

Free State: Mafube(FS205) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figures)

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard	1									
<i>Governance and Administration</i>		-	47 649	75 195	78 664	106 728	106 728	164 896	183 101	203 534
Executive & Council								164 896	183 101	203 534
Budget & Treasury Office			47 649	75 195	78 664	106 728	106 728			
Corporate Services										
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-
Community & Social Services										
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	21 762	-	-	-	-	-	-	-
Planning and Development										
Road Transport										
Environmental Protection			21 762							
<i>Trading Services</i>		-	5 305	48 469	47 115	68 985	68 985	-	-	-
Electricity			11 364	26 309	26 730	48 600	48 600			
Water			(11 763)	6 824	8 239	8 239	8 239			
Waste Water Management			5 704	7 780	7 590	7 590	7 590			
Waste Management				7 556	4 556	4 556	4 556			
<i>Other</i>	4									
Total Revenue - Standard	2	-	74 716	123 664	125 778	175 713	175 713	164 896	183 101	203 534
Expenditure - Standard										
<i>Governance and Administration</i>		-	79 889	113 644	67 760	88 641	88 641	162 344	179 375	200 565
Executive & Council			5 534		15 089	26 571	26 571	162 344	179 375	200 565
Budget & Treasury Office			256	60 396	8 159	14 129	14 129			
Corporate Services			74 099	53 248	44 512	47 941	47 941			
<i>Community and Public Safety</i>		-	-	-	1 057	1 034	1 034	-	-	-
Community & Social Services					1 057	1 034	1 034			
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	1 130	-	-	-	-	-
Planning and Development					1 130					
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	15 678	14 713	54 572	57 854	57 854	-	-	-
Electricity			15 678	14 713	51 884	50 661	50 661			
Water					2 188	7 193	7 193			
Waste Water Management					500					
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	-	95 567	128 357	124 519	147 529	147 529	162 344	179 375	200 565
Surplus/(Deficit) for the year		-	(20 851)	(4 693)	1 259	28 184	28 184	2 552	3 726	2 970

References

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

Free State: Mafube(FS205) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	4 187	13 088	7 490	-	-	8 230	8 695	9 391	10 142
Property rates - penalties and collection charges		-	2 092	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	11 364	26 309	26 730	48 600	48 600	35 336	-	-	-
Service charges - water revenue	2	-	(11 763)	6 824	8 239	8 239	8 239	5 825	-	-	-
Service charges - sanitation revenue	2	-	5 704	7 780	7 590	7 590	7 590	2 568	-	-	-
Service charges - refuse revenue	2	-	-	7 556	4 556	4 556	4 556	2 465	-	-	-
Service charges - other		-	21 762	-	-	-	-	609	82 345	94 846	109 530
Rental of facilities and equipment		-	1 160	304	518	-	-	25	518	554	588
Interest earned - external investments		-	96	84	9	-	-	3	-	-	-
Interest earned - outstanding debtors		-	90	6 858	5 000	-	-	-	2 625	980	1 039
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	141	153	165	-	-	39	262	280	297
Licences and permits		-	117	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	38 856	44 284	63 516	-	-	64 710	69 316	76 435	81 312
Other own revenue	2	-	910	1 331	1 965	106 728	106 728	12 420	1 135	614	627
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	74 716	114 571	125 778	175 713	175 713	132 230	164 896	183 101	203 534
Expenditure By Type											
Employee related costs	2	-	32 607	48 776	43 118	-	-	51 021	50 961	55 037	59 440
Remuneration of councillors		-	5 534	4 472	3 930	-	-	-	-	-	-
Debt impairment	3	-	-	38 555	-	-	-	-	10 000	12 800	13 440
Depreciation and asset impairment	2	-	1 656	-	-	-	-	-	-	-	-
Finance charges		-	256	182	600	-	-	-	1 982	2 121	2 269
Bulk purchases	2	-	15 678	9 874	37 284	-	-	41 495	46 693	57 668	71 439
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	23	-	-	-	-	1 380	1 477	1 565
Transfers and grants		-	-	-	-	-	-	750	10 763	12 916	13 691
Other expenditure	4.5	-	39 836	26 475	39 588	147 529	147 529	37 527	40 419	34 646	38 720
Loss on disposal of PPE		-	-	-	-	-	-	-	146	2 710	-
Total Expenditure		-	95 567	128 357	124 519	147 529	147 529	130 792	162 344	179 375	200 565
Surplus/(Deficit)											
Transfers recognised - capital		-	(20 851)	(13 786)	1 259	28 184	28 184	1 438	2 552	3 726	2 970
Contributions recognised - capital	6	-	-	9 093	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	(20 851)	(4 693)	1 259	28 184	28 184	1 438	2 552	3 726	2 970
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(20 851)	(4 693)	1 259	28 184	28 184	1 438	2 552	3 726	2 970
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(20 851)	(4 693)	1 259	28 184	28 184	1 438	2 552	3 726	2 970
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	(20 851)	(4 693)	1 259	28 184	28 184	1 438	2 552	3 726	2 970

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mafube(FS205) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard	1										
<i>Governance and Administration</i>		-	-	1 140	-	-	-	136	500	-	-
Executive & Council								10	200		
Budget & Treasury Office								126	100		
Corporate Services				1 140					200		
<i>Community and Public Safety</i>		-	-	2 633	-	-	-	350	200	-	-
Community & Social Services											
Sport And Recreation											
Public Safety				2 633				350	200		
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	11 643	10 430	10 430	10 430	8 574	4 770	-	-
Planning and Development											
Road Transport				11 643	10 430	10 430	10 430	8 574	4 570		
Environmental Protection									200		
<i>Trading Services</i>		-	10 342	11 287	15 283	15 282	15 282	14 575	32 268	33 001	37 226
Electricity			10 342	67	8 886	8 886	8 886	5 192	13 115	6 500	9 000
Water				10 895	6 397	6 396	6 396	9 383	15 663	26 501	28 226
Waste Water Management				325					3 490		
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	10 342	26 702	25 712	25 712	25 712	23 635	37 738	33 001	37 226
Funded by:											
National Government			10 342	25 562	25 712	25 712	25 712	14 555	35 823	33 001	37 226
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	10 342	25 562	25 712	25 712	25 712	14 555	35 823	33 001	37 226
Public contributions and donations	5								1 915		
Borrowing	6										
Internally generated funds				1 140							
Total Capital Funding	7	-	10 342	26 702	25 712	25 712	25 712	14 555	37 738	33 001	37 226

References

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

Free State: Mafube(FS205) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash			9	11 741	11 741	11 741	11 741		2 200	2 316	2 438
Call investment deposits	1		130	228	228	228	228		1 968	2 072	2 181
Consumer debtors	1		17 433	6 515	6 515	6 515	6 515		51 815	52 815	53 815
Other debtors			8 704	7 485	7 485	7 485	7 485				
Current portion of long-term receivables											
Inventory	2		278	474	474	474	474				
Total current assets			-	26 554	26 444	26 444	26 444	-	55 983	57 203	58 434
Non current assets											
Long-term receivables											
Investments			182								
Investment property											
Investment in Associate											
Property, plant and equipment	3		208 542	219 312	219 312	219 312	219 312		972 837	919 592	919 592
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets			-	208 725	219 312	219 312	219 312	-	972 837	919 592	919 592
TOTAL ASSETS			-	235 279	245 756	245 756	245 756	-	1 028 820	976 795	978 026
LIABILITIES											
Current liabilities											
Bank overdraft	1		10 239								
Borrowing	4		134	547	547	547	547		8 732	8 208	7 980
Consumer deposits			940	1 027	1 027	1 027	1 027				
Trade and other payables	4		35 908	66 177	66 177	66 177	66 177		78 000	75 000	72 000
Provisions											
Total current liabilities			-	47 222	67 751	67 751	67 751	-	86 732	83 208	79 980
Non current liabilities											
Borrowing			1 792	971	971	971	971		20 078	18 874	15 400
Provisions									1 996	2 086	2 184
Total non current liabilities			-	1 792	971	971	971	-	22 074	20 960	17 584
TOTAL LIABILITIES			-	49 013	68 722	68 722	68 722	-	108 806	104 168	97 564
NET ASSETS	5		-	186 266	177 034	177 034	177 034	-	920 014	872 627	880 462
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			2 386	(14 262)	(14 262)	(14 262)	(14 262)				
Reserves	4		183 880	191 296	191 296	191 296	191 296				
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5		-	186 266	177 034	177 034	177 034	-	-	-	-

References

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

Free State: Mafube(FS205) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other				64 071	62 262	86 474	86 474	67 536	91 340	97 734	103 598
Government - operating	1			82 490	89 228	63 516	63 516	87 008	69 315	76 435	81 312
Government - capital	1					25 921	25 921		33 939	30 901	35 326
Interest						11	11				
Dividends											
Payments											
Suppliers and employees				(78 763)	(88 751)	(271 027)	(271 027)	(51 030)	(139 453)	(150 333)	(171 164)
Finance charges				(41 573)	(37 664)	(500)	(500)	(72 834)	(1 982)	(2 121)	(2 121)
Transfers and grants	1							(1 696)	(10 763)	(11 517)	(12 208)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	26 226	25 075	(95 605)	(95 605)	28 983	42 396	41 099	34 743
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									(8 695)	(42 528)	(42 528)
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets				(18 176)	(25 712)			(23 533)	(37 739)	(33 001)	(37 226)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(18 176)	(25 712)	-	-	(23 533)	(46 434)	(75 529)	(79 754)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				71				72	5	7	8
Payments											
Repayment of borrowing										(971)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	71	-	-	-	72	5	(964)	8
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2			8 121	(637)	(95 605)	(95 605)	5 522	(4 033)	(35 394)	(45 003)
Cash/cash equivalents at the year end:	2			(8 369)	(637)	(95 605)	(95 605)	(253)	11 741	7 708	(27 686)
				(248)	(637)	(95 605)	(95 605)	5 270	7 708	(27 686)	(72 689)

References

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

Free State: Mafube(FS205) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	-	10 342	26 702	25 712	25 712	25 712	37 738	33 001	37 226
Infrastructure - Road Transport				11 967	10 430	10 430	10 430	4 570		
Infrastructure - Electricity				2 700	8 000	8 000	8 000	12 100	6 500	9 000
Infrastructure - Water				10 895	6 397	6 396	6 396	15 663	26 501	28 226
Infrastructure - Sanitation								3 490		
Infrastructure - Other			10 342		886	886	886	1 915		
Infrastructure		-	10 342	25 562	25 712	25 712	25 712	37 738	33 001	37 226
Community										
Heritage assets										
Investment properties										
Other assets	6			1 140						
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4	-	-	11 967	10 430	10 430	10 430	4 570	-	-
Infrastructure - Road Transport		-	-	11 967	10 430	10 430	10 430	4 570	-	-
Infrastructure - Electricity		-	-	2 700	8 000	8 000	8 000	12 100	6 500	9 000
Infrastructure - Water		-	-	10 895	6 397	6 396	6 396	15 663	26 501	28 226
Infrastructure - Sanitation		-	-	-	-	-	-	3 490	-	-
Infrastructure - Other		-	10 342	-	886	886	886	1 915	-	-
Infrastructure		-	10 342	25 562	25 712	25 712	25 712	37 738	33 001	37 226
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	1 140	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	10 342	26 702	25 712	25 712	25 712	37 738	33 001	37 226
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				11 967	10 430	10 430	10 430	4 570		
Infrastructure - Electricity				2 700	8 000	8 000	8 000	12 100	6 500	9 000
Infrastructure - Water				10 895	32 157	6 396	6 396	15 663	26 501	28 226
Infrastructure - Sanitation								3 490		
Infrastructure - Other			10 342		89 535	886	886	1 915		
Infrastructure		-	10 342	25 562	140 121	25 712	25 712	37 738	33 001	37 226
Community					2 149					
Heritage assets										
Investment properties										
Other assets	6			1 140	43 908					
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	10 342	26 702	186 178	25 712	25 712	37 738	33 001	37 226
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment			1 656							
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	1 656	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as a % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure								7 390	7 760	8 147
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	7 390	7 760	8 147
References										
1. Detail of new assets provided in Table SA34a										
2. Detail of renewal of existing assets provided in Table SA34b										
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c										
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure										
5. Must reconcile to 'Budgeted Financial Position' (written down value)										
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category										
7. Including repairs and maintenance to agricultural, biological and intangible assets										

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)	2									
Using public tap (at least min.service level)										
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/Sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Free State: Mafube(FS205) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	(248)	(637)	(95 605)	(95 605)	5 270	7 708	(27 686)	(72 689)
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	(37 121)	(41 382)	(39 638)	(43 517)	(43 517)	-	(41 086)	(43 282)	(40 483)
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	(0.0)	(0.1)	-	-	0.7	0.8	(2.3)	(5.4)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	(20 851)	(4 693)	1 259	28 184	28 184	1 438	2 552	3 726	2 970
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	73.1%	(8.8%)	40.4%	(6.0%)	(38.2%)	13.4%	9.2%	9.5%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	82.0%	108.7%	49.2%	49.2%	79%	63.2%	51.7%	50.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	62.3%	0.0%	0.0%	0.0%	0.0%	10.9%	12.2%	11.2%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	68.1%	100.0%	0.0%	0.0%	99.6%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(46.4%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	1.9%	1.9%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	0.0%	0.0%	0.0%

References

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

Free State: Mafube(FS205) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework						
						R thousands				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
						Section	Audited Outcome	Audited Outcome	Audited Outcome							
Supporting indicators																
% incr total service charges (incl prop rates)	18(1)a			0.0%	79.1%	(2.8%)	46.4%	0.0%	(32.2%)	19.4%	15.2%	15.5%				
% incr Property Tax	18(1)a			0.0%	108.5%	(42.8%)	(100.0%)	0.0%	0.0%	0.0%	8.0%	8.0%				
% incr Service charges - electricity revenue	18(1)a			0.0%	131.5%	1.6%	81.8%	0.0%	(27.3%)	(100.0%)	0.0%	0.0%				
% incr Service charges - water revenue	18(1)a			0.0%	(158.0%)	20.7%	0.0%	0.0%	(29.3%)	(100.0%)	0.0%	0.0%				
% incr Service charges - sanitation revenue	18(1)a			0.0%	36.4%	(2.4%)	0.0%	0.0%	(66.2%)	(100.0%)	0.0%	0.0%				
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	(39.7%)	0.0%	0.0%	(45.9%)	(100.0%)	0.0%	0.0%				
% incr in Service charges - other	18(1)a			0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	15.2%	15.5%				
Total billable revenue	18(1)a		-	34 506	61 861	55 123	68 985	68 985	55 058	91 558	104 791	120 259				
Service charges			-	27 067	48 469	47 115	68 985	68 985	46 804	82 345	94 846	109 530				
Property rates			-	6 278	13 088	7 490	-	-	8 230	8 695	9 391	10 142				
Service charges - electricity revenue			-	11 364	26 309	26 730	48 600	48 600	35 336	-	-	-				
Service charges - water revenue			-	(11 763)	6 824	8 239	8 239	8 239	5 825	-	-	-				
Service charges - sanitation revenue			-	5 704	7 780	7 590	7 590	7 590	2 568	-	-	-				
Service charges - refuse removal			-	-	7 556	4 556	4 556	4 556	2 465	-	-	-				
Service charges - other			-	21 762	-	-	-	-	609	82 345	94 846	109 530				
Rental of facilities and equipment			-	1 160	304	518	-	-	25	518	554	588				
Capital expenditure excluding capital grant funding			-	-	1 140	-	-	-	9 080	1 915	-	-				
Cash receipts from ratepayers	18(1)a		-	-	64 071	62 262	86 474	86 474	67 536	82 645	55 206	61 070				
Ratepayer & Other revenue	18(1)a		-	35 673	63 345	57 253	175 713	175 713	67 518	92 955	105 686	121 183				
Change in consumer debtors (current and non-current)			17 735	26 137	(12 137)	-	-	-	(14 000)	37 815	1 000	1 000				
Operating and Capital Grant Revenue	18(1)a		-	38 856	53 377	63 516	-	-	64 710	69 316	76 435	81 312				
Capital expenditure - total	20(1)(vi)		-	10 342	26 702	25 712	25 712	25 712	23 635	37 738	33 001	37 226				
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	2 375	-	-	-				
Supporting benchmarks																
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%				
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%				
DoRA operating grants total MFY																
DoRA capital grants total MFY																
Provincial operating grants																
Provincial capital grants																
District Municipality grants																
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-				
Average annual collection rate (arrear inclusive)																

DoRA operating

List operating grants

										-	-	-

DoRA capital

List capital grants

										-	-	-

Trend

Free State: Mafube(FS205) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands												
Change in consumer debtors (current and non-current)			17 735	26 137	(12 137)	-	-	-	(14 000)	37 815	1 000	1 000

Free State: Mafube(FS205) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	10 342	25 562	25 712	25 712	25 712	37 738	33 001	37 226
Infrastructure - Road Transport		-	-	11 967	10 430	10 430	10 430	4 570	-	-
<i>Roads, Pavements, Bridges and Storm Water</i>		-	-	11 967	10 430	10 430	10 430	4 570	-	-
Infrastructure - Electricity		-	-	2 700	8 000	8 000	8 000	12 100	6 500	9 000
<i>Electricity Reticulation</i>		-	-	67	8 000	8 000	8 000	12 100	6 500	9 000
<i>Street Lighting</i>		-	-	2 633	-	-	-	-	-	-
Infrastructure - Water		-	-	10 895	6 397	6 396	6 396	15 663	26 501	28 226
<i>Water Reservoirs and Reticulation</i>		-	-	10 895	6 397	6 396	6 396	15 663	26 501	28 226
Infrastructure - Sanitation		-	-	-	-	-	-	3 490	-	-
<i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	3 490	-	-
Infrastructure - Other		-	10 342	-	886	886	886	1 915	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	10 342	-	886	886	886	1 915	-	-
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens		-	-	-	-	-	-	-	-	-
Sportfields		-	-	-	-	-	-	-	-	-
Community Halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Security and Policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	1 140	-	-	-	-	-	-
General Vehicles		-	-	182	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment		-	-	154	-	-	-	-	-	-
Office Equipment		-	-	274	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Land and Buildings		-	-	531	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	10 342	26 702	25 712	25 712	25 712	37 738	33 001	37 226
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

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

Free State: Mafube(FS205) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

R thousands	Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class											
	Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity <i>Electricity Reticulation Street Lighting</i>		-	-	-	-	-	-	-	-	-
	Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
	Infrastructure - Other <i>Waste Mangement Transportation Housing Gas Other</i>	2 3	-	-	-	-	-	-	-	-	-
	Community		-	-	-	-	-	-	-	-	-
	Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7	-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Agricultural Assets		-	-	-	-	-	-	-	-	-
	Biological Assets		-	-	-	-	-	-	-	-	-
	Biological Assets		-	-	-	-	-	-	-	-	-
	Intangibles		-	-	-	-	-	-	-	-	-
	Intangibles		-	-	-	-	-	-	-	-	-
	Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
	Specialised Vehicles		-	-	-	-	-	-	-	-	-
	Refuse Fire Conservancy Ambulances		-	-	-	-	-	-	-	-	-

References

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

Free State: Mafube(FS205) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement Transportation Housing Gas Other</i>	2 3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens		-	-	-	-	-	-	-	-	-
Sportfields		-	-	-	-	-	-	-	-	-
Community Halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Security and Policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles		-	-	-	-	-	-	-	-	-
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment		-	-	-	-	-	-	-	-	-
Office Equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Land and Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

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