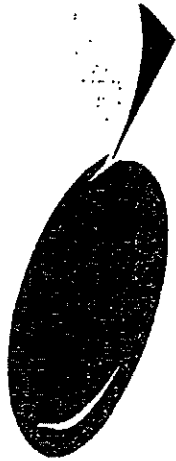
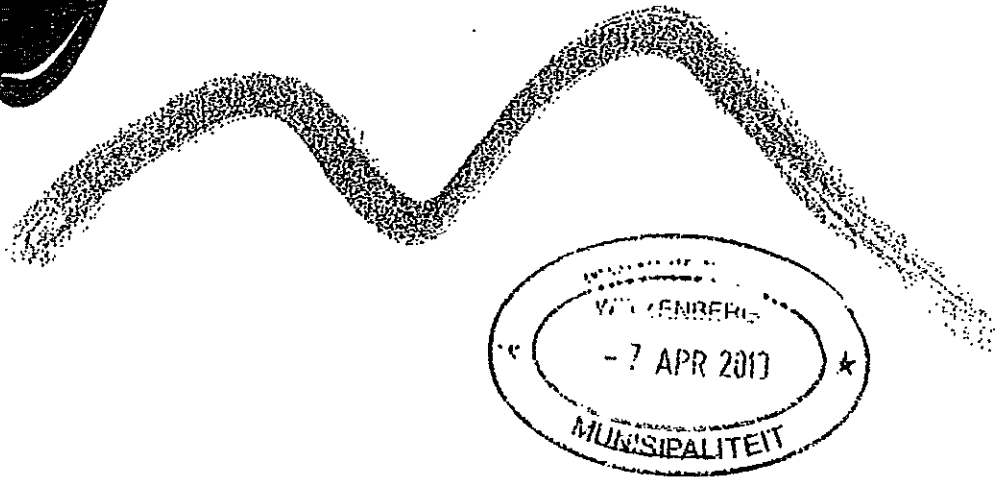


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Tabled Council 30/3/2010  
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# WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase



## Tabled Budget 2010/11 to 2012/13

**Medium Term Revenue and Expenditure Framework**

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## Glossary

**"Adjustments Budget"** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**"Allocations"** – Money received from Provincial or National Government or other municipalities.

**"Budget"** – The financial plan of the Municipality.

**"Budget Related Policy"** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy, see note 1 of the Municipal Budget and reporting regulations.

**"Capital Expenditure"** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**"Cash flow statement"** - A statement showing the cash movements from operating activities, investment activities, financing activities and the cash equivalents of the Municipality.

**"DORA"** – Division of Revenue Act, annual legislation that shows the total allocations made by national to provincial and local government.

**"Equitable Share"** – An unconditional grant paid to municipalities. It is predominantly targeted to help with free basic services.

**"Fruitless and wasteful expenditure"** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**"GFS"** – General Functions and sub functions as an internationally recognised classification system that facilitates like for like comparison between municipalities.

**"GRAP"** – Generally Recognised Accounting Practice, the new standards for compiling Municipal financial statements.

**"IDP"** – Integrated Development Plan, the main strategic planning document of the Municipality

**"KPI's"** – Key Performance Indicators, measures of service output and/or outcome.

**"MFMA"** – The Municipal Finance Management Act – No. 53 of 2003.

**"MTREF"** – Medium Term Revenue and Expenditure Framework is a medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the current year and the past three years audited financial position.

**"Operating Expenditure"** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**"Rates"** – Local Government tax levied in terms of the Municipal property rates act, Act 6 of 2004, based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**"SDBIP"** – Service Delivery and Budget Implementation Plan, a detailed plan comprising quarterly performance targets and monthly budget estimates as well as non-financial indicators.

**"Strategic Objectives"** – The main priorities of the Municipality as set out in the IDP and all budgeted spending must contribute towards the achievement of the strategic objectives.

**"Unauthorised expenditure"** – Generally, spending without, or in excess of, an approved budget.

**"Virement"** – A transfer of budget.

**"Vote"** – One of the main segments into which a budget.