

NC073 Emthanjeni - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand	1									
Revenue - Standard										
Governance and administration		17 385	23 260	26 571	32 622	32 622	-	33 834	37 763	40 319
Executive and council		675	2 402	1 888	1 792	1 792	-	1 912	2 001	2 149
Budget and treasury office		16 468	20 537	24 656	30 797	30 797	-	31 885	35 724	38 129
Corporate services		242	322	27	34	34	-	36	38	41
Community and public safety		3 728	7 342	15 412	13 597	13 597	-	10 348	10 955	11 612
Community and social services		541	836	725	751	751	-	338	349	370
Sport and recreation		52	169	713	1 350	1 350	-	82	82	87
Public safety		2 357	3 805	8 735	9 349	9 349	-	9 910	10 504	11 135
Housing		29	1 727	5 239	1 217	1 217	-	18	19	20
Health		750	804	-	931	931	-	-	-	-
Economic and environmental services		936	2 712	1 149	10 189	10 539	-	15 156	17 374	18 306
Planning and development		1	3	572	9 604	9 954	-	14 535	16 716	17 608
Road transport		935	2 709	578	586	586	-	621	658	698
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		71 702	68 937	96 404	87 850	88 010	-	103 046	104 617	110 859
Electricity		23 108	30 168	44 532	45 310	45 310	-	54 447	55 855	57 094
Water		13 141	14 567	16 619	15 727	15 887	-	19 826	17 862	20 949
Waste water management		28 082	15 909	25 391	16 746	16 746	-	17 878	19 293	20 489
Waste management		7 371	8 292	9 861	10 066	10 066	-	10 894	11 607	12 328
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	93 750	102 250	139 535	144 259	144 769	-	162 383	170 709	181 096
Expenditure - Standard										
Governance and administration		18 645	48 078	30 171	32 851	32 917	-	35 444	34 964	37 617
Executive and council		6 369	28 957	13 475	9 279	8 926	-	9 636	9 839	10 459
Budget and treasury office		8 255	14 140	9 646	13 688	13 903	-	15 955	15 361	16 305
Corporate services		4 021	4 982	7 049	9 885	10 088	-	9 852	9 764	10 853
Community and public safety		9 443	11 599	25 526	21 916	21 331	-	16 714	18 563	20 701
Community and social services		2 869	3 788	4 636	5 734	5 029	-	5 753	6 685	8 111
Sport and recreation		2 365	2 540	3 268	4 766	4 267	-	3 283	3 920	4 155
Public safety		2 019	2 611	9 555	8 033	8 000	-	4 143	4 223	4 476
Housing		1 253	2 342	7 760	3 034	3 683	-	3 159	3 353	3 554
Health		937	318	307	350	351	-	375	383	406
Economic and environmental services		8 949	11 695	14 339	33 203	34 221	-	27 886	41 470	36 733
Planning and development		3 046	4 848	4 877	16 342	16 976	-	13 288	23 546	15 375
Road transport		5 903	6 847	9 463	16 861	17 245	-	14 599	17 924	21 359
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		41 823	80 594	65 108	69 362	69 016	-	76 751	80 791	84 826
Electricity		17 830	40 318	36 909	41 738	41 992	-	42 478	49 822	43 756
Water		12 455	17 317	8 272	8 422	9 163	-	11 216	9 439	14 338
Waste water management		6 393	13 669	10 905	9 643	9 057	-	11 971	10 805	14 378
Waste management		5 145	9 291	9 021	9 559	8 804	-	11 085	10 725	12 353
Other	4	984	987	921	1 634	1 738	-	1 889	1 870	1 946
Total Expenditure - Standard	3	79 845	152 954	136 065	158 967	159 223	-	158 684	177 658	181 824
Surplus/(Deficit) for the year		13 905	(50 704)	3 470	(14 708)	(14 454)	-	3 700	(6 949)	(728)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure),
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure),
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abatoirs, 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

NC073 Emthanjeni - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand	1									
Revenue - Standard										
Municipal governance and administration		17 385	23 260	26 571	32 622	32 622	-	33 834	37 763	40 319
Executive and council		675	2 402	1 888	1 792	1 792	-	1 912	2 001	2 149
Mayor and Council		675	2 402	1 888	1 464	1 464	-	1 567	1 652	1 756
Municipal Manager		-	-	-	328	328	-	345	350	394
Budget and treasury office		16 468	20 537	24 656	30 797	30 797	-	31 885	35 724	38 129
Corporate services		242	322	27	34	34	-	36	38	41
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		13	28	27	34	34	-	36	38	41
Other Admin		229	294	-	-	-	-	-	-	-
Community and public safety		3 728	7 342	15 412	13 597	13 597	-	10 348	10 955	11 612
Community and social services		541	836	725	751	751	-	338	349	370
Libraries and Archives		227	526	463	465	465	-	27	29	30
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		53	62	67	81	81	-	95	91	97
Cemeteries & Crematoriums		136	140	78	113	113	-	120	127	135
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		124	107	117	91	91	-	96	102	108
Sport and recreation		52	169	713	1 350	1 350	-	82	82	87
Public safety		2 357	3 805	8 735	9 349	9 349	-	9 910	10 504	11 135
Police		2 356	3 620	8 735	9 349	9 349	-	9 910	10 504	11 135
Fire		1	186	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		29	1 727	5 239	1 217	1 217	-	18	19	20
Health		750	804	-	931	931	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		750	804	-	931	931	-	-	-	-
Economic and environmental services		936	2 712	1 149	10 189	10 539	-	15 156	17 374	18 306
Planning and development		1	3	572	9 604	9 954	-	14 535	16 716	17 608
Economic Development/Planning		1	3	78	34	84	-	29	38	40
Town Planning/Building enforcement		-	-	494	9 570	9 870	-	14 506	16 678	17 568
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		935	2 709	578	586	586	-	621	658	698
Roads		459	2 161	7	12	12	-	13	13	14
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		476	548	570	574	574	-	608	645	683
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		71 702	68 937	96 404	87 850	88 010	-	103 046	104 617	110 859
Electricity		23 108	30 168	44 532	45 310	45 310	-	54 447	55 855	57 094
Electricity Distribution		23 108	30 168	44 532	45 310	45 310	-	54 447	55 855	57 094
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		13 141	14 567	16 619	15 727	15 887	-	19 826	17 862	20 949
Water Distribution		13 141	14 567	16 619	15 727	15 887	-	19 826	17 862	20 949
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		28 082	15 909	25 391	16 746	16 746	-	17 878	19 293	20 489
Sewerage		28 082	15 909	25 391	16 746	16 746	-	17 878	19 293	20 489
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		7 371	8 292	9 861	10 066	10 066	-	10 894	11 607	12 328
Solid Waste		7 371	8 292	9 861	10 066	10 066	-	10 894	11 607	12 328
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	93 750	102 250	139 535	144 259	144 769	-	162 383	170 709	181 096
Expenditure - Standard										
Municipal governance and administration		18 645	48 078	30 171	32 851	32 917	-	35 444	34 964	37 617

Executive and council	6 369	28 957	13 475	9 279	8 926	-	9 636	9 839	10 459
Mayor and Council	4 289	27 157	11 413	6 674	6 318	-	6 664	6 931	7 354
Municipal Manager	2 080	1 800	2 062	2 605	2 608	-	2 972	2 908	3 106
Budget and treasury office	8 255	14 140	9 646	13 688	13 903	-	15 955	15 361	16 305
Corporate services	4 021	4 982	7 049	9 885	10 088	-	9 852	9 764	10 853
Human Resources	-	25	94	265	265	-	122	129	137
Information Technology	-	-	-	-	-	-	-	-	-
Property Services	1 928	1 364	1 953	2 945	3 097	-	2 212	2 135	2 264
Other Admin	2 093	3 593	5 003	6 675	6 726	-	7 518	7 499	8 452
Community and public safety	9 443	11 599	25 526	21 916	21 331	-	16 714	18 563	20 701
Community and social services	2 869	3 788	4 636	5 734	5 029	-	5 753	6 685	8 111
Libraries and Archives	1 531	1 725	2 272	3 113	2 747	-	3 147	3 741	3 990
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	691	896	1 522	1 669	1 471	-	1 736	1 876	1 988
Cemeteries & Crematoriums	614	628	779	810	670	-	715	910	1 965
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	19	-	-	-	-	-	-	-	-
Other Social	14	538	63	141	141	-	155	158	168
Sport and recreation	2 365	2 540	3 268	4 766	4 267	-	3 283	3 920	4 155
Public safety	2 019	2 611	9 555	8 033	8 000	-	4 143	4 223	4 476
Police	1 757	2 440	9 289	7 692	7 754	-	3 696	3 840	4 070
Fire	262	171	266	341	246	-	448	383	406
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Housing	1 253	2 342	7 760	3 034	3 683	-	3 159	3 353	3 554
Health	937	318	307	350	351	-	375	383	406
Clinics	419	-	3	18	18	-	19	20	21
Ambulance	-	-	-	-	-	-	-	-	-
Other	518	318	303	332	333	-	356	363	384
Economic and environmental services	8 949	11 695	14 339	33 203	34 221	-	27 886	41 470	36 733
Planning and development	3 046	4 848	4 877	16 342	16 976	-	13 288	23 546	15 375
Economic Development/Planning	697	3 040	1 984	4 384	4 706	-	3 310	4 904	5 198
Town Planning/Building enforcement	2 350	1 808	2 892	11 957	12 270	-	9 978	18 642	10 177
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	5 903	6 847	9 463	16 861	17 245	-	14 599	17 924	21 359
Roads	4 763	3 966	7 970	15 157	15 611	-	12 884	16 009	19 329
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	546	652	722	837	852	-	917	941	997
Other	595	2 229	771	867	783	-	798	974	1 033
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	41 823	80 594	65 108	69 362	69 016	-	76 751	80 791	84 826
Electricity	17 830	40 318	36 909	41 738	41 992	-	42 478	49 822	43 756
Electricity Distribution	17 830	40 318	36 909	41 738	41 992	-	42 478	49 822	43 756
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	12 455	17 317	8 272	8 422	9 163	-	11 216	9 439	14 338
Water Distribution	12 455	17 317	8 272	8 422	9 163	-	11 216	9 439	14 338
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	6 393	13 669	10 905	9 643	9 057	-	11 971	10 805	14 378
Sewerage	6 393	13 669	10 905	9 643	9 057	-	11 971	10 805	14 378
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	5 145	9 291	9 021	9 559	8 804	-	11 085	10 725	12 353
Solid Waste	5 145	9 291	9 021	9 559	8 804	-	11 085	10 725	12 353
Other	984	987	921	1 634	1 738	-	1 889	1 870	1 946
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	984	987	921	1 634	1 738	-	1 889	1 870	1 946
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	79 845	152 954	136 065	158 967	159 223	-	158 684	177 658	181 824
Surplus(Deficit) for the year	13 905	(50 704)	3 470	(14 708)	(14 454)	-	3 700	(6 949)	(728)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. 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

NC073 Emthanjeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand										
Revenue by Vote	1									
Vote1 - EXECUTIVE AND COUNCIL		675	2 402	1 888	1 792	1 792	-	1 912	2 001	2 149
Vote2 - FINANCE AND ADMINISTRATION		16 710	20 858	23 071	30 831	30 831	-	31 922	35 762	38 169
Vote3 - PLANNING AND DEVELOPMENT		1	3	572	9 604	9 954	-	14 535	16 716	17 608
Vote4 - HEALTH		750	804	-	931	931	-	979	-	-
Vote5 - COMMUNITY AND SOCIAL SERVICES		541	836	725	751	751	-	338	349	370
Vote6 - PUBLIC SAFETY		2 357	3 805	10 347	9 349	9 349	-	9 910	10 504	11 135
Vote7 - SPORT AND RECREATION		52	169	713	1 350	1 350	-	82	82	87
Vote8 - ROAD TRANSPORT		935	2 709	578	586	586	-	621	658	698
Vote9 - OTHER		-	-	-	-	-	-	-	-	-
Vote10 - HOUSING SERVICES		29	1 727	5 239	1 217	1 217	-	18	19	20
Vote11 - WASTE MANAGEMENT		7 371	8 292	9 861	10 066	10 066	-	10 894	11 607	12 328
Vote12 - WASTE WATER MANAGEMENT		28 072	15 909	25 391	16 746	16 746	-	19 106	19 293	20 489
Vote13 - ELECTRICITY		23 108	30 168	44 532	45 310	45 310	-	54 447	55 855	57 094
Vote14 - WATER		13 150	14 567	16 619	15 727	15 887	-	17 619	17 862	20 949
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 750	102 250	139 535	144 259	144 769	-	162 383	170 709	181 096
Expenditure by Vote to be appropriated	1									
Vote1 - EXECUTIVE AND COUNCIL		6 278	28 821	10 509	8 899	8 546	-	9 237	9 413	10 007
Vote2 - FINANCE AND ADMINISTRATION		13 910	19 257	16 761	23 952	24 371	-	26 206	25 552	27 109
Vote3 - PLANNING AND DEVELOPMENT		3 046	4 848	4 877	16 342	16 976	-	9 167	23 546	15 375
Vote4 - HEALTH		518	318	307	350	351	-	375	383	406
Vote5 - COMMUNITY AND SOCIAL SERVICES		3 289	3 788	4 636	5 734	5 029	-	5 753	6 685	8 111
Vote6 - PUBLIC SAFETY		2 019	2 611	9 555	8 033	8 000	-	4 143	4 223	4 476
Vote7 - SPORT AND RECREATION		2 365	2 540	3 268	4 766	4 267	-	3 283	3 920	4 155
Vote8 - ROAD TRANSPORT		5 903	6 847	12 375	16 861	17 245	-	7 426	17 924	13 521
Vote9 - OTHER		984	987	921	1 634	1 738	-	1 889	1 836	2 446
Vote10 - HOUSING SERVICES		1 253	2 342	7 760	3 034	3 683	-	3 159	3 353	3 554
Vote11 - WASTE MANAGEMENT		5 145	9 292	9 019	9 559	8 804	-	11 085	10 725	12 353
Vote12 - WASTE WATER MANAGEMENT		11 916	12 139	10 905	9 643	9 057	-	11 971	10 805	14 378
Vote13 - ELECTRICITY		17 830	40 316	36 900	41 738	41 992	-	53 772	49 822	51 594
Vote14 - WATER		5 389	18 847	8 272	8 422	9 163	-	11 216	9 472	14 338
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	79 845	152 954	136 065	158 967	159 223	-	158 684	177 658	181 824
Surplus/(Deficit) for the year	2	13 905	(50 704)	3 470	(14 708)	(14 454)	-	3 700	(6 949)	(728)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

NC073 Emthanjeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand										
Example 15 - Vote15 Subvote example 15		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	Total Revenue by Vote	2	93 750	102 250	139 535	144 259	144 769	-	162 383	170 709

NC073 Emthanjeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
Expenditure by Vote	1									
Vote1 - EXECUTIVE AND COUNCIL		6 278	28 821	10 509	8 899	8 546	-	9 237	9 413	10 007
OFFICE OF THE MAYOR		783	1 612	1 723	1 849	1 957	-	2 051	2 077	2 202
COUNCIL EXPENSES		3 505	25 546	6 790	4 825	4 361	-	4 613	4 854	5 152
OFFICE:MUNICIPAL MANAGER		1 989	1 664	1 997	2 225	2 228	-	2 573	2 482	2 653
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote2 - FINANCE AND ADMINISTRATION		13 910	19 257	16 761	23 952	24 371	-	26 206	25 552	27 109
DIR. : CHIEF FINANCIAL OFFICER		638	921	869	1 395	1 383	-	1 609	1 549	1 664
FINANCIAL SERVICES		5 057	6 595	7 212	7 320	7 510	-	8 067	8 224	8 718
ASSESSMENT RATES		2 538	6 596	1 222	2 805	2 843	-	3 929	3 152	3 341
DIR. : CORPORATE SERVICES		337	581	626	770	770	-	874	864	915
ADMINISTRATION		3 299	3 037	4 471	6 170	6 222	-	6 766	6 765	7 174
PROPERTY SERVICES		1 928	1 364	1 953	2 945	3 097	-	2 212	2 135	2 264
INTERNAL AUDIT		91	136	65	380	380	-	399	426	452
SUPPLY CHAIN MANAGEMENT UNIT		23	28	120	537	548	-	588	603	640
BUDGET AND TREASURY OFFICE		-	-	224	1 630	1 618	-	1 761	1 832	1 942
-		-	-	-	-	-	-	-	-	-
Vote3 - PLANNING AND DEVELOPMENT		3 046	4 848	4 877	16 342	16 976	-	9 167	23 546	15 375
DIR. : INFRASTRUCTURE SERVICES		498	771	565	972	974	-	1 059	1 092	1 157
INFRASTRUCTURE SERVICES		1 418	1 037	2 327	10 986	11 296	-	4 798	17 551	9 020
DIR. : DEVELOPMENT SERVICES		433	-	-	-	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT		697	3 040	1 984	4 384	4 706	-	3 310	4 904	5 198
IDP		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote4 - HEALTH		518	318	307	350	351	-	375	383	406
HEALTH SERVICES		518	318	307	350	351	-	375	383	406
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote5 - COMMUNITY AND SOCIAL SERVICES		3 289	3 788	4 636	5 734	5 029	-	5 753	6 685	8 111
DIR. : COMMUNITY SERVICES		438	-	-	-	-	-	-	-	-
CEMETERIES		614	628	779	810	670	-	715	910	1 965
COMMUNITY HALLS		-	2	2	-	-	-	-	-	-
LIBRARIES		1 531	1 725	2 272	3 113	2 747	-	3 147	3 741	3 990
TOWN HALL		691	894	1 521	1 669	1 471	-	1 736	1 876	1 988
TOWN COMMONAGE		14	538	63	141	141	-	155	158	168
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote6 - PUBLIC SAFETY		2 019	2 611	9 555	8 033	8 000	-	4 143	4 223	4 476
TRAFFIC SERVICES		1 757	2 440	9 289	7 692	7 754	-	3 696	3 840	4 070
FIRE PREVENTION		262	171	266	341	246	-	448	383	406
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Vote7 - SPORT AND RECREATION		2 365	2 540	3 268	4 766	4 267	-	3 283	3 920	4 155
SPORT AND RECREATION		724	578	922	1 924	1 882	-	676	728	771
PARKS AND GARDENS		1 004	902	1 225	1 573	1 259	-	1 376	1 767	1 873
CARAVAN PARK		52	58	37	57	57	-	61	64	68
SWIMMING POOL		584	1 002	1 085	1 211	1 069	-	1 170	1 361	1 443

NC073 Emthanjeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand	1										
Revenue By Source											
Property rates	2	9 743	10 322	11 357	15 123	15 123	-	10 997	15 321	18 116	19 203
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	15 867	19 705	26 689	31 555	31 555	-	23 614	38 622	35 455	37 582
Service charges - water revenue	2	11 034	12 349	13 665	13 120	13 120	-	12 272	14 791	14 741	15 626
Service charges - sanitation revenue	2	7 998	8 929	9 815	10 582	10 582	-	8 951	11 183	11 890	12 604
Service charges - refuse revenue	2	4 786	5 395	5 784	6 170	6 170	-	5 253	6 664	6 933	7 349
Service charges - other		162	147	154	122	122	-	(11)	129	137	145
Rental of facilities and equipment		173	366	425	433	433	-	433	472	487	516
Interest earned - external investments		733	1 339	911	640	640	-	259	678	719	762
Interest earned - outstanding debtors		1 552	1 415	714	756	756	-	830	801	849	900
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		1 965	2 883	8 247	8 985	8 985	-	6 347	9 524	13 063	10 701
Licences and permits		923	1 020	1 052	1 033	1 033	-	847	1 095	1 160	1 230
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		16 070	23 141	34 590	32 533	32 583	-	30 884	34 885	35 923	38 482
Other revenue	2	13 871	9 636	16 090	11 814	11 814	-	20 138	14 646	12 151	12 880
Gains on disposal of PPE		-	444	352	5	5	-	66	5	6	6
Total Revenue (excluding capital transfers and contributions)		84 877	97 091	129 845	132 872	132 922	-	120 880	148 817	151 631	157 988
Expenditure By Type											
Employee related costs	2	28 694	34 511	38 033	43 948	42 860	-	32 468	47 528	48 816	51 745
Remuneration of councillors		2 569	2 880	3 053	3 394	3 394	-	2 392	3 521	3 813	4 042
Debt impairment	3	3 148	50 473	15 864	7 313	7 313	-	7 313	10 900	19 117	20 710
Depreciation & asset impairment	2	-	21 583	12 921	14 344	14 344	-	-	11 516	16 116	17 083
Finance charges		2 462	985	2 486	2 040	1 635	-	973	2 162	2 055	1 952
Bulk purchases	2	11 756	15 578	20 852	26 821	27 981	-	19 613	34 028	36 634	39 544
Other materials	8	15 427	8 037	17 331	13 303	13 589	-	8 714	14 782	13 992	14 832
Contracted services		30	587	6 041	4 950	5 200	-	4 697	6 272	787	834
Transfers and grants		4 795	6 388	10 834	22 674	22 083	-	5 519	12 671	15 378	8 873
Other expenditure	4, 5	10 965	11 931	8 650	20 181	20 825	-	15 562	15 304	20 950	22 209
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		79 845	152 954	136 065	158 967	159 223	-	97 250	158 684	177 658	181 824
Surplus/(Deficit)		5 032	(55 864)	(6 220)	(26 095)	(26 301)	-	23 629	(9 866)	(26 027)	(23 836)
Transfers recognised - capital		8 873	5 159	9 690	11 387	11 847	-	2 129	13 566	19 078	23 108
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 905	(50 704)	3 470	(14 708)	(14 454)	-	25 759	3 700	(6 949)	(728)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13 905	(50 704)	3 470	(14 708)	(14 454)	-	25 759	3 700	(6 949)	(728)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13 905	(50 704)	3 470	(14 708)	(14 454)	-	25 759	3 700	(6 949)	(728)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		13 905	(50 704)	3 470	(14 708)	(14 454)	-	25 759	3 700	(6 949)	(728)

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

NC073 Emthanjeni - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote1 - EXECUTIVE AND COUNCIL		190	111	167	150	150	420	-	-	-	-
Vote2 - FINANCE AND ADMINISTRATION		215	302	1 052	898	898	898	-	-	-	-
Vote3 - PLANNING AND DEVELOPMENT		16	2	15	9 586	16	6 586	-	-	-	-
Vote4 - HEALTH		-	-	40	18	18	18	-	-	-	-
Vote5 - COMMUNITY AND SOCIAL SERVICES		-	126	40	140	140	140	-	-	-	7 334
Vote6 - PUBLIC SAFETY		9	184	125	250	250	250	-	-	-	-
Vote7 - SPORT AND RECREATION		-	64	85	60	60	60	-	-	-	-
Vote8 - ROAD TRANSPORT		231	2 845	2 023	3 025	3 025	4 025	-	-	9 678	9 734
Vote9 - OTHER		27	-	-	-	-	-	-	-	-	-
Vote10 - HOUSING SERVICES		374	475	400	-	-	-	-	-	-	-
Vote11 - WASTE MANAGEMENT		-	614	670	46	46	46	-	-	-	-
Vote12 - WASTE WATER MANAGEMENT		8 470	4 672	7 613	-	-	-	-	-	-	-
Vote13 - ELECTRICITY		476	43	1 863	-	-	-	-	-	-	-
Vote14 - WATER		6	8	2 646	1 355	9 570	-	-	6 306	6 501	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	10 014	9 446	16 739	15 528	14 173	12 443	-	6 306	16 179	17 068
Single-year expenditure to be appropriated	2										
Vote1 - EXECUTIVE AND COUNCIL		-	-	-	30	30	30	-	430	530	120
Vote2 - FINANCE AND ADMINISTRATION		-	-	-	696	686	1 386	-	2 167	976	816
Vote3 - PLANNING AND DEVELOPMENT		-	-	-	16	16	16	-	300	220	80
Vote4 - HEALTH		-	-	-	18	18	18	-	-	-	-
Vote5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	1 000	-	-
Vote6 - PUBLIC SAFETY		-	-	-	250	250	250	-	150	-	95
Vote7 - SPORT AND RECREATION		-	-	-	1 324	1 324	-	-	-	127	-
Vote8 - ROAD TRANSPORT		-	-	-	882	882	14	-	3 228	3 000	3 200
Vote9 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote10 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-	-
Vote11 - WASTE MANAGEMENT		-	-	-	2 200	2 200	2 200	-	-	-	-
Vote12 - WASTE WATER MANAGEMENT		-	-	-	2 400	2 400	2 400	-	6 000	-	-
Vote13 - ELECTRICITY		-	-	-	1 350	1 350	1 350	-	1 051	-	-
Vote14 - WATER		-	-	-	1 765	5 265	1 765	-	25	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	10 931	14 421	9 429	-	14 351	4 853	4 311
Total Capital Expenditure - Vote		10 014	9 446	16 739	26 459	28 594	21 872	-	20 657	21 031	21 379
Capital Expenditure - Standard											
Governance and administration		405	438	2 453	1 774	1 764	1 348	-	2 597	1 506	936
Executive and council		188	111	334	180	180	450	-	430	530	120
Budget and treasury office		217	302	1 754	1 064	1 072	468	-	1 467	226	-
Corporate services		-	25	365	530	512	430	-	700	750	816
Community and public safety		398	849	690	2 060	2 060	2 384	-	1 150	127	7 429
Community and social services		-	126	40	140	140	140	-	1 000	-	7 334
Sport and recreation		-	64	85	1 384	1 384	1 384	-	-	127	-
Public safety		9	184	125	500	500	500	-	150	-	95
Housing		374	475	400	-	-	-	-	-	-	-
Health		15	-	40	36	36	360	-	-	-	-
Economic and environmental services		232	2 847	2 442	13 509	3 943	11 703	-	3 528	12 898	13 014
Planning and development		1	2	419	9 602	36	6 602	-	300	220	80
Road transport		231	2 845	2 023	3 907	3 907	5 101	-	3 228	12 678	12 934
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		8 952	5 311	11 154	9 116	14 757	7 761	-	13 382	6 500	-
Electricity		476	43	1 863	2 690	1 350	1 350	-	1 051	-	-
Water		6	8	1 008	1 780	8 765	1 765	-	6 331	6 500	-
Waste water management		8 470	4 646	7 613	2 400	2 400	2 446	-	6 000	-	-
Waste management		-	614	670	2 246	2 242	2 200	-	-	-	-
Other		27	1	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	10 014	9 446	16 739	26 459	22 524	23 196	-	20 657	21 031	21 379
Funded by:											
National Government		8 418	4 592	10 980	10 110	8 833	10 110	-	13 306	16 178	17 068
Provincial Government		-	1 007	-	-	-	-	-	260	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	2 307	-	540	540	-	-	-	-
Transfers recognised - capital	4	8 418	5 599	13 287	10 110	9 373	10 650	-	13 566	16 178	17 068
Public contributions & donations	5	-	-	-	1 277	1 277	1 277	-	-	-	-
Borrowing	6	-	-	-	9 500	9 000	9 000	-	-	-	-
Internally generated funds		1 596	3 847	3 452	5 572	2 874	2 269	-	7 091	4 853	4 311
Total Capital Funding	7	10 014	9 446	16 739	26 459	22 524	23 196	-	20 657	21 031	21 379

References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NC073 Emthanjeni - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand											
ASSETS											
Current assets											
Cash		4 242	1 646	3 477	–	–	–	159 029	3 600	3 897	4 200
Call investment deposits	1	10 735	7 680	8 307	12 386	12 386	12 386	12 386	12 757	12 884	12 370
Consumer debtors	1	41 348	11 637	11 990	12 739	14 910	14 910	22 497	12 445	17 028	16 733
Other debtors		7 590	3 296	4 295	–	–	–	16 789	5 633	6 325	6 860
Current portion of long-term receivables		–	0	13	5	5	5	0	7	10	–
Inventory	2	504	2 426	2 659	3 627	3 656	–	3 162	4 237	4 366	4 570
Total current assets		64 419	26 685	30 741	28 757	30 957	27 301	213 864	38 678	44 509	44 733
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	187	187	187	–	–	187	187	295	295
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	8 878	537 022	231 032	236 102	236 102	236 102	255 846	248 936	257 293	277 790
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		–	186	154	110	–	–	154	178	134	125
Other non-current assets		79	63	42	28	–	–	42	18	8	–
Total non current assets		8 957	537 458	231 415	236 427	236 102	236 102	256 229	249 320	257 729	278 210
TOTAL ASSETS		73 375	564 143	262 156	265 184	267 059	263 403	470 093	287 998	302 238	322 943
LIABILITIES											
Current liabilities											
Bank overdraft	1	7 387	1 872	2 305	1 802	1 882	–	140 831	2 570	2 399	2 986
Borrowing	4	–	1 615	1 189	3 042	2 341	1 189	(468)	1 256	1 400	1 652
Consumer deposits		1 390	1 555	1 634	1 757	1 865	–	1 719	1 843	2 037	2 237
Trade and other payables	4	16 748	9 144	14 660	9 089	9 189	9 189	25 445	12 222	11 129	7 496
Provisions		2 528	3 679	3 956	4 599	4 499	–	10 611	5 236	5 699	6 353
Total current liabilities		28 054	17 865	23 744	20 289	19 776	10 378	178 138	23 126	22 663	20 723
Non current liabilities											
Borrowing		8 343	5 027	4 203	13 566	13 500	13 500	4 203	12 554	12 328	11 828
Provisions		–	15 539	21 291	24 942	24 942	24 942	21 291	26 966	28 953	29 522
Total non current liabilities		8 343	20 567	25 494	38 508	38 442	38 442	25 494	39 519	41 281	41 349
TOTAL LIABILITIES		36 397	38 431	49 238	58 798	58 218	48 820	203 632	62 645	63 944	62 072
NET ASSETS	5	36 979	525 712	212 919	206 386	208 841	214 583	266 461	225 353	238 294	260 871
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		20 521	523 459	210 666	204 133	206 588	212 330	264 209	222 764	235 336	257 605
Reserves	4	16 458	2 253	2 253	2 253	2 253	2 253	2 253	2 589	2 959	3 266
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	36 979	525 712	212 919	206 386	208 841	214 583	266 461	225 353	238 294	260 871

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

NC073 Emthanjeni - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		17 584	102 047	93 614	106 243	105 649	16 285	65 839	133 745	114 134	117 837
Government - operating	1	16 070	22 837	34 590	32 533	32 583	-	30 884	32 680	35 923	38 482
Government - capital	1	8 873	5 159	9 615	11 387	11 847	-	2 129	15 266	34 678	23 108
Interest		2 284	2 753	1 626	1 396	1 396	-	1 089	1 480	1 569	1 663
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		4 122	(115 305)	(100 717)	(119 860)	(121 261)	(37 249)	(66 510)	(145 391)	(144 711)	(139 316)
Finance charges		(2 462)	(985)	(2 577)	(2 040)	(1 635)	-	(973)	(2 162)	(2 055)	(1 952)
Transfers and Grants	1	(4 795)	(6 084)	(4 126)	(11 317)	(10 427)	-	(5 519)	(15 968)	(29 038)	(23 443)
NET CASH FROM/(USED) OPERATING ACTIVITIES		41 677	10 424	32 025	18 342	18 151	(20 965)	26 940	19 651	10 500	16 379
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	444	1 736	105	105	-	66	105	81	104
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(79)	16	20	22	22	42	-	20	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(2 926)	-	(6 281)	-	-	-	(6 281)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 005)	460	(4 525)	127	127	42	(6 215)	125	81	104
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	(0)	-	-	-	0	-	-	-	-
Borrowing long term/refinancing		8 343	1 615	-	9 500	9 500	-	-	-	-	-
Increase (decrease) in consumer deposits		1 390	164	80	85	85	(1 634)	85	98	106	110
Payments											
Repayment of borrowing		-	(3 316)	(1 253)	(1 807)	(1 453)	(5 389)	(1 654)	(1 807)	(2 059)	(2 348)
NET CASH FROM/(USED) FINANCING ACTIVITIES		9 733	(1 537)	(1 173)	7 778	8 132	(7 023)	(1 569)	(1 709)	(1 953)	(2 238)
NET INCREASE/ (DECREASE) IN CASH HELD		48 406	9 347	26 326	26 247	26 410	(27 945)	19 156	18 067	8 627	14 245
Cash/cash equivalents at the year begin:	2	3 560	51 966	61 313	87 639	87 639	91 458	87 639	63 512	81 579	90 206
Cash/cash equivalents at the year end:	2	51 966	61 313	87 639	113 886	114 049	63 512	106 795	81 579	90 206	104 451

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

NC073 Emthanjeni - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
Cash and investments available											
Cash/cash equivalents at the year end	1	51 966	61 313	87 639	113 886	114 049	63 512	106 795	81 579	90 206	104 451
Other current investments > 90 days		(44 377)	(53 859)	(78 159)	(103 302)	(103 545)	(51 126)	(76 210)	(67 792)	(75 825)	(90 867)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		7 589	7 453	9 480	10 584	10 504	12 386	30 585	13 787	14 382	13 584
Application of cash and investments											
Unspent conditional transfers		4 638	1 508	4 413	2 500	2 600	2 600	15 525	3 652	1 602	1 237
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	17 941	(5 343)	(1 495)	(12 189)	(6 524)	9 189	(4 589)	(7 542)	(11 471)	(16 065)
Other provisions		-	-	-	5 306	5 306	5 306	-	4 251	4 365	4 866
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	2 253	2 253	2 253	2 253	-	2 253	2 253	2 253
Total Application of cash and investments:		22 580	(3 835)	5 171	(2 130)	3 635	19 348	10 936	2 614	(3 251)	(7 710)
Surplus(shortfall)		(14 990)	11 289	4 309	12 714	6 869	(6 962)	19 649	11 174	17 633	21 294

References

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

NC073 Emthanjeni - Table A9 Asset Management

Description	Ref	2007/8	2008/9	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 +1 2012/13	Budget Year +2 2013/14
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	13 870 014	-	6 281	-	-	-	10 843	16 178	17 068
Infrastructure - Road transport		-	-	-	-	-	-	7 684	12 500	6 000
Infrastructure - Electricity		-	-	-	-	-	-	260	-	-
Infrastructure - Water		-	-	-	-	-	-	-	3 678	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	3 734
Infrastructure - Other		13 870 014	-	6 281	-	-	-	-	-	-
Infrastructure		13 870 014	-	6 281	-	-	-	7 944	16 178	9 734
Community		-	-	-	-	-	-	1 000	-	7 334
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	1 899	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	9 814	4 853	4 311
Infrastructure - Road transport		-	-	-	-	-	-	1 760	3 678	3 511
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	6 000	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	7 760	3 678	3 511
Community		-	-	-	-	-	-	42	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	1 641	900	600
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	371	275	200
Total Capital Expenditure	4	-	-	-	-	-	-	9 444	16 178	9 511
Infrastructure - Road transport		-	-	-	-	-	-	260	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	3 678	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	6 000	-	3 734
Infrastructure - Other		13 870 014	-	6 281	-	-	-	-	-	-
Infrastructure		13 870 014	-	6 281	-	-	-	15 704	19 856	13 246
Community		-	-	-	-	-	-	1 042	-	7 334
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	3 540	900	600
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	371	275	200
TOTAL CAPITAL EXPENDITURE - Asset class	2	13 870 014	-	6 281	-	-	-	20 657	21 031	21 379
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	187	187	187	-	-	187	295	295
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	186	154	110	-	-	178	134	125
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	373	341	297	-	-	365	429	420
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		-	21 583	12 921	14 344	14 344	-	11 516	16 116	17 083
Repairs and Maintenance by Asset Class	3	10 014	9 446	16 739	26 459	28 594	21 872	-	20 657	21 031
Infrastructure - Road transport		-	-	3 200	3 300	3 300	3 300	-	9 400	6 500
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	5 252	-	6 060	6 060	5 123	-	3 500	6 000
Infrastructure - Sanitation		9 894	1 233	8 455	3 650	3 650	-	-	6 500	3 800
Infrastructure - Other		-	-	1 200	-	2 135	-	-	-	-
Infrastructure		9 894	6 485	12 855	13 010	15 145	8 423	-	19 400	16 300
Community		120	-	230	650	650	650	-	403	2 600
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	2 961	3 654	12 799	12 799	12 799	-	854	2 131
TOTAL EXPENDITURE OTHER ITEMS		10 014	31 029	29 660	40 803	42 938	21 872	11 516	36 773	38 114
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	90.5%	30.0%	25.3%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	85.2%	30.1%	25.2%
R&M as a % of PPE		112.8%	1.8%	7.2%	11.2%	12.1%	9.3%	0.0%	8.0%	7.6%
Renewal and R&M as a % of PPE		0.0%	2531.0%	4908.0%	8909.0%	0.0%	0.0%	2686.0%	5952.0%	6034.0%

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

NC073 Emthanjeni - Table A10 Basic service delivery measurement

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Household service targets (000)	1									
Water:										
Piped water inside dwelling		–	2	2	3	3	3	3	3	3
Piped water inside yard (but not in dwelling)		–	1	1	1	1	1	1	1	1
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-tota</i>		–	3	3	4	4	4	4	4	4
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-tota</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	–	3	3	4	4	4	4	4	4
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		2	2	2	2	2	2	1	1	1
Flush toilet (with septic tank)		3	2	2	1	1	1	1	1	1
Chemical toilet		–	–	–	–	–	–	1	0	1
Pit toilet (ventilated)		–	–	–	–	–	–	1	1	1
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-tota</i>		5	4	4	3	3	3	3	3	3
Bucket toilet		1	1	1	1	1	1	0	0	0
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-tota</i>		1	1	1	1	1	1	0	0	0
Total number of households	5	6	5	5	4	4	4	3	3	3
Energy:										
Electricity (at least min.service level)		1	1	1	1	1	1	1	1	1
Electricity - prepaid (min.service level)		1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-tota</i>		2	2	2	2	2	2	2	2	2
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-tota</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	2	2	2	2	2	2	2	2	2
Refuse:										
Removed at least once a week		1	1	1	1	1	1	1	1	1
<i>Minimum Service Level and Above sub-tota</i>		1	1	1	1	1	1	1	1	1
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-tota</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	1	1	1	1	1	1	1	1	1
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		3	3	3	4	4	4	4	4	5
Sanitation (free minimum level service)		3	3	3	4	4	4	4	4	5
Electricity/other energy (50kwh per household per month)		3	3	3	4	4	4	4	4	5
Refuse (removed at least once a week)		3	3	3	4	4	4	4	4	5
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		3 315	3 303	3 847	4 523	4 523	4 523	4 672	4 714	4 865
Sanitation (free sanitation service)		3 022	3 143	4 454	4 900	4 900	4 900	5 747	6 092	6 458
Electricity/other energy (50kwh per household per month)		1 017	1 226	1 738	1 989	1 989	1 989	1 373	1 455	1 542
Refuse (removed once a week)		1 906	1 993	2 825	3 056	3 056	3 056	3 584	3 799	4 027
Total cost of FBS provided (minimum social package)		9 261	9 665	12 864	14 468	14 468	14 468	15 376	16 060	16 892
Highest level of free service provided										
Property rates (R value threshold)		–	–	18 000	18 000	18 000	18 000	18 000	18 000	18 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		1	1	1	1	1	1	1	1	1
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		–	–	459	487	487	487	516	547	580
Property rates (other exemptions, reductions and rebates)		–	–	5 047	6 574	6 574	6 574	5 917	5 207	4 582
Water		1 315	1 490	1 598	1 925	1 925	1 925	2 041	2 163	2 293
Sanitation		3 022	3 609	–	–	–	–	–	–	–
Electricity/other energy		1 017	1 347	–	–	–	–	–	–	–
Refuse		1 906	2 250	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of free services provided (total social package)		7 261	8 697	7 104	8 986	8 986	8 986	8 473	7 917	7 455

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