063	708 063	757 629	833 388	916 728
Debt impairment	(1 000)	-	-	-	-	-	-	-	-
Depreciation & asset impairment	17 683 197	18 123 956	20 898 594	30 066 318	55 266 958	55 266 958	31 013 095	32 969 100	35 437 095
Finance charges	-	5 440 735	13 490 419	11 980 509	13 272 484	13 272 484	20 764 697	22 167 908	23 427 832
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	67 528 548	75 639 588	88 871 613	115 614 007	97 346 073	97 346 073	101 321 970	109 989 128	118 450 764
<b>Primary Cost</b>	<b>64 128 403</b>	<b>63 922 035</b>	<b>79 917 593</b>	<b>95 689 833</b>	<b>77 421 899</b>	<b>77 421 899</b>	<b>83 519 228</b>	<b>90 787 164</b>	<b>97 732 275</b>
<b>Secondary Cost</b>	<b>13 400 145</b>	<b>11 716 553</b>	<b>8 954 019</b>	<b>19 924 174</b>	<b>19 924 174</b>	<b>19 924 174</b>	<b>17 802 742</b>	<b>19 201 964</b>	<b>20 698 489</b>
Loss on disposal of PPE	-	133 561	8 039	-	-	-	8 036	8 038	8 038
<b>Total Expenditure</b>	<b>146 482 327</b>	<b>164 454 665</b>	<b>193 752 989</b>	<b>242 072 766</b>	<b>250 297 447</b>	<b>250 297 447</b>	<b>247 752 798</b>	<b>267 133 991</b>	<b>288 258 026</b>
Transfers recognised - capital Distribution	(33 721 491)	(34 170 526)	(28 128 390)	(50 000 000)	(50 000 000)	(50 000 000)	-	(50 000 000)	(40 000 000)
	(13 400 145)	(11 716 553)	(8 954 019)	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>92 179 635</b>	<b>108 936 436</b>	<b>146 342 885</b>	<b>178 703 818</b>	<b>188 334 007</b>	<b>188 334 007</b>	<b>235 364 671</b>	<b>203 208 938</b>	<b>233 632 579</b>

Table 87: Sport and Recreation: Statement of Financial Performance

HOUSING AND SUSTAINABLE HUMAN SETTLEMENT DEVELOPMENT - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousand</b>									
<b>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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(12 953 432)	(14 420 581)	(17 117 145)	(20 598 682)	(20 598 682)	(20 598 682)	(21 461 992)	(22 749 714)	(24 114 635)
Interest earned - external investments	235 211	-	(242 365)	-	-	-	(34 806)	(33 315)	(332 379)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(1 738 711)	4 020 332	(1 176 763)	(12 404 575)	(12 404 575)	(12 404 575)	(13 148 849)	(13 937 780)	(14 774 047)
Transfers recognised - operational	(38 014 522)	(126 191 662)	-	(109 682 550)	(62 239 033)	(62 239 033)	(50 000)	(50 000)	(50 000)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(53 471 454)</b>	<b>(136 591 911)</b>	<b>(18 535 273)</b>	<b>(142 686 007)</b>	<b>(95 242 499)</b>	<b>(95 242 499)</b>	<b>(34 695 647)</b>	<b>(36 770 810)</b>	<b>(39 271 121)</b>
<b>Expenditure By Type</b>									
Employee related costs	52 621 972	56 728 402	60 938 518	68 174 264	68 174 264	68 174 264	77 363 946	83 290 044	89 678 252
<b>Total Remuneration</b>	<b>52 621 972</b>	<b>56 728 402</b>	<b>60 938 518</b>	<b>68 174 264</b>	<b>68 174 264</b>	<b>68 174 264</b>	<b>77 363 946</b>	<b>83 290 044</b>	<b>89 678 252</b>
Minus: Internal Services Rendered	-	269 724	684 153	708 063	708 063	708 063	757 629	833 388	916 728
Remuneration of councillors	-	-	-	3 152 498	3 152 498	3 152 498	999 999	999 999	999 999
Debt impairment	4 205 530	25 447 637	48 063 997	56 715 685	7 750 677	7 750 677	74 179 774	79 622 355	85 545 203
Depreciation & asset impairment	37 425 424	18 836 001	43 124 211	25 917 349	28 712 269	28 712 269	66 377 549	70 863 169	74 890 687
Finance charges	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	194 282 091	190 895 487	213 281 239	186 345 626	142 857 983	142 857 983	125 645 232	132 187 521	139 473 647
<b>Primary Cost</b>	<b>194 282 091</b>	<b>190 895 487</b>	<b>213 281 239</b>	<b>186 345 626</b>	<b>142 857 983</b>	<b>142 857 983</b>	<b>125 645 232</b>	<b>132 187 521</b>	<b>139 473 647</b>
<b>Secondary Cost</b>	<b>191 561 252</b>	<b>188 087 429</b>	<b>210 589 661</b>	<b>183 092 662</b>	<b>139 805 024</b>	<b>138 608 024</b>	<b>122 187 124</b>	<b>129 471 339</b>	<b>135 494 503</b>
Loss on disposal of PPE	2 720 799	2 808 058	2 591 577	3 252 959	3 252 959	3 252 959	3 458 108	3 715 362	3 978 144
	-	-	1 190	-	-	-	1 190	1 190	1 190
<b>Total Expenditure</b>	<b>289 535 017</b>	<b>282 227 251</b>	<b>366 113 307</b>	<b>341 013 485</b>	<b>251 355 754</b>	<b>251 355 754</b>	<b>345 325 319</b>	<b>357 797 665</b>	<b>391 505 786</b>
Transfers recognised - capital	(66 304 161)	(62 767 021)	(129 586 252)	(260 481 230)	(65 347 725)	(65 347 725)	(5 399 999)	(20 000 000)	(19 500 000)
Distribution	(2 720 799)	(2 808 058)	(2 591 577)	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>146 038 583</b>	<b>90 059 261</b>	<b>215 389 204</b>	<b>(62 158 752)</b>	<b>90 765 539</b>	<b>90 765 539</b>	<b>305 229 673</b>	<b>311 028 856</b>	<b>332 734 585</b>

Table 88: Housing and Sustainable Human Settlement Development: Statement of Financial Performance



AGRICULTURE AND ENVIRONMENTAL MANAGEMENT - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13
<b>R' thousand</b>									
<b>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 revenue	(250 699 662)	(267 689 298)	(318 005 383)	(383 625 000)	(383 625 000)	(383 625 000)	(429 884 000)	(505 113 700)	(599 508 597)
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(10 465 180)	(11 212 971)	(11 599 851)	(12 591 271)	(12 412 271)	(12 412 271)	(12 815 615)	(13 589 011)	(14 407 182)
Interest earned - external investments	(732 465)	(1 524 595)	(1 899 350)	(2 000 000)	(1 310 000)	(1 310 000)	(1 182 315)	(1 162 314)	(1 182 318)
Interest earned - outstanding debtors	-	(196)	(337)	-	(368)	(368)	(22 664 317)	(25 251 651)	(28 130 799)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	(6 826)	(2 962)	(15 913)	(3 318)	(3 318)	(3 318)	(3 484)	(3 558)	(3 641)
Licences and permits	(309 289)	(306 844)	(511 811)	(396 422)	(396 422)	(396 422)	(578 678)	(628 862)	(679 055)
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(107 814 456)	(135 508 793)	(155 617 018)	(179 478 707)	(202 248 220)	(202 248 220)	(176 963 126)	(186 967 911)	(197 730 638)
Transfers recognised - operational	(182 777)	(460 000)	(833 823)	-	(1 713 400)	(1 713 400)	-	-	-
Gains on disposal of PPE	(5 849 750)	(904 300)	(516 000)	(6 478 288)	(6 478 288)	(6 478 288)	(50 000)	(50 000)	(50 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(376 061 345)</b>	<b>(417 609 863)</b>	<b>(488 959 485)</b>	<b>(534 773 016)</b>	<b>(606 385 297)</b>	<b>(606 385 297)</b>	<b>(643 721 533)</b>	<b>(732 667 107)</b>	<b>(835 672 328)</b>
<b>Expenditure By Type</b>									
Employee related costs	111 799 819	120 111 841	166 739 136	188 325 382	189 686 895	189 686 895	251 363 060	270 377 983	280 883 153
Total Remuneration	256 451 704	274 875 826	359 638 832	373 473 747	382 835 260	382 835 260	569 312 640	612 836 042	669 747 721
Minus: Internal Services Rendered	(143 661 885)	(154 763 985)	(192 798 896)	(185 148 366)	(193 148 366)	(193 148 366)	(317 949 580)	(342 458 059)	(368 884 568)
Remuneration of councillors	1 099	-	2 896	708 063	708 063	708 063	757 628	833 386	916 728
Debt impairment	7 241 093	7 119 726	11 461 854	7 734 578	12 034 946	12 034 946	13 356 498	14 852 280	16 515 928
Depreciation & asset impairment	33 105 464	25 077 015	17 529 374	-31 642 744	42 639 020	42 639 020	60 856 029	65 377 420	70 280 764
Finance charges	1 078 077	7 072 372	11 437 453	11 093 660	29 012 346	29 012 346	34 335 180	36 486 994	38 587 247
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	66 397	94 524	-	-	-	-	-	-	-
Other expenditure	609 131 126	706 551 933	774 746 917	794 182 756	792 194 427	782 194 427	994 234 977	1 058 647 872	1 126 627 565
Primary Cost	438 580 078	537 970 848	595 172 299	546 465 983	544 467 654	544 467 654	518 385 533	549 169 040	581 782 646
Secondary Cost	(170 551 048)	(168 581 037)	(179 574 618)	(237 726 773)	(237 726 773)	(237 726 773)	(475 849 444)	(509 479 832)	(544 644 918)
Loss on disposal of PPE	4 655	51 011	351 480	-	-	-	290 195	280 195	290 195
<b>Total Expenditure</b>	<b>762 427 731</b>	<b>866 078 422</b>	<b>982 269 110</b>	<b>1 023 687 204</b>	<b>1 056 275 697</b>	<b>1 056 275 697</b>	<b>1 355 263 969</b>	<b>1 446 836 132</b>	<b>1 544 061 581</b>
Transfers recognised - capital	(1 714 981)	(8 266 770)	(1 981 039)	-	-	-	-	(13 000 000)	-
Distribution	(26 899 163)	(13 817 192)	13 224 277	-	-	-	-	-	-
<b>(Surplus)/Deficit for the year</b>	<b>387 752 241</b>	<b>426 384 687</b>	<b>504 552 863</b>	<b>458 914 188</b>	<b>447 890 400</b>	<b>447 890 400</b>	<b>711 542 036</b>	<b>701 169 026</b>	<b>708 389 255</b>

Table 89: Agriculture and Environmental Management: Statement of Financial Performance

TRANSPORT AND ROADS - BUDGETED FINANCIAL PERFORMANCE									
Description	2007/08			2008/09			2010/11 Medium Term Revenue and Expenditure Framework		
	2007/07	2007/08	2008/09	Current Year 2009/10			Budget Year: 2010/11	Budget Year: +1 2011/12	Budget Year: +2 2012/13
	Admitted Outcome	Admitted Outcome	Admitted Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
R' thousand									
<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 revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(14 984 213)	(16 025 069)	(22 902 585)	(24 588 913)	(25 088 913)	(25 088 913)	(26 629 249)	(28 227 403)	(29 921 295)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(72 241 817)	(92 810 328)	(113 844 281)	(153 801 843)	(174 991 051)	(174 991 051)	(164 910 270)	(174 200 171)	(184 032 187)
Transfers recognised - operational	(851 040)	(2 926 239)	(15 218 408)	(55 000 000)	(55 000 000)	(55 000 000)	(60 000 000)	(60 000 000)	(60 000 000)
Gains on disposal of PPE	(2 463 000)	(984 827)	(459 371)	(6 110 793)	(6 110 793)	(6 110 793)	(1 530 000)	(1 550 000)	(1 550 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(90 548 070)</b>	<b>(112 748 462)</b>	<b>(152 424 645)</b>	<b>(239 581 549)</b>	<b>(261 190 757)</b>	<b>(261 190 757)</b>	<b>(253 089 518)</b>	<b>(263 977 574)</b>	<b>(275 983 483)</b>
<b>Expenditure By Type</b>									
Employee related costs	153 938 949	161 623 833	181 949 789	228 016 784	230 675 184	230 675 184	261 356 221	281 110 469	302 381 134
<b>Total Remuneration</b>	<b>222 838 257</b>	<b>233 876 835</b>	<b>265 098 145</b>	<b>318 599 894</b>	<b>321 258 064</b>	<b>321 258 064</b>	<b>363 485 716</b>	<b>393 341 800</b>	<b>423 362 839</b>
<b>Minus: Internal Services Rendered</b>	<b>(68 899 307)</b>	<b>(72 253 009)</b>	<b>(83 148 375)</b>	<b>(60 582 880)</b>	<b>(60 582 880)</b>	<b>(60 582 880)</b>	<b>(104 129 495)</b>	<b>(112 231 337)</b>	<b>(120 871 505)</b>
Remuneration of councillors	-	-	-	708 063	708 063	708 063	757 529	833 388	916 728
Debt impairment	2 375 922	605 344	139 255	105 083	251 300	251 300	190 771	202 117	214 863
Depreciation & asset impairment	105 289 541	101 558 304	119 436 058	172 660 696	180 877 976	180 877 976	197 708 982	233 546 491	266 183 005
Finance charges	483 327	34 572 548	93 551 519	70 847 227	51 209 386	51 209 386	112 034 154	119 587 513	126 373 121
Bulk purchases	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	476 163 560	534 476 896	654 191 973	699 147 189	682 635 995	682 635 995	682 355 594	716 502 257	754 022 991
<b>Primary Cost</b>	<b>268 331 532</b>	<b>334 056 882</b>	<b>414 454 227</b>	<b>543 394 828</b>	<b>526 883 434</b>	<b>526 883 434</b>	<b>490 847 822</b>	<b>511 304 755</b>	<b>534 799 296</b>
<b>Secondary Cost</b>	<b>207 852 028</b>	<b>200 420 024</b>	<b>239 737 145</b>	<b>155 752 381</b>	<b>155 752 381</b>	<b>155 752 381</b>	<b>191 361 772</b>	<b>205 197 502</b>	<b>219 224 735</b>
Loss on disposal of PPE	-	18 848	400 381	-	-	-	376 857	376 857	376 857
<b>Total Expenditure</b>	<b>738 271 239</b>	<b>832 855 763</b>	<b>1 049 688 955</b>	<b>1 471 485 044</b>	<b>1 156 357 884</b>	<b>1 156 357 884</b>	<b>1 254 786 208</b>	<b>1 352 199 092</b>	<b>1 450 478 720</b>
Transfers recognised - capital Distribution	(50 228 514)	(186 797 205)	(247 407 065)	(848 038 080)	(654 124 467)	(654 124 467)	(956 533 670)	(658 921 000)	(911 050 808)
(Surplus)/Deficit for the year	458 549 894	395 143 074	493 247 875	83 945 415	241 042 680	241 042 680	45 157 820	428 260 518	263 924 431

Table 90: Transport and Roads: Statement of Financial Performance

PUBLIC WORKS AND INFRASTRUCTURE DEVELOPMENT - BUDGETED FINANCIAL PERFORMANCE									
Description	2006/07	2007/08	2008/09	Current Year 2009/10			2010/11 Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R' thousands</b>									
<b>Revenue By Source</b>									
Property rates	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	(2 674 390 255)	(3 034 977 097)	(3 666 606 518)	(5 030 000 000)	(5 030 000 000)	(5 030 000 000)	(5 010 000 000)	(7 061 750 000)	(9 297 556 250)
Service charges - water revenue	(1 036 700 846)	(1 232 886 384)	(1 325 320 613)	(1 475 000 000)	(1 485 000 000)	(1 485 000 000)	(1 618 399 780)	(1 820 599 730)	(2 048 287 195)
Service charges - sanitation revenue	(249 566 954)	(303 405 994)	(337 752 827)	(354 780 000)	(354 780 000)	(354 780 000)	(392 543 113)	(433 780 139)	(479 304 954)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(73 020)	(8 389 355)	(74 914)	(80 703)	(80 703)	(80 703)	(85 545)	(90 678)	(96 119)
Interest earned - external investments	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	(24 273 032)	(45 189 256)	(70 072 161)	(54 581 056)	(76 628 810)	(76 628 810)	(238 487 399)	(265 712 867)	(296 008 962)
Dividends received	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-
Other revenue	(133 109 783)	(150 320 040)	(304 402 968)	(268 976 110)	(292 393 867)	(292 393 867)	(360 895 180)	(376 541 796)	(393 884 015)
Transfers recognised - operational	(39 264 950)	(20 955 623)	(13 169 189)	(10 059 000)	(12 338 000)	(12 338 000)	(7 040 000)	(4 929 000)	(3 000 000)
Gains on disposal of PPE	(9 240 950)	(1 576 000)	(2 792 804)	(2 336 842)	(2 336 842)	(2 336 842)	(3 000 000)	(3 000 000)	(3 000 000)
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>(4 166 618 800)</b>	<b>(4 797 689 749)</b>	<b>(5 720 191 990)</b>	<b>(7 195 813 711)</b>	<b>(7 253 589 222)</b>	<b>(7 253 589 222)</b>	<b>(8 630 450 987)</b>	<b>(9 966 484 210)</b>	<b>(11 517 337 496)</b>
<b>Expenditure By Type</b>									
Employee related costs	493 490 618	535 729 894	247 166 051	521 337 032	554 565 032	554 565 032	606 941 050	651 639 903	699 730 215
<b>Total Remuneration</b>	<b>529 639 139</b>	<b>572 295 589</b>	<b>631 405 956</b>	<b>736 247 587</b>	<b>771 275 587</b>	<b>771 275 587</b>	<b>809 512 817</b>	<b>869 910 627</b>	<b>932 803 163</b>
Minus: Internal Services Rendered	(36 148 522)	(36 565 695)	(384 239 905)	(214 910 555)	(216 719 555)	(216 719 555)	(202 571 767)	(217 270 724)	(233 072 948)
Remuneration of councillors	-	-	-	514 488	514 488	514 488	757 629	833 388	916 728
Debt impairment	103 272 251	110 564 757	179 569 058	121 175 079	188 547 507	188 547 507	209 251 776	232 685 776	258 749 659
Depreciation & asset impairment	193 245 686	138 494 086	152 367 603	228 717 392	252 286 248	252 286 248	246 177 585	286 471 375	326 851 949
Finance charges	3 767 520	111 392 492	182 061 155	234 604 320	259 407 921	259 407 921	277 378 696	295 981 919	312 714 423
Bulk purchases	2 130 979 261	2 206 818 210	2 718 185 952	3 496 676 595	3 476 671 934	3 476 671 934	4 484 233 131	5 561 023 772	6 898 446 832
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-
Transfer and grants	-	-	-	-	-	-	-	-	-
Other expenditure	986 414 226	1 155 639 815	1 406 634 144	1 288 630 208	1 287 569 956	1 287 569 956	1 411 779 818	1 506 616 992	1 607 592 537
<b>Primary Cost</b>	<b>737 897 631</b>	<b>922 479 789</b>	<b>1 335 302 017</b>	<b>1 096 753 397</b>	<b>1 097 693 144</b>	<b>1 097 693 144</b>	<b>1 147 545 987</b>	<b>1 222 304 140</b>	<b>1 302 095 217</b>
<b>Secondary Cost</b>	<b>248 516 595</b>	<b>233 160 016</b>	<b>271 332 127</b>	<b>189 876 812</b>	<b>189 876 812</b>	<b>189 876 812</b>	<b>264 233 831</b>	<b>284 311 502</b>	<b>305 497 326</b>
Loss on disposal of PPE	-	-	351 546	-	-	-	147 501	147 501	147 501
<b>Total Expenditure</b>	<b>3 911 169 582</b>	<b>4 238 639 264</b>	<b>4 886 335 506</b>	<b>5 899 160 627</b>	<b>6 019 553 086</b>	<b>6 019 553 086</b>	<b>7 236 667 196</b>	<b>8 535 399 725</b>	<b>10 105 149 744</b>
Transfers recognised - capital	(144 428 473)	(159 672 563)	(241 781 645)	(183 173 000)	(183 506 333)	(183 506 333)	(325 071 331)	(242 500 000)	(389 103 194)
Distribution	(212 368 073)	(196 594 327)	112 907 778	-	-	-	-	-	-
<b>(Surplus)/deficit for the year</b>	<b>(612 245 789)</b>	<b>(895 317 369)</b>	<b>(962 710 349)</b>	<b>(1 489 846 984)</b>	<b>(1 417 512 470)</b>	<b>(1 417 512 470)</b>	<b>(1 718 855 132)</b>	<b>(1 673 584 484)</b>	<b>(1 801 290 946)</b>

Table 91: Public Works and Infrastructure Development: Statement of Financial Performance

## 24. Municipal entities

The following entities budgets were received:

Sandspruit Works Association  
Housing Company Tshwane

### 1. Sandspruit Works Association – Budgeted Financial Performance

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousands</b>									
<b>Revenue by Source</b>									
Property rates									
Property rates - penalties & collection charges									
Service charges - electricity revenue									
Service charges - water revenue	54,649	66,419	79,640	86,224	120,896	111,407	95,962	103,639	109,857
Service charges - sanitation revenue	15,661	20,953	22,467	29,641	29,641	26,829	29,230	31,568	33,463
Service charges - refuse									
Service charges - other	80,850	74,850	83,963	105,389	28,006	38,197	38,067	41,112	43,579
Rental of facilities and equipment									
Interest earned - external investments	1,217	1,876	1,389	917	917	313	290	313	332
Interest earned - outstanding debts	13,987	15,287	19,385	18,618	18,618	18,934	20,638	22,289	23,626
Dividends received									
Fines									
Licences and permits									
Agency services									
Transfers recognised									
Other revenue	49,608	43,872	37,137	69,075	81,923	67,278	74,598	80,566	85,400
Gains on disposal of PPE									
<b>Total Revenue</b>	<b>215,972</b>	<b>223,257</b>	<b>243,982</b>	<b>309,864</b>	<b>280,001</b>	<b>262,958</b>	<b>258,785</b>	<b>279,488</b>	<b>296,257</b>
<b>Expenditure By Type</b>									
Employee related costs	31,974	39,660	47,044	52,559	47,379	47,634	55,067	59,472	63,041
Remuneration of Directors	63	81	124	150	150	200	400	432	458
Debt impairment	36,689	35,845	40,841	54,073	54,073	54,101	59,485	64,244	68,098
Collection costs	2,844	4,009	4,701	6,037	4,772	4,039	4,597	4,965	5,263
Depreciation & asset impairment	1,751	2,404	2,755	2,945	2,945	2,930	2,750	2,970	3,148
Finance charges			29						
Bulk purchases	77,048	74,869	81,677	98,192	98,192	89,268	67,930	73,364	77,766
Other materials									
Contracted services									
Grants and subsidies									
Other expenditure	66,214	67,297	70,018	95,908	72,490	64,786	68,556	74,040	78,483
Loss on disposal of PPE									
<b>Total Expenditure</b>	<b>216,583</b>	<b>224,165</b>	<b>247,188</b>	<b>309,864</b>	<b>280,001</b>	<b>262,958</b>	<b>258,785</b>	<b>279,488</b>	<b>296,257</b>
<b>Surplus/(Deficit)</b>	<b>(611)</b>	<b>(908)</b>	<b>(3,207)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital									
Contributions									
Contributions of PPE			7						
<b>Surplus/(Deficit) before taxation</b>	<b>(611)</b>	<b>(908)</b>	<b>(3,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxation									
<b>Surplus/ (Deficit) for the year</b>	<b>(611)</b>	<b>(908)</b>	<b>(3,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 92: Sandspruit Works Association – Financial Performance

## Budgeted Financial Position

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
<b>R thousands</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	25,466	25,530	4,998	16,947	16,947	9,153	7,263	6,648	7,128
Call investment deposits									
Consumer debtors	3,200	7,488	15,899	9,462	9,462	9,550	10,550	11,800	12,550
Other debtors	32,926	54,624	91,833	11,050	9,050	9,000	9,500	9,800	10,350
Current portion of long-term receivables									
Inventory	1,541	1,652	2,224	2,250	2,250	2,500	2,750	2,950	3,150
<b>Total current assets</b>	<b>63,133</b>	<b>89,294</b>	<b>114,953</b>	<b>39,709</b>	<b>37,709</b>	<b>30,203</b>	<b>30,063</b>	<b>31,198</b>	<b>33,178</b>
<b>Non current assets</b>									
Long-term receivables	1,506								
Investments									
Investment property									
Property, plant and equipment	16,035	18,190	17,777	22,570	22,570	20,550	22,600	23,500	23,750
Agricultural									
Biological assets									
Intangible assets									
<b>Total non current assets</b>	<b>17,541</b>	<b>18,190</b>	<b>17,777</b>	<b>22,570</b>	<b>22,570</b>	<b>20,550</b>	<b>22,600</b>	<b>23,500</b>	<b>23,750</b>
<b>TOTAL ASSETS</b>	<b>80,674</b>	<b>107,484</b>	<b>132,730</b>	<b>62,279</b>	<b>60,279</b>	<b>50,753</b>	<b>52,663</b>	<b>54,698</b>	<b>56,928</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft									
Borrowing									
Consumer deposits	2,471	1,531	2,483	2,000	2,000	2,500	2,800	3,100	3,450
Trade and other payables	49,166	77,825	105,318	32,151	30,151	20,125	21,735	23,470	25,350
Provisions									
<b>Total current liabilities</b>	<b>51,637</b>	<b>79,356</b>	<b>107,801</b>	<b>34,151</b>	<b>32,151</b>	<b>22,625</b>	<b>24,535</b>	<b>26,570</b>	<b>28,800</b>
<b>Non current liabilities</b>									
Borrowing									
Provisions									
<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>51,637</b>	<b>79,356</b>	<b>107,801</b>	<b>34,151</b>	<b>32,151</b>	<b>22,625</b>	<b>24,535</b>	<b>26,570</b>	<b>28,800</b>
<b>NET ASSETS</b>	<b>29,037</b>	<b>28,128</b>	<b>24,929</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	29,037	28,128	24,929	28,128	28,128	28,128	28,128	28,128	28,128
Reserves									
Share capital									
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>29,037</b>	<b>28,128</b>	<b>24,929</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>	<b>28,128</b>

Table 93: Sandspruit Works Association – Financial Position

## Budgeted Cash Flows

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
Receipts									
Ratepayers and other	249,891	145,793	132,926	275,098	244,298	189,350	167,432	180,827	191,677
Government - operating									
Government - capital									
Interest	15,204	17,162	20,775	19,535	19,535	19,247	20,928	22,602	23,958
Dividends									
Payments									
Suppliers and employees	(263,594)	(156,189)	(171,871)	(291,846)	(261,046)	(201,892)	(185,350)	(199,344)	(210,506)
Finance charges			(29)						
Dividends paid									
Grants									
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>1,501</b>	<b>6,766</b>	<b>(18,198)</b>	<b>2,787</b>	<b>2,787</b>	<b>6,705</b>	<b>3,010</b>	<b>4,085</b>	<b>5,129</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Receipts									
Proceeds on disposal of PPE			15						
Decrease (increase) in non-current debtors									
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments	(1,454)								
Payments									
Capital assets	(5,710)	(4,559)	(2,349)	(5,200)	(5,200)	(3,050)	(5,200)	(5,000)	(5,000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(7,164)</b>	<b>(4,559)</b>	<b>(2,334)</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>(3,050)</b>	<b>(5,200)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase in consumer deposits	469	(940)		300	300	500	300	300	350
Payments									
Repayment of borrowing	(144)	(1,203)							
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>325</b>	<b>(2,143)</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>500</b>	<b>300</b>	<b>300</b>	<b>350</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(5,338)</b>	<b>64</b>	<b>(20,533)</b>	<b>(2,113)</b>	<b>(2,113)</b>	<b>4,156</b>	<b>(1,890)</b>	<b>(615)</b>	<b>479</b>
Cash/cash equivalents at the year begin:	30,804	25,466	25,531	19,060	19,060	4,998	9,153	7,263	6,648
Cash/cash equivalents at the year end:	25,466	25,530	4,998	16,947	16,947	9,153	7,263	6,648	7,128

Table 94: Sandspruit Works - Cash flow

**2. Housing Company Tshwane - Budgeted Financial Performance**  
(This budget was not included in the consolidated 2010/11 MTREF)

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1	Budget Year +2
<b>R thousands</b>									
<b>Revenue by Source</b>									
Property rates									
Property rates - penalties & collection charges									
Service charges - electricity revenue	124,000	11,000							
Service charges - water revenue									
Service charges - sanitation revenue									
Service charges - refuse									
Service charges - other									
Rental (Eloff Building)	14,757,000	15,223,000	10,000,000	2,040,000	2,040,000	2,040,000	2,244,000	2,468,000	2,715,000
Interest earned - external investments	24,000	111,000							
Interest earned - outstanding debtors			1,296,000						
Dividends received									
Fines									
Licences and permits									
Agency services									
Transfers recognised	150,000	111,000							
Other revenue		1,664,000							
Gains on disposal of PPE									
<b>Total Revenue</b>	<b>15,055,000</b>	<b>17,120,000</b>	<b>11,296,000</b>	<b>2,040,000</b>	<b>2,040,000</b>	<b>2,040,000</b>	<b>2,244,000</b>	<b>2,468,000</b>	<b>2,715,000</b>
<b>Expenditure By Type</b>									
Employee related costs	1,421,000	2,416,000	2,898,000	3,043,000	3,043,000	3,043,000	3,506,000	3,857,000	4,243,000
Remuneration of Directors			505,000	505,000	505,000	505,000	611,000	672,000	739,000
Debt impairment	7,836,000	6,542,000	8,000,000	8,400,000	8,400,000	8,400,000	12,000,000	13,000,000	14,300,000
Collection costs	290,000	282,000	479,000	587,000	587,000	587,000	1,213,000	666,000	750,000
Depreciation & asset impairment	60,000	468,000	50,000	52,000	52,000	52,000	55,000	60,000	70,000
Finance charges	838,000	757,000	1,000,000	1,150,000	1,150,000	1,150,000	1,320,000	1,452,000	1,597,000
Bulk purchases		352,000	400,000	430,000	430,000	430,000	484,000	532,000	585,000
Other materials		10,000	10,000	12,000	12,000	12,000	15,000	16,000	18,000
Contracted services	5,149,000	7,808,000	8,600,000	9,460,000	9,460,000	9,460,000	10,406,000	11,447,000	12,592,000
Grants and subsidies					28	28			
Other expenditure	2,806,000	273,000	280,000	308,000	308,000	308,000	339,000	373,000	410,000
Loss on disposal of PPE									
<b>Total Expenditure</b>	<b>18,400,000</b>	<b>18,908,000</b>	<b>22,222,000</b>	<b>23,947,000</b>	<b>23,947,028</b>	<b>23,947,028</b>	<b>29,949,000</b>	<b>32,075,000</b>	<b>35,304,000</b>
<b>Surplus/(Deficit)</b>	<b>-3,345,000</b>	<b>-1,788,000</b>	<b>-10,926,000</b>	<b>-21,907,000</b>	<b>-21,907,028</b>	<b>-21,907,028</b>	<b>-27,705,000</b>	<b>-29,607,000</b>	<b>-32,589,000</b>
Transfers recognised - capital									
Contributions									
Contributions of PPE									
<b>Surplus/(Deficit) before taxation</b>	<b>-3,345,000</b>	<b>-1,788,000</b>	<b>-10,926,000</b>	<b>-21,907,000</b>	<b>-21,907,028</b>	<b>-21,907,028</b>	<b>-27,705,000</b>	<b>-29,607,000</b>	<b>-32,589,000</b>
Taxation									
<b>Surplus/ (Deficit) for the year</b>	<b>-3,345,000</b>	<b>-1,788,000</b>	<b>-10,926,000</b>	<b>-21,907,000</b>	<b>-21,907,028</b>	<b>-21,907,028</b>	<b>-27,705,000</b>	<b>-29,607,000</b>	<b>-32,589,000</b>

Table 95: Housing Company Tshwane – Budgeted Financial Performance

## Budgeted Financial Position

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	3,652	788	866	910	910	910	4,213	4,635	5,091
Call investment deposits	348	3	3	5	5	5	391	430	473
Consumer debtors	3,451	4,087	4,496	4,721	4,721	4,721	7,636	8,399	9,239
Other debtors	146	1,661	1,827	1,827	1,827	1,827	122	135	149
Current portion of long-term receivables									
Inventory									
<b>Total current assets</b>	<b>7,597</b>	<b>6,539</b>	<b>7,192</b>	<b>7,463</b>	<b>7,463</b>	<b>7,463</b>	<b>12,362</b>	<b>13,599</b>	<b>14,952</b>
<b>Non current assets</b>									
Long-term receivables									
Investments									
Investment property	10,000	9,600	10,300	10,560	10,560	10,560	231,616	254,778	267,512
Property, plant and equipment	76	74	81	89	89	89	631	694	763
Agricultural									
Biological assets									
Intangible assets									
<b>Total non current assets</b>	<b>10,076</b>	<b>9,674</b>	<b>10,381</b>	<b>10,649</b>	<b>10,649</b>	<b>10,649</b>	<b>232,247</b>	<b>255,472</b>	<b>268,275</b>
<b>TOTAL ASSETS</b>	<b>17,673</b>	<b>16,213</b>	<b>17,573</b>	<b>18,112</b>	<b>18,112</b>	<b>18,112</b>	<b>244,609</b>	<b>269,071</b>	<b>283,227</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft									
Borrowing		315	347	350	350	350	9,752	10,728	11,801
Consumer deposits	1,822	2,101	2,311	2,311	2,311	2,311	46,648	51,313	51,313
Trade and other payables	6,854	5,992	6,300	6,591	6,591	6,591	665	731	841
Provisions	249	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>8,925</b>	<b>8,408</b>	<b>8,958</b>	<b>9,252</b>	<b>9,252</b>	<b>9,252</b>	<b>57,065</b>	<b>62,772</b>	<b>63,955</b>
<b>Non current liabilities</b>									
Borrowing	5,396	4,756	5,231	5,754	5,754	5,754	176,610	194,271	203,985
Provisions									
<b>Total non current liabilities</b>	<b>5,396</b>	<b>4,756</b>	<b>5,231</b>	<b>5,754</b>	<b>5,754</b>	<b>5,754</b>	<b>176,610</b>	<b>194,271</b>	<b>203,985</b>
<b>TOTAL LIABILITIES</b>	<b>14,321</b>	<b>13,164</b>	<b>14,189</b>	<b>15,006</b>	<b>15,006</b>	<b>15,006</b>	<b>233,675</b>	<b>257,043</b>	<b>267,940</b>
<b>NET ASSETS</b>	<b>3,352</b>	<b>3,049</b>	<b>3,384</b>	<b>3,106</b>	<b>3,106</b>	<b>3,106</b>	<b>10,934</b>	<b>12,028</b>	<b>15,287</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	(2,210)	(1,565)	(1,408)	(1,549)	(1,549)	(1,549)	5,696	6,266	6,891
Reserves	2,509	-	-	-	-	-	-	-	-
Share capital	3,063	4,614	4,792	4,655	4,655	4,655	5,238	5,762	6,396
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,352</b>	<b>3,049</b>	<b>3,384</b>	<b>3,106</b>	<b>3,106</b>	<b>3,106</b>	<b>10,934</b>	<b>12,028</b>	<b>15,287</b>

Table 96: Housing Company Tshwane – Budgeted Financial Position



## Budgeted Cash Flows

Description	2006/07	2007/08	2008/09	Current Year 2009/10			Medium Term Revenue and Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
Receipts									
Rental income	10,842	9,511	9,987	2,040	2,040	2,040	2,244	2,468	2,715
Government - operating	150	111	115	-	-	-	500	550	605
Government - capital	-	-	-	-	-	-	-	-	-
Interest	24	111	120	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(9,768)	(11,861)	(8,987)	-	-	-	1,100	(1,108)	(1,219)
Finance charges	(736)	(757)	(833)	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>512</b>	<b>(2,885)</b>	<b>402</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>	<b>3,844</b>	<b>1,910</b>	<b>2,101</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	(2)	(1)	-	(1,484)	(1,484)	(1,484)	(1,100)	(1,882)	(2,079)
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(2)</b>	<b>(1)</b>	<b>-</b>	<b>(1,484)</b>	<b>(1,484)</b>	<b>(1,484)</b>	<b>(1,100)</b>	<b>(1,882)</b>	<b>(2,079)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing	(315)	(325)	(325)	358	358	358	990	433	477
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(315)</b>	<b>(325)</b>	<b>(325)</b>	<b>358</b>	<b>358</b>	<b>358</b>	<b>990</b>	<b>433</b>	<b>477</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>195</b>	<b>(3,211)</b>	<b>77</b>	<b>914</b>	<b>914</b>	<b>914</b>	<b>3,734</b>	<b>461</b>	<b>499</b>
Cash/cash equivalents at the year begin:	3,805	4,802	792	1	1	1	870	4,604	5,065
Cash/cash equivalents at the year end:	4,000	791	869	915	915	915	4,604	5,065	5,564

Table 97: Housing Company Tshwane – Budgeted Cash Flows

## 25. Level of readiness certification

### IMPLEMENTATION OF NEW BUDGET FORMATS: LEVEL OF READINESS CERTIFICATION

THIS CERTIFICATE AIMS TO ASCERTAIN THE LEVEL OF READINESS BY MUNICIPALITIES TO PREPARE THE 2010/11 MUNICIPAL DRAFT BUDGETS IN ACCORDANCE WITH THE NEW BUDGET FORMATS: MUNICIPAL BUDGET AND REPORTING REGULATIONS (GOVERNMENT GAZETTE 32141 DATED 17 APRIL 2009)

I, \_\_\_\_\_ Accounting Officer of  
\_\_\_\_\_ (name of the municipality), hereby certify  
that:

(mark as appropriate)

- The Municipality will be able to prepare the 2010/11 draft budget in accordance with the new budget formats regulated by the National Treasury.
- The Municipality will not be able to prepare the 2010/11 draft budget in accordance with the new budget formats regulated by the National Treasury.  
(The Municipality is required to submit reasons for non-compliance with the regulations).

The information submitted above, is to the best of my knowledge accurate.

Print Name: \_\_\_\_\_

Accounting Officer of \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Municipal Stamp