

TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10 Budget R'000 E	Budget Year +1 2010/11 Budget R'000 F	Budget Year +2 2011/12 Budget R'000 G
	Revenue by Source						
Property rates	9,095,895	10,153,175	10,375,150	10,375,150	16,422,000	17,407,320	18,451,759
Property rates: Income Forgone	0	0	0	0	2,842,000	3,012,520	3,193,271
Net Property rates Income	9,095,895	10,153,175	10,375,150	10,375,150	13,580,000	14,394,800	15,258,488
Property rates - penalties imposed and collection charges	175,567	175,567	0	0	50,000	53,000	56,180
Service charges - electricity revenue from tariff billings	23,497,263	21,313,662	22,461,230	22,461,230	28,719,926	30,443,122	32,269,709
Service charges - water revenue from tariff billings	12,787,642	11,352,626	11,352,626	11,352,626	13,042,148	13,824,677	14,654,157
Service charges - sanitation revenue from tariff billings	7,207,561	8,902,144	8,236,869	8,236,869	10,001,780	10,601,887	11,238,000
Service charges - refuse removal from tariff billings	4,534,224	5,599,932	5,599,933	5,599,933	6,024,440	6,385,906	6,769,061
Service charges - other	10,500	10,500	38,700	38,700	26,800	28,408	30,112
Sales - Prepaid Electricity revenue	0	0	0	0	11,903,313	12,617,512	13,374,562
Rental of facilities and equipment	686,000	648,000	445,000	445,000	390,500	413,930	438,766
Interest earned - external investments	200,000	235,000	309,000	309,000	313,400	332,204	352,136
Interest earned - outstanding debtors	657,000	697,000	872,566	872,566	666,000	705,960	748,318
Dividends received	0	0	0	0	0	0	0
Fines	1,510,000	2,006,000	2,156,000	2,156,000	5,460,800	5,788,448	6,135,755
Licenses and permits	937,500	1,083,500	1,098,500	1,098,500	1,048,000	1,110,880	1,177,533
Income for agency services	0	0	0	0	0	0	0
Government grants & subsidies	24,294,000	29,267,000	27,723,000	27,723,000	36,523,000	38,714,380	41,037,243
Public contributions & donated or contributed PPE	0	0	0	0	1,905,000	0	0
Gain on disposal of property plant and equipment	0	0	0	0	0	0	0
OTHER INCOME	497,931	5,667,191	8,577,773	8,577,773	560,638	594,276	629,933
Total Revenue By Source	86,091,083	97,111,297	99,246,347	99,246,347	130,215,745	136,009,390	144,169,953

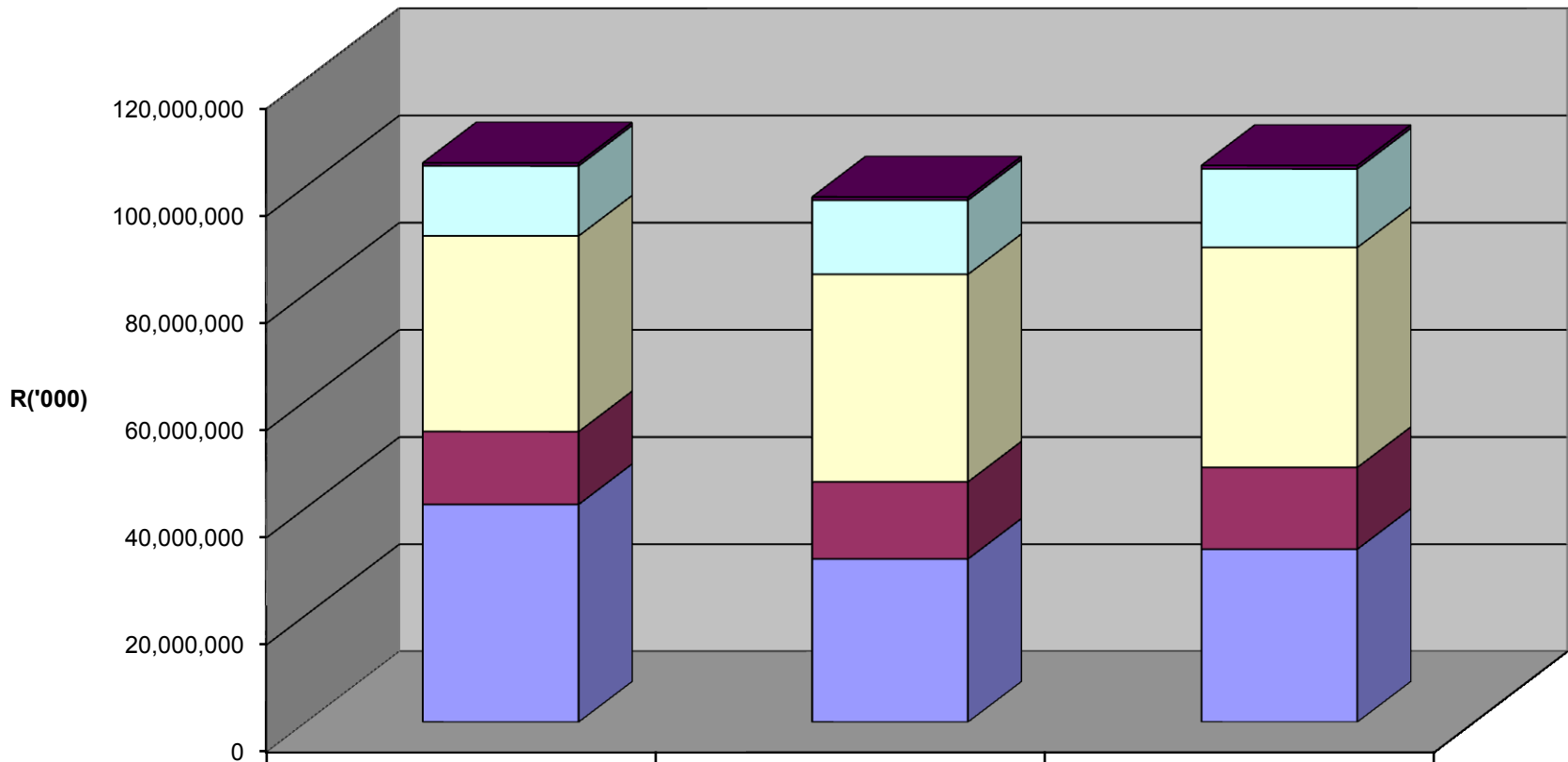
Column Definitions:

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

Notes:

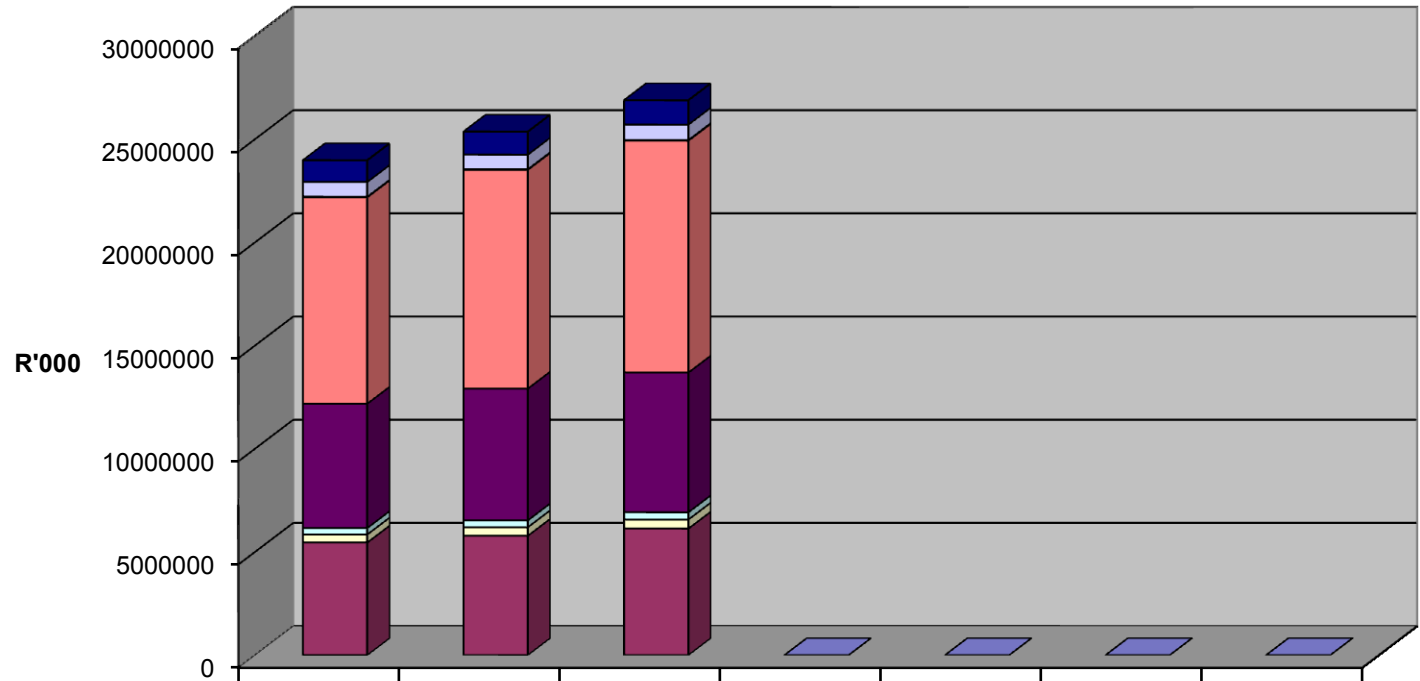
- This table and the associated charts are examples only.
- The sources listed here have been adapted from the specimen statement of financial performance.
- Note that there is **no** classification for "other" in this example. Sources not applicable have been deleted. Municipalities should ensure that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

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



	09/10 Bud	10/11 Proj	11/12 Proj
■ Other	560,638	594,276	629,933
□ Water tariffs	13,042,148	13,824,677	14,654,157
□ Grants & subsidies	36,523,000	38,714,380	41,037,243
■ Property rates	13,580,000	14,394,800	15,258,488
■ Electricity tariffs	40,623,239	30,443,122	32,269,709

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



	09/10 Bud	10/11 Proj	11/12 Proj				
■ Licenses and permits	1,048,000	1,110,880	1,177,533				
□ Interest earned - outstanding debtors	716,000	705,960	748,318				
■ Other service charges	26,800	28,408	30,112				
■ Sanitation tariffs	10,001,780	10,601,887	11,238,000				
■ Refuse tariffs	6,024,440	6,385,906	6,769,061				
□ Interest earned - external investments	313,400	332,204	352,136				
□ Rental of facilities and equipment	390,500	413,930	438,766				
■ Fines	5,460,800	5,788,448	6,135,755				
■ #REF!	0	0	0	0	0	0	0

TABLE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	6,209,172	7,802,858	6,977,002	6,977,002	7,992,310	8,471,848	8,980,159
Finance & Admin	14,909,886	16,038,521	15,128,569	15,128,569	19,749,534	20,934,506	22,190,577
Planning & Development	3,833,228	6,403,727	2,969,112	2,969,112	4,398,165	4,662,055	4,941,778
Health	558,323	510,130	344,116	344,116	307,605	326,062	345,625
Community & Social Services	3,984,190	4,132,596	4,006,747	4,006,747	5,371,379	5,693,662	6,035,282
Public Safety	2,129,497	2,085,802	2,318,510	2,318,510	6,020,322	6,381,542	6,764,434
Sport and Recreation	2,987,680	2,644,338	2,566,393	2,566,393	2,731,014	2,894,875	3,068,568
Road Transport	5,696,793	5,546,658	5,812,179	5,812,179	11,033,063	11,695,046	12,396,749
Other	1,681,214	1,087,569	1,060,069	1,060,069	1,411,469	1,496,157	1,585,926
Housing	1,117,328	1,196,282	1,667,782	1,667,782	3,210,318	3,402,937	3,607,113
Waste Management	6,137,838	6,720,281	6,328,526	6,328,526	9,274,732	9,831,216	10,421,089
Waste Water Management	7,148,232	7,669,192	6,757,196	6,757,196	11,315,324	11,994,244	12,713,898
Electricity	18,206,520	21,000,801	25,684,927	25,684,927	35,946,096	38,102,862	40,389,034
Water	4,736,575	5,462,543	7,347,259	7,347,259	8,344,085	8,844,730	9,375,414
OPERATING EXPENDITURE BY VOTE	79,336,476	88,301,298	88,968,387	88,968,387	127,105,418	134,731,743	142,815,648

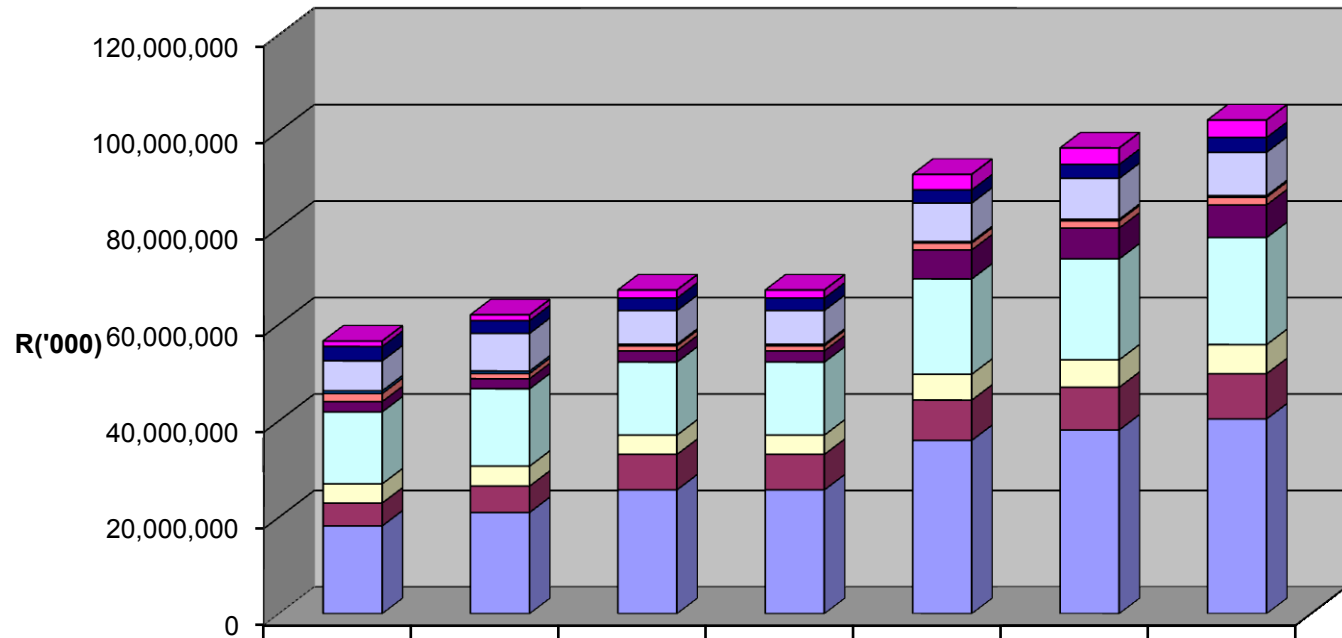
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/010 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

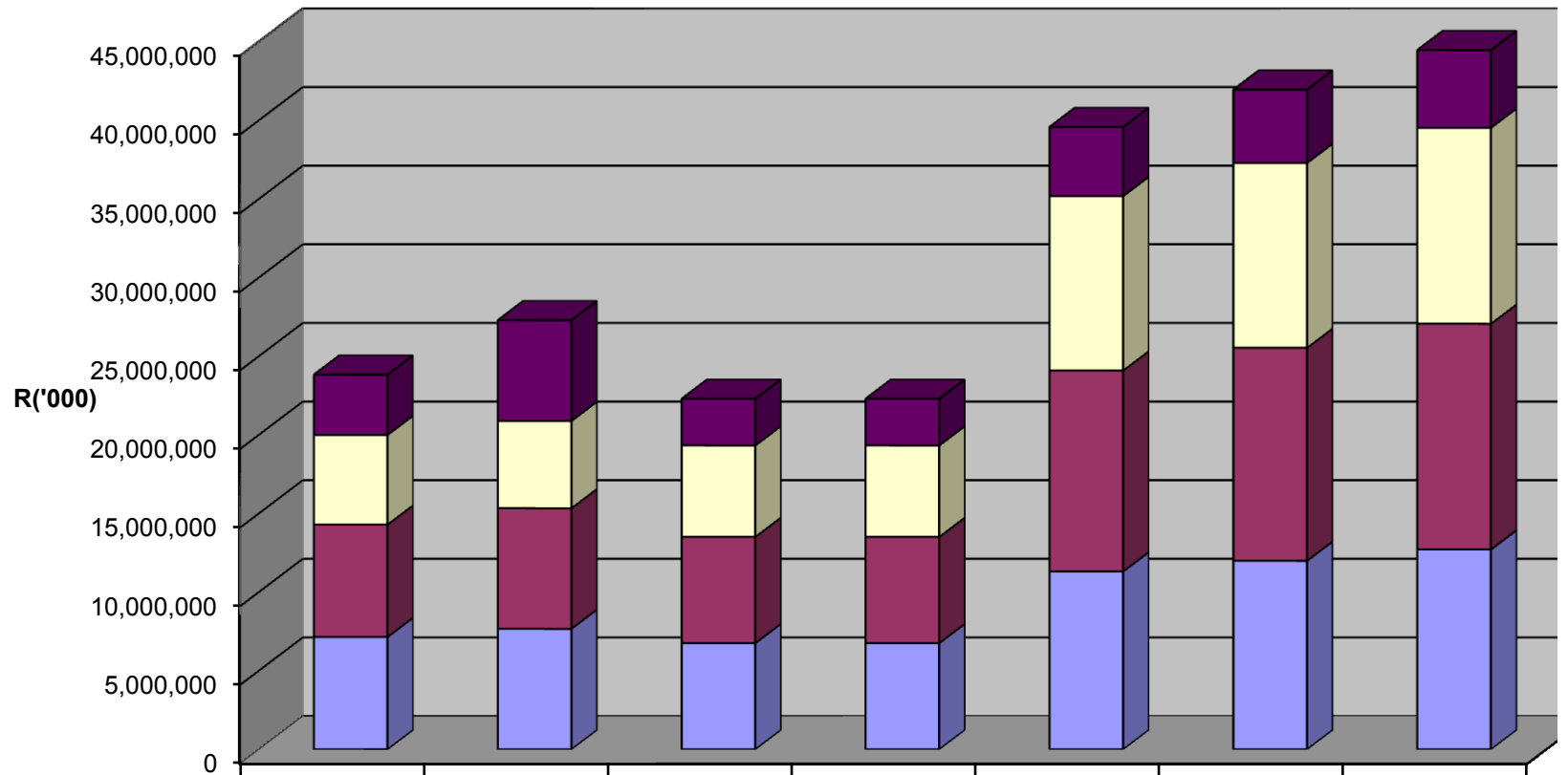
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a).
3. All budgeted amounts must be classified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

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



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
■ Housing	1,117,328	1,196,282	1,667,782	1,667,782	3,210,318	3,402,937	3,607,113
■ Sport and Recreation	2,987,680	2,644,338	2,566,393	2,566,393	2,731,014	2,894,875	3,068,568
□ Executive & Council	6,209,172	7,802,858	6,977,002	6,977,002	7,992,310	8,471,848	8,980,159
■ Health	558,323	510,130	344,116	344,116	307,605	326,062	345,625
■ Other	1,681,214	1,087,569	1,060,069	1,060,069	1,411,469	1,496,157	1,585,926
■ Public Safety	2,129,497	2,085,802	2,318,510	2,318,510	6,020,322	6,381,542	6,764,434
□ Finance & Admin	14,909,886	16,038,521	15,128,569	15,128,569	19,749,534	20,934,506	22,190,577
□ Community & Social Services	3,984,190	4,132,596	4,006,747	4,006,747	5,371,379	5,693,662	6,035,282
■ Water	4,736,575	5,462,543	7,347,259	7,347,259	8,344,085	8,844,730	9,375,414
■ Electricity	18,206,520	21,000,801	25,684,927	25,684,927	35,946,096	38,102,862	40,389,034

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



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
■ Planning & Development	3,833,228	6,403,727	2,969,112	2,969,112	4,398,165	4,662,055	4,941,778
□ Environmental Protection	0	0	0	0	0	0	0
□ Road Transport	5,696,793	5,546,658	5,812,179	5,812,179	11,086,639	11,751,837	12,456,948
■ Waste Water Management	7,148,232	7,669,192	6,757,196	6,757,196	12,777,780	13,544,447	14,357,114
■ Waste Water Management	7,148,232	7,669,192	6,757,196	6,757,196	11,315,324	11,994,244	12,713,898

TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council	0	0	418,823	418,823	92,000	97,520	103,371
Finance & Admin	0	0	531,502	531,502	785,000	832,100	882,026
Planning & Development	0	0	3,510,251	3,510,251	449,307	476,265	504,841
Health	0	0	0	0	40,000	42,400	44,944
Community & Social Services	0	0	115,000	115,000	40,000	42,400	44,944
Public Safety	0	0	127,340	127,340	125,000	132,500	140,450
Sport and Recreation	0	0	165,000	165,000	1,990,000	2,109,400	2,235,964
Road Transport	0	1,915,000	1,872,725	1,872,725	2,023,000	2,144,380	2,273,043
Other	0	0	1,608,624	1,608,624	0	0	0
Housing	8,417,000	4,960,000	768,981	768,981	0	0	0
Waste Management	0	0	274,953	274,953	669,854	710,045	752,648
Waste Water Management	0	1,107,000	745,880	745,880	7,612,839	8,069,609	8,553,786
Electricity	0	828,000	118,880	118,880	1,708,000	1,810,480	1,919,109
Water	0	0	20,000	20,000	1,107,000	0	0
CAPITAL EXPENDITURE BY VOTE	8,417,000	8,810,000	10,277,959	10,277,959	16,642,000	16,467,100	17,455,126

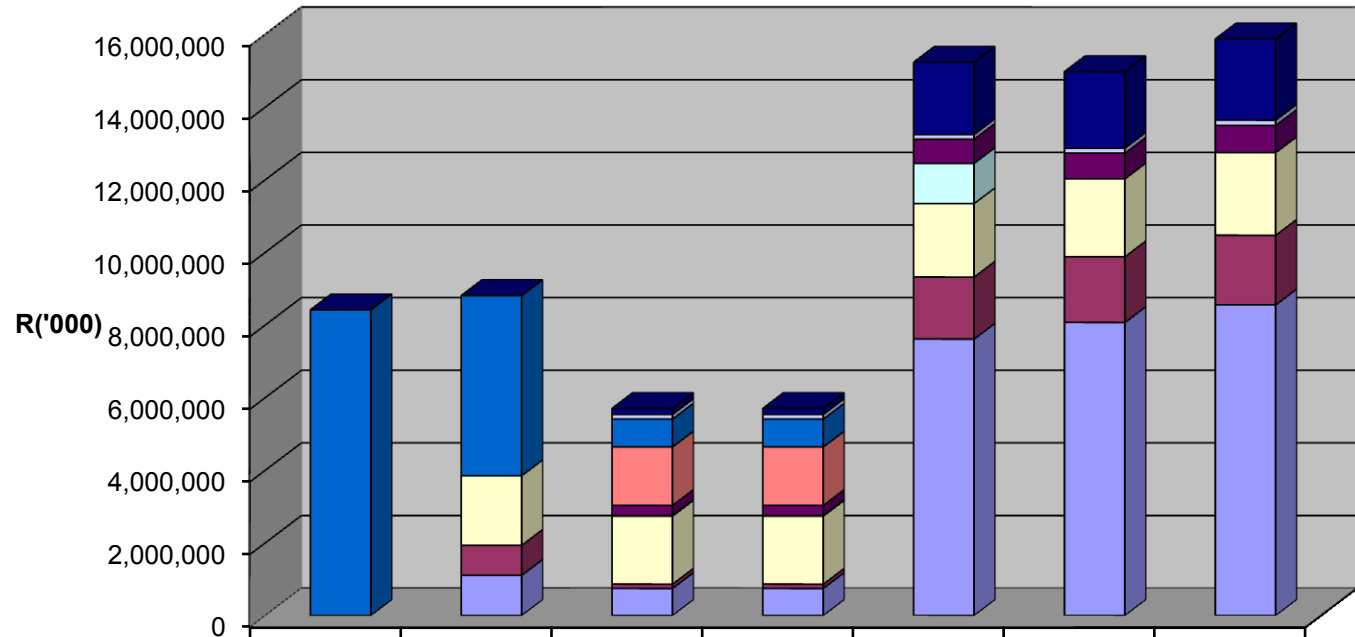
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/010 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

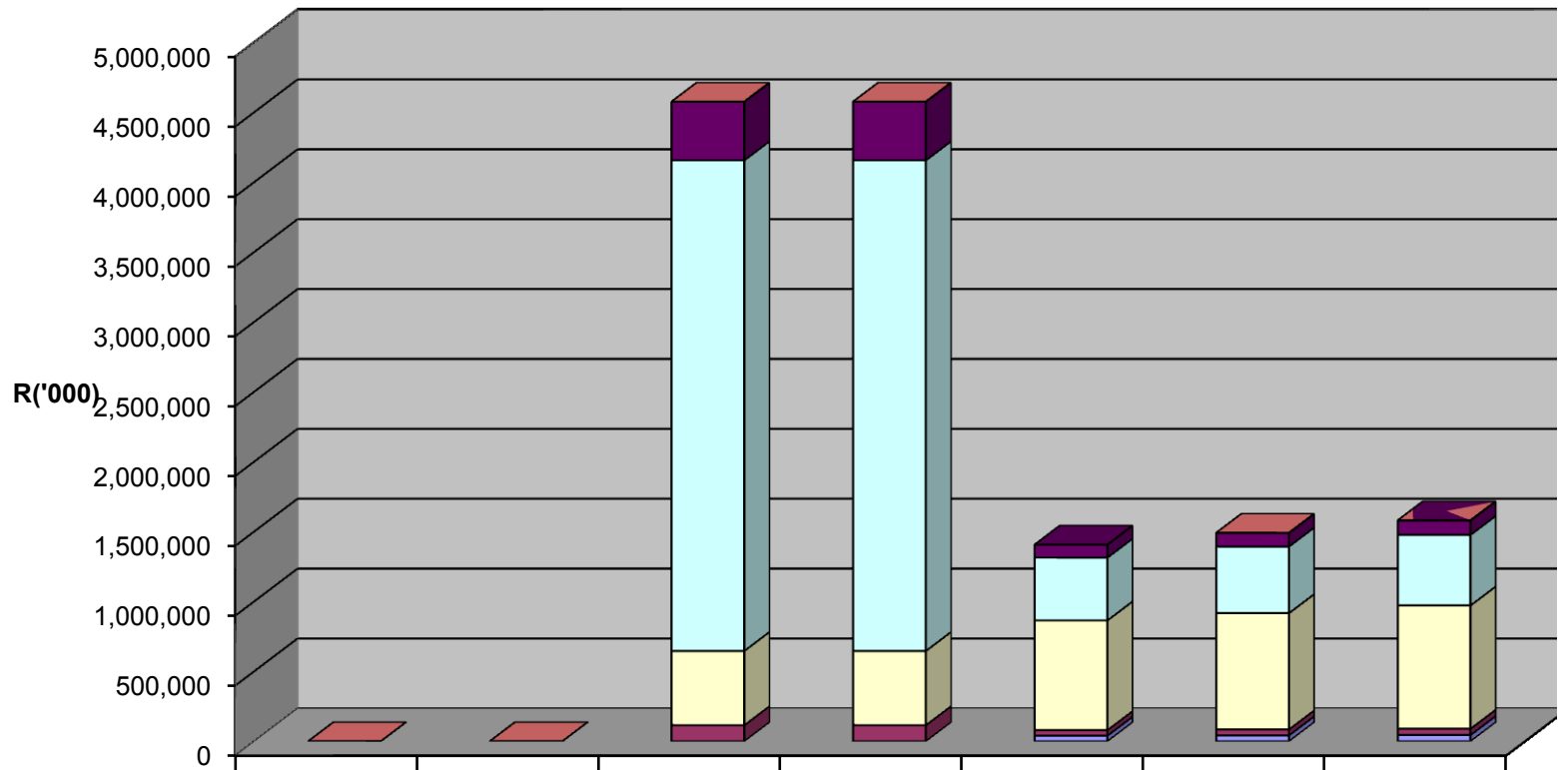
1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(a).
3. All budgeted amounts must be classified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

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



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
■ Sport and Recreation	0	0	165,000	165,000	1,990,000	2,109,400	2,235,964
□ Public Safety	0	0	127,340	127,340	125,000	132,500	140,450
■ Housing	8,417,000	4,960,000	768,981	768,981	0	0	0
■ Other	0	0	1,608,624	1,608,624	0	0	0
■ Waste Management	0	0	274,953	274,953	669,854	710,045	752,648
□ Water	0	0	20,000	20,000	1,107,000	0	0
□ Road Transport	0	1,915,000	1,872,725	1,872,725	2,023,000	2,144,380	2,273,043
■ Electricity	0	828,000	118,880	118,880	1,708,000	1,810,480	1,919,109
■ Waste Water Management	0	1,107,000	745,880	745,880	7,612,839	8,069,609	8,553,786

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



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
#REF!	0	0	0	0	0	0	0
Executive & Council	0	0	418,823	418,823	92,000	97,520	103,371
Planning & Development	0	0	3,510,251	3,510,251	449,307	476,265	504,841
Finance & Admin	0	0	531,502	531,502	785,000	832,100	882,026
Community & Social Services	0	0	115,000	115,000	40,000	42,400	44,944
Health	0	0	0	0	40,000	42,400	44,944

TABLE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government							
Amounts allocated / gazetted for that year	8,417,000.00	8,810,000.00	4,960,000.00	4,960,000.00	9,360,000.00	9,921,600.00	10,516,896.00
Amounts carried over from previous years					0.00		
Total Grants & Subsidies - National Government	8,417,000.00	8,810,000.00	4,960,000.00	4,960,000.00	9,360,000.00	9,921,600.00	10,516,896.00
Provincial Government							
Amounts allocated / gazetted for that year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amounts carried over from previous years					1,107,000.00		
Total Grants & Subsidies - Provincial Government	0.00	0.00	0.00	0.00	1,107,000.00	0.00	0.00
District Municipality							
Amounts allocated for that year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amounts carried over from previous years	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Grants & Subsidies - District Municipalities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Government Grants & Subsidies	8,417,000.00	8,810,000.00	4,960,000.00	4,960,000.00	10,467,000.00	9,921,600.00	10,516,896.00
Public Contributions & Donations	0.00	0.00	0.00	0.00	1,905,000.00	2,019,300.00	2,140,458.00
Accumulated Surplus (Own Funds)	0.00	0.00	5,317,959.00	5,317,959.00	4,270,000.00	4,526,200.00	4,797,772.00
External Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUNDING OF CAPITAL EXPENDITURE³	8,417,000.00	8,810,000.00	10,277,959.00	10,277,959.00	16,642,000.00	16,467,100.00	17,455,126.00

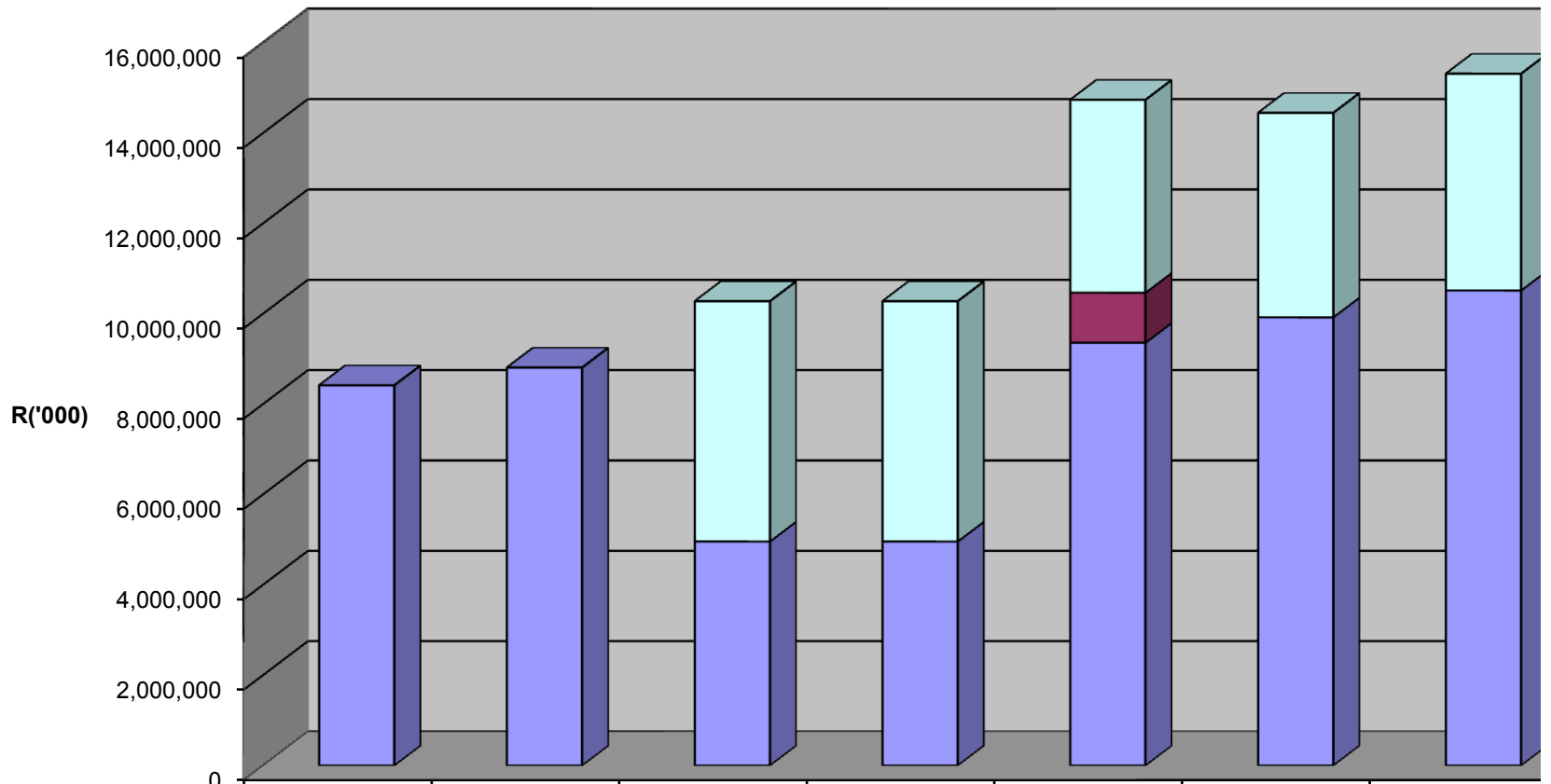
Column Definitions:

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

Notes:

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

Capital Funding by Source



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
Accumulated Surplus	0	0	5,317,959	5,317,959	4,270,000	4,526,200	4,797,772
External Loans	0	0	0	0	0	0	0
Grants - Provincial Government	0	0	0	0	1,107,000	0	0
Grants - National Government	8,417,000	8,810,000	4,960,000	4,960,000	9,360,000	9,921,600	10,516,896

EMTHANJENI MUNICIPALITY (NC073)

EMT GFS CODE	TABLE 5 SUMMARY OF REV & EXP BY VOTE	2009/10						2010/11						2011/12							
		Appropriations			Funding			Surplus / (Deficit) R	Appropriations			Funding			Surplus / (Deficit) R	Appropriations			Funding		
		Capital R	Operating R	Total R	Own Source R	External R	Total R		Capital R	Operating R	Total R	Own Source R	External R	Total R		Capital R	Operating R	Total R	Own Source R	External R	Total R
1010	Executive & Council	92,000	7,992,310	8,084,310	69,300	927,000	996,300	-7,088,010	97,520.00	8,471,848.33	8,569,368.33	73,458.00	982,620.00	1,056,078.00	-751,329.00	103,371.20	8,980,159.23	9,083,530.43	77,865.48	1,041,577.20	1,119,442.68
1014	Finance & Admin	785,000	19,749,534	20,534,534	14,220,900	11,164,640	25,385,540	4,851,006	832,100.00	20,934,506.16	21,766,606.16	15,074,154.00	11,834,518.40	26,908,672.40	514,206.6	882,026.00	22,190,576.53	23,072,602.53	15,978,603.24	12,544,589.50	28,523,192.74
1018	Planning & Development	449,307	4,398,165	4,847,472	2,000	404,307	406,307	-4,441,165	476,265.42	4,662,055.17	5,138,320.59	2,120.00	428,565.42	430,685.42	-470,763.5	504,841.35	4,941,778.48	5,446,619.83	2,247.20	454,279.35	456,526.55
1022	Health	40,000	307,605	347,605	500	846,000	846,500	498,895	42,400.00	326,061.78	368,461.78	530.00	896,760.00	897,290.00	528,828	44,944.00	345,625.49	390,569.49	561.80	950,565.60	951,127.40
1026	Community & Social Services	40,000	5,371,379	5,411,379	228,300	479,000	707,300	-4,704,079	42,400.00	5,693,662.17	5,736,062.17	241,998.00	896,760.00	507,740.00	-498,632.4	44,944.00	6,035,261.90	6,080,225.90	256,517.88	538,204.40	794,722.28
1030	Public Safety	125,000	6,020,322	6,145,322	5,917,900	0	5,917,900	-227,422	132,500.00	6,381,541.51	6,514,041.51	6,272,974.00	0.00	6,272,974.00	-241,068	140,450.00	6,764,434.01	6,904,884.01	6,649,352.44	0.00	6,649,352.44
1034	Sport and Recreation	1,990,000	2,731,014	4,721,014	64,000	1,905,000	1,969,000	-2,752,014	2,109,400.00	2,894,875.34	5,004,275.34	67,840.00	2,019,300.00	2,087,140.00	-291,713.5	2,235,964.00	3,068,567.96	5,304,531.86	71,910.40	2,140,458.00	2,212,368.40
1042	Road Transport	2,023,000	11,033,063	13,056,063	563,500	0	563,500	-12,492,563	2,144,380.00	11,695,046.26	13,839,426.26	597,310.00	0.00	597,310.00	-13,242,116	2,273,042.80	12,396,749.04	14,669,791.84	633,148.60	0.00	633,148.60
1046	Other	0	1,411,469	1,411,469	160,326	0	160,326	-1,251,143	0.00	1,496,156.95	1,496,156.95	169,945.56	0.00	169,945.56	-1,326,211	0.00	1,585,926.37	1,585,926.37	180,142.29	0.00	180,142.29
2050	Housing	0	3,210,318	3,210,318	12,000	1,200,000	1,212,000	-1,998,318	0.00	3,402,937.19	3,402,937.19	12,720.00	1,272,000.00	1,284,720.00	-2,182,217	0.00	3,607,113.42	3,607,113.42	13,483.20	1,348,320.00	1,361,803.20
3060	Solid Waste Management	669,854	9,274,732	9,944,586	6,184,840	3,545,094	9,729,934	-214,652	710,045.24	9,831,216.08	10,541,261.32	6,555,930.43	3,757,799.64	10,313,730.07	-2,275,31	752,647.95	10,421,089.05	11,173,737.00	6,949,286.25	3,983,267.62	10,932,553.87
4070	Waste Water Management	7,612,839	11,315,324	18,928,163	10,165,480	12,279,399	22,444,879	3,516,716	8,069,609.34	11,994,243.51	20,063,852.85	10,775,408.68	13,016,162.94	23,791,571.62	3,727,719	8,553,785.90	12,713,898.12	21,267,684.02	11,421,933.20	13,797,132.72	25,219,065.92
5080	Electricity	1,708,000	35,946,096	37,654,096	40,952,651	2,700,000	43,652,651	5,998,555	1,810,480.00	38,102,862.02	39,913,342.02	43,409,810.44	2,862,000.00	46,271,810.44	6,358,468	1,919,108.80	40,389,033.75	42,308,142.55	46,014,399.06	3,033,720.00	49,048,119.06
6090	Water	1,107,000	8,344,085	9,451,085	13,246,048	2,977,560	16,223,608	6,772,522	1,173,420.00	8,844,730.50	10,018,150.50	14,040,810.57	3,156,213.60	17,197,024.17	7,178,874	1,243,825.20	9,375,414.33	10,619,239.53	14,883,259.20	3,345,586.42	18,228,845.62
	TOTAL	16,642,000	127,105,418	143,747,418	91,787,745	38,428,000	130,215,745	-13,531,673	17,640,520.00	134,731,742.99	152,372,262.99	97,295,009.67	40,733,680.00	138,028,689.67	-14,343,573	18,698,951.20	142,815,647.57	161,514,598.77	103,132,710.25	43,177,700.80	146,310,411.05

Notes:

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

TABLE 6 OPERATING EXPENDITURE BY TYPE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Operating Expenditure by Type</u>							
Employee related costs	29,905,995	33,012,474	32,765,844	32,765,844	37,735,696	39,999,837	42,399,828
Remuneration of Councillors	2,597,940	3,426,274	2,883,592	2,883,592	3,542,467	3,755,015	3,980,316
Bad debts	2,150,528	3,747,467	5,130,413	5,130,413	8,086,875	8,572,087	9,086,412
Collection costs	250,000	500,000	875,000	875,000	4,160,000	4,409,600	4,674,176
Depreciation	1,156,033	1,365,977	1,025,000	1,025,000	13,531,673	14,343,573	15,204,187
Repairs and maintenance	2,629,052	3,757,970	3,904,470	3,904,470	7,584,000	8,039,040	8,521,382
Interest paid	1,244,264	1,315,784	1,066,110	1,066,110	1,084,530	1,149,601	1,218,577
Bulk purchases - Electricity	11,248,000	12,945,323	16,263,483	16,263,483	21,800,000	23,108,000	24,494,480
Bulk purchases - Water	466,400	536,360	660,000	660,000	536,360	568,542	602,654
Contracted services	229,225	40,000	196,000	196,000	190,000	201,400	213,484
Grants and subsidies paid	18,236,809	19,279,380	20,358,613	20,358,613	13,363,360	14,165,162	15,015,071
Other	12,970,307	12,254,517	8,873,384	8,873,384	9,911,270	10,505,946	11,136,303
Fuel and Oil	1,222,038	1,300,041	1,383,022	1,383,022	1,471,300	1,559,578	1,653,153
Postage and telephone	675,524	718,642	764,513	764,513	813,312	862,111	913,837
Printing and stationary	644,450	685,585	729,346	729,346	775,900	822,454	871,801
Rental : Office Machines	1,061,196	1,128,932	1,200,992	1,200,992	1,277,651	1,354,310	1,435,569
Electricity - Water pumps	483,400	514,255	547,080	547,080	582,000	616,920	653,935
Audit fees	582,314	582,314	619,484	619,484	659,025	698,567	740,480
Total Operating Expenditure By Type	87,753,476	97,111,297	99,246,346	99,246,346	127,105,418	134,731,743	142,815,647

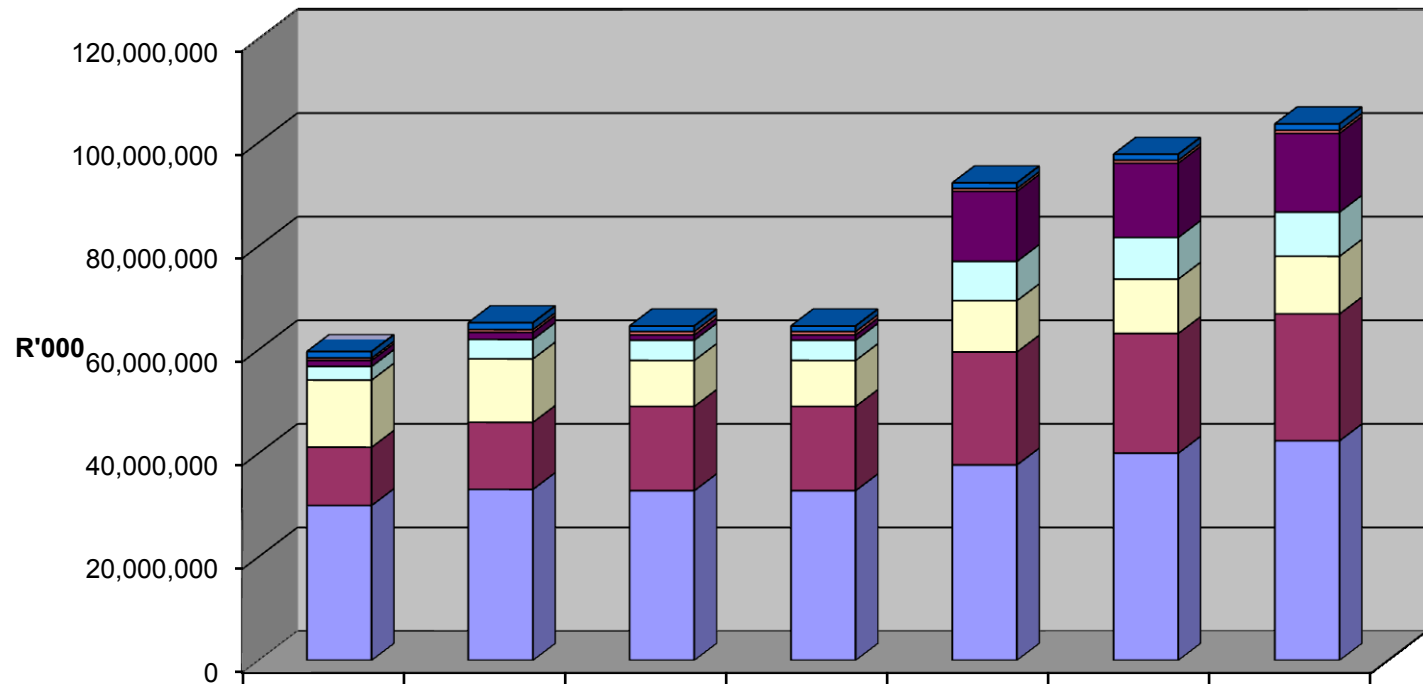
Column Definitions:

- A. The audited actual for 2007/08 as per the audited financial statements. If audit figures are not available for 2007/08, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2008/09 budget year.
- C. The budget for 2008/09 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2008/09 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2009/010 budget year.
- F. The indicative projection for 2010/11
- G. The indicative projection for 2011/12

Notes:

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

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



	07/08 Aud	08/09 Bud	08/09 Adj	08/09 Est	09/10 Bud	10/11 Proj	11/12 Proj
#REF!	1						
Interest paid	1,244,264	1,315,784	1,066,110	1,066,110	1,084,530	1,149,601	1,218,577
Bulk purchases - Water	466,400	536,360	660,000	660,000	536,360	568,542	602,654
Depreciation	1,156,033	1,365,977	1,025,000	1,025,000	13,531,673	14,343,573	15,204,187
Repairs and maintenance	2,629,052	3,757,970	3,904,470	3,904,470	7,584,000	8,039,040	8,521,382
Other	12,970,307	12,254,517	8,873,384	8,873,384	9,911,270	10,505,946	11,136,303
Bulk purchases - Electricity	11,248,000	12,945,323	16,263,483	16,263,483	21,800,000	23,108,000	24,494,480
Employee related costs	29,905,995	33,012,474	32,765,844	32,765,844	37,735,696	39,999,837	42,399,828

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

