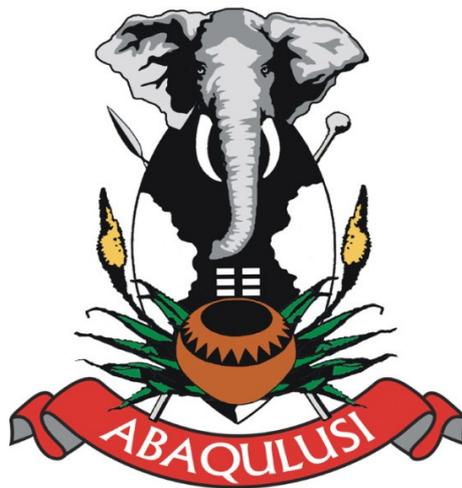


ABAQULUSI MUNICIPALITY



MEDIUM TERM BUDGET 2011/ 2012 TO 2013/2014

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B. GLOSSARY OF TERMS AND ABBREVIATIONS

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act, this is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a 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 policy.

Budget Steering committee – Committee established to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the MFMA.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short-term investments.

CPI – Headline Consumer Price Index

DMTN – Domestic Medium Term Note

DORA – Division of Revenue Act. Annual legislation which shows the allocations from national to local government.

DORb – Division of Revenue Bill. Annual legislation tabled in parliament, but not enacted, which shows the allocations from national to local government.

Executive Management Team – A team comprising the Municipal Manager and the Executive Directors. It reports to the Municipal Manager.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted at assisting municipalities with the costs of free basic services.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

MFMA - Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years.

MYPD – Multi Year Price Determination

NT – National Treasury

Operating Expenditure – The day-to-day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Portfolio Committee – In line with Section 79 of the Structures Act, the Municipality's Portfolio Committees process policies and bylaws relating to the functional areas within their terms of reference, and are responsible for implementation monitoring of these, as well as oversight of the functional areas. Portfolio Committees are also responsible for assessing and monitoring services delivery, ensuring that annual budgets are spent wisely, and that there is no wastage or corruption.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

SCM - Supply Chain Management

SDBIP – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

SFA – Strategic Focus Areas. The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these Strategic Focus Areas.

Vote – One of the main segments into which a budget is divided, usually at directorate level.

1. RESOLUTIONS

The 2011/2012 MTREF Budget Resolutions recommend that:

1. The annual budget for the financial year 2011/2012; and indicative allocations for the two projected outer years 2012/2013 and 2013/2014 and related policies, as tabled, be adopted, as set out in the following schedules and annexures:
 - a) *Operating expenditure by GFS classification reflected in Table 2.*
 - b) *Operating expenditure by vote reflected in Table 3.*
 - c) *Operating revenue by source reflected in Table 41.*
 - d) *Multi-year capital appropriations by vote reflected in Annexure 1 and Table 40.*
 - e) *Capital expenditure by GFS classification reflected in Table 5.*
 - f) *Capital funding by source reflected in Table 5.*
 - g) *Cash Flow statement as reflected in Table 7.*
 - h) *Salaries and Benefits of Political Office Bearers, Councillors and Senior Officials as reflected in Table 28 and Table 29.*
 - i) *Performance Indicators for 2011/2012 as set out in Table 13.*
 - j) *Assessment (property) rates as set out in Annexure 3.*
 - k) *Revised Consumptive Tariffs, Rates and Basic Charges for Electricity Services, Water Services and Waste Management Services as set out in Annexure 5.*
 - l) *Tariffs, Fees and Charges Book incorporating miscellaneous tariffs, charges, rates and levies for 2011/2012 as set out in Annexure 6.*
 - m) *Draft Budget Policy as set out in Annexure 7.*
 - n) *Amended Tariff Policies as set out in Annexure 8.*
 - o) *Draft Credit Control and Debt Collection Policy as set out in Annexure 9 (with effect from 01 July 2011).*
 - p) *Integrated Development Plan as set out in Annexure 10.*
 - q) *Budgeted Financial Performance (revenue and expenditure) per directorate and department as per Annexure 11.*
 - r) *Operating and Capital ward allocation as set out in Annexure 12.*
 - s) *Virement policy as set out in Annexure 13.*
2. Service Delivery Plans / Business Plans with measurable targets to be approved by the Executive Mayor within 28 days after the approval of the budget.
3. The National Treasury Circular 54 and 55 ("Municipal Budget Circular for the 2011/2012 MTREF") is annexed to this report for noting.

2. BUDGET SYNOPSIS & EXECUTIVE SUMMARY

a. General

The 2011/12 MTREF was drafted in context of a reviving economy, whilst still acknowledging the lingering effects of the economic downturn of the past couple of years.

The budget for the 2011/12 MTREF period was based on the realisation that no, or limited, scope for additional externally- or internally-funded revenue growth existed and was further reiterated in National Treasury guidelines (circular 51) - "...over the next few years, government must deliver more services – and deliver them more efficiently – within a tight resource envelope. Achieving this objective requires a new way of working: the budget has been reprioritised so that money is moved from low-priority programmes to high-priority programmes. Municipalities are encouraged to adopt similar stances on these issues. This is particularly important in the run-up to the local government elections. Mayors and Councils need to remain focused on the effective delivery of core municipal services...."

b. Operating Budget

Expenditure

Total operating expenditure increased from R 261 million in 2010/11 to R363 million in 2011/12. The overall growth of 38.9% can be attributed to increases on several expenditure components. Examples of these are:

	2010/11 Budget R	2011/2012 Budget R	Year on year
Employee related costs	91,664,140	95,667,590	4.3%
Remuneration of Councillors	10,638,600	12,193,370	14.6%
Depreciation	0	16,337,340	100%
Bulk purchases	65,675,000	99,300,000	51%
Contracted Services	21,750,000	19,540,000	-11%
Grants paid	12,825,000	12,825,000	0%
Other expenditure	58,657,900	107,139,480	82.6%
Total expenditure	261,210,640	363,002,780	38.9%

Reasons for significant variances:

Remuneration of Councillors – The 2011/12 provision includes an allocation for additional Councillors following ward demarcation amendments and the impact of additional sub Councils post the 2011 municipal elections.

Depreciation & Asset Impairment – The increase results from the adjusted values of certain asset classes due to the GRAP conversion of the asset register. Prior to this assets were retained at historical value. The depreciation impact of major projects as well as the revaluation of certain asset classes has also added to this new cost;

Bulk Purchases – The increase results from higher than inflationary bulk purchase costs envisaged for the Electricity Services whereby the increase from Eskom is to be 26.71%.

Other expenditure – This expenditure component now includes all other grant funding including the grant funding for capital in terms of GRAP accounting standards. This is the first year that the grant funding for capital has been included in the operating budget.

Staff Cost increases:

	2010/11 Budget R	2011/2012 Budget R	Year on year %
Council & Executive	10,638,600	12,193,370	13%
Municipal Manager	3,959,440	3,790,870	-5%
Budget & Treasury	11,678,510	12,014,640	3%
Corporate Admin	4,384,770	5,039,580	13%
Information Technology	999,880	1,621,290	38%
Human Resources	2,458,690	2,581,760	5%
Parks & Gardens	2,480,770	3,055,530	19%
Library	2,039,550	2,480,430	18%
Museum	272,140	288,110	6%
Community Development	1,578,890	1,524,400	-4%
Cemeteries	1,684,540	1,462,990	-14%
Safety & Security	7,300,690	9,021,180	19%
Housing Services	880,650	904,550	3%
Health & Clinics	678,060	449,410	-51%
Planning & development	3,019,640	3,779,020	2%
Roads	9,166,190	7,991,430	-13%
Vehicle Licencing	689,470	932,680	26%
Technical Administration	1,719,220	2,048,130	16%
Electricity	12,342,580	14,086,600	12%
Water	11,482,630	10,273,660	-11%
Waste Water	8,962,140	9,053,150	1%
Waste Management	2,711,390	3,001,860	10%
Other - Tourism	224,300	266,320	16%
Total Staff costs	101,352,740	107,860,960	6%

Reasons for significant staff cost variances:

- Council and Executive – additional Councillors
- Information Technology – new post

- Vehicle Licencing – additional staff
- Departments where there are reductions in costs are due to vacancies frozen

Repairs and Maintenance costs

	2010/11 Budget R	2011/2012 Budget R
Other	3,185,500	3,957,300
Roads	8,323,650	3,555,000
Sanitation	540,000	1,000,000
Refuse	3,220,000	1,010,000
Electricity	10,030,000	5,690,000
Water	2,163,000	2,625,000
Total	28,092,150	15,172,500

Due to the high increase in the cost of electricity the maintenance budget has had to be reduced in some departments.

The 2011/12 Operating Budget provides for the following additional allocations: Revenue

Total operating revenue increased from R 261 million in 2010/11 to R 363 million in 2011 / 12 (38.9% growth).

Major contributing items are:

- An increased allocation in respect of the National Equitable Share allocation (from R 57 million (2010/11) to R69 million (2011/12))
- Projected organic growth and tariff increases on Property Rates Tax and Service Charges (Water, Sanitation, Electricity and Refuse)

Revenue sources:

	2010/11 Budget R	2011/2012 Budget R	Year on year
Property Rates tax	33,500,000	34,671,020	3%
Property Rates – penalties	728,930	778,740	7%
Services charges – Electricity	103,795,110	128,043,000	23%
Services charges – Water	17,072,260	21,124,000	24%
Services charges – Sanitation	13,871,140	14,639,000	5%

Services charges - Refuse	10,606,390	11,355,000	7%
Rental of facilities and equipment	587,430	579,000	
Interest earned – investments	195,250	4,399,000	
Interest earned – outstanding debtors	1,680,000	779,000	
Fines	3,017,980	1,672,730	
Licences and permits	4,645,570	4,493,450	
Grants & Subsidies	61,478,000	73,217,000	19%
Grants & Subsidies - capital	0	48,605,000	100%
Other Revenue	10,070,550	18,680,630	85%
Total Revenue	261,248,610	363,036,570	39%

Reasons for significant Revenue variances:

- Water, Refuse and Sanitation – allowance made for growth in consumption
- Electricity – During the 2010/2011 the municipality installed over 2000 new connections, in addition Eskom installed new connections at KwaMnyathi. In order to accommodate this increase in sales the increase in income is slightly over the 20.38% of the tariff. Further, it must be noted that the sale of pre-paid electricity to consumers other than indigents has not been increased to bring it into line with the conventional sales cost.
- Interest on Investments must now be shown as revenue
- Various classes of revenue reduced due to downturn in economy
- Other Revenue – includes contribution for depreciation

Individual service tariffs / Rates

The proposed tariff increases in the table below are averages; i.e. some clients may pay more and others less than the average.

Average Tariff increases for 2011/12, 2012/13 and 2013/14:

	2011/12 %	2012/13 %	2013/14 %
Rates	6	5	5
Electricity	20.38	5	5
Water	6	5	5
Sanitation	6	5	5
Refuse Removal	6	5	5

Rates

The tariff increase is 6%

Water and Sanitation

An average tariff increase of 6%

Solid Waste

An average tariff increase of 6%.

Electricity

Although the Eskom bulk supply costs increases by 26.71%, the average tariff increase is 20.38%.

c. Capital Budget

The Capital Budget increases from R39 million in 2010/11 to R48 million in 2011/12. This overall growth of 25% can be attributed to various factors:

- increased allocations made by National and Provincial spheres of Government for the Housing and Roads & Electricity votes

	2010/11 Budget R	2011/12 Budget R	Increase/Decrease R
Capital Grants	36,980,000	48,605,000	11,625,000
Total	36,980,000	48,605,000	11,625,000

Major capital expenditure is planned in the following areas during the 2011/12 financial year:

- Roads – R 20,975,000
- Electricity – R 13,773,000
- Housing – R 10,000,000
- Buildings – R 3,500,000

The most significant projects are in:

Technical Directorate:

- Roads Services:
 - Rural Roads & Bridges
 - eMondlo Roads
 - Lakeside Bus Route
- Electricity Services:
 - Electrification of New England
 - Electrification of Mhlongo Farm
 - Electrification of Vrede/Cliffdale – Phase 2
 - Connection of A School
- Housing Directorate:
 - Refurbishment of hostels
- Buildings

- Thusong centre in eMondlo

New projects (extract) in the draft 2011/12 Capital Budget:

Project Description	2011/2012 Budget R
Thusong Centre	3,500,000
Hostel Refurbishment	10,000,000
Vrede/Cliffdale Electrification	944,650
New England/Mhlongo farm Electrification	12,328,350
School connection - electricity	500,000
Roads	20,975,000

3. ANNUAL BUDGET TABLES

Budget schedules to be approved by resolution of Council

Table A1 - Budget Summary

Table A2 - Budgeted Financial Performance
(Revenue and Expenditure by standard classification)

Table A3 - Budgeted Financial Performance
(Revenue and expenditure by municipal vote)

Table A4 - Budgeted Financial Performance
(Revenue and Expenditure)

Table A5 - Budgeted Capital Expenditure by vote, standard classification and Funding

Table A6 - Budgeted Financial Position

Table A7 - Budgeted Cash Flows

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Table A9 - Asset Management

Table A10 - Basic service delivery measurement

4. OVERVIEW OF ANNUAL BUDGET PROCESS

a. Budget Process Overview

In terms of Section 24 of the MFMA, Council must, at least 30 days before the start of the financial year, consider the annual budget for approval. Section 53 requires the Mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, states that the Mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

In line with the above requirements, the budget process for the 2011/2012 MTREF period proceeded/will proceed according to the following timeline:

26 July 2010:

Planning meeting and establishment of Budget Committee including review of IDP and budget policies as per Gazette 32141

8 September 2010: Budget Framework

Meeting the HOD's to discuss budget process. Preparation of budget framework to provide parameters and request budget and tariff inputs for 2010/2011

22 September 2010

Presentation of Departmental and Capital Budgets

Departments to present budget requirements to Finance, including tariff proposals. Suggested amendments to Budget related Policies

08 March 2011 Draft Budget

Submit Draft budget, tariffs, SDBIP's to Exco for recommendation to Council Submit Draft IDP to Exco for recommendation to Council

b. Integration of the review of the IDP and the preparation of the Budget

The IDP is the principal strategic planning instrument that guides and informs its planning, management and development actions. This visionary framework is rolled out into objectives, key performance indicators (KPIs) and targets for implementation. These are then broken down into Service Delivery and Budget Implementation Plans (SDBIPs) that reflect the detailed projects. Each of these projects is allocated budgetary and other resources.

The IDP also informs the municipality's performance management system, as the KPIs are monitored and must be reported on every quarter.

The figure below visually represents the link between the IDP and the Budget and demonstrates how corporate strategy is cascaded towards through the organisation, and

how it influences and shapes the operating and capital budgets of the various directorates and departments within the municipality.

Figure 1: IDP and Budget link

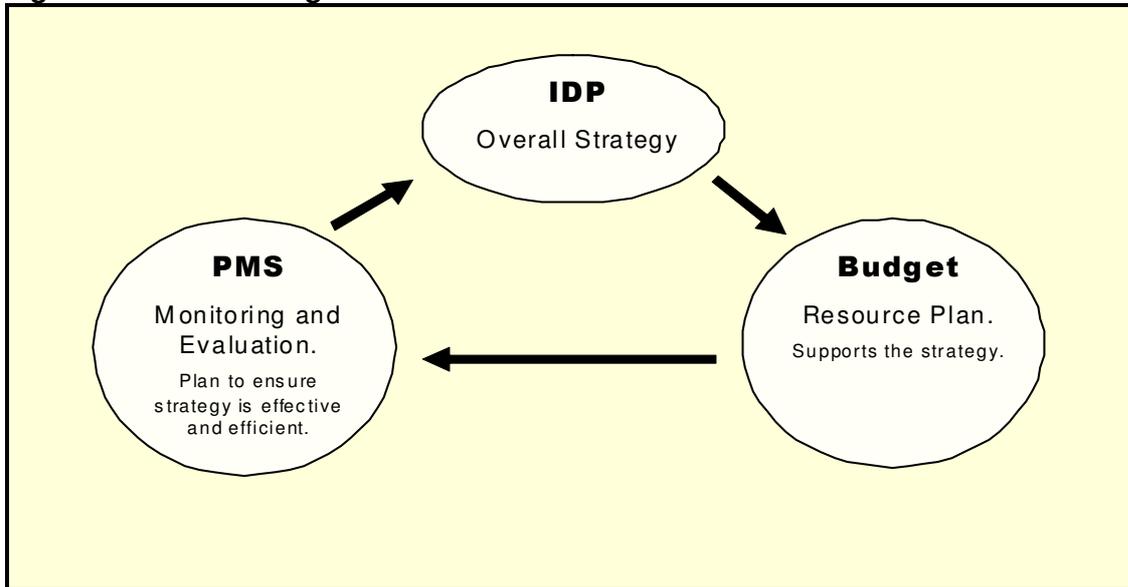


Figure 1: IDP and Budget Link

c. Consultation with the community and key stakeholders

The IDP public engagement was held from November 2010 to February 2011. Public awareness of the process was ensured through extensive regional and local print media advertising as well as invitations to ward forums. The first series of direct engagements occurred with consultation taking place at a sub Council level.

The tabled budget will be provided to the National and Provincial Treasury for their assessment in accordance with S23 of the MFMA in March 2011.

d. Schedule of Key Deadlines relating to budget process [MFMA s 21(1)(b)]

The 2011/2012 IDP and Budget time schedule was approved on 31 August 2010. The schedule is reflected below.

DATE	ACTIVITY	RESPONSIBILITY
26 July 2010	Planning meeting and establishment of Budget Committee including review of IDP and budget policies as per Gazette 32141	Budget Committee
10 August 2010	Draft Process Plan to EXCO for approval	IDP Manager
13 August 2010	IDP Steering Committee	IDP Manager
16 August 2010	Meeting with Mayor, EXCO and MANCOM to establish consultation forum and plan program of meetings.	MM/CFO
25 August 2010	Advertising of Process Plan	IDP Manager
8 September 2010	Budget Framework Meeting the HOD's to discuss budget process. Preparation of budget framework to provide parameters and request budget and tariff inputs for 2010/2011	CFO
22 September 2010	Presentation of Departmental and Capital Budgets Departments to present budget requirements to Finance, including tariff proposals. Suggested amendments to Budget related Policies	HOD'S/CFO
23 September 2010	First IDP Representative Forum	IDP Manager
29 September 2010	First Service Provider Forum	IDP Manager
08 October 2010	Completion of Salary Budget	CFO
14 October 2010	Second Service Provider Forum	IDP Manager
16 October 2010	Prepare draft budget three year operational and capital budget	CFO
22 October 2010	Submission of Budget Inputs Final date for HOD's to submit departmental budget inputs. Proposed Capital projects from IDP	HOD'S
27 October 2010	Report back on progress with Budget inputs	CFO MANCOM
03 November 2010	Budget discussion document Compile discussion document from inputs and submit to BUDGET COMMITTEE, EXCO and MANCOM IDP Steering Committee	CFO IDP Manager
10 November 2010	Budget Workshop Discussion of budget inputs, link capital and operational plans to IDP and determine proposed tariffs	EXCO MANCOM
23 November 2010	Draft Budget Submit 1 st Draft to Exco	CFO
07 December 2010	Draft Budget Submit 1 st Draft to Council	CFO
12 January 2011	IDP Steering Committee	IDP Manager
11 February 2011	Review of current budget and inputs for new budget	MANCOM
10 February 2011	IDP Steering Committee	IDP Manager

17 February 2011	IDP Steering Committee	IDP Manager
08 March 2011	Draft Budget Submit Draft budget, tariffs, SDBIP's to Exco for recommendation to Council Submit Draft IDP to Exco for recommendation to Council	
24 March 2011	Draft Budget Submit Draft multi-term operational and capital budget, SDBIP to Council, National and Provincial Treasury, DCGTA Advertise draft budget and tariffs for comment Submit Draft IDP to Council, National and Provincial Treasury & DCGTA	CFO IDP Manager
30 March - 15 April 2011	Public Consultation Process Public Consultation on Draft budget throughout municipality Public Consultation on Draft IDP Advertise both budget and IDP for comment	MAYOR EXCO MM IDP Manager
21 April 2011	Respond to Public Comments Response to public comments and sector comments. Incorporate recommendations into Draft budget and IDP if possible and feasible	MAYOR CFO
26 May 2011	Approval of Final Draft Budget Approve the Draft multi-term operational and capital budget Approve the Draft IDP	COUNCIL
08 June 2011	Advertising Publication of approved budget. Place on web site Publication of approved IDP. Place on web site	MM CFO
10 June 2011	Submission of Budget Submit approved budget to National and Provincial Treasury and DPLGTA. Submit approved IDP to National and Provincial Treasury and DPLGTA	CFO IDP Manager
23 June 2011	Finalise SDBIP Finalise service delivery and budget implementation plan(SDBIP) and submit to Council for approval	MAYOR MM

Table: 11: IDP and Budget Time Schedule

5. OVERVIEW OF THE MUNICIPALITY'S INTEGRATED DEVELOPMENT PLAN

a. The Vision of the Municipality

The Municipality's long term vision is:

**“To make the people of AbaQulusi enjoy
the most improved quality of life and
community-driven services by 2020”**

MISSION

AbaQulusi Municipality commits to the following:

- **Creating an environment conducive to economic development and growth.**
- **Becoming the focus area for the Zulu-cultural tourism.**
- **Making AbaQulusi area a safe and vibrant place to live and work in.**
- **Improved service delivery.**
- **Good governance.**

b. The 5-Year IDP and Strategic Focus Areas

On 1 July 2007, the AbaQulusi Municipality implemented a new five-year IDP for the period July 2007 to June 2012 to inform and guide the current elected public representatives in their term of office. This document is the fifth and last annual review of the IDP, and outlines the Municipality's intent in terms of the agreed six strategic focus areas that are required to overcome AbaQulusi's challenges, achieve its vision, and give effect to its other strategic considerations.

- Low economic growth and unemployment
- Poor access to basic household services
- High levels of poverty
- Low levels of literacy and skills development

- The issue of HIV / AIDS and other diseases
- Exposure to unacceptably high level of crime and risk
- Unsustainable development practices
- Ineffective, inefficient, inward looking local government

LOCAL PRIORITIES

- To build a functionally efficient and local government structure
- To maintain financial stability and sustainability
- To create an integrated and efficient spatial structure
- To promote equitable access to infrastructure and basic services
- To improve the standard of living for the entire community of AbaQulusi municipality
- To facilitate economic development and growth

The draft Integrated Development Plan is attached as Annexure 11.

c. Measurable performance objectives and indicators

The Municipality's measurable performance objectives, as reflected in Support Table SA7 of Schedule A of the Municipal Budget and Reporting Regulations, are attached as Annexure 2.

6. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Key financial indicators and ratios

Table 12: Performance Indicators (Support Table A8)

KZN263 Abaqulusi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
<u>Borrowing Management</u>											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.0%	0.0%	2.3%	2.0%	2.0%	0.5%	0.5%	0.5%	0.0%	0.0%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	-48.0%	0.0%	0.0%	0.0%	0.0%	-3.8%	0.0%	0.0%
<u>Safety of Capital</u>											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	-79.3%	85.9%	-129.0%	136348.5%	287846.7%	915.8%	915.8%	519990.5%	758.1%	-113.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.0	1.7	1.6	1.9	1.9	1.7	1.7	2.9	3.4	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	1.7	1.6	1.9	1.9	1.7	1.7	2.9	3.4	2.8
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	0.9	0.9	0.9	0.9	0.8	0.8	1.2	1.5	1.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		101.1%	164.8%	134.7%	134.7%	134.7%	134.7%	99.7%	70.8%	65.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.5%	12.1%	12.9%	17.1%	17.4%	17.3%	17.3%	14.2%	16.4%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										

KZN263 Abaqulusi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	90.0%	95.0%	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions											
Provisions not funded - %	Unfunded Provns./Total Provisions										
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	15.4%	10.2%	7.9%	7.0%	7.0%	7.0%	7.0%	5.0%	5.0%	5.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	68.7%	71.8%	67.8%	60.0%	60.0%	60.0%	60.0%	50.0%	40.0%	40.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37.7%	20.0%	27.4%	35.1%	30.8%	28.4%	28.4%	26.4%	26.2%	25.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	42.7%	25.7%	31.5%	38.8%	35.9%	35.1%		29.7%	29.6%	28.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.3%	5.7%	6.8%	0.0%	0.0%	0.0%	0.0%	4.5%	4.5%	4.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	90.8	173.9	63.8	217.8	217.8	217.8	210.0	294.5	293.9	316.9
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	23.8%	23.9%	20.4%	26.0%	26.5%	26.1%	26.1%	24.6%	29.8%	28.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.5	2.9	3.5	1.9	2.0	3.8	3.8	(1.1)	(3.7)	(7.7)

7. OVERVIEW OF BUDGET-RELATED POLICIES

Revenue Framework

Section 18 of the MFMA states that the budget can only be funded by realistically anticipated revenue to be collected, as well as cash backed accumulated funds from previous years and not committed for other purposes.

In addition, NT Circular 42 stipulates that the budget is to be managed in a full accrual manner, reflecting a transparent budget and accounting system approach.

The MFMA requires the municipality to adopt and implement a tariff policy. Council has approved such policies for all major tariff-funded services provided by the municipality, which are attached as annexures to this document.

Council is required to adopt budgetary provisions based on realistic anticipated revenue for the budget year from each revenue source, as per the requirements of the MFMA (Chapter 4, S17 (1) (a) & (3) (b)).

1. Revenue related policies

General Tariff Policy

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA include the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. The General Tariff Policy is attached as Annexure 8.

Credit Control and Debt Collection Policy

This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law. The Policy also includes the Indigent Policy as per Annexure 9.

Budget Policy

A Budget Policy has been formulated in terms of section of the Municipal Finance Management Act, 2003 and the Budget regulations to set out the procedures for the budget process.

2. Budget related policies

Approved policies

The following budget related policies have been approved by Council and is available on the Municipality's website.

- Supply Chain Management Policy – approved March 2008

- Cash Management and Investment Policy – approved March 2009
- Asset Management Policy - approved October 2004
- Virement Policy – approved May 2010

Reviewed/Amended policies

The following budget related policies are currently being reviewed/amended in line with National Guidelines and legislation.

Property Rates Policy

Minor amendments to the approved policy are to be considered in March 2011 and the amended policy is attached as Annexure 16.

8. OVERVIEW OF BUDGET ASSUMPTIONS

Environment in which the 2011/12 Budget was prepared

The MTREF/budget is susceptible to the economic climate and it is therefore vital that the projected economic condition is properly considered during the budget preparation process.

The 2011/2012 MTREF was drafted in context of a reviving economy. Negative impacts of the multi-year recession are however still experienced and reported by both the private and public sectors.

Figure 3: Key economic trends – 2004 to 2015

In the midst of the recession, GDP was at a deficit of 1.8%; the inflation rate at 11.85%; the R/\$ exchange rate averaged at R8.50 and interest rate levels averaged at around 13.5%.

The preparation of the 2011/2012 MTREF first draft produced much improved projections; for example - GDP at 3.55%; inflation rate of 5.35%, R/\$ exchange of R7.76 and average interest rates of 10%.

Budgetary constraints and economic challenges meant that the Municipality had to apply a combination of cost-saving interventions and higher than headline CPI revenue increases to ensure an affordable, credible and sustainable budget over the 2011/2012 MTREF.

The draft budget for the 2011/2012 MTREF period, resulted from the realisation that no, or limited, scope for additional externally- or internally-funded revenue growth existed and the challenge that more needed to be done with the existing resource envelope. This was reiterated in National Treasury Budget Circular 54 as well as a National Treasury presentation to municipalities in August 2010.

The challenges that faced the Municipality in preparing the 2011/2012 MTREF included:

- In attempting to reduce the high Rates revenue parameter, several interventions to multiyear targets of both revenue and expenditure across services were required, while simultaneously retaining the strategic links to and focus on the draft IDP.
- Substantial, once-off revenue which cover semi-permanent expenditure obligations;
- Persistent staff costs increases over the medium term beyond CPI levels (with inflation linked Revenue increases in corresponding periods).
- Declining equitable share and year-on-year growth.
- The interventions applied to eradicate the above challenges included, amongst others:
- Budget reduction targets set to all services in accordance with its portion of vacancies which existed for more than 12 months.

Financial modelling

The AbaQulusi Municipality MTREF model is annually reviewed to determine the most affordable level at which the municipality will be able to operate optimally. In addition, sustainability forms the basis of the preparation of the Operating and Capital Budgets. It sets out the economic context and assumptions that inform the compilation of the next three years' budget.

The principles applied to the MTREF in determining the affordability envelope were:

- Higher than headline CPI revenue increases, to the extent that they affect and support Council's operational activities of relevant services;
- Assumption of a 100% capital expenditure implementation rate based on current spending patterns;
- Credible collection rates, based on collection achievements to date, incorporating improved success anticipated on selected revenue items; and
- Higher than nationally projected inflation provisions for repairs and maintenance, to attain nationally benchmarked levels on this expenditure item, and ensure/enhance the preservation of the Municipality's infrastructure.

Key Financial Indicators in the 2011/2012 MTREF Budget

Headline Consumer Price Index (CPI) – Inflation Outlook

Headline CPI applied in the 2011/2012 MTREF is 5.0%, 5.9% and 5.9% respectively for the 3-year period. This differs somewhat from the CPI forecasts of 5.6%, 5.5% and 5.4% for the same period. The levels are within the NT and SARB CPI projections (3% to 6% range).

Budgetary allocations within the current financial year (2010/2011) were largely based on a CPI level of 5%. The MTREF outer years is proposed to remain at 5.9% and 5.9% respectively.

EXPENDITURE FRAMEWORK

Salaries, wages and related staff costs

The municipality's salary increases applied to the staff budget were as follows:

	BASE BUDGET 2010/2011 %	2011/2012 %	2012/2013 %	2013/2014 %
Salaries	6.5	5	5.5	5.5
Add: Increments	2	2	2	2

Table 13: Parameters applied to Staff Budget

The promulgation of the Salary and Wage Collective Agreement by the South African Local Government Bargaining Council (SALGBC) provided the general salary adjustment guidelines for the period 2009/2010 to 2011/2012.

The 2011/2012 financial year represents the 3rd year of the SALGA salary and wage agreement, which provides for an across the board increase based on the average CPI (February 2010 to January 2011) + 2%, for calculating staff costs increases for the 2011/2012 financial year. The projected staff CPI is 4.6%, however a provision of 5% was made for 2011/2012 due to the agreement stating that *“should the average CPI be lower than 5% or higher than 10% for the period.....any party may be entitled to re-open the negotiations”*, thereby indicating that a lower than 5% salary CPI might not be accepted

In the absence of an agreement going forward, the 2011/2012 increase formula was used to project for the two outer years. A further increment allowance of 2% was provided to cover performance- and other notch increases.

Salary increases are consistently higher than CPI. The increase in the salary budget was a contributing factor to the cost pressures experienced on the operating budget

General expenses

The general expenses base was increased from R 142 million to R 175 million due to the increase in Bulk electricity of R 34 million. Therefore the growth in general expenses has been severely limited.

Repairs and Maintenance

The National Treasury Municipal Budget Circular 54 for the 2011/2012 MTREF stated that *“municipalities must “secure the health of their asset base (especially the municipality’s revenue generating assets) by increasing spending on repairs and maintenance”*. The Municipality has, over the last three financial years, consistently increased the investment in repairs and maintenance by above CPI.

Due to the high increase in bulk electricity the impact has been felt on the repairs and maintenance budget.

REVENUE FRAMEWORK

Service growth

The current unstable economic climate has restricted any material service growth. The provision for growth for Electricity for the 2011/2012 financial year has been increased to accommodate the new areas which have now been provided with electricity, including the Eskom areas. Over 2000 new connections has been made during the 2010/2011 financial year Within the AbaQulusi licence area the municipality has almost reached universal access. AbaQulusi are now assisting Eskom with the provision of electricity to Eskom Licence areas, in order that all the community of AbaQulusi has electricity.

Revenue growth parameters: Rates and trading services

The following revenue parameter increases were applied to the 2011/12 MTREF which informs the tariff increases reflected in the Total Municipal Account (TMA):

Revenue growth parameters: Rates and trading services

Ensuring an affordable and sustainable budget necessitated a higher than CPI year-on-year revenue growth to be applied to the Rates and Trading services.

The following revenue parameter increases were applied to the 2011/12 MTREF which informs the tariff increases reflected in the Total Municipal Account (TMA):

- *Rates:* With the backdrop of the current economic climate and other cost pressures negatively impacting on the budget, the rates revenue increase was 6%. This above CPI increase is required to achieve an affordable and balanced rates budget without impeding on service delivery. However, it must also be borne in mind that there continue to be amendments to the valuation roll with the Supplementary valuations rolls which has a direct effect on the revenue for the year.
- *Electricity:* Electricity tariffs are linked to the ESKOM tariffs for bulk purchases of electricity, which is proposed by NERSA to be 26.71% for the 2011/12 financial year. In terms of NERSA's Guideline on municipal electricity tariff increases dated November 2010, municipalities should not exceed a tariff of 20.38% to their consumers:
- *Water & Sanitation:* The revenue parameter adjustment for both water and sanitation is 6% for 2011/2012 financial year. It must be noted that the Natal Spa Agreement comes to an end in June 2011. Growth in the area including new housing project have been taken into account.
- *Refuse Removal:* This revenue parameter increase was modelled at 6%, which is within the ambit of the BER's CPI projection for 2011/2012.

The revenue parameters applied will generate the following revenue parameters:

REVENUE CATEGORY	ADJUSTMENT BUDGET 2010/2011 R'000	ORGANIC GROWTH PARAMETERS	AVERAGE TARIFF INCREASE	2011/2012 BUDGETED REVENUE R'000
Rates	32,200,000	1.7%	6%	34,671,020
Refuse	13,530,500	0%	6%	14,255,230
Electricity	110,693,630	0%	20.38%	130,542,970
Water	20,932,000	0.65%	6%	22,324,360
Sanitation	15,945,400	17.79%	6%	19,739,190

Table 14: Proposed Revenue based on parameter increase

The high increase in organic growth parameter for Sanitation is the 61% increase in free service

Collection rate

In accordance with relevant legislation and national directives, the Municipality's projected revenue recovery rates are based on realistic and sustainable trends. In calculating the working capital reserve the following collection ratios were applied as per the table below.

SERVICE	BASE BUDGET 2010/11 %	2011/12 %	2012/13 %	2013/14 %
Rates and Services	92.12	89.7	91	92

Table 15: Projected collection rates

The total collection rate for 2011/2012 averages 89.7% and is based on a combination of actual collection rates achieved to date and the estimated outcomes for the current financial period. The projections for the outer years remained stable.

NATIONAL GRANTS

Equitable Share

The Constitution provides that each sphere of government is entitled to an equitable share of revenue raised nationally to enable it to provide basic services and perform the functions allocated to it. The equitable division of revenue takes into account the functions assigned to each sphere under the Constitution and the capacity of each government to pay for these functions through own receipts and revenues.

The local government equitable share allocations supplement municipalities' own revenue sources for the provision of basic services to poor households within their areas of jurisdiction. The equitable share per municipality is calculated using the following equation:

Grant = BS + D + I – R ± C
Where
BS is the basic services component
D is the development component
I is the institutional support component
R is the revenue raising capacity correction
C is a correction and stabilisation factor

Table 16: Equitable Share equation

Initiatives are currently being pursued to assess the application of the equation for the AbaQulusi Municipality to ensure that the allocation received by AbaQulusi is equitable and fair. The annual Division of Revenue Act (DORA) publishes the equitable share allocations. The following indicative allocations, as published in the 2010/2011 DORA, were provided as follows:

- 2011/2012 – R 69.2 million
- 2012/2013 – R 76.5 million
- 2012/2013 – R 81.5 million (Forecasted based on year on year average growth)

Interest rates

Average interest rates over the 2011/2012 MTREF period
Interest on investments - 5.55%, 5.91% and 6.34%.

Depreciation

Depreciation was calculated on a straight line method based on the lifespan of the asset class and capitalisation date. For multi-year projects it was assumed that capitalisation will only take place when the project is completed and depreciation will take effect then.

9. OVERVIEW OF BUDGET FUNDING

1. 2010/2011 and 2011/2012 to 2013/2014 projected financial performance

1.1. Operating Budget

The Operating budget increases from R 261 million in 2010/2011 to R 363 million in 2011/2012.

The growth is mainly attributable to:

- Cost of Bulk Purchases (Water and Electricity)
- Employee related costs due to the financial impact of the Wage Curve Collective Agreement and the Salary/Wage increase above CPI levels
- The GRAP requirement to include Capital grants in the operating budget

1.2. Capital Budget

The capital budget increases from R 39 million in 2010/2011 to R 48 million in 2011/2012.

The overall growth of 23% can be attributed to various factors, such as:

- The significant additional external funding allocations to Housing, Roads & Electricity Projects votes
- Funding for the Thusong Centre

Major increases can therefore mainly be attributed to the following:

- Increase of approximately R3 million for Roads
- Increase in allocation for electrification
- Addition of Thusong Centre

2. Medium Term Outlook: 2011/2012 to 2013/2014

Operating Budget

The table below reflects the increase in the operating budget in the medium term:

	2011/2012 R	2012/2013 R	2013/2014 R
Operating Budget	363,009,830	391,797,150	387,719,800

Table 17: Medium Term Operating Budget

Capital Budget

The table below reflects the capital budget and its funding sources in the medium term:

	2011/2012 R	2012/2013 R	2013/2014 R
Capital Budget	48,605,000	55,504,000	44,906,000
Funding Source:			
MIG	20,975,000	25,504,000	26,906,000
DOE	13,773,000	20,000,000	8,000,000
Human Settlement	10,000,000	10,000,000	10,000,000
COGTA	3,500,000	0	0
Other Revenue	357,000	0	0

Table 18: Medium Term Capital Budget and Funding Sources

The funding sources listed below are appropriated towards the following major projects on the capital budget:

National Grant Funded

- Rural Roads and Bridges
- Municipal Infrastructure projects to improve bulk infrastructure
- eMondlo Roads
- Electrification of Houses
- Provincial Grant Funded
- Integrated Human settlement (Housing) projects and informal settlement upgrades
- Upgrading of Hostels
- Thusong Centre

3. Sources of Funding

Rates, tariffs and other charges

Property Tax Rates

The proposed property rates are to be levied in accordance with existing Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA) and the Local Government Municipal Finance Management Act 2003.

The proposed average rates increase is 6% for all categories of Properties.

Property tax rates are based on values indicated in the General Valuation Roll 2009 (GV).

The Roll is updated for properties affected by land sub-divisions, alterations to buildings, demolitions and new buildings (improvements) through Supplemental Valuation Rolls. All values are as at the date of the GV, being 1 July 2009.

Rebates and concessions are granted to certain categories of property usage and/or property owner.

The definitions and listing of categories are reflected in the Rates Policy attached as Annexure 7.

Water and Sanitation

The proposed Water and Sanitation Tariffs for 2011/2012 are consistent with National Policy on the provision of free basic services, the National Strategic Framework for Water and Sanitation and with Council's Indigent relief measures, Rates and Tariff Policies and Equitable Service Framework.

The progressive nature of the existing domestic stepped tariff structure both for water and sanitation is pro-poor and allows for the needs of the indigent. It is also designed to discourage high water consumption levels, which have an impact on the size of both the water and sanitation portions of a consumer's bill. It enables all consumers to adjust their consumption levels to ensure affordability.

There is a proposed 6% increase in volumetric water and sanitation tariffs. The Bulk Water tariff has been increased by 6%.

There is a proposed 6% increase on miscellaneous tariffs.

The proposed consumption based as well as miscellaneous tariffs are shown in the attached Tariffs and Charges Book.

Changes in the tariff policy and tariff schedules for the 2011/2012 financial year are reflected in Annexure 4.

Electricity

The proposed revisions to the tariffs have been formulated in accordance with the AbaQulusi Municipality Tariff and Rates Policy and comply with Section 74 of the Municipal Systems Act as well as the recommendations of the National Energy Regulator of South Africa (NERSA).

In terms of section 75A of the Local Government Municipal Systems Act, any fees, charges or tariffs which a municipality may wish to levy and recover in respect of any function or service of the municipality, must be approved by a resolution passed by the municipal Council with a supporting vote of a majority of its members.

The Electricity Regulation Act requires that proposed revisions to the electricity consumption based tariffs be submitted to the Regulator for approval prior to implementation. Provisional approval will therefore be requested with the express proviso that any alterations required by Council will be submitted to the Regulator as soon as possible.

Domestic consumers supplied directly by the Municipality and charged at the Lifeline Tariff and receiving less than 150 kWh per month on average will continue to receive the free basic supply of 50 kWh per month (included in the 450kWh per month). Note that national guidelines allow for the provision of the free basic supply of 50 kWh per month to be made available to consumers using less than 150 kWh per month. Customers supplied by Eskom and receiving less than 150kWh per month on average will continue to receive a free basic supply of 50kWh per month (again, included in the 150kWh per month).

Guidelines for the municipal electricity tariff increase in July were issued by NERSA as being 20.38%. However, the bulk purchases by the City are expected to rise by 26.71%. This increase, together with increases in expenditure on Salaries and Wages, Repairs and Maintenance, contributions to the Rates Account require the electricity tariffs to increase by an average of 20.38%.

In an effort to bring the pre-paid electricity tariff into line with the conventional meter tariff, it is proposed that there be NO increase in this tariff until they are aligned. This is in an effort to encourage more consumers to convert to the pre-paid system.

The consumptive tariff details are reflected in Annexure 4.

Solid Waste Management

The Solid Waste Tariffs are levied to recover costs of services provided directly to customers and include collection fees, disposal fees, compost sales, clearance of illegal dumping on private properties, weighbridge fees and other ad hoc services. It is proposed that the Tariffs increase (within CPI) by 6%.

The New/Changed Tariffs and amendments to the existing Tariff Policy are reflected in Annexure 5.

Tariffs and Charges Book

Council is permitted to levy rates, tariffs, fees and charges in accordance with the Local Government Municipal Property Rates Act, the Local Government: Municipal Systems Act, Act 32 of 2000, Section 75A and the Municipal Finance Management Act, No. 56 of 2003, 17(a)(ii).

The Tariffs and Charges Book is attached as Annexure 4 and contains all levies, rates and service charges determined for all functions or services performed by the municipality for which a charge is made.

An average growth parameter of 6% was applied to all the miscellaneous tariffs.

All Levies, Rates and Service Charges are determined in compliance with:

- Local Government Municipal Property Rates Act 2004
- Municipal Finance Management Act 56 of 2003
- Local Government Municipal Systems Act 32 of 2000

4. Investments

Monetary investments by type

Table 19: Monetary investments by type (Support Table A15) Monetary investments by maturity date

KZN263 Abaqulusi - Supporting Table SA15 Investment particulars by type

Investment type	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										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank			34,767	38,494	38,497	38,497	38,497	38,497	39,000	40,000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	34,767	38,494	38,497	38,497	38,497	38,497	39,000	40,000
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	34,767	38,494	38,497	38,497	38,497	38,497	39,000	40,000

KZN263 Abaqulusi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
Parent municipality						
ABSA (Guarantee ESKOM)			Call Account		1,490	
ABSA (Call)			Call Account		747	
ABSA (Call)			Call Account		631	
SIMS			Call Account		35,629	
Municipality sub-total					38,497	-
Entities						
Entities sub-total					-	-
TOTAL INVESTMENTS AND INTEREST	1				38,497	-

Table 20: Monetary investments by maturity date (Support Table A16)

5. Long – Term investments and loans

No new borrowings are proposed for the MTEF budget period

6. Grant Allocations

National Allocations

The table below reflects the grant allocations in terms of the 2010 Division of Revenue Act (No.33959 of 24 January 2011) that have been included in this medium term budget:

NATIONAL GRANTS	2011/2012 R	2012/2013 R	2013/20104 R
FINANCIAL MANAGEMENT GRANT	1,450,000	1,500,000	1,750,000
NATIONAL ELECTRIFICATION PROGRAMME	13,773,000	20,000,000	8,000,000
EQUITABLE SHARE	69,224,000	76,515,000	81,515,000
MUNICIPAL SYSTEMS IMPROVEMENT	1,000,000	1,000,000	900,000
MUNICIPAL INFRASTRUCTURE GRANT(MIG)	20,975,000	25,504,000	26,906,000
EXPANDED PUBLIC WORKS PROGRAMME	357,000	0	0
TOTAL	106,779,000	124,519,000	119,071,000

Table 21: National Allocations

Provincial Allocations

The table below reflects the grants allocated in terms of the Provincial Gazette 6703 (27 dated 04 March 2011) that have been included in this medium term budget:

PROVINCIAL GRANTS	2011/2012 R	2012/2013 R	2013/20104 R
MUSEUM SUBSIDY	181,000	195,000	211,000
LIBRARY SUBSIDY	1,362,000	1,431,000	2,799,000
THUSONG CENTRE	3,500,000		
COMMUNITY RESIDENTIAL UNITS - CRU	10,000,000	10,000,000	10,000,000
TOTAL	15,043,000	11,626,000	13,010,000

Table 22: Provincial Allocations

10. EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Table 23: Expenditure on allocations and grant programmes (Support Table A19)

KZN263 Abaqulusi - Supporting Table SA19 Expenditure on transfers and grant programme

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:										
Operating expenditure of Transfers and Grants										
National Government:		28,447	35,611	45,902	60,015	60,015	60,015	70,381	99,641	72,802
Local Government Equitable Share		27,463	34,376	41,668	55,648	55,648	55,648	67,931	97,141	70,152
Finance Management		250	500	1,000	1,200	1,200	1,200	1,450	1,500	1,750
Municipal Systems Improvement		734	735	1,300	1,000	1,000	1,000	1,000	1,000	900
Councillor Allowance				1,934	2,167	2,167	2,167			
Provincial Government:		-	-	582	791	1,741	1,741	1,362	1,431	2,799
Health subsidy		-	-	582	611	541	541	-	-	-
Library					180	1,200	1,200	1,362	1,431	2,799
District Municipality:		198	80	80	100	100	80	80	100	100
Tourism Grant		198	80	80	100	100	80	80	100	100
Other grant providers:		-	-	-	73	73	73	181	195	211
Museum		-	-	-	73	73	73	181	195	211
Total operating expenditure of Transfers and Grants:		28,645	35,691	46,564	60,979	6,281	6,261	4,073	4,226	5,760
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	25,440	27,440	27,440	35,105	45,504	34,906
Municipal Infrastructure Grant (MIG)		-	-	-	17,440	17,440	17,440	20,975	25,504	26,906
Public Works		-	-	-	-	-	-	357	-	-
Department of Energy		-	-	-	8,000	10,000	10,000	13,773	20,000	8,000
Provincial Government:		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
CRU		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
District Municipality:		-	-	-	-	-	-	-	-	-
Tourism Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	3,500	-	-
Traditional Affairs - Thusong Centre		-	-	-	-	-	-	3,500	-	-
Total capital expenditure of Transfers and Grants		-	-	-	36,940	38,940	38,940	48,605	55,504	44,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		28,645	35,691	46,564	97,919	45,221	45,201	52,678	59,730	50,666

11. ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Section 67 grants are allocations of funds, from the Municipality's annual operating budget, to organisations or bodies outside any sphere of government. These allocations are gratuitous or unrequited transfers by the Municipality to the grantee organisations and are not payments made in compliance with any commercial or other business transaction.

They provide organisations with funds for carrying out projects, which assist the Municipality in exercising its Constitutional powers and functions which include any additional competencies that may be assigned to the Municipality by National or Provincial Government.

Section 16(2) of the MFMA provides that the mayor must table the annual budget at a Council meeting at least 90 days before the start of a budget year whilst Section 17(3) (j) (iv) provides that when that budget is tabled it must include particulars of any proposed allocations or grants to any organisation or body referred to in Section 67.

The particulars of the Section 67 grants proposed for 2011/2012 are attached as Annexure 12

12. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW.

Table 24: Monthly targets for revenue and cash flow (Support Table SA30)

KZN263 Abaqulusi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Receipts By Source													1			
Property rates	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	31,671	33,509	35,517
Property rates - penalties & collection charges	65	65	65	65	65	65	65	65	65	65	65	65	65	779	820	865
Service charges - electricity revenue	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	139,316	130,598	138,598
Service charges - water revenue	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	19,924	23,513	24,977
Service charges - sanitation revenue	795	795	795	795	795	795	795	795	795	795	795	794	794	9,539	13,303	14,218
Service charges - refuse revenue	705	705	705	705	705	705	705	705	705	705	705	700	700	8,455	9,025	9,735
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	48	48	48	48	48	48	48	48	48	48	48	48	48	579	609	642
Interest earned - external investments	289	289	289	289	289	289	289	289	289	289	289	289	289	3,470	-	-
Interest earned - outstanding debtors	77	77	77	77	77	77	77	77	77	77	77	77	77	929	984	1,041
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	139	139	139	139	139	139	139	139	139	139	139	139	139	1,673	1,761	1,858
Licences and permits	377	377	377	377	377	377	377	377	377	377	377	377	377	4,520	4,759	5,021
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	24,406	-	-	-	24,406	-	-	-	24,406	-	-	0	0	73,217	77,846	84,218
Other revenue	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	68,964	87,328	97,734
Cash Receipts by Source	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,146	363,036	384,055	414,424	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,146	363,036	384,055	414,424	

KZN263 Abaqulusi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Payments by Type																
Employee related costs	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,971	95,667	100,690	106,222	
Remuneration of councillors	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,017	12,193	12,840	13,546	
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity	10,000	10,000	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	10,000	99,300	128,075	151,444	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,267	15,193	20,758	23,472	
Contracted services	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,327	27,880	30,050	31,345	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,185	14,275	15,820	17,605	
General expenses	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	49,890	55,852	57,184	
Cash Payments by Type	27,925	27,925	25,625	25,625	25,625	25,625	25,625	25,625	25,625	25,625	25,625	27,925	314,398	364,085	400,818	
Other Cash Flows/Payments by Type																
Capital assets	16,202	-	-	-	16,202	-	-	-	16,202	-	-	(1)	48,605	55,504	44,906	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	44,127	27,925	25,625	25,625	41,827	25,625	25,625	25,625	41,827	25,625	25,625	27,924	363,003	419,589	445,724	
NET INCREASE/(DECREASE) IN CASH HELD	4,431	(3,773)	(1,473)	(1,473)	6,731	(1,473)	(1,473)	(1,473)	6,731	(1,473)	(1,473)	(3,778)	33	(35,534)	(31,300)	
Cash/cash equivalents at the month/year begin:		4,431	658	(815)	(2,287)	4,444	2,971	1,498	25	6,756	5,283	3,811	-	33	(35,501)	
Cash/cash equivalents at the month/year end:	4,431	658	(815)	(2,287)	4,444	2,971	1,498	25	6,756	5,283	3,811	33	33	(35,501)	(66,801)	

Table 26: Councillor and board member allowances and employee benefits (Support Table A22)

KZN263 Abaqulusi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	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
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Salary	1	6,459	6,981	7,597	8,718	7,921	8,223	10,014	10,545	11,125
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	16	-	-	-	-	-	-	-
Motor vehicle allowance		-	1,172	1,048	1,540	1,360	1,041	1,748	1,841	1,942
Cell phone allowance		-	303	325	380	350	404	431	454	479
Housing allowance		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,459	8,472	8,970	10,638	9,631	9,668	12,193	12,840	13,546
% increase	4		31.2%	5.9%	18.6%	(9.5%)	0.4%	26.1%	5.3%	5.5%
Senior Managers of the Municipality										
Salary	2	4,614	-	-	-	3,703	3,835	4,528	4,845	5,117
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	736	741	771	780	790
Cell phone allowance		-	-	-	-	120	120	120	120	120
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		224	-	-	137	160	-	682	729	780
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,838	-	-	137	4,719	4,696	6,101	6,474	6,807
% increase	4		(100.0%)	-	-	3,344.5%	(0.5%)	29.9%	6.1%	5.1%
Other Municipal Staff										
Basic Salaries and Wages		27,580	34,678	42,748	57,404	46,322	45,372	54,578	57,441	60,601
Pension Contributions		5,916	6,241	7,332	12,533	9,131	8,902	7,159	11,909	12,564
Medical Aid Contributions		1,708	1,807	2,153	2,619	2,924	2,765	3,112	3,254	3,433
Motor vehicle allowance		7,838	3,673	3,955	5,135	4,502	4,502	6,702	6,866	7,243
Cell phone allowance		-	318	437	570	450	445	504	518	546
Housing allowance		-	469	285	518	387	380	489	533	571
Overtime		5,066	5,476	5,807	4,655	7,267	7,492	6,295	6,360	6,710
Performance Bonus		-	2,847	3,595	4,971	4,410	4,139	5,652	5,454	5,754
Other benefits or allowances		-	1,407	1,879	2,172	1,974	1,897	5,077	1,879	1,993
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		48,108	56,916	68,191	90,577	77,367	75,894	89,568	94,214	99,415
% increase	4		18.3%	19.8%	32.8%	(14.6%)	(1.9%)	18.0%	5.2%	5.5%
Total Parent Municipality		59,405	65,388	77,161	101,352	91,717	90,258	107,862	113,528	119,768
			10.1%	18.0%	31.4%	(9.5%)	(1.6%)	19.5%	5.3%	5.5%

KZN263 Abaqulusi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	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		A	B	C	D	E	F	G	H	I
Board Members of Entities	1									
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Salary		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor vehicle allowance		-	-	-	-	-	-	-	-	-
Cell phone allowances		-	-	-	-	-	-	-	-	-
Housing allowance		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Other benefits or allowances		-	-	-	-	-	-	-	-	-
In-kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		59,405	65,388	77,161	101,352	91,717	90,258	107,862	113,528	119,768
% increase	4		10.1%	18.0%	31.4%	(9.5%)	(1.6%)	19.5%	5.3%	5.5%
TOTAL MANAGERS AND STAFF	5	52,946	56,916	68,191	90,714	82,086	80,590	95,669	100,688	106,222

14. ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS

In terms of Section 53 (1) (c) (ii) of the MFMA, the Service Delivery and Budget Implementation Plan (SDBIP) is defined as a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate the following –

- (a) Projections for each month of
 - Revenue to be collected, by source; and
 - Operational and capital expenditure, by vote.
- (b) Service delivery targets and performance indicators for each quarter, and
- (c) Other matters prescribed.

The Mayor, in accordance with Section 53 of the MFMA, is expected to approve the SDBIP within 28 days of the date of approval of the budget. In addition, the Mayor must ensure that the revenue and expenditure projections for each month, and the service delivery targets and performance indicators as set out in the SDBIP, are made public within 14 days of its approval.

The SDBIP gives effect to the Integrated Development Plan and the budget of the municipality. It is an expression of the objectives of the Municipality in quantifiable outcomes, which will be implemented by the administration for the financial period from 1 July 2011 to 30 June 2012 (the Municipal financial year). It includes the service delivery targets and performance indicators for each quarter, which should be linked to the performance agreements of senior management. It therefore facilitates oversight of the financial and non-financial performance of the municipality and allows the Municipal Manager to monitor the performance of the Executive Directors, the Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipal Government. For the 2011/2012 financial year, the SDBIP will be approved by the Mayor following approval of the Budget.

15. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Table 27: Contracts having future budgetary implications (Support Table SA33)

KZN263 Abaqulusi - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
		Total	Original Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Estimate							
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
- Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-

KZN263 Abaqulusi - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
		Total	Original Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Estimate							
<i>Contract 2</i>	1,3													-
<i>Contract 3 etc</i>														
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														-
<i>Contract 2</i>														-
<i>Contract 3 etc</i>														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

16. RECONCILIATION OF IDP STRATEGIC OBJECTIVES AND CAPITAL BUDGET

Table 28: Reconciliation of IDP strategic objectives and budget (capital expenditure) (Support Table A6)

KZN263 Abaqulusi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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												
Sustainable Services	Electricity	A		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
	Water			673	859	-	65	40	40			
	Waste Water			-	19,884	12,404	1,000	1,000	1,000			
	Waste			-	-	-	250	165	165			
	Community			30,307	29,995	69	12,815	12,517	12,517			
Infrastructure	Roads	B		7,264	502	2,653	15,573	15,468	15,468	20,975	25,504	26,906
Good Governance	Integrated Planning	C		135	-	-	100	50	50	10,000	10,000	10,000
	Human Resources Management	D		648	471	57	231	65	65			
	Executive & Council	E		-	3	21	20	10	10			
	Financial Management	F		130	797	192	89	45	45			
Social Development	Culture & Sport	G		-	185	-	820	300	300			
Safety & Security	Public Safety	H		-	48	-	100	30	43			
		M										
		N										
		O										
		P										
		Q										
					1	44,161	56,494	22,025	39,153	39,730	39,743	48,248

17. LEGISLATION COMPLIANCE STATUS

1. Compliance with the MFMA implementation requirements has been substantially adhered to through the following activities:

- **Budget and Treasury Office** - A budget office and Treasury office has been established in accordance with the MFMA.
- **Budgeting** - The annual budget is prepared in accordance with the requirements prescribed by National Treasury and the MFMA.
- **Financial reporting** - 100% compliance with regards to monthly, quarterly and annual reporting to the Mayor, Executive Committee, Council, Provincial and National Treasury.
- **Annual Report** - The annual report is prepared in accordance with the MFMA and National Treasury requirements.
- **Internship Programme** - The Municipality, in participating in the Municipal Finance Management Internship Programme, has employed a number of interns to undergo training in various finance departments. One interns completed her two-year training period at the end of October 2010. Five interns are currently employed in the Treasury department.

18. NATIONAL TREASURY DIRECTIVES

Key issues addressed in National Treasury Circular 54: Municipal Budget Circular for the 2011/2012 MTREF – refer Annexure 15

1. Providing clean water and managing waste water

In managing the provision of drinking water and the treatment of wastewater, the AbaQulusi Municipality performs the role of Water Service Provider.

Blue Drop status

The entire water supply system (including the municipal owned catchments, dams, the water treatment plants, the bulk conveyance system and the whole distribution system) was assessed for the 2010 Blue Drop performance ratings by the Department of Water Affairs.

The Water Service Provider constantly strives to improve its performance with respect to water quality management, including Risk Assessments etc., are integrated into its management processes. Provision is made in the normal budget allocations to maintain the set standards already achieved.

Green Drop status

Areas requiring attention

The primary problems the municipality is experiencing is that of ageing infrastructure, rapid population growth, maintenance of the existing assets and a shortage of relevant skills. These problems are being experienced throughout the Republic.

Addressing the areas requiring attention

The steps the Wastewater Department are taking to address these problems are:

- Recruitment of appropriate staff;
- Training existing staff in an effort to minimise the shortage of trained experienced resources;
- Allocating financial resources to expand and maintain existing assets;

19. CAPITAL EXPENDITURE DETAILS

Table 29: Capital budget detail (support Table SA36)

KZN263 Abaqulusi - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information		
								Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal	
R thousand	5														
Parent municipality:															
Roads		Bhekabezayo Road - eMvunyane		A	Infrastructure	Infrastructure - Road Transport	74			74				15	New
Roads		Kwatsheku/Mooiplaas		A	Infrastructure	Infrastructure - Road Transport	1,750			1,750				2	New
Roads		Emathemal/Kwandlandia		A	Infrastructure	Infrastructure - Road Transport	2,000			2,000				3	New
Roads		Mgobhozi/Nabankulu		A	Infrastructure	Infrastructure - Road Transport	385			385				5	New
Roads		Alpha/Sizamindlela		A	Infrastructure	Infrastructure - Road Transport	400			400				6	New
Roads		Esigodini		A	Infrastructure	Infrastructure - Road Transport	720			720				14	New
Roads		Mvuzini/Noceni		A	Infrastructure	Infrastructure - Road Transport	1,245			1,245				17	New
Roads		Bhekumthetho		A	Infrastructure	Infrastructure - Road Transport	1,285			1,285				19	New
Roads		Emondlo Roads & Stormwater		A	Infrastructure	Infrastructure - Road Transport	5,116			5,116			18 & 20	New	
Roads		Lakeside Bus Route & Creche		A	Infrastructure	Infrastructure - Road Transport	6,000			6,000				13	New
Roads		Vryheid Ext 16 Infrastructure		A	Infrastructure	Infrastructure - Road Transport	2,000			2,000				7	New
Roads		AbaQulusi roads		A	Infrastructure	Infrastructure - Road Transport					25,504	26,906			New
Electrification		Mhlongo Farm/New Englandini		A	Infrastructure	Infrastructure - Electricity	3,854			3,854				15	New
Electrification		Ncengumusa/Emdubezini		A	Infrastructure	Infrastructure - Electricity	8,974			8,974				16	New
Electrification		Vrede/Cliffdale		A	Infrastructure	Infrastructure - Electricity	945			945					New
Electrification		AbaQulusi area		A	Infrastructure	Infrastructure - Electricity					20,000	8,000			New
Community		CRU		C	Community	Social Rental Housing	10,000			10,000	10,000	10,000			New
Community		Thusong Centre		C	Community	Other	3,500			3,500					New
Total Capital expenditure	1									48,248	55,504	44,906			
Total Capital expenditure	2									-	-	-			

20. OTHER SUPPORTING DOCUMENTS

Table 30: Financial Performance Budget (revenue source/expenditure type & dept.)(Support TableSA2)

KZN263 Abaqulusi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	MUNICIPAL GOVERNANCE & ADMINISTRATION -	BUDGET & TREASURY -	CORPORATE SERVICES -	COMMUNITY & PUBLIC SAFETY -	ECONOMIC & ENVIRONMENTAL SERVICES -	TRADING SERVICES -	OTHER -	Total
R thousand	1								
Revenue By Source									
Property rates		-	34,671	-	-	-	-	-	34,671
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	128,043	-	128,043
Service charges - water revenue		-	-	-	-	-	21,124	-	21,124
Service charges - sanitation revenue		-	-	-	-	-	14,639	-	14,639
Service charges - refuse revenue		-	-	-	-	-	11,355	-	11,355
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	648	67	-	-	-	-	715
Interest earned - external investments		-	3,470	-	-	-	-	-	3,470
Interest earned - outstanding debtors		-	779	-	-	-	-	-	779
Dividends received		-	-	-	-	-	-	-	-
Fines		-	-	-	1,660	-	-	-	1,660
Licences and permits		-	-	-	2,834	1,718	-	-	4,552
Agency services		-	-	-	-	-	-	-	-
Other revenue		-	18,277	-	1,468	382	-	80	20,207
Transfers recognised - operational		3,647	56,327	-	1,543	-	11,700	-	73,217
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributi		3,647	114,172	67	7,505	2,099	186,862	80	314,432

KZN263 Abaqulusi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	MUNICIPAL GOVERNANCE & ADMINISTRATION -	BUDGET & TREASURY -	CORPORATE SERVICES -	COMMUNITY & PUBLIC SAFETY -	ECONOMIC & ENVIRONMENTAL SERVICES -	TRADING SERVICES -	OTHER -	Total
R thousand	1								
Expenditure By Type									
Employee related costs		3,791	12,015	9,243	19,187	14,751	36,415	266	95,668
Remuneration of councillors		12,193	-	-	-	-	-	-	12,193
Debt impairment		-	-	-	-	-	-	-	-
Depreciation & asset impairment		57	138	1,244	1,026	4,455	9,419	-	16,338
Finance charges		-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	99,300	-	99,300
Other materials		-	123	200	980	3,555	10,325	10	15,193
Contracted services		1,000	1,000	970	11,320	350	7,500	-	22,140
Transfers and grants		-	4,450	3,500	-	31,332	25,473	80	64,835
Other expenditure		11,511	4,137	2,436	3,762	6,815	8,625	51	37,336
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure		28,551	21,861	17,592	36,275	61,258	197,058	407	363,003
Surplus/(Deficit)		(24,904)	92,310	(17,526)	(28,770)	(59,159)	(10,196)	(327)	(48,571)
Transfers recognised - capital		-	-	3,500	-	31,332	13,773	-	48,605
Contributions recognised - capital		-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(24,904)	92,310	(14,026)	(28,770)	(27,827)	3,577	(327)	34

KZN263 Abaqulusi - Table A1 Budget Summary

Description	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 thousands										
Financial Performance										
Property rates	22,783	25,075	24,264	30,500	29,200	29,812	29,812	32,450	34,329	36,382
Service charges	73,579	102,621	129,818	140,903	139,207	141,031	141,031	177,235	176,439	187,527
Investment revenue	921	331	3,640	2,409	770	653	653	3,470	-	-
Transfers recognised - operational	30,521	118,812	78,519	60,879	61,829	61,829	61,829	73,217	77,846	84,218
Other own revenue	11,348	7,651	8,454	26,557	24,719	23,592	23,592	76,665	95,442	106,297
Total Revenue (excluding capital transfers and contributions)	139,152	254,491	244,695	261,248	255,725	256,917	256,917	363,037	384,056	414,424
Employee costs	52,397	50,889	67,054	91,664	78,818	73,067	73,067	95,667	100,690	106,222
Remuneration of councillors	8,130	8,473	8,970	10,639	9,631	9,668	9,668	12,193	12,840	13,546
Depreciation & asset impairment	4,591	14,471	16,694	-	-	-	-	16,338	17,204	18,150
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	28,880	54,945	80,665	65,675	80,675	82,097	82,097	114,493	148,832	174,916
Transfers and grants	7,603	87,788	8,300	15,000	15,000	15,000	15,000	14,275	15,820	17,605
Other expenditure	36,527	51,537	64,768	78,233	71,582	70,886	70,886	61,432	68,698	70,379
Total Expenditure	138,128	268,103	246,451	261,211	255,706	250,718	250,718	314,398	364,084	400,819
Surplus/(Deficit)	1,024	(13,613)	(1,755)	37	19	6,198	6,199	48,639	19,972	13,605
Transfers recognised - capital	(38,863)	-	-	-	-	-	-	(48,605)	(55,504)	(44,906)
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Capital expenditure & funds sources										
Capital expenditure	44,161	56,494	22,026	39,153	39,730	39,743	39,743	48,248	55,504	44,906
Transfers recognised - capital	38,863	52,975	26,850	36,940	38,940	38,940	38,940	48,248	55,504	44,906
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5,299	3,519	336	2,213	790	803	803	-	-	-
Total sources of capital funds	44,162	56,494	27,186	39,153	39,730	39,743	39,743	48,248	55,504	44,906
Financial position										
Total current assets	62,618	76,051	79,651	92,660	92,660	92,660	92,660	101,260	126,918	117,333
Total non current assets	1,209	285	119	119	119	273,437	273,437	273,433	273,433	273,418
Total current liabilities	30,910	43,809	49,956	49,956	49,956	52,955	52,955	34,543	36,918	41,360
Total non current liabilities	-	-	1,856	1,856	1,856	1,856	1,856	1,856	-	-
Community wealth/Equity	(38,956)	50,977	(40,173)	38	18	5,985	5,985	7	4,870	(36,593)

KZN263 Abaqulusi - Table A1 Budget Summary

Description	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 thousands										
Cash flows										
Net cash from (used) operating	39,889	52,283	17,260	31,455	32,269	62,875	62,875	(24,631)	(66,005)	(117,206)
Net cash from (used) investing	-	(46,765)	(22,026)	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	2,476	1,856	1,856	1,856	1,856	1,856	-	-
Cash/cash equivalents at the year end	39,889	45,408	43,118	33,311	34,125	64,731	64,731	(22,775)	(88,780)	(205,986)
Cash backing/surplus reconciliation										
Cash and investments available	31,954	38,503	42,500	42,500	42,500	42,500	42,500	42,641	55,604	43,935
Application of cash and investments	(5,456)	(1,461)	9,734	5,756	6,081	5,777	5,777	(14,994)	(22,010)	(18,873)
Balance - surplus (shortfall)	37,410	39,964	32,765	36,743	36,418	36,722	36,722	57,636	77,614	62,808
Asset management										
Asset register summary (WDV)	463,506	391,723	413,671	413,671	413,671	413,671	450,626	450,626	488,874	544,363
Depreciation & asset impairment	4,591	14,471	16,694	-	-	-	16,338	16,338	17,204	18,150
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	14,592	20,121	28,092	14,552	10,971	15,193	15,193	20,758	23,472
Free services										
Cost of Free Basic Services provided	6,259	10,771	8,364	9,800	10,838	9,512	11,700	11,700	14,670	14,955
Revenue cost of free services provided	4,617	5,899	10,364	12,800	14,298	14,298	14,700	14,700	14,500	14,500
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - 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										
<i>Governance and administration</i>		47,455	135,815	91,966	90,702	85,679	85,926	121,385	104,843	112,038
Executive and council		16,325	2,455	3,234	3,167	3,167	3,178	3,647	3,795	3,857
Budget and treasury office		24,304	133,032	88,378	86,749	82,145	82,669	114,172	100,978	108,106
Corporate services		6,826	328	354	787	367	80	3,567	70	74
<i>Community and public safety</i>		5,260	4,218	9,191	8,193	6,596	5,817	7,505	7,872	9,600
Community and social services		670	665	758	963	1,911	1,870	2,211	2,330	3,752
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3,920	3,552	5,215	6,619	4,144	3,947	5,264	5,543	5,848
Housing		19	-	2,816	-	-	-	30	-	-
Health		651	-	403	611	541	-	-	-	-
<i>Economic and environmental services</i>		384	221	432	2,448	2,248	2,169	33,431	37,715	39,238
Planning and development		119	85	304	278	278	195	10,212	10,223	10,235
Road transport		265	136	128	2,170	1,970	1,974	23,219	27,491	29,003
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		85,918	114,157	143,026	159,804	161,101	162,926	200,635	233,526	253,448
Electricity		52,217	73,518	94,326	111,319	110,694	107,920	144,316	177,410	194,603
Water		13,532	16,798	21,292	19,141	20,932	25,633	22,324	23,544	24,767
Waste water management		11,296	13,711	14,769	15,737	15,945	15,855	19,739	17,615	18,463
Waste management		8,873	10,130	12,638	13,606	13,530	13,518	14,255	14,957	15,615
<i>Other</i>	4	136	80	80	100	100	80	80	100	100
Total Revenue - Standard	2	139,153	254,491	244,695	261,247	255,723	256,918	363,037	384,056	414,424
Expenditure - Standard										
<i>Governance and administration</i>		22,956	127,078	55,035	60,882	55,883	57,319	68,005	67,506	71,135
Executive and council		9,494	14,824	25,281	25,145	23,404	24,419	28,551	30,138	31,653
Budget and treasury office		6,432	105,635	16,070	21,382	20,342	21,238	21,861	21,405	22,750
Corporate services		7,030	6,620	13,684	14,356	12,137	11,663	17,592	15,964	16,732
<i>Community and public safety</i>		19,350	27,005	30,106	35,860	30,798	29,931	36,275	40,210	41,875
Community and social services		12,213	15,173	15,398	19,804	16,536	16,113	18,409	20,537	21,494
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6,448	10,613	10,655	14,370	12,909	12,501	16,416	18,147	18,771
Housing		48	668	3,624	908	854	827	921	969	1,022
Health		641	551	429	778	498	490	529	557	588
<i>Economic and environmental services</i>		14,215	16,011	35,563	26,890	24,344	20,332	61,258	69,941	74,308
Planning and development		215	1,475	10,796	5,677	5,383	5,019	15,459	16,698	16,957
Road transport		14,000	14,537	24,767	21,213	18,961	15,314	45,799	53,243	57,351
Environmental protection		-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - 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									
Trading services		85,918	114,157	143,026	159,804	161,101	162,926	200,635	233,526	253,448
Electricity		52,217	73,518	94,326	111,319	110,694	107,920	144,316	177,410	194,603
Water		13,532	16,798	21,292	19,141	20,932	25,633	22,324	23,544	24,767
Waste water management		11,296	13,711	14,769	15,737	15,945	15,855	19,739	17,615	18,463
Waste management		8,873	10,130	12,638	13,606	13,530	13,518	14,255	14,957	15,615
Other	4	136	80	80	100	100	80	80	100	100
Total Revenue - Standard	2	139,153	254,491	244,695	261,247	255,723	256,918	363,037	384,056	414,424
Expenditure - Standard										
Governance and administration		22,956	127,078	55,035	60,882	55,883	57,319	68,005	67,506	71,135
Executive and council		9,494	14,824	25,281	25,145	23,404	24,419	28,551	30,138	31,653
Budget and treasury office		6,432	105,635	16,070	21,382	20,342	21,238	21,861	21,405	22,750
Corporate services		7,030	6,620	13,684	14,356	12,137	11,663	17,592	15,964	16,732
Community and public safety		19,350	27,005	30,106	35,860	30,798	29,931	36,275	40,210	41,875
Community and social services		12,213	15,173	15,398	19,804	16,536	16,113	18,409	20,537	21,494
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6,448	10,613	10,655	14,370	12,909	12,501	16,416	18,147	18,771
Housing		48	668	3,624	908	854	827	921	969	1,022
Health		641	551	429	778	498	490	529	557	588
Economic and environmental services		14,215	16,011	35,563	26,890	24,344	20,332	61,258	69,941	74,308
Planning and development		215	1,475	10,796	5,677	5,383	5,019	15,459	16,698	16,957
Road transport		14,000	14,537	24,767	21,213	18,961	15,314	45,799	53,243	57,351
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		81,403	97,717	125,409	137,118	144,237	142,678	197,058	241,487	257,945
Electricity		49,904	62,031	80,143	91,476	99,665	98,935	140,993	181,747	194,650
Water		12,176	14,832	17,456	17,248	16,187	15,493	20,855	22,477	24,044
Waste water management		10,041	10,715	16,615	12,853	15,037	15,415	21,172	22,581	23,986
Waste management		9,282	10,139	11,196	15,541	13,348	12,834	14,038	14,682	15,266
Other	4	204	291	339	461	445	457	407	444	462
Total Expenditure - Standard	3	138,128	268,103	246,451	261,211	255,706	250,718	363,003	419,588	445,725
Surplus/(Deficit) for the year		1,025	(13,613)	(1,757)	36	17	6,200	34	(35,532)	(31,301)

KZN263 Abaqulusi - 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									
MUNICIPAL GOVERNANCE & ADMINISTRATION -		16,324	2,455	3,234	3,167	3,167	3,178	3,647	3,795	3,857
BUDGET & TREASURY -		24,304	133,032	88,378	86,749	82,145	82,669	114,172	100,978	108,106
CORPORATE SERVICES -		6,826	327	354	787	367	80	3,567	70	74
COMMUNITY & PUBLIC SAFETY -		5,260	4,217	9,192	8,193	6,596	5,817	7,505	7,872	9,600
ECONOMIC & ENVIRONMENTAL SERVICES -		384	221	432	2,448	2,248	2,169	33,431	37,715	39,238
TRADING SERVICES -		85,918	114,157	143,026	159,804	161,101	162,926	200,635	233,526	253,448
OTHER -		136	80	80	100	100	80	80	100	100
Vote8 - Example 8		-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139,152	254,490	244,695	261,247	255,724	256,918	363,037	384,056	414,424
Expenditure by Vote to be appropriated	1									
MUNICIPAL GOVERNANCE & ADMINISTRATION -		9,494	14,824	25,281	25,145	23,404	24,419	28,551	30,138	31,653
BUDGET & TREASURY -		6,432	105,635	16,070	21,478	20,342	21,238	21,861	21,405	22,750
CORPORATE SERVICES -		7,030	6,620	13,684	14,260	12,137	11,663	17,592	15,964	16,732
COMMUNITY & PUBLIC SAFETY -		19,350	27,005	30,106	35,860	30,798	29,931	36,275	40,210	41,875
ECONOMIC & ENVIRONMENTAL SERVICES -		14,215	16,011	35,563	26,890	24,344	20,332	61,258	69,941	74,308
TRADING SERVICES -		81,403	97,717	125,409	137,118	144,237	142,678	197,058	241,487	257,945
OTHER -		204	291	339	461	445	457	407	444	462
Vote8 - Example 8		-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	138,128	268,104	246,451	261,211	255,706	250,718	363,003	419,588	445,725
Surplus/(Deficit) for the year	2	1,024	(13,614)	(1,756)	36	18	6,200	34	(35,532)	(31,301)

KZN263 Abaqulusi - 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										
Revenue by Vote	1									
MUNICIPAL GOVERNANCE & ADMINISTRATION -		16,324	2,455	3,234	3,167	3,167	3,178	3,647	3,795	3,857
COUNCIL & EXECUTIVE		16,324	2,455	3,234	3,167	3,167	3,178	3,647	3,795	3,857
MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
BUDGET & TREASURY -		24,304	133,032	88,378	86,749	82,145	82,669	114,172	100,978	108,106
FINANCIAL SERVICES		24,304	133,032	88,378	86,749	82,145	82,669	114,172	100,978	108,106
CORPORATE SERVICES -		6,826	327	354	787	367	80	3,567	70	74
MANAGER CORPORATE SERVICES		6,628	26	29	215	117	43	3,567	70	74
INFORMATION TECHNOLOGY		-	-	-	-	-	-	-	-	-
HUMAN RESOURCES		198	301	325	572	250	37	-	-	-
COMMUNITY & PUBLIC SAFETY -		5,260	4,217	9,192	8,193	6,596	5,817	7,505	7,872	9,600
PARKS & GARDENS		226	48	55	63	20	26	27	28	30
LIBRARY		45	128	167	272	1,274	1,267	1,448	1,521	2,894
MUSEUM		-	-	68	73	73	73	181	195	211
COMMUNITY DEVELOPMENT		179	215	230	306	291	280	285	300	317
CEMETERIES		220	274	238	249	253	224	270	285	300
SAFETY & SECURITY		3,920	3,552	5,215	6,619	4,144	3,947	5,264	5,543	5,848
HOUSING SERVICES		19	-	2,816	-	-	-	30	-	-
HEALTH & CLINICS		651	-	403	611	541	-	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES -		384	221	432	2,448	2,248	2,169	33,431	37,715	39,238
PLANNING & DEVELOPMENT		119	85	304	278	278	195	10,212	10,223	10,235
ROADS		265	136	128	170	170	221	21,502	25,683	27,095
VEHICLE LICENSING		-	-	-	2,000	1,800	1,753	1,718	1,809	1,908
TECHNICAL ADMIN		-	-	-	-	-	-	-	-	-
TRADING SERVICES -		85,918	114,157	143,026	159,804	161,101	162,926	200,635	233,526	253,448
ELECTRICITY SERVICES		52,217	73,518	94,326	111,319	110,694	107,920	144,316	177,410	194,603
WATER SERVICES		13,532	16,798	21,292	19,141	20,932	25,633	22,324	23,544	24,767
SANITATION		11,296	13,711	14,769	15,737	15,945	15,855	19,739	17,615	18,463
SOLID WASTE		8,873	10,130	12,638	13,606	13,531	13,518	14,255	14,957	15,615
OTHER -		136	80	80	100	100	80	80	100	100
TOURISM		136	80	80	100	100	80	80	100	100
Total Revenue by Vote	2	139,152	254,490	244,695	261,247	255,724	256,918	363,037	384,056	414,424

KZN263 Abaqulusi - 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										
MUNICIPAL GOVERNANCE & ADMINISTRATION -	1	9,494	14,824	25,281	25,145	23,404	24,419	28,551	30,138	31,653
COUNCIL & EXECUTIVE		8,835	12,981	22,346	20,601	19,653	20,816	24,458	25,819	27,079
MUNICIPAL MANAGER		659	1,843	2,935	4,544	3,751	3,603	4,093	4,319	4,575
BUDGET & TREASURY -		6,432	105,635	16,070	21,478	20,342	21,238	21,861	21,405	22,750
FINANCIAL SERVICES		6,432	105,635	16,070	21,478	20,342	21,238	21,861	21,405	22,750
CORPORATE SERVICES -		7,030	6,620	13,684	14,260	12,137	11,663	17,592	15,964	16,732
MANAGER CORPORATE SERVICES		4,767	5,374	8,822	8,181	7,078	6,579	11,892	9,384	9,859
INFORMATION TECHNOLOGY		233	210	2,549	2,500	2,091	2,026	2,561	2,792	2,934
HUMAN RESOURCES		2,030	1,036	2,313	3,579	2,968	3,058	3,139	3,788	3,939
COMMUNITY & PUBLIC SAFETY -		19,350	27,005	30,106	35,860	30,798	29,931	36,275	40,210	41,875
PARKS & GARDENS		2,228	3,015	3,237	4,032	3,710	3,374	3,695	4,005	4,212
LIBRARY		1,616	1,698	1,695	2,505	2,056	1,853	2,694	2,884	3,037
MUSEUM		-	-	77	438	283	303	320	368	385
COMMUNITY DEVELOPMENT		7,187	8,877	9,203	10,217	8,814	8,815	9,646	11,139	11,624
CEMETERIES		1,182	1,583	1,186	2,612	1,673	1,768	2,054	2,141	2,236
SAFETY & SECURITY		6,448	10,613	10,655	14,370	12,909	12,501	16,416	18,147	18,771
HOUSING SERVICES		48	668	3,624	908	854	827	921	969	1,022
HEALTH & CLINICS		641	551	429	778	498	490	529	557	588
ECONOMIC & ENVIRONMENTAL SERVICES -		14,215	16,011	35,563	26,890	24,344	20,332	61,258	69,941	74,308
PLANNING & DEVELOPMENT		215	1,475	10,796	5,677	5,383	5,019	15,459	16,698	16,957
ROADS		14,000	14,537	24,767	18,514	16,182	12,633	42,456	49,714	53,630
VEHICLE LICENSING		-	-	-	714	619	660	944	994	1,048
TECHNICAL ADMIN		-	-	-	1,985	2,160	2,021	2,399	2,535	2,673
TRADING SERVICES -		81,403	97,717	125,409	137,118	144,237	142,678	197,058	241,487	257,945
ELECTRICITY SERVICES		49,904	62,031	80,143	91,476	99,665	98,935	140,993	181,747	194,650
WATER SERVICES		12,176	14,832	17,456	17,248	16,187	15,493	20,855	22,477	24,044
SANITATION		10,041	10,715	16,615	12,853	15,037	15,415	21,172	22,581	23,986
SOLID WASTE		9,282	10,139	11,196	15,541	13,348	12,834	14,038	14,682	15,266
OTHER -		204	291	339	461	445	457	407	444	462
TOURISM		204	291	339	461	445	457	407	444	462
0										
Total Expenditure by Vote	2	138,128	268,104	246,451	261,211	255,706	250,718	363,003	419,588	445,725
Surplus/(Deficit) for the year	2	1,024	(13,614)	(1,756)	36	18	6,200	34	(35,532)	(31,301)

KZN263 Abaqulusi - 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											
Revenue By Source											
Property rates	2	21,672	25,075	24,264	30,500	29,200	29,812	29,812	31,671	33,509	35,517
Property rates - penalties & collection charges		1,111	-	-	-	-	-	-	779	820	865
Service charges - electricity revenue	2	48,025	69,074	90,353	103,329	102,694	99,920	99,920	139,316	130,598	138,598
Service charges - water revenue	2	9,546	14,355	16,399	16,931	15,737	20,438	20,438	19,924	23,513	24,977
Service charges - sanitation revenue	2	8,708	10,939	12,934	11,737	11,945	11,855	11,855	9,539	13,303	14,218
Service charges - refuse revenue	2	7,300	8,254	10,132	8,906	8,831	8,818	8,818	8,455	9,025	9,735
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		321	571	425	-	-	-	-	579	609	642
Interest earned - external investments		921	331	3,640	2,409	770	653	653	3,470	-	-
Interest earned - outstanding debtors		18	1,147	1,118	195	150	109	109	929	984	1,041
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		734	598	934	3,000	1,500	1,274	1,274	1,673	1,761	1,858
Licences and permits		1,846	2,954	4,281	2,644	2,644	2,302	2,302	4,520	4,759	5,021
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		30,521	118,812	78,519	60,879	61,829	61,829	61,829	73,217	77,846	84,218
Other revenue	2	8,429	2,381	1,696	20,718	20,425	19,907	19,907	68,964	87,328	97,734
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		139,152	254,491	244,695	261,248	255,725	256,917	256,917	363,037	384,056	414,424
Expenditure By Type											
Employee related costs	2	52,397	50,889	67,054	91,664	78,818	73,067	73,067	95,667	100,690	106,222
Remuneration of councillors		8,130	8,473	8,970	10,639	9,631	9,668	9,668	12,193	12,840	13,546
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	4,591	14,471	16,694	-	-	-	-	16,338	17,204	18,150
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	28,880	40,354	60,544	65,675	80,675	82,097	82,097	99,300	128,075	151,444
Other materials	8	-	14,592	20,121	-	-	-	-	15,193	20,758	23,472
Contracted services		9,430	1,391	2,605	28,045	23,735	22,564	22,564	27,880	30,050	31,345
Transfers and grants		7,603	87,788	8,300	15,000	15,000	15,000	15,000	14,275	15,820	17,605
Other expenditure	4, 5	27,097	50,147	62,164	50,188	47,847	48,322	48,322	33,552	38,648	39,034
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		138,128	268,103	246,451	261,211	255,706	250,718	250,718	314,398	364,084	400,819
Surplus/(Deficit)											
		1,024	(13,613)	(1,755)	37	19	6,198	6,199	48,639	19,972	13,605
Transfers recognised - capital		(38,863)	-	-	-	-	-	-	(48,605)	(55,504)	(44,906)
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)

KZN263 Abaqulusi - 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										
MUNICIPAL GOVERNANCE & ADMINISTRATION -		-	-	-	-	-	-	-	-	-	-
BUDGET & TREASURY -		-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES -		-	-	-	-	-	-	-	-	-	-
COMMUNITY & PUBLIC SAFETY -		29,776	29,467	-	12,500	12,500	12,500	12,500	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES -		-	471	2,653	15,440	15,440	15,440	15,440	-	-	-
TRADING SERVICES -		-	23,037	19,033	9,000	11,000	11,000	11,000	-	-	-
OTHER -		-	-	-	-	-	-	-	-	-	-
Vote8 - Example 8		-	-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	29,776	52,975	21,687	36,940	38,940	38,940	38,940	-	-	-
Single-year expenditure to be appropriated	2										
MUNICIPAL GOVERNANCE & ADMINISTRATION -		-	3	21	20	10	10	10	-	-	-
BUDGET & TREASURY -		130	797	192	89	45	45	45	-	-	-
CORPORATE SERVICES -		648	470	57	231	65	65	65	3,500	-	-
COMMUNITY & PUBLIC SAFETY -		531	756	69	1,215	335	348	348	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES -		7,399	31	-	233	78	78	78	30,975	35,504	36,906
TRADING SERVICES -		5,677	1,456	-	405	245	245	245	13,773	20,000	8,000
OTHER -		-	6	-	20	12	12	12	-	-	-
Vote8 - Example 8		-	-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		14,385	3,519	340	2,213	790	803	803	48,248	55,504	44,906
Total Capital Expenditure - Vote		44,161	56,494	22,026	39,153	39,730	39,743	39,743	48,248	55,504	44,906

KZN263 Abaqulusi - 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
Capital Expenditure - Standard											
Governance and administration		778	1,271	271	340	120	120	120	3,500	-	-
Executive and council		-	3	21	20	10	10	10	-	-	-
Budget and treasury office		130	797	192	89	45	45	45	-	-	-
Corporate services		648	471	57	231	65	65	65	3,500	-	-
Community and public safety		30,307	30,222	69	13,715	12,835	12,848	12,848	-	-	-
Community and social services		531	400	69	12,795	12,505	12,505	12,505	-	-	-
Sport and recreation		-	185	-	820	300	300	300	-	-	-
Public safety		-	48	-	100	30	43	43	-	-	-
Housing		29,776	29,589	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,399	502	2,653	15,673	15,518	15,518	15,518	30,975	35,504	36,906
Planning and development		135	-	-	100	50	50	50	10,000	10,000	10,000
Road transport		7,264	502	2,653	15,458	15,458	15,458	15,458	20,975	25,504	26,906
Environmental protection		-	-	-	115	10	10	10	-	-	-
Trading services		5,677	24,493	19,033	9,405	11,245	11,245	11,245	13,773	20,000	8,000
Electricity		5,004	3,750	6,629	8,090	10,040	10,040	10,040	13,773	20,000	8,000
Water		673	859	-	65	40	40	40	-	-	-
Waste water management		-	19,884	12,404	1,000	1,000	1,000	1,000	-	-	-
Waste management		-	-	-	250	165	165	165	-	-	-
Other		-	6	-	20	12	12	12	-	-	-
Total Capital Expenditure - Standard	3	44,161	56,494	22,026	39,153	39,730	39,743	39,743	48,248	55,504	44,906
Funded by:											
National Government		38,863	52,975	26,850	36,940	38,940	38,940	38,940	48,248	55,504	44,906
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	38,863	52,975	26,850	36,940	38,940	38,940	38,940	48,248	55,504	44,906
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		5,299	3,519	336	2,213	790	803	803	-	-	-
Total Capital Funding	7	44,162	56,494	27,186	39,153	39,730	39,743	39,743	48,248	55,504	44,906

KZN263 Abaqulusi - 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		–	3,736	4,003	4,003	4,003	4,003	4,003	4,144	16,604	4,435
Call investment deposits	1	34,767	34,767	38,497	38,497	38,497	38,497	38,497	38,497	39,000	39,500
Consumer debtors	1	22,985	21,775	20,212	33,220	33,220	33,220	33,220	50,500	50,500	50,500
Other debtors		20	8,906	11,335	11,335	11,335	11,335	11,335	1,190	12,497	13,122
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	4,846	6,867	5,605	5,605	5,605	5,605	5,605	6,928	8,317	9,776
Total current assets		62,618	76,051	79,651	92,660	92,660	92,660	92,660	101,260	126,918	117,333
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	–	–	–	–	–	273,318	273,318	273,318	273,318	273,318
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1,209	285	119	119	119	119	119	115	115	100
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		1,209	285	119	119	119	273,437	273,437	273,433	273,433	273,418
TOTAL ASSETS		63,827	76,336	79,770	92,778	92,778	366,096	366,096	374,693	400,351	390,751
LIABILITIES											
Current liabilities											
Bank overdraft	1	2,813	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	1,856	1,856	1,856	1,856	1,856	1,856	–	–
Consumer deposits		6,247	7,305	7,995	7,995	7,995	10,993	10,993	10,993	14,139	17,442
Trade and other payables	4	16,864	36,329	39,512	39,512	39,512	39,512	39,512	21,071	22,124	23,230
Provisions		4,986	175	594	594	594	594	594	624	655	688
Total current liabilities		30,910	43,809	49,956	49,956	49,956	52,955	52,955	34,543	36,918	41,360
Non current liabilities											
Borrowing		–	–	1,856	1,856	1,856	1,856	1,856	1,856	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	1,856	1,856	1,856	1,856	1,856	1,856	–	–
TOTAL LIABILITIES		30,910	43,809	51,812	51,812	51,812	54,811	54,811	36,399	36,918	41,360
NET ASSETS	5	32,917	32,526	27,958	40,966	40,966	311,285	311,285	338,293	363,434	349,392
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(38,956)	50,977	(40,173)	38	18	5,985	5,985	7	4,870	(36,593)
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	(38,956)	50,977	(40,173)	38	18	5,985	5,985	7	4,870	(36,593)

KZN263 Abaqulusi - 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
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		108,865	221,127	217,482	197,093	190,603	193,745	193,745	202,039	198,303	189,258
Government - operating	1	30,288	38,444	50,914	60,879	61,829	61,829	61,829	73,217	80,641	87,175
Government - capital	1	38,863	50,130	46,152	36,940	38,940	38,940	38,940	34,832	55,504	44,906
Interest		-	1,196	780	2,604	920	782	782	929	984	1,042
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(138,127)	(170,890)	(289,768)	(263,636)	(257,598)	(234,549)	(234,549)	(321,243)	(384,263)	(421,996)
Finance charges		-	-	-	(125)	(125)	(125)	(125)	(125)	-	-
Transfers and Grants	1	-	(87,723)	(8,300)	(2,300)	(2,300)	2,253	2,253	(14,280)	(17,174)	(17,591)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39,889	52,283	17,260	31,455	32,269	62,875	62,875	(24,631)	(66,005)	(117,206)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	(46,765)	(22,026)	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(46,765)	(22,026)	-	-	-	-	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	2,476	1,856	1,856	1,856	1,856	1,856	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	2,476	1,856	1,856	1,856	1,856	1,856	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		39,889	5,519	(2,290)	33,311	34,125	64,731	64,731	(22,775)	(66,005)	(117,206)
Cash/cash equivalents at the year begin:	2	-	39,889	45,408	-	-	-	-	-	(22,775)	(88,780)
Cash/cash equivalents at the year end:	2	39,889	45,408	43,118	33,311	34,125	64,731	64,731	(22,775)	(88,780)	(205,986)

KZN263 Abaqulusi - 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
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	39,889	45,408	43,118	33,311	34,125	64,731	64,731	(22,775)	(88,780)	(205,986)
Other current investments > 90 days		(7,935)	(6,905)	(618)	9,189	8,375	(22,231)	(22,231)	65,416	144,384	249,921
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		31,954	38,503	42,500	42,500	42,500	42,500	42,500	42,641	55,604	43,935
Application of cash and investments											
Unspent conditional transfers		-	5,054	8,644	8,644	8,644	8,644	8,644	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(5,456)	(6,515)	1,091	(2,887)	(2,562)	(2,866)	(2,866)	(14,994)	(22,010)	(18,873)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(5,456)	(1,461)	9,734	5,756	6,081	5,777	5,777	(14,994)	(22,010)	(18,873)
Surplus(shortfall)		37,410	39,964	32,765	36,743	36,418	36,722	36,722	57,636	77,614	62,808

KZN263 Abaqulusi - 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	44,161	56,494	22,026	39,153	39,730	39,743	48,248	55,504	44,906
Infrastructure - Road transport		7,264	502	2,653	15,458	15,458	15,458	20,975	25,504	26,906
Infrastructure - Electricity		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
Infrastructure - Water		673	859	-	65	40	40	-	-	-
Infrastructure - Sanitation		-	19,884	12,404	1,000	1,000	1,000	-	-	-
Infrastructure - Other		-	-	-	250	165	165	-	-	-
Infrastructure		12,941	24,995	21,686	24,863	26,703	26,703	34,748	45,504	34,906
Community		30,307	30,037	69	12,895	12,535	12,548	13,500	10,000	10,000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	913	1,462	271	1,395	492	492	-	-	-
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	7,264	502	2,653	15,458	15,458	15,458	20,975	25,504	26,906
Infrastructure - Road transport		7,264	502	2,653	15,458	15,458	15,458	20,975	25,504	26,906
Infrastructure - Electricity		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
Infrastructure - Water		673	859	-	65	40	40	-	-	-
Infrastructure - Sanitation		-	19,884	12,404	1,000	1,000	1,000	-	-	-
Infrastructure - Other		-	-	-	250	165	165	-	-	-
Infrastructure		12,941	24,995	21,686	24,863	26,703	26,703	34,748	45,504	34,906
Community		30,307	30,037	69	12,895	12,535	12,548	13,500	10,000	10,000
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	913	1,462	271	1,395	492	492	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	44,161	56,494	22,026	39,153	39,730	39,743	48,248	55,504	44,906

KZN263 Abaqulusi - 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										
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		79,806	79,806	82,459	82,459	82,459	82,459	97,917	118,892	144,396
Infrastructure - Electricity		54,177	66,126	72,755	72,755	72,755	72,755	82,755	86,528	106,528
Infrastructure - Water		45,629	45,629	45,629	45,629	45,629	45,629	45,629	45,629	45,629
Infrastructure - Sanitation		69,674	69,674	82,078	82,078	82,078	82,078	82,078	82,078	82,078
Infrastructure - Other		213,011	130,203	130,631	130,631	130,631	130,631	142,131	155,631	165,631
Infrastructure		462,297	391,438	413,553	413,553	413,553	413,553	450,511	488,759	544,263
Community										
Heritage assets										
Investment properties		-	-	-	-	-	-	-	-	-
Other assets										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1,209	285	119	119	119	119	115	115	100
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	463,506	391,723	413,671	413,671	413,671	413,671	450,626	488,874	544,363
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		4,591	14,471	16,694	-	-	-	16,338	17,204	18,150
Repairs and Maintenance by Asset Class	3	-	14,592	20,121	28,092	14,552	10,971	15,193	20,758	23,472
Infrastructure - Road transport		-	1,777	4,732	6,824	3,480	997	2,555	4,706	6,213
Infrastructure - Electricity		-	6,601	7,470	10,030	4,810	3,782	5,690	6,753	7,092
Infrastructure - Water		-	3,828	3,977	3,367	1,580	1,983	2,625	3,227	3,805
Infrastructure - Sanitation		-	443	809	540	250	304	1,000	1,342	1,592
Infrastructure - Other		-	40	196	3,220	1,250	742	1,010	1,020	1,020
Infrastructure		-	12,689	17,185	23,981	11,370	7,808	12,880	17,048	19,723
Community		-	156	285	2,006	1,222	936	783	1,538	1,556
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	1,747	2,651	2,106	1,960	2,227	1,530	2,172	2,193
TOTAL EXPENDITURE OTHER ITEMS		4,591	29,063	36,814	28,092	14,552	10,971	31,531	37,962	41,622
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % 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%	4.0%	5.6%	7.6%	8.6%
Renewal and R&M as a % of PPE		0.0%	4.0%	5.0%	7.0%	4.0%	3.0%	3.0%	4.0%	4.0%

KZN263 Abaqulusi - 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		14	14	14	14	14	14	14	15	15
Piped water inside yard (but not in dwelling)		1	1	2	3	3	3	3	3	3
Using public tap (at least min.service level)	2	1	1	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		16	16	16	17	17	17	17	18	18
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	16	16	16	17	17	17	17	18	18
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		14	14	14	14	14	14	15	15	15
Flush toilet (with septic tank)		1	1	1	1	1	1	1	1	1
Chemical toilet		-	1	1	1	1	1	1	1	1
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		15	16	16	16	16	16	17	17	17
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	15	16	16	16	16	16	17	17	17
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)				5	6	6	6	7	7	7
<i>Minimum Service Level and Above sub-total</i>		-	-	5	6	6	6	7	7	7
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	-	-	5	6	6	6	7	7	7
Refuse:										
Removed at least once a week				16	16	16	16	17	18	18
<i>Minimum Service Level and Above sub-total</i>		-	-	16	16	16	16	17	18	18
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	-	-	16	16	16	16	17	18	18

KZN263 Abaqulusi - 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
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)				3	3	3	3	4	4	4
Sanitation (free minimum level service)				3	3	3	3	4	4	4
Electricity/other energy (50kwh per household per month)			5	5	6	6	6	7	7	7
Refuse (removed at least once a week)				3	3	3	3	4	4	4
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		803	1,860	1,023	1,100	2,038	1,077	1,200	1,300	1,300
Sanitation (free sanitation service)		1,633	2,733	1,834	2,000	4,100	4,054	5,100	5,370	5,655
Electricity/other energy (50kwh per household per month)		2,249	4,302	3,000	4,000	1,600	1,290	2,500	5,000	5,000
Refuse (removed once a week)		1,574	1,876	2,507	2,700	3,100	3,090	2,900	3,000	3,000
Total cost of FBS provided (minimum social package)		6,259	10,771	8,364	9,800	10,838	9,512	11,700	14,670	14,955
Highest level of free service provided										
Property rates (R value threshold)			6,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)	6	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	50
Refuse (average litres per week)	1	1	1	1	1	1	1	1	1	1
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		2	2	2,000	3,000	3,000	3,000	3,000	3,000	3,000
Water		714	1,077	1,023	1,100	2,598	2,598	1,200	1,300	1,300
Sanitation		2,156	2,733	1,834	2,000	2,000	2,000	5,100	2,200	2,200
Electricity/other energy		140	211	3,000	4,000	4,000	4,000	2,500	5,000	5,000
Refuse		1,605	1,876	2,507	2,700	2,700	2,700	2,900	3,000	3,000
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		4,617	5,899	10,364	12,800	14,298	14,298	14,700	14,500	14,500

KZN263 Abaqulusi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	21,672	26,172	27,084	33,500	32,200	32,812	32,812	34,671	36,509	38,517
less Revenue Foregone			1,097	2,820	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Net Property Rates		21,672	25,075	24,264	30,500	29,200	29,812	29,812	31,671	33,509	35,517
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	48,025	73,376	94,149	107,329	106,694	103,920	103,920	141,816	135,598	143,598
less Revenue Foregone			4,302	3,796	4,000	4,000	4,000	4,000	2,500	5,000	5,000
Net Service charges - electricity revenue		48,025	69,074	90,353	103,329	102,694	99,920	99,920	139,316	130,598	138,598
Service charges - water revenue											
Total Service charges - water revenue	6	9,546	16,215	17,740	18,031	18,334	23,036	23,036	21,124	24,813	26,277
less Revenue Foregone			1,860	1,341	1,100	2,598	2,598	2,598	1,200	1,300	1,300
Net Service charges - water revenue		9,546	14,355	16,399	16,931	15,737	20,438	20,438	19,924	23,513	24,977
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		8,708	13,672	14,769	13,737	13,945	13,855	13,855	14,639	15,503	16,418
less Revenue Foregone			2,733	1,834	2,000	2,000	2,000	2,000	5,100	2,200	2,200
Net Service charges - sanitation revenue		8,708	10,939	12,934	11,737	11,945	11,855	11,855	9,539	13,303	14,218
Service charges - refuse revenue											
Total refuse removal revenue	6	7,300	10,130	12,638	11,606	11,531	11,518	11,518	11,355	12,025	12,735
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone			1,876	2,507	2,700	2,700	2,700	2,700	2,900	3,000	3,000
Net Service charges - refuse revenue		7,300	8,254	10,132	8,906	8,831	8,818	8,818	8,455	9,025	9,735
Other Revenue by source											
Fuel levy		-	-	-	-	-	-	-	-	-	-
Other revenue	3	8,429	2,381	1,696	20,718	20,425	19,907	19,907	68,964	87,328	97,734
Total 'Other' Revenue	1	8,429	2,381	1,696	20,718	20,425	19,907	19,907	68,964	87,328	97,734
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	31,616	34,678	42,748	58,059	50,621	44,109	44,109	58,638	62,180	65,600
Contributions to UIF, pensions, medical aid		7,980	8,415	9,934	16,737	13,208	11,413	11,413	15,466	15,797	16,666
Travel, motor car, accom; & other allowances		3,047	3,673	3,955	5,980	6,410	5,695	5,695	8,717	9,691	10,199
Housing benefits and allowances		838	469	285	518	387	337	337	487	533	571
Overtime		5,066	5,476	5,807	4,655	7,267	6,659	6,659	6,255	6,360	6,710
Performance bonus		2,409	2,847	3,830	5,108	441	4,437	4,437	5,572	5,454	5,754
Long service awards		57	44	40	607	484	417	417	532	675	723
Payments in lieu of leave		1,384	1,314	1,593	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	2,008	-	-	-	-	-	-	-
sub-total	5	52,397	56,917	70,199	91,664	78,818	73,067	73,067	95,667	100,690	106,222
Less: Employees costs capitalised to PPE			6,028	3,146							
Total Employee related costs	1	52,397	50,889	67,054	91,664	78,818	73,067	73,067	95,667	100,690	106,222

KZN263 Abaqulusi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
Contributions recognised - capital											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		4,591	13,539	16,528	-	-	-	-	16,338	17,204	18,150
Lease amortisation		-	932	166	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	4,591	14,471	16,694	-	-	-	-	16,338	17,204	18,150
Bulk purchases											
Electricity Bulk Purchases		28,880	39,969	60,064	65,675	80,675	82,097	82,097	99,300	128,075	151,444
Water Bulk Purchases		-	384	479	-	-	-	-	-	-	-
Total bulk purchases	1	28,880	40,354	60,544	65,675	80,675	82,097	82,097	99,300	128,075	151,444
Contracted services											
<i>Internal Audit</i>		9,430	317	365	500	1,000	883	883	1,000	1,053	1,111
<i>Meter Reading</i>			313	286	1,400	1,400	1,400	1,400	1,450	1,511	1,594
<i>Computer Services</i>			760	1,953	1,200	960	956	956	770	811	855
<i>Photocopiers & Faxes</i>					620	550	674	674	650	684	722
<i>Lease of Vehicles</i>					6,000	3,300	2,390	2,390	6,010	6,329	6,677
<i>Parks</i>					5,500	5,400	5,281	5,281	5,700	6,002	6,332
<i>Security</i>					6,025	4,800	4,731	4,731	5,500	6,500	6,500
<i>Refuse Removal</i>					6,500	6,000	5,976	5,976	6,500	6,845	7,221
<i>Steiner</i>					180	250	195	195	200	211	222
<i>Digging of Graves</i>					120	75	79	79	100	105	111

KZN263 Abaqulusi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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											
<i>sub-total</i>	1	9,430	1,391	2,605	28,045	23,735	22,564	22,564	27,880	30,050	31,345
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		9,430	1,391	2,605	28,045	23,735	22,564	22,564	27,880	30,050	31,345
Other Expenditure By Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		302	5,106	11,433	-	-	-	-	-	-	-
Consultant fees		-	-	-	1,915	931	580	580	655	1,239	1,312
Audit fees		458	-	-	1,400	1,500	1,605	1,605	2,500	2,633	2,777
General expenses	3	26,337	45,040	50,731	46,873	45,416	46,137	46,137	30,397	34,777	34,945
Total 'Other' Expenditure	1	27,097	50,147	62,164	50,188	47,847	48,322	48,322	33,552	38,648	39,034
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		12,292	14,592	20,121	28,092	14,552	10,971	10,971	15,193	20,758	23,472
Total Repairs and Maintenance Expenditure	9	12,292	14,592	20,121	28,092	14,552	10,971	10,971	15,193	20,758	23,472

KZN263 Abaqulusi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	MUNICIPAL GOVERNANCE & ADMINISTRATION -	BUDGET & TREASURY -	CORPORATE SERVICES -	COMMUNITY & PUBLIC SAFETY -	ECONOMIC & ENVIRONMENTAL SERVICES -	TRADING SERVICES -	OTHER -	Total
R thousand	1								
Revenue By Source									
Property rates		-	34,671	-	-	-	-	-	34,671
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	128,043	-	128,043
Service charges - water revenue		-	-	-	-	-	21,124	-	21,124
Service charges - sanitation revenue		-	-	-	-	-	14,639	-	14,639
Service charges - refuse revenue		-	-	-	-	-	11,355	-	11,355
Service charges - other		-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	648	67	-	-	-	-	715
Interest earned - external investments		-	3,470	-	-	-	-	-	3,470
Interest earned - outstanding debtors		-	779	-	-	-	-	-	779
Dividends received		-	-	-	-	-	-	-	-
Fines		-	-	-	1,660	-	-	-	1,660
Licences and permits		-	-	-	2,834	1,718	-	-	4,552
Agency services		-	-	-	-	-	-	-	-
Other revenue		-	18,277	-	1,468	382	-	80	20,207
Transfers recognised - operational		3,647	56,327	-	1,543	-	11,700	-	73,217
Gains on disposal of PPE		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3,647	114,172	67	7,505	2,099	186,862	80	314,432
Expenditure By Type									
Employee related costs		3,791	12,015	9,243	19,187	14,751	36,415	266	95,668
Remuneration of councillors		12,193	-	-	-	-	-	-	12,193
Debt impairment		-	-	-	-	-	-	-	-
Depreciation & asset impairment		57	138	1,244	1,026	4,455	9,419	-	16,338
Finance charges		-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	99,300	-	99,300
Other materials		-	123	200	980	3,555	10,325	10	15,193
Contracted services		1,000	1,000	970	11,320	350	7,500	-	22,140
Transfers and grants		-	4,450	3,500	-	31,332	25,473	80	64,835
Other expenditure		11,511	4,137	2,436	3,762	6,815	8,625	51	37,336
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure		28,551	21,861	17,592	36,275	61,258	197,058	407	363,003
Surplus/(Deficit)		(24,904)	92,310	(17,526)	(28,770)	(59,159)	(10,196)	(327)	(48,571)
Transfers recognised - capital		-	-	3,500	-	31,332	13,773	-	48,605
Contributions recognised - capital		-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(24,904)	92,310	(14,026)	(28,770)	(27,827)	3,577	(327)	34

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to '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											
Call investment deposits											
Call deposits < 90 days		34,767	34,767	38,497	38,497	38,497	38,497	38,497	38,497	39,000	39,500
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	34,767	34,767	38,497	38,497	38,497	38,497	38,497	38,497	39,000	39,500
Consumer debtors											
Consumer debtors		22,985	23,715	33,220	33,220	33,220	33,220	33,220	50,500	50,500	50,500
Less: Provision for debt impairment		-	(1,940)	(13,008)	-	-	-	-	-	-	-
Total Consumer debtors	2	22,985	21,775	20,212	33,220	33,220	33,220	33,220	50,500	50,500	50,500
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	8,309	-	-	-	-	-	-	-	-
Balance at end of year		-	8,309	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	-	-	-	-	273,318	273,318	273,318	273,318	273,318
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	273,318	273,318	273,318	273,318	273,318

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to '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											
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	1,856	1,856	1,856	1,856	1,856	1,856	-	-
Total Current liabilities - Borrowing		-	-	1,856	1,856	1,856	1,856	1,856	1,856	-	-
Trade and other payables											
Trade and other creditors		16,864	20,536	20,831	20,831	20,831	20,831	20,831	21,071	22,124	23,230
Unspent conditional transfers		-	5,054	8,644	8,644	8,644	8,644	8,644	-	-	-
VAT		-	10,739	10,037	10,037	10,037	10,037	10,037	-	-	-
Total Trade and other payables	2	16,864	36,329	39,512	39,512	39,512	39,512	39,512	21,071	22,124	23,230
Non current liabilities - Borrowing											
Borrowing	4	-	-	1,856	1,856	1,856	1,856	1,856	1,856	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	1,856	1,856	1,856	1,856	1,856	1,856	-	-
Provisions - non-current											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to '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											
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
Government grant		-	-	-	-	-	-	-	-	-	-
Donations and public contributions		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves (list)		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services	-	-	-	-	-	-	-	-	-	-	-
2010 World Cup	-	-	-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	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											
Sustainable Services	Water		13,532	16,798	21,292	19,131	20,932	25,633	22,324	23,544	24,767
	Electricity		52,217	73,518	94,326	111,329	110,694	107,920	144,316	177,410	194,603
	Sanitation		11,296	13,711	14,769	15,737	15,945	15,855	19,739	17,615	18,463
	Waste Management		8,873	10,130	12,638	13,606	13,531	13,518	14,255	14,957	15,615
Infrastructure	Roads & Stormwater		265	136	128	2,170	1,970	1,974	21,502	25,596	27,209
	Cemeteries		220	274	238	249	253	224	270	285	300
	Housing		19		2,816				30	-	-
	Public Amenities		1,237	391	1,003	1,425	2,008	1,446	3,738	4,525	5,345
Good Governance	Supoprt Services & Fleet		6,826	328	354	787	658	359	3,567	70	74
	Intergrated Planning		119	85	304	278	278	195	10,212	10,233	10,235
	Financial Management		24,304	133,112	88,378	86,749	82,145	82,669	114,172	100,978	108,106
Safety & Security	Executive & Council		16,324	2,455	3,234	3,167	3,167	3,178	3,647	3,795	3,857
	Road Safety		3,920	3,552	5,215	6,621	4,144	3,947	5,264	5,543	5,848
Total Revenue (excluding capital transfers and contributions)		1	139,152	254,491	244,695	261,249	255,724	256,918	363,037	384,550	414,424

KZN263 Abaqulusi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	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											
Sustainable Services	Water		12,176	14,832	17,456	17,248	16,187	15,493	20,855	22,477	24,044
	Electricity		49,904	62,031	80,143	91,476	99,665	98,935	140,993	181,747	194,650
	Waste Water Management		10,041	10,715	16,615	12,853	15,037	15,416	21,172	22,581	23,986
	Waste Management		9,282	10,139	11,196	15,541	13,348	12,834	14,038	14,682	15,266
	Health		641	551	429	778	498	490	529	557	588
	Community		7,187	5,004	5,348	7,436	6,493	5,987	7,116	7,700	8,096
Infrastructure	Roads & Stormwater		1,400	14,537	24,767	21,213	18,961	15,314	45,799	53,243	57,351
	Cemeteries		1,182	1,583	1,186	2,612	1,673	1,768	2,054	2,141	2,236
	Housing		48	668	3,624	908	854	827	921	969	1,022
Good Governance	Integrated Planning		215	1,475	10,796	5,677	5,383	5,019	15,459	16,698	16,957
	Financial Management		6,432	105,755	16,070	21,382	20,342	21,238	21,861	21,405	22,750
	Human Resources Management		7,030	6,620	13,684	14,356	12,137	11,663	17,592	15,964	16,732
	Executive & Council		9,494	13,354	34,483	25,145	23,404	24,419	28,551	30,138	31,653
Social Development	Culture & Sport		16,648	10,227	-	10,217	8,814	8,815	9,646	11,139	11,624
Safety & Security	Public Safety		6,448	10,613	10,655	14,370	12,909	12,501	16,416	18,147	18,771
		1	138,128	268,103	246,451	261,211	255,706	250,719	363,003	419,588	445,725

KZN263 Abaqulusi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	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												
Sustainable Services	Electricity	A		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
	Water			673	859	-	65	40	40			
	Waste Water			-	19,884	12,404	1,000	1,000	1,000			
	Waste			-	-	-	250	165	165			
	Community			30,307	29,995	69	12,815	12,517	12,517			
Infrastructure	Roads	B		7,264	502	2,653	15,573	15,468	15,468	20,975	25,504	26,906
Good Governance	Integrated Planning	C		135	-	-	100	50	50	10,000	10,000	10,000
	Human Resources Management	D		648	471	57	231	65	65			
	Executive & Council	E		-	3	21	20	10	10			
	Financial Management	F		130	797	192	89	45	45			
Social Development	Culture & Sport	G		-	185	-	820	300	300			
Safety & Security	Public Safety	H		-	48	-	100	30	43			
		M										
		N										
		O										
		P										
		Q										
			1	44,161	56,494	22,025	39,153	39,730	39,743	48,248	55,504	44,906

KZN263 Abaqulusi - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
Roads and Stormwater										
Function - Roads										
Sub-function - Eradication of Backlogs										
<i>Reduce road backlogs</i>	Kilometer									
Sub-function - Roads Maintained										
<i>Surfaced roads resurfaced/rehabilitated</i>	Kilometer									
Sub-function 3 - Roads for Growth										
<i>New roads to be constructed</i>	Kilometer									
Function - Stormwater										
Sub-function - Reduction of Backlog										
<i>Stormwater drainage to reduce backlogs</i>	Kilometer									
Water and Sanitation										
Function - Water										
Sub-function - Eradication of Backlogs										
<i>Households provided with a water connection</i>	Number									
<i>New bulk water pipelines</i>	Meters									
Sub-function - Maintenance of water infrastructure										
<i>Upgrade & replace of bulk water pipelines</i>	Meters									
<i>Upgrade & replace of internal water pipelines</i>	Meters									
Function - Sanitation										
Sub-function - Eradication of Sanitation Backlogs										
<i>Households provided with a sanitation connection</i>	Number									
<i>New bulk sewer pipelines</i>	Meters									
Sub-function - Maintenance of sanitation infrastructure										
<i>Upgrade & replace of bulk sewer pipelines</i>	Meters									
<i>Upgrade & replace of internal sewer pipelines</i>	Meters									
Energy & Electricity										
Function - Electricity										
Sub-function - Provide higher levels of electricity										
<i>Houses electrified to eradicate backlogs</i>	Households	0	1000	1400	1000	1100	1100	700	800	300
Sub-function - New connections										
<i>Completed & occupied houses electrified to cater for growth</i>	Households	0	0	0	0	0	0	0	0	0
Sub-function - Access to alternative energy sources										
<i>Areas provided with access to alternative energy sources</i>	Households	0	0	0	0	0	0	0	0	0
Sub-function - Provide public lighting										
<i>New street lights as per ward</i>	Wards	0	0	0	0	0	0	3	3	3
Sub-function - Provide public lighting										
<i>High mast lights per ward</i>	Wards	0	0	0	0	0	0	3	3	3
Sub-function - Maintain electricity infrastructure										
<i>Electricity repairs and maintenance</i>	% repaired	30.0%	40.0%	25.0%	25.0%	25.0%	25.0%	40.0%	50.0%	50.0%

KZN263 Abaqulusi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework		
Demographics											
Population											
Females aged 5 - 14			36								
Males aged 5 - 14			36								
Females aged 15 - 34			35								
Males aged 15 - 34			33								
Unemployment											
Household income (households) (1.)											
None											
R1 - R4800											
R4800 - R9600											
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area			194,469	194,469							
Number of poor people in municipal area			12,176								
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics (3.)											
Formal			34,507								
Informal			1,730								
Total number of households			36,237	-	-	-	-	-	-	-	-
Dwellings provided by municipality (4.)											
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings											
Economic (6.)											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates (7.)											
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

KZN263 Abaqulusi Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	39,889	45,408	43,118	33,311	34,125	64,731	64,731	(22,775)	(88,780)	(205,986)
Cash + investments at the yr end less applications - R'000	18(1)b	2	37,410	39,964	32,765	36,743	36,418	36,722	36,722	57,636	77,614	62,808
Cash year end/monthly employee/supplier payments	18(1)b	3	4.5	2.9	3.5	1.9	2.0	3.8	3.8	(1.1)	(3.7)	(7.7)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(37,839)	(13,613)	(1,755)	37	19	6,198	6,199	34	(35,532)	(31,301)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	26.5%	14.7%	5.2%	(7.7%)	(4.6%)	(6.0%)	18.5%	(5.5%)	0.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.0%	155.9%	134.0%	93.5%	92.5%	93.4%	93%	69.1%	62.6%	57.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	82.8%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	(51.3%)	83.9%	234.9%	231.2%	231.2%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	33.4%	2.8%	41.2%	0.0%	0.0%	0.0%	16.0%	21.9%	1.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	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%	4.0%	5.6%	7.6%	8.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

KZN263 Abaqulusi Supporting Table SA10 Funding measurement

Description	MFMA section	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
Funding measures	-	-										
Cash/cash equivalents at the year end - R'000	18(1)b	1	27,037	27,037	55,847	33,311	34,125	64,731	64,731	(22,775)	(88,781)	(205,988)
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	113,628	113,628	137,502	137,502	129,802	133,511	133,136
Cash year end/monthly employee/supplier payments	18(1)b	3	6.6	5.0	4.0	2.0	2.0	3.9	3.9	(1.1)	(3.7)	(7.7)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(38,956)	50,977	(40,173)	38	18	5,985	5,985	7	4,870	(36,593)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3099308.2%	21.1%	10.9%	(7.7%)	(4.6%)	(6.0%)	16.7%	(5.9%)	0.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	2446.0%	0.0%	123.1%	96.7%	95.8%	71.2%	71%	56.6%	63.9%	63.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%	(3.8%)	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	N.A.	0.0%	0.0%	0.0%	0.0%	1196.9%	0.0%	(0.4%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	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%	0.0%	0.0%	0.0%	0.0%

KZN263 Abaqulusi Supporting Table SA10 Funding measurement

Description	MFMA section	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
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			32.5%	20.7%	11.2%	(1.7%)	1.4%	0.0%	24.5%	0.5%	6.2%
% incr Property Tax	18(1)a			10.1%	(3.2%)	25.7%	(4.3%)	2.1%	0.0%	11.1%	5.8%	6.0%
% incr Service charges - electricity revenue	18(1)a			43.8%	30.8%	14.4%	(0.6%)	(2.7%)	0.0%	35.7%	(6.3%)	6.1%
% incr Service charges - water revenue	18(1)a			50.4%	14.2%	3.2%	(7.1%)	29.9%	0.0%	26.6%	18.0%	6.2%
% incr Service charges - sanitation revenue	18(1)a			25.6%	18.2%	(9.3%)	1.8%	(0.8%)	0.0%	(20.1%)	39.5%	6.9%
% incr Service charges - refuse revenue	18(1)a			13.1%	22.8%	(12.1%)	(0.9%)	(0.1%)	0.0%	(4.2%)	6.7%	7.9%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		96,683	128,267	154,507	171,403	168,407	170,843	170,843	210,264	211,376	224,551
Service charges			96,362	127,697	154,083	171,403	168,407	170,843	170,843	209,685	210,768	223,909
Property rates			22,783	25,075	24,264	30,500	29,200	29,812	29,812	32,450	34,329	36,382
Service charges - electricity revenue			48,025	69,074	90,353	103,329	102,694	99,920	99,920	139,316	130,598	138,598
Service charges - water revenue			9,546	14,355	16,399	16,931	15,737	20,438	20,438	19,924	23,513	24,977
Service charges - sanitation revenue			8,708	10,939	12,934	11,737	11,945	11,855	11,855	9,539	13,303	14,218
Service charges - refuse removal			7,300	8,254	10,132	8,906	8,831	8,818	8,818	8,455	9,025	9,735
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			321	571	425	-	-	-	-	579	609	642
Capital expenditure excluding capital grant funding			5,298	3,519	(4,824)	2,213	790	803	803	-	-	-
Cash receipts from ratepayers	18(1)a		108,865	221,127	217,482	197,093	190,603	193,745	193,745	202,039	198,303	189,258
Ratepayer & Other revenue	18(1)a		107,692	134,200	161,418	197,765	192,976	194,326	194,326	285,421	305,226	329,165
Change in consumer debtors (current and non-current)			4,517	7,676	866	13,008	13,008	13,008	13,008	7,135	11,307	625
Operating and Capital Grant Revenue	18(1)a		(8,342)	118,812	78,519	60,879	61,829	61,829	61,829	24,612	22,342	39,312
Capital expenditure - total	20(1)(vi)		29,776	52,975	21,687	36,940	38,940	38,940	38,940	-	-	-
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
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 (arrears inclusive)												

KZN263 Abaqulusi Supporting Table SA10 Funding measurement

Description	MFMA section	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
Trend												
Change in consumer debtors (current and non-current)			4,517	7,676	866	13,008	7,135	11,307	625	-	-	-
Total Operating Revenue			139,152	254,491	244,695	261,248	255,725	256,917	256,917	363,037	384,056	414,424
Total Operating Expenditure			138,128	268,103	246,451	261,211	255,706	250,718	250,718	314,398	364,084	400,819
Operating Performance Surplus/(Deficit)			1,024	(13,613)	(1,755)	37	19	6,198	6,199	48,639	19,972	13,605
Cash and Cash Equivalents (30 June 2012)										(22,775)		
Revenue												
% Increase in Total Operating Revenue				82.9%	(3.8%)	6.8%	(2.1%)	0.5%	0.0%	42.0%	5.8%	7.9%
% Increase in Property Rates Revenue				15.7%	(3.2%)	25.7%	(4.3%)	2.1%	0.0%	8.5%	5.8%	6.0%
% Increase in Electricity Revenue				43.8%	30.8%	14.4%	(0.6%)	(2.7%)	0.0%	35.7%	(6.3%)	6.1%
% Increase in Property Rates & Services Charges				32.5%	20.7%	11.2%	(1.7%)	1.4%	0.0%	24.5%	0.5%	6.2%
Expenditure												
% Increase in Total Operating Expenditure				94.1%	(8.1%)	6.0%	(2.1%)	(2.0%)	0.0%	23.0%	15.8%	10.1%
% Increase in Employee Costs				(2.9%)	31.8%	36.7%	(14.0%)	(7.3%)	0.0%	21.4%	5.3%	5.5%
% Increase in Electricity Bulk Purchases				38.4%	50.3%	9.3%	22.8%	1.8%	0.0%	23.1%	29.0%	18.2%
Average Cost Per Budgeted Employee Position (Remuneration)					138540.8306	158314.3351				164376.2887		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	4.0%		5.6%	7.6%	8.6%
Asset Renewal and R&M as a % of PPE			0.0%	4.0%	5.0%	7.0%	4.0%	3.0%		3.0%	4.0%	4.0%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			5,299	3,519	336	2,213	790	803	803	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			38,863	52,975	26,850	36,940	38,940	38,940	38,940	48,248	55,504	44,906
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			88.0%	93.8%	98.8%	94.3%	98.0%	98.0%	98.0%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			44,161	56,494	22,026	39,153	39,730	39,743	39,743	48,248	55,504	44,906
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			97.0%	155.9%	134.0%	93.5%	92.5%	93.4%	93.4%	69.1%	62.6%	57.4%
Cash Coverage Ratio			0	0	0	0	0	0	0	(0)	(0)	(0)
Borrowing												
Borrowing to Asset Ratio			0.0%	0.0%	2.3%	2.0%	2.0%	0.5%	0.5%	0.5%	0.0%	0.0%
Credit Rating (2009/10)										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	(51.3%)	83.9%	234.9%	231.2%	231.2%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			37,410	39,964	32,765	36,743	36,418	36,722	36,722	57,636	77,614	62,808
Free Services												
Free Basic Services as a % of Equitable Share			22.8%	31.3%	20.1%	17.4%	18.4%	16.4%		17.2%	15.1%	21.3%
Free Services as a % of Operating Revenue (excl operational transfers)			4.3%	4.3%	6.2%	6.4%	7.4%	7.3%		5.1%	4.7%	4.4%

KZN263 Abaqulusi Supporting Table SA10 Funding measurement

Description	MFMA section	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
High Level Outcome of Funding Compliance												
Total Operating Revenue			139,152	254,491	244,695	261,248	255,725	256,917	256,917	363,037	384,056	414,424
Total Operating Expenditure			138,128	268,103	246,451	261,211	255,706	250,718	250,718	314,398	364,084	400,819
Surplus/(Deficit) Budgeted Operating Statement			1,024	(13,613)	(1,755)	37	19	6,198	6,199	48,639	19,972	13,605
Surplus/(Deficit) Considering Reserves and Cash Backing			38,434	26,351	31,010	36,780	36,437	42,921	42,921	106,275	97,585	76,413
MTREF Funded (1) / Unfunded (0)			1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✘			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

KZN263 Abaqulusi - Supporting Table SA11 Property rates summary

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
Valuation:	1									
Date of valuation: 1/07/2008										
Financial year valuation used: 2010/2011										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No			No		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		No	No	No	No			No		
Implementation time of new valuation roll (mths)		-	-	-	48			-		
No. of properties	5	-	-	-	17,096	17,096	17,096	17,096	17,096	17,096
No. of sectional title values	5	-	-	-	181,476,000	181,476,000	181,476,000	181,476,000	181,476,000	181,476,000
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	4,123	4,123	4,123	4,123	4,123	4,123
No. of valuation roll amendments		-	-	-	-	-	4,027	4,027	4,027	4,027
No. of objections by rate payers		-	-	-	-	-	89	89	89	89
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	15	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	49	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	294	-	-	-
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	188	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	113	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	40	-	-	-
Total valuation reductions:		-	-	-	-	-	341	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	5,889	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	6,125	-	-	-

KZN263 Abaqulusi - Supporting Table SA11 Property rates summary

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
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5				Yes			Yes		
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)					Yes			Yes		
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)							2845			
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6				33,500	32,200	32,200	34,671	35,756	37,866
Rate revenue expected to collect (R'000)	6				33,500	32,200	32,812			
Expected cash collection rate (%)					100.0%	100.0%	101.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)							138,885			
Rebates, exemptions - pensioners (R'000)							25,104			
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	163,989	-	-	-

KZN263 Abaqulusi - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	
Current Year 2010/11															
Valuation:															
No. of properties															
No. of sectional title property values															
No. of unreasonably difficult properties s7(2)															
No. of supplementary valuations															
Supplementary valuation (Rm)															
No. of valuation roll amendments															
No. of objections by rate-payers															
No. of appeals by rate-payers															
No. of appeals by rate-payers finalised															
No. of successful objections	5														
No. of successful objections > 10%	5														
Estimated no. of properties not valued															
Years since last valuation (select)															
Frequency of valuation (select)															
Method of valuation used (select)															
Base of valuation (select)															
Phasing-in properties s21 (number)															
Combination of rating types used? (Y/N)															
Flat rate used? (Y/N)															
Is balance rated by uniform rate/variable rate?															
Valuation reductions:															
Valuation reductions-public infrastructure (Rm)															
Valuation reductions-nature reserves/park (Rm)															
Valuation reductions-mineral rights (Rm)															
Valuation reductions-R15,000 threshold (Rm)															
Valuation reductions-public worship (Rm)															
Valuation reductions-other (Rm)	2														
Total valuation reductions:															
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total land value (Rm)	6														
Total value of improvements (Rm)	6														
Total market value (Rm)	6														
Rating:															
Average rate	3														
Rate revenue budget (R '000)															
Rate revenue expected to collect (R'000)															
Expected cash collection rate (%)	4														
Special rating areas (R'000)															
Rebates, exemptions - indigent (R'000)															

KZN263 Abaqulusi - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	†
Rebates, exemptions - pensioners (R'000)															
Rebates, exemptions - bona fide farm. (R'000)															
Rebates, exemptions - other (R'000)															
Phase-in reductions/discounts (R'000)															
Total rebates,exemptns,reductns,discs (R'000)															

KZN263 Abaqulusi - Supporting Table SA13 Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2011/12																	
Valuation:																	
No. of properties		12,207	1,044	621	1,416	132	1,025	134	-	-	-	-	-	-	-	126	-
No. of sectional title property values		391															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation (select)		4	4	4	4	4	4	4								4	
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market								Market	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)		No	No	No	No	No	No	No								No	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

KZN263 Abaqulusi - Supporting Table SA14 Household bills

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 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Rand/cent											
Monthly Account for Household - 'Large' Household											
Rates and services charges:											
Property rates			267.95	291.33	364.16	364.16	364.16	6.0%	386.00	405.31	425.58
Electricity: Basic levy		65.21	78.64	87.29	32.34	32.34	32.34	6.0%	34.28	35.99	37.79
Electricity: Consumption		318.50	420.30	560.00	666.40	666.40	791.50	20.4%	952.81	1,146.99	1,380.75
Water: Basic levy											
Water: Consumption		126.00	135.00	150.00	159.00	159.00	159.00	6.0%	168.54	176.97	185.82
Sanitation		51.83	55.50	61.60	65.30	65.30	65.30	6.0%	69.22	72.68	76.31
Refuse removal		37.71	39.90	45.90	48.65	48.65	48.65	6.0%	51.57	54.15	56.85
Other											
sub-total		599.25	997.29	1,196.12	1,335.85	1,335.85	1,460.95	24.4%	1,662.42	1,892.09	2,163.10
VAT on Services											
Total large household bill:		599.25	997.29	1,196.12	1,335.85	1,335.85	1,460.95	24.4%	1,662.42	1,892.09	2,163.10
% increase/-decrease			66.4%	19.9%	11.7%	-	9.4%		13.8%	13.8%	14.3%
Monthly Account for Household - 'Small' Household											
Rates and services charges:											
Property rates			42.45	161.66	202.08	202.08	202.08	6.0%	214.20	224.92	236.16
Electricity: Basic levy		65.21	78.64	87.29	32.34	32.34	32.34	6.0%	34.28	35.99	37.79
Electricity: Consumption		158.61	209.30	278.88	331.87	331.87	338.92	20.4%	407.99	491.14	591.24
Water: Basic levy											
Water: Consumption		105.00	112.50	125.00	132.50	132.50	132.50	6.0%	140.45	147.47	154.85
Sanitation		24.89	26.50	29.50	31.27	31.27	31.27	6.0%	33.15	34.80	36.54
Refuse removal		37.71	39.90	45.90	48.65	48.65	48.65	6.0%	51.57	54.15	56.85
Other											
sub-total		391.42	509.29	728.23	778.71	778.71	785.76	13.2%	881.64	988.47	1,113.43
VAT on Services											
Total small household bill:		391.42	509.29	728.23	778.71	778.71	785.76	13.2%	881.64	988.47	1,113.43
% increase/-decrease			30.1%	43.0%	6.9%	-	0.9%		12.2%	12.1%	12.6%
				0.43	-0.84	-1.00	-				
Monthly Account for Household - 'Small' Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy				45.13	47.66	47.66	32.34	6.0%	34.28	35.99	37.79
Electricity: Consumption											
Water: Basic levy											
Water: Consumption				30.00	31.80	31.80	31.80	6.0%	33.71	35.39	37.16
Sanitation				61.60	65.30	65.30	65.30	6.0%	69.22	72.68	76.31
Refuse removal				45.90	48.65	48.65	48.65	6.0%	51.57	54.15	56.85
Other											
sub-total		-	-	182.63	193.41	193.41	178.09	(2.4%)	188.78	198.21	208.11
VAT on Services											
Total small household bill:		-	-	182.63	193.41	193.41	178.09	(2.4%)	188.78	198.21	208.11
% increase/-decrease			-	-	5.9%	-	(7.9%)		6.0%	5.0%	5.0%

KZN263 Abaqulusi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	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
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)				1,856	1,856	1,856	1,856	1,856		
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	1,856	1,856	1,856	1,856	1,856	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	1,856	1,856	1,856	1,856	1,856	-	-

KZN263 Abaqulusi - Supporting Table SA18 Transfers and grant receipts

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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		28,447	38,256	45,902	60,635	63,147	61,260	70,381	99,641	72,802
Local Government Equitable Share		27,463	34,376	41,668	56,268	58,780	57,893	67,931	97,141	70,152
Finance Management		250	500	1,000	1,200	1,200	1,200	1,450	1,500	1,750
Municipal Systems Improvement		734	1,927	1,300	1,000	1,000	-	1,000	1,000	900
Councillor Allowance			1,453	1,934	2,167	2,167	2,167			
Provincial Government:		-	99	1,044	791	1,741	1,203	1,362	1,431	2,799
Health subsidy		-	-	582	611	541	-	-	-	-
Library		-	99	377						
		-	-	86	180	1,200	1,203	1,362	1,431	2,799
District Municipality:		136	80	80	100	100	80	80	100	100
Tourism Grant		136	80	80	100	100	80	80	100	100
Other grant providers:		-	-	-	73	73	73	181	195	211
Museum		-	-	-	73	73	73	181	195	211
Total Operating Transfers and Grants	5	28,583	38,435	47,026	61,599	65,061	62,616	72,004	101,367	75,912
Capital Transfers and Grants										
National Government:		-	29,721	21,670	25,440	27,440	27,440	35,105	45,504	34,906
Municipal Infrastructure Grant (MIG)		-	12,329	15,041	17,440	17,440	17,440	20,975	25,504	26,906
Public Works		-	-	-	-	-	-	357	-	-
Department of Energy		-	17,391	6,629	8,000	10,000	10,000	13,773	20,000	8,000
Provincial Government:		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
CRU		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
District Municipality:		-	-	-	-	-	-	-	-	-
Tourism Grant		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	3,500	-	-
Traditional Affairs - Thusong Centre		-	-	-	-	-	-	3,500	-	-
Total Capital Transfers and Grants	5	-	29,721	21,670	36,940	38,940	38,940	48,605	55,504	44,906
TOTAL RECEIPTS OF TRANSFERS & GRANTS		28,583	68,156	68,696	98,539	104,001	101,556	120,609	156,871	120,818

KZN263 Abaqulusi - Supporting Table SA19 Expenditure on transfers and grant programme

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:	1									
Operating expenditure of Transfers and Grants										
National Government:		28,447	35,611	45,902	60,015	4,367	4,367	2,450	2,500	2,650
Local Government Equitable Share		27,463	34,376	41,668	55,648	-	-	-	-	-
Finance Management		250	500	1,000	1,200	1,200	1,200	1,450	1,500	1,750
Municipal Systems Improvement		734	735	1,300	1,000	1,000	1,000	1,000	1,000	900
Councillor Allowance				1,934	2,167	2,167	2,167			
Provincial Government:		-	-	582	791	1,741	1,741	1,362	1,431	2,799
Health subsidy		-	-	582	611	541	541	-	-	-
Library					180	1,200	1,200	1,362	1,431	2,799
District Municipality:		198	80	80	100	100	80	80	100	100
Tourism Grant		198	80	80	100	100	80	80	100	100
Other grant providers:		-	-	-	73	73	73	181	195	211
Museum		-	-	-	73	73	73	181	195	211
Total operating expenditure of Transfers and Grants:		28,645	35,691	46,564	60,979	6,281	6,261	4,073	4,226	5,760

KZN263 Abaqulusi - Supporting Table SA19 Expenditure on transfers and grant programme

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
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	25,440	27,440	27,440	35,105	45,504	34,906
Municipal Infrastructure Grant (MIG)		-	-	-	17,440	17,440	17,440	20,975	25,504	26,906
Public Works		-	-	-	-	-	-	357	-	-
Department of Energy		-	-	-	8,000	10,000	10,000	13,773	20,000	8,000
Provincial Government:		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
CRU		-	-	-	11,500	11,500	11,500	10,000	10,000	10,000
District Municipality:		-	-	-	-	-	-	-	-	-
<i>Tourism Grant</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	3,500	-	-
<i>Traditional Affairs - Thusong Centre</i>		-	-	-	-	-	-	3,500	-	-
Total capital expenditure of Transfers and Grants		-	-	-	36,940	38,940	38,940	48,605	55,504	44,906
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		28,645	35,691	46,564	97,919	45,221	45,201	52,678	59,730	50,666

KZN263 Abaqulusi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

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										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		30,521	503	997	997	997	997	-	-	-
Current year receipts			38,657	50,724	60,015	60,015	60,015	71,674	76,220	81,208
Conditions met - transferred to revenue		30,521	39,159	51,721	61,012	61,012	61,012	71,674	76,220	81,208
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		-	952	991	991	991	991	-	-	-
Current year receipts				500	864	1,814	1,273	1,543	1,626	3,010
Conditions met - transferred to revenue		-	952	1,491	1,855	2,805	2,264	1,543	1,626	3,010
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts				80	100	100	80	80	100	100
Conditions met - transferred to revenue		-	-	80	100	100	80	80	100	100
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		30,521	40,111	53,291	62,967	63,917	63,356	73,297	77,946	84,318
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		38,846	3,539	6,414	-	-	-			
Current year receipts			13,287	26,850	25,440	27,440	27,440	34,748	34,748	34,748
Conditions met - transferred to revenue		38,846	16,826	33,264	25,440	27,440	27,440	34,748	34,748	34,748
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		17	178	242						
Current year receipts					11,500	11,500	11,500	13,500	13,500	13,500
Conditions met - transferred to revenue		17	178	242	11,500	11,500	11,500	13,500	13,500	13,500
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		38,863	17,004	33,506	36,940	38,940	38,940	48,248	48,248	48,248
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		69,384	57,115	86,798	99,907	102,857	102,296	121,545	126,194	132,566
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Supporting Table SA21 Transfers and grants made by the municipality

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
Transfers to other municipalities <i>Insert description</i>	1									
TOTAL TRANSFERS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-
Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2									
TOTAL TRANSFERS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-
Transfers to other Organs of State <i>Insert description</i>	3									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-
Grants to Organisations/ Groups of Individuals SPCA	4			70	75	75	75	80	80	80
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:		-	-	70	75	75	75	80	80	80
TOTAL TRANSFERS AND GRANTS	5	-	-	70	75	75	75	80	80	80

KZN263 Abaqulusi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2009/10			Current Year 2010/11			Budget Year 2011/12		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	3									
Municipal employees	4									
Municipal Manager and Senior Managers	2	6		6	6		6	6		6
Other Managers	6	12	12		14	10	4	15	11	4
Professionals		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		184	168	-	208	175	-	210	210	-
Finance		45	40		56	45		56	56	
Spatial/town planning		4	4		7	7		8	8	
Information Technology		3	3		3	3		4	4	
Roads		18	18		21	15		21	21	
Electricity		38	32		40	33		40	40	
Water		40	35		40	35		40	40	
Sanitation		35	35		40	35		40	40	
Refuse		1	1		1	2		1	1	
Other		88	85		90	65		90	90	
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		19	19		21	15		21	21	
Elementary Occupations		200	194		240	180		240	240	
TOTAL PERSONNEL NUMBERS		509	478	6	579	445	10	582	572	10
% increase			(6.1%)	(98.7%)	9,550.0%	7,316.7%	66.7%	5,720.0%	(1.7%)	(98.3%)
Total municipal employees headcount	5									
Finance personnel headcount	7					455				
Human Resources personnel headcount	7									

KZN263 Abaqulusi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand																
Revenue By Source																
Property rates		2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	31,671	33,509	35,517
Property rates - penalties & collection charges		65	65	65	65	65	65	65	65	65	65	65	65	779	820	865
Service charges - electricity revenue		11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	139,316	130,598	138,598
Service charges - water revenue		1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,661	1,661	19,924	23,513	24,977
Service charges - sanitation revenue		795	795	795	795	795	795	795	795	795	795	795	795	9,539	13,303	14,218
Service charges - refuse revenue		705	705	705	705	705	705	705	705	705	705	705	705	8,455	9,025	9,735
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		48	48	48	48	48	48	48	48	48	48	48	48	579	609	642
Interest earned - external investments		289	289	289	289	289	289	289	289	289	289	289	289	3,470	-	-
Interest earned - outstanding debtors		77	77	77	77	77	77	77	77	77	77	77	77	929	984	1,041
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		139	139	139	139	139	139	139	139	139	139	139	139	1,673	1,761	1,858
Licences and permits		377	377	377	377	377	377	377	377	377	377	377	377	4,520	4,759	5,021
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		24,406	-	-	-	24,406	-	-	-	24,406	-	-	0	73,217	77,846	84,218
Other revenue		5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	68,964	87,328	97,734	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		48,557	24,152	24,152	24,152	48,557	24,152	24,152	24,152	48,557	24,152	24,152	24,152	363,037	384,056	414,424
Expenditure By Type																
Employee related costs		7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	95,667	100,690	106,222
Remuneration of councillors		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,017	12,193	12,840	13,546
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,356	16,338	17,204	18,150
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		10,000	10,000	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	10,000	99,300	128,075	151,444
Other materials		1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	15,193	20,758	23,472
Contracted services		2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	27,880	30,050	31,345
Transfers and grants		1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,185	14,275	15,820	17,605	
Other expenditure		2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	2,796	33,552	38,648	39,034
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		27,926	27,926	25,626	25,626	25,626	25,626	25,626	25,626	25,626	25,626	25,626	27,915	314,398	364,084	400,819
Surplus/(Deficit)																
Surplus/(Deficit)		20,631	(3,774)	(1,474)	(1,474)	22,932	(1,474)	(1,474)	(1,474)	22,932	(1,474)	(1,474)	(3,763)	48,639	19,972	13,605
Transfers recognised - capital		(16,202)	-	-	-	(16,202)	-	-	(16,202)	-	-	-	(0)	(48,605)	(55,504)	(44,906)
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
Surplus/(Deficit)		4,430	(3,774)	(1,474)	(1,474)	6,730	(1,474)	(1,474)	(1,474)	6,730	(1,474)	(1,474)	(3,763)	34	(35,532)	(31,301)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	4,430	(3,774)	(1,474)	(1,474)	6,730	(1,474)	(1,474)	(1,474)	6,730	(1,474)	(1,474)	(3,763)	34	(35,532)	(31,301)

KZN263 Abaqulusi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand																
Revenue by Vote																
MUNICIPAL GOVERNANCE & ADMINISTRATION -		1,175	-	-	-	1,175	-	-	-	1,175	-	-	121	3,647	3,795	3,857
BUDGET & TREASURY -		24,603	4,820	4,820	4,820	23,153	4,820	4,820	4,820	23,153	4,820	4,820	4,699	114,172	100,978	108,106
CORPORATE SERVICES -		6	6	6	6	3,506	6	6	6	6	6	6	6	3,567	70	74
COMMUNITY & PUBLIC SAFETY -		623	623	623	623	623	623	623	623	623	623	623	650	7,505	7,872	9,600
ECONOMIC & ENVIRONMENTAL SERVICES -		7,167	175	175	175	7,167	175	175	175	7,167	175	10,175	532	33,431	37,715	39,238
TRADING SERVICES -		18,497	14,597	14,597	14,597	22,497	14,597	18,597	14,597	24,230	14,597	14,597	14,637	200,635	233,526	253,448
OTHER -		-	-	-	80	-	-	-	-	-	-	-	-	80	100	100
Vote8 - Example 8		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		52,071	20,221	20,221	20,301	58,121	20,221	24,221	20,221	56,354	20,221	30,221	20,645	363,037	384,056	414,424
Expenditure by Vote to be appropriated																
MUNICIPAL GOVERNANCE & ADMINISTRATION -		2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,551	30,138	31,653
BUDGET & TREASURY -		1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,861	21,405	22,750
CORPORATE SERVICES -		1,174	1,174	1,174	1,174	4,674	1,174	1,174	1,174	1,174	1,174	1,174	1,174	17,592	15,964	16,732
COMMUNITY & PUBLIC SAFETY -		3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	36,275	40,210	41,875
ECONOMIC & ENVIRONMENTAL SERVICES -		4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	4,272	14,272	4,272	61,258	69,941	74,308
TRADING SERVICES -		18,999	18,999	13,999	13,999	13,999	13,999	13,999	27,772	13,999	13,999	13,999	19,299	197,058	241,487	257,945
OTHER -		34	34	34	34	34	34	34	34	34	34	34	34	407	444	462
Vote8 - Example 8		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote9 - Example 9		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote10 - Example 10		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote11 - Example 11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote12 - Example 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote13 - Example 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote14 - Example 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote15 - Example 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		31,703	31,703	26,703	26,703	30,203	26,703	26,703	40,476	26,703	26,703	36,703	32,002	363,003	419,588	445,725
Surplus/(Deficit) before assoc.		20,368	(11,482)	(6,482)	(6,402)	27,918	(6,482)	(2,482)	(20,255)	29,651	(6,482)	(6,482)	(11,358)	34	(35,532)	(31,301)
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	20,368	(11,482)	(6,482)	(6,402)	27,918	(6,482)	(2,482)	(20,255)	29,651	(6,482)	(6,482)	(11,358)	34	(35,532)	(31,301)

KZN263 Abaqulusi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard																
Governance and administration		25,824	4,826	4,826	4,826	27,874	4,826	4,826	4,826	24,374	4,826	4,826	4,705	121,385	104,843	112,038
Executive and council		1,216	-	-	-	1,216	-	-	-	1,216	-	-	0	3,647	3,795	3,857
Budget and treasury office		24,603	4,820	4,820	4,820	23,153	4,820	4,820	4,820	23,153	4,820	4,820	4,699	114,172	100,978	108,106
Corporate services		6	6	6	6	3,506	6	6	6	6	6	6	5	3,567	70	74
Community and public safety		623	623	623	623	623	623	623	623	623	623	623	653	7,505	7,872	9,600
Community and social services		184	184	184	184	184	184	184	184	184	184	184	185	2,211	2,330	3,752
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		439	439	439	439	439	439	439	439	439	439	439	438	5,264	5,543	5,848
Housing		-	-	-	-	-	-	-	-	-	-	-	30	30	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,161	169	169	169	7,161	169	169	169	7,161	169	10,169	597	33,431	37,715	39,238
Planning and development		18	18	18	18	18	18	18	18	18	18	10,018	14	10,212	10,223	10,235
Road transport		7,143	151	151	151	7,143	151	151	151	7,143	151	151	583	23,219	27,491	29,003
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		19,568	15,568	15,568	15,568	19,568	15,568	15,568	15,568	21,341	15,568	15,568	15,610	200,635	233,526	253,448
Electricity		14,875	10,875	10,875	10,875	14,875	10,875	10,875	10,875	16,648	10,875	10,875	10,918	144,316	177,410	194,603
Water		1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,861	22,324	23,544	24,767
Waste water management		1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,644	1,644	19,739	17,615	18,463
Waste management		1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,187	14,255	14,957	15,615
Other		-	-	-	-	-	80	-	-	-	-	-	-	80	100	100
Total Revenue - Standard		53,176	21,186	21,186	21,186	55,226	21,266	21,186	21,186	53,499	21,186	31,186	21,565	363,037	384,056	414,424
Expenditure - Standard			32,263	32,263	32,263	71,519	32,343	32,263	32,263	71,565	32,263	52,263				
Governance and administration		5,375	5,375	5,375	5,375	8,875	5,375	5,375	5,375	5,375	5,375	5,375	5,380	68,005	67,506	71,135
Executive and council		2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,382	28,551	30,138	31,653
Budget and treasury office		1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,819	21,861	21,405	22,750
Corporate services		1,174	1,174	1,174	1,174	4,674	1,174	1,174	1,174	1,174	1,174	1,174	1,178	17,592	15,964	16,732
Community and public safety		3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	36,275	40,210	41,875
Community and social services		1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,535	18,409	20,537	21,494
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	16,416	18,147	18,771
Housing		77	77	77	77	77	77	77	77	77	77	77	76	921	969	1,022
Health		44	44	44	44	44	44	44	44	44	44	44	44	529	557	588
Economic and environmental services		2,281	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	14,416	4,822	61,258	69,941	74,308
Planning and development		421	421	421	421	421	421	421	421	421	421	10,421	828	15,459	16,698	16,957
Road transport		1,860	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,994	45,799	53,243	57,351
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		18,704	18,704	15,704	15,704	19,704	15,704	15,704	15,704	15,704	15,704	15,704	14,315	197,058	241,487	257,945
Electricity		13,907	13,907	10,907	10,907	14,907	10,907	10,907	10,907	10,907	10,907	10,907	11,016	140,993	181,747	194,650
Water		1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	20,855	22,477	24,044
Waste water management		1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	855	21,172	22,581	23,986
Waste management		1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	706	14,038	14,682	15,266
Other		34	33	34	34	34	34	34	34	34	34	34	35	407	444	462
Total Expenditure - Standard		29,417	31,550	28,551	28,551	36,051	28,551	28,551	28,551	28,551	28,551	38,551	27,575	363,003	419,588	445,725
Surplus/(Deficit) before assoc.		23,760	(10,364)	(7,365)	(7,365)	19,175	(7,285)	(7,365)	(7,365)	24,948	(7,365)	(7,365)	(6,010)	34	(35,532)	(31,301)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	23,760	(10,364)	(7,365)	(7,365)	19,175	(7,285)	(7,365)	(7,365)	24,948	(7,365)	(7,365)	(6,010)	34	(35,532)	(31,301)

KZN263 Abaqulusi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Multi-year expenditure to be appropriated	1															
MUNICIPAL GOVERNANCE & ADMINISTRATION -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUDGET & TREASURY -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY & PUBLIC SAFETY -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRADING SERVICES -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
MUNICIPAL GOVERNANCE & ADMINISTRATION -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUDGET & TREASURY -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES -		-	-	-	-	3,500	-	-	-	-	-	-	-	3,500	-	-
COMMUNITY & PUBLIC SAFETY -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC & ENVIRONMENTAL SERVICES -		-	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	11,907	1,907	30,975	35,504	36,906
TRADING SERVICES -		-	-	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	13,773	20,000	8,000
OTHER -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	1,907	3,284	3,284	6,784	3,284	3,284	3,284	3,284	3,284	13,284	3,284	48,248	55,504	44,906
Total Capital Expenditure	2	-	1,907	3,284	3,284	6,784	3,284	3,284	3,284	3,284	3,284	13,284	3,284	48,248	55,504	44,906

KZN263 Abaqulusi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
Capital Expenditure - Standard	1																
Governance and administration		-	-	-	-	3,500	-	-	-	-	-	-	-	3,500	-	-	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate services		-	-	-	-	3,500	-	-	-	-	-	-	-	3,500	-	-	
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		-	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	11,907	1,905	30,975	35,504	36,906	
Planning and development		-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	10,000	
Road transport		-	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,905	20,975	25,504	26,906	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		-	-	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,380	13,773	20,000	8,000	
Electricity		-	-	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,380	13,773	20,000	8,000	
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard	2	-	1,907	3,284	3,284	6,784	3,284	3,284	3,284	3,284	3,284	13,284	3,285	48,248	55,504	44,906	

KZN263 Abaqulusi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Receipts By Source													1			
Property rates	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	2,639	31,671	33,509	35,517
Property rates - penalties & collection charges	65	65	65	65	65	65	65	65	65	65	65	65	65	779	820	865
Service charges - electricity revenue	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	11,610	139,316	130,598	138,598
Service charges - water revenue	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	1,660	19,924	23,513	24,977
Service charges - sanitation revenue	795	795	795	795	795	795	795	795	795	795	795	794	794	9,539	13,303	14,218
Service charges - refuse revenue	705	705	705	705	705	705	705	705	705	705	705	700	700	8,455	9,025	9,735
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	48	48	48	48	48	48	48	48	48	48	48	48	48	579	609	642
Interest earned - external investments	289	289	289	289	289	289	289	289	289	289	289	289	289	3,470	-	-
Interest earned - outstanding debtors	77	77	77	77	77	77	77	77	77	77	77	77	77	929	984	1,041
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	139	139	139	139	139	139	139	139	139	139	139	139	139	1,673	1,761	1,858
Licences and permits	377	377	377	377	377	377	377	377	377	377	377	377	377	4,520	4,759	5,021
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operational	24,406	-	-	-	-	24,406	-	-	-	24,406	-	-	0	73,217	77,846	84,218
Other revenue	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	5,747	68,964	87,328	97,734
Cash Receipts by Source	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,146	363,036	384,055	414,424	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,152	48,558	24,152	24,152	24,146	363,036	384,055	414,424	

KZN263 Abaqulusi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Payments by Type																
Employee related costs	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,972	7,971	95,667	100,690	106,222	
Remuneration of councillors	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,017	12,193	12,840	13,546	
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity	10,000	10,000	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	10,000	99,300	128,075	151,444	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,267	15,193	20,758	23,472	
Contracted services	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,327	27,880	30,050	31,345	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,185	14,275	15,820	17,605	
General expenses	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	4,158	49,890	55,852	57,184	
Cash Payments by Type	27,925	27,925	25,625	25,625	25,625	25,625	25,625	25,625	25,625	25,625	25,625	27,925	314,398	364,085	400,818	
Other Cash Flows/Payments by Type																
Capital assets	16,202	-	-	-	16,202	-	-	-	16,202	-	-	(1)	48,605	55,504	44,906	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	44,127	27,925	25,625	25,625	41,827	25,625	25,625	25,625	41,827	25,625	25,625	27,924	363,003	419,589	445,724	
NET INCREASE/(DECREASE) IN CASH HELD	4,431	(3,773)	(1,473)	(1,473)	6,731	(1,473)	(1,473)	(1,473)	6,731	(1,473)	(1,473)	(3,778)	33	(35,534)	(31,300)	
Cash/cash equivalents at the month/year begin:		4,431	658	(815)	(2,287)	4,444	2,971	1,498	25	6,756	5,283	3,811	-	33	(35,501)	
Cash/cash equivalents at the month/year end:	4,431	658	(815)	(2,287)	4,444	2,971	1,498	25	6,756	5,283	3,811	33	33	(35,501)	(66,801)	

KZN263 Abaqulusi - Supporting Table SA34a Capital expenditure on new assets by asset class

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		12,941	24,995	21,686	24,863	26,703	26,703	34,748	45,504	34,906
Infrastructure - Road transport		7,264	502	2,653	15,458	15,458	15,458	20,975	25,504	26,906
<i>Roads, Pavements & Bridges</i>		7,264	502	2,653	15,458	15,458	15,458	20,975	25,504	26,906
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
<i>Generation</i>		5,004	3,750	6,629	8,090	10,040	10,040	13,773	20,000	8,000
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		673	859	-	65	40	40	-	-	-
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		673	859	-	65	40	40	-	-	-
Infrastructure - Sanitation		-	19,884	12,404	1,000	1,000	1,000	-	-	-
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	19,884	12,404	1,000	1,000	1,000	-	-	-
Infrastructure - Other		-	-	-	250	165	165	-	-	-
<i>Waste Management</i>		-	-	-	250	165	165	-	-	-
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-
Community		30,307	30,037	69	12,895	12,535	12,548	13,500	10,000	10,000
Parks & gardens		531	400	69	1,295	1,005	1,005	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	48	-	100	30	43	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	29,776	29,589	-	11,500	11,500	11,500	10,000	10,000	10,000
Other		-	-	-	-	-	-	3,500	-	-

KZN263 Abaqulusi - Supporting Table SA34a Capital expenditure on new assets by asset class

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									
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings	9	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		913	1,462	271	1,395	492	492	-	-	-
General vehicles	10	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		130	797	192	89	45	45	-	-	-
Furniture and other office equipment		648	471	57	231	65	65	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		135	194	22	1,075	382	382	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (<i>list sub-class</i>)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	44,161	56,494	22,026	39,153	39,730	39,743	48,248	55,504	44,906

KZN263 Abaqulusi - Supporting Table SA34a Capital expenditure on new assets by asset class

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									
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

KZN263 Abaqulusi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
R thousand								
Capital expenditure	1							
MUNICIPAL GOVERNANCE & ADMINISTRATION -		-	-	-				
BUDGET & TREASURY -		-	-	-				
CORPORATE SERVICES -		3,500	-	-				
COMMUNITY & PUBLIC SAFETY -		-	-	-				
ECONOMIC & ENVIRONMENTAL SERVICES -		30,975	35,504	36,906				
TRADING SERVICES -		13,773	20,000	8,000				
OTHER -		-	-	-				
Example 8 - Vote8		-	-	-				
Example 9 - Vote9		-	-	-				
Example 10 - Vote10		-	-	-				
Example 11 - Vote11		-	-	-				
Example 12 - Vote12		-	-	-				
Example 13 - Vote13		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		48,248	55,504	44,906	-	-	-	-
Future operational costs by vote	2							
MUNICIPAL GOVERNANCE & ADMINISTRATION -								
BUDGET & TREASURY -								
CORPORATE SERVICES -								
COMMUNITY & PUBLIC SAFETY -								
ECONOMIC & ENVIRONMENTAL SERVICES -								
TRADING SERVICES -								
OTHER -								
Example 8 - Vote8								
Example 9 - Vote9								
Example 10 - Vote10								
Example 11 - Vote11								
Example 12 - Vote12								
Example 13 - Vote13								
Example 14 - Vote14								
Example 15 - Vote15								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-

KZN263 Abaqulusi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
R thousand								
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		48,248	55,504	44,906	-	-	-	-

Figure 8: Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation)

Figure 9: Revenue by Minor Source (Other)

Figure 10: Operating expenditure by major type

Figure 11: Operating expenditure by minor type

Figure 12: Revenue by municipal vote classification

Figure 13: Expenditure by municipal vote classification

Figure 14: Revenue by standard classification

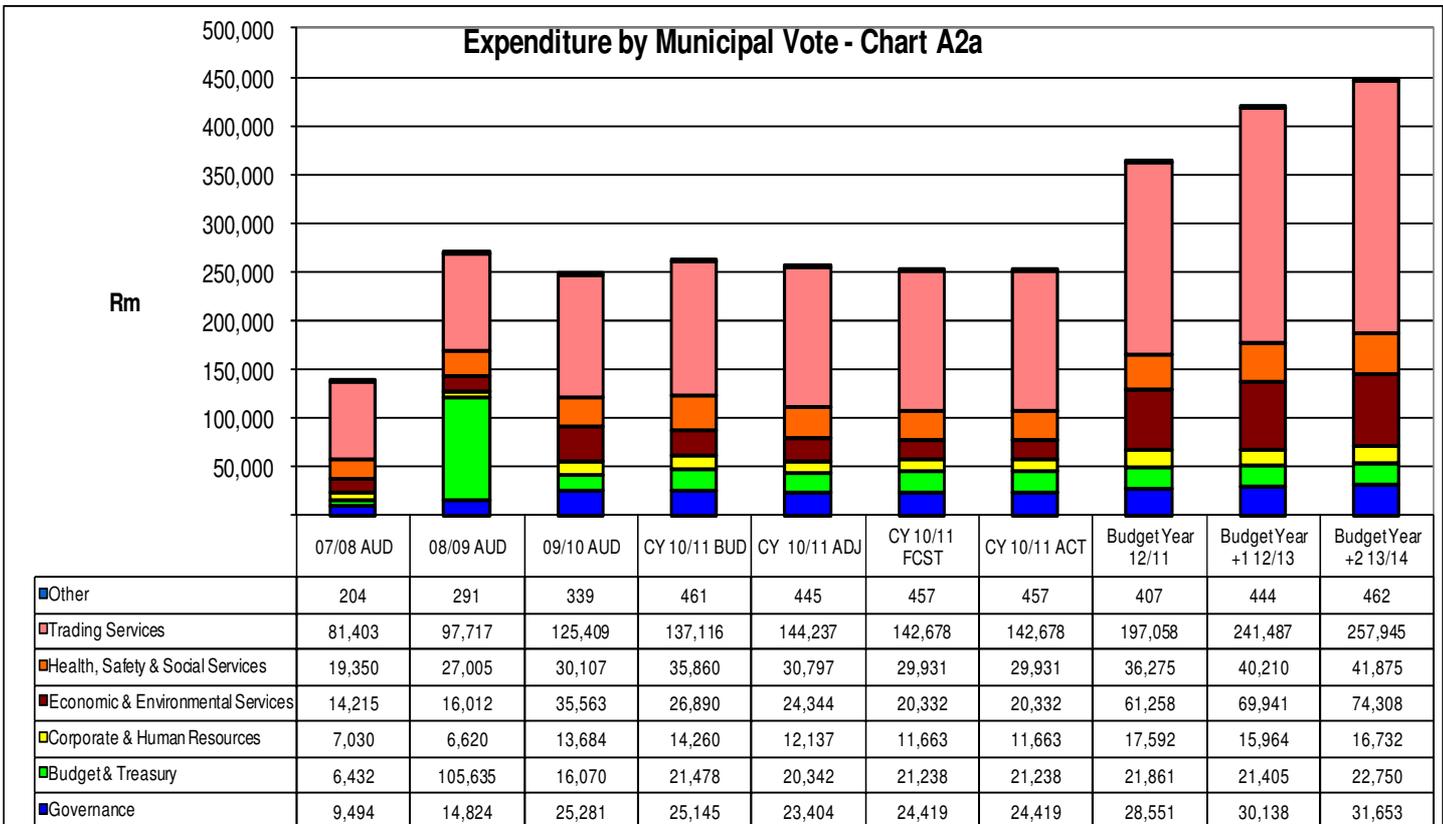
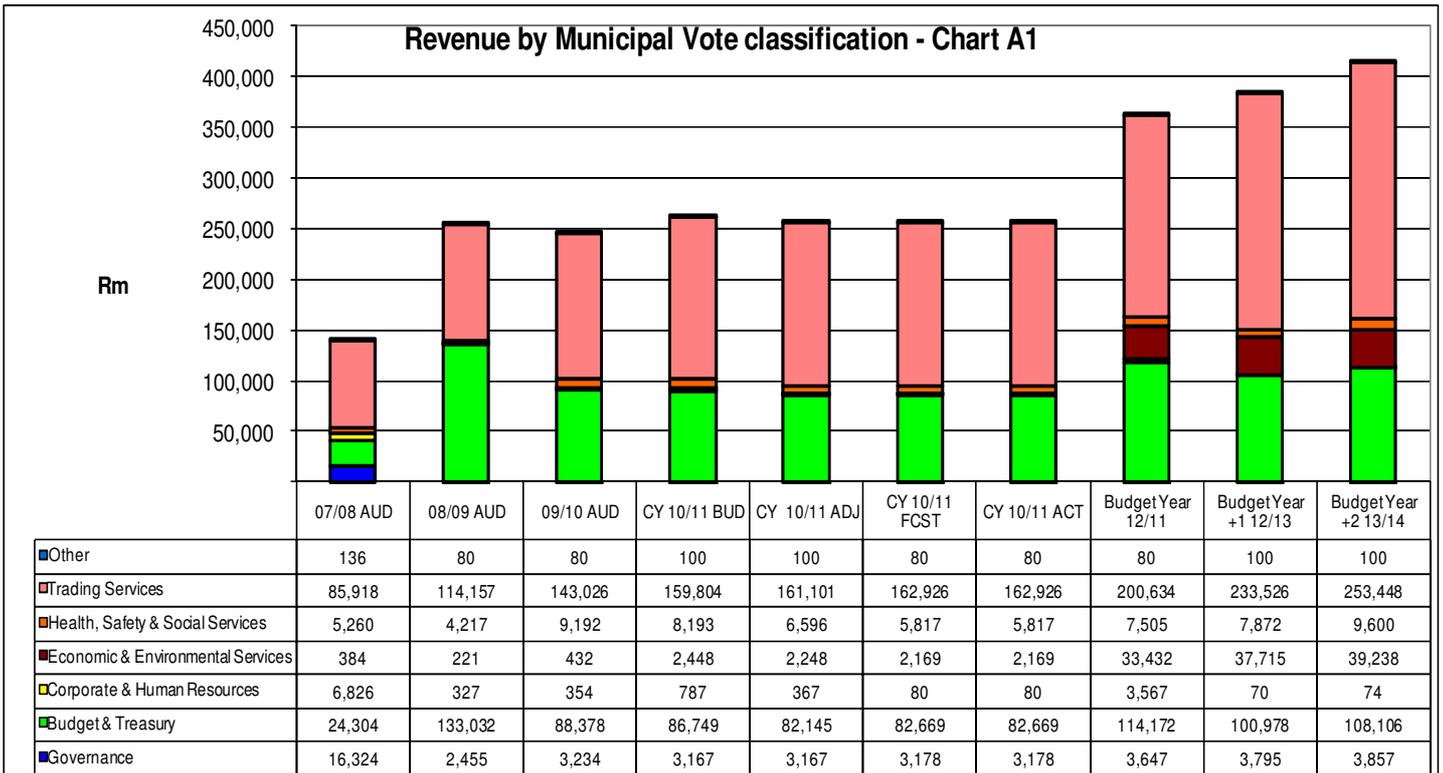
Figure 15: Expenditure by standard classification

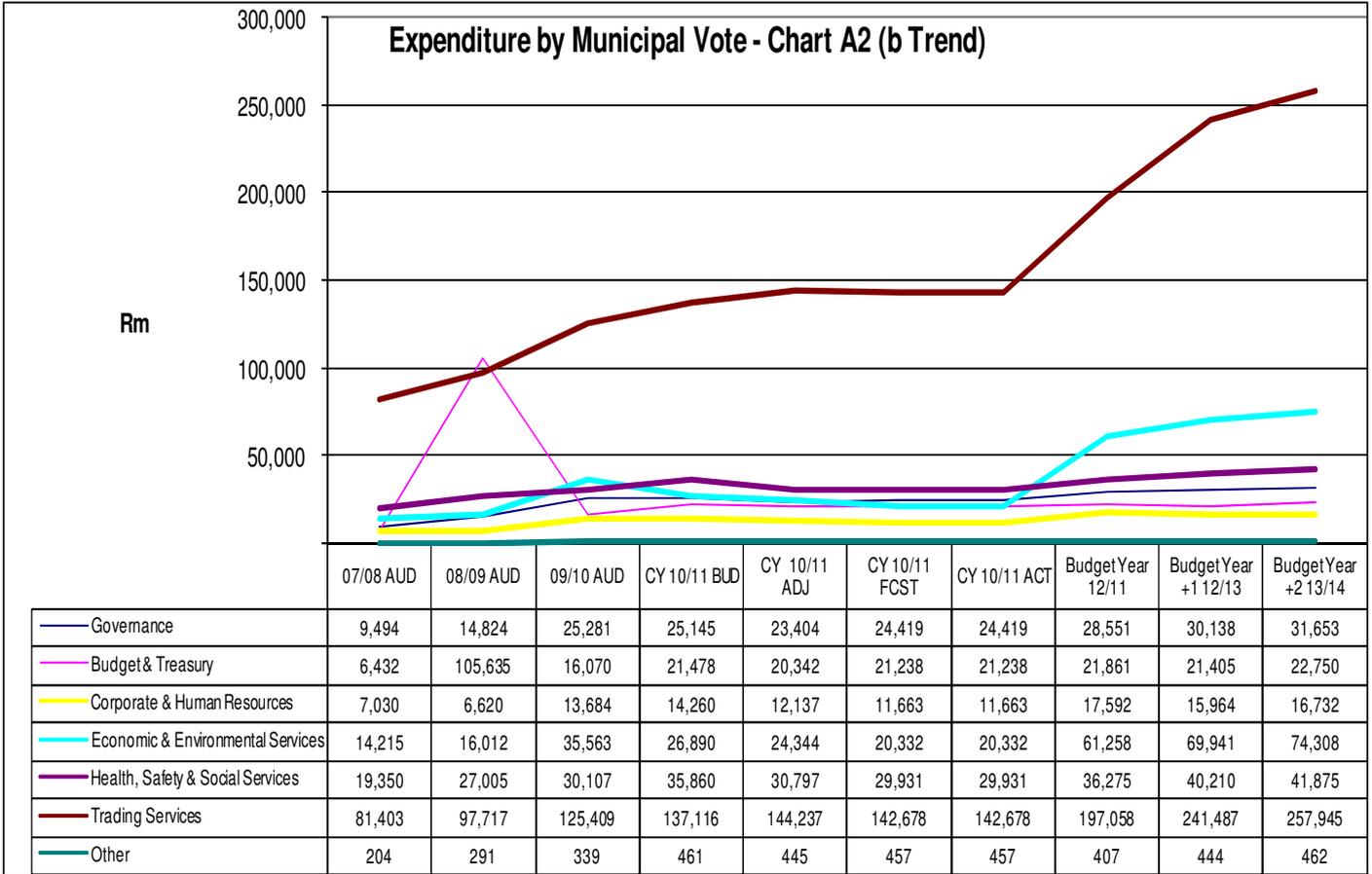
Figure 16: Capital expenditure by standard classification

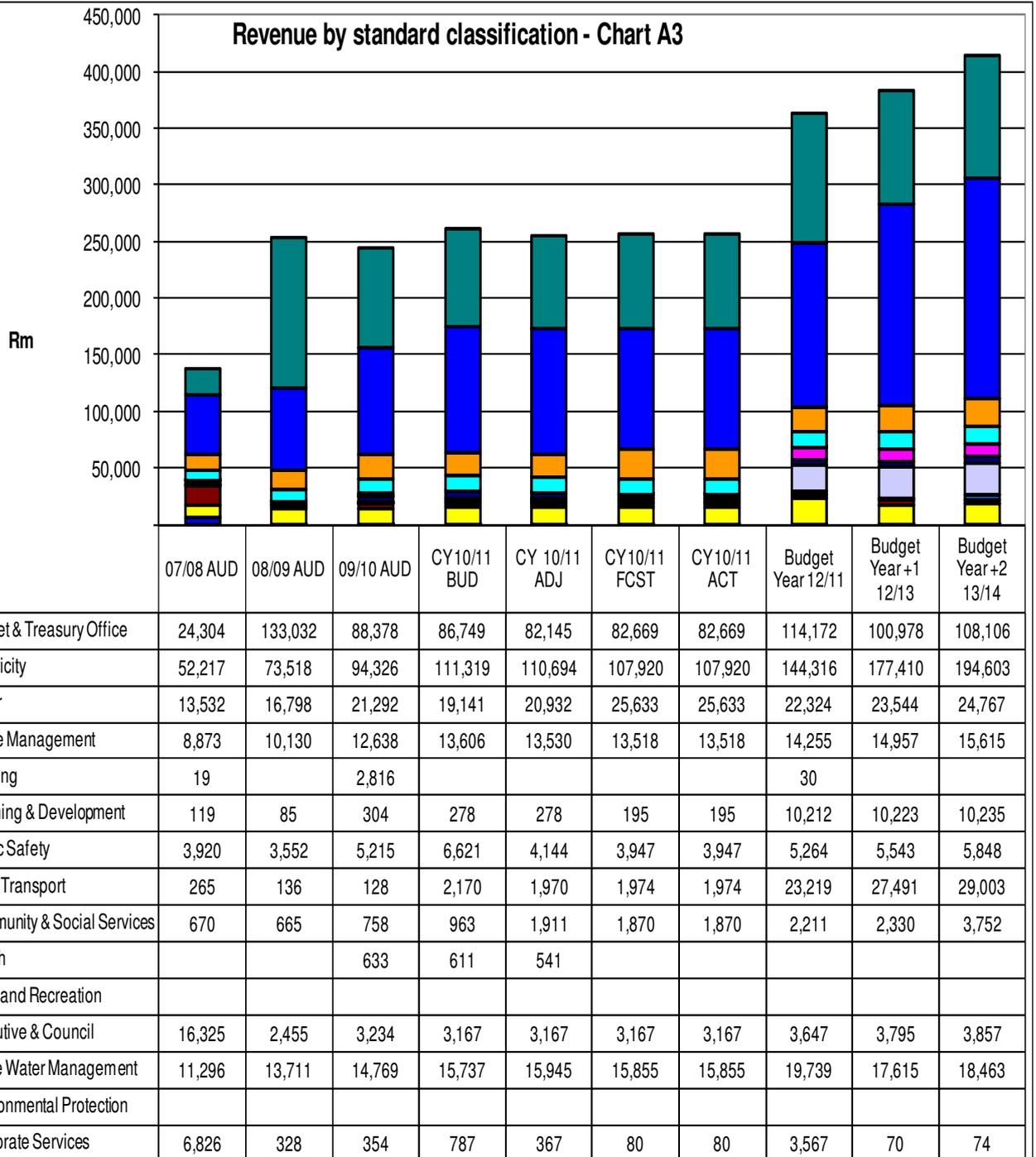
Figure 17: Capital expenditure by municipal vote – major

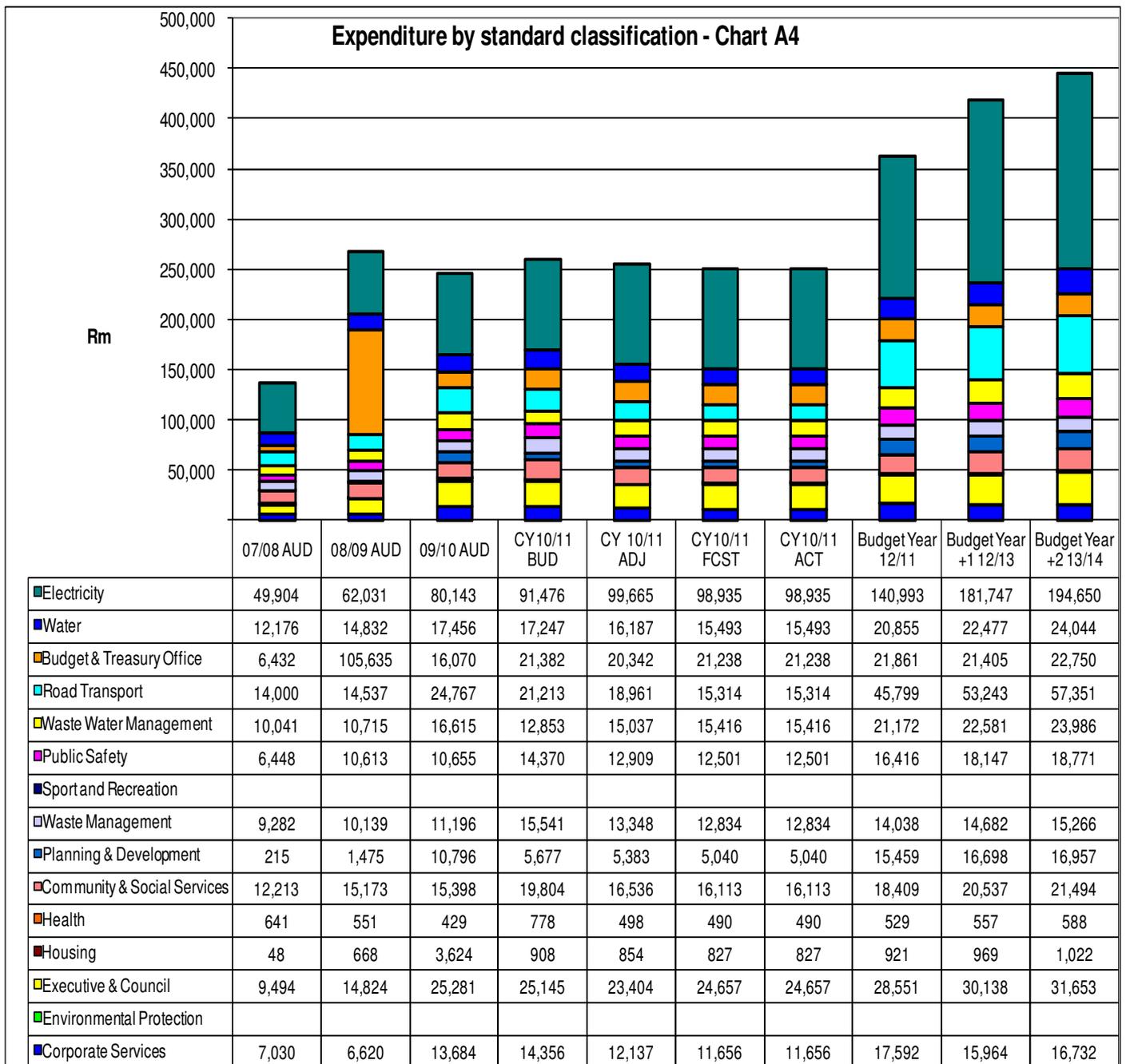
Figure 18: Capital expenditure by municipal vote – minor

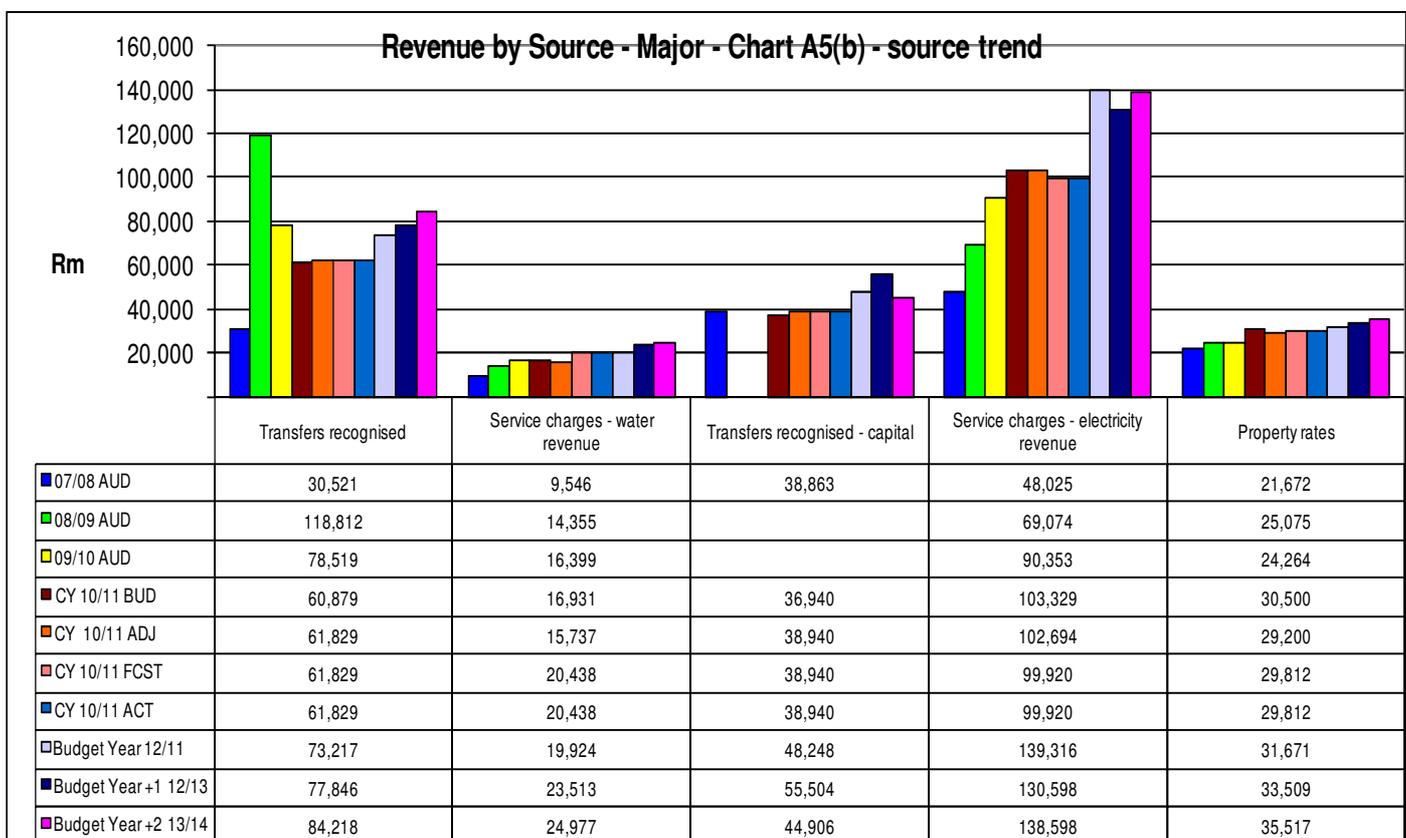
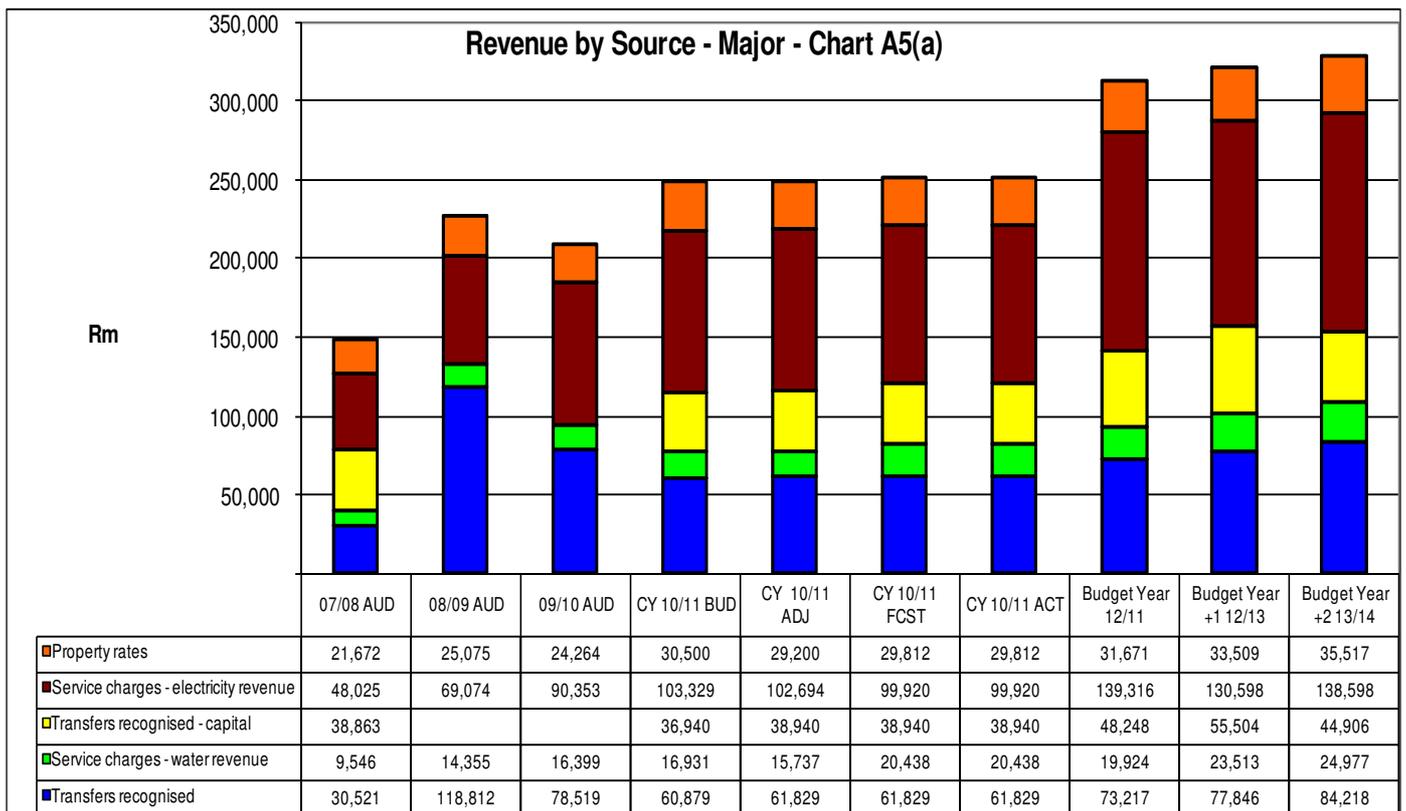
Figure 19: Capital funding by source

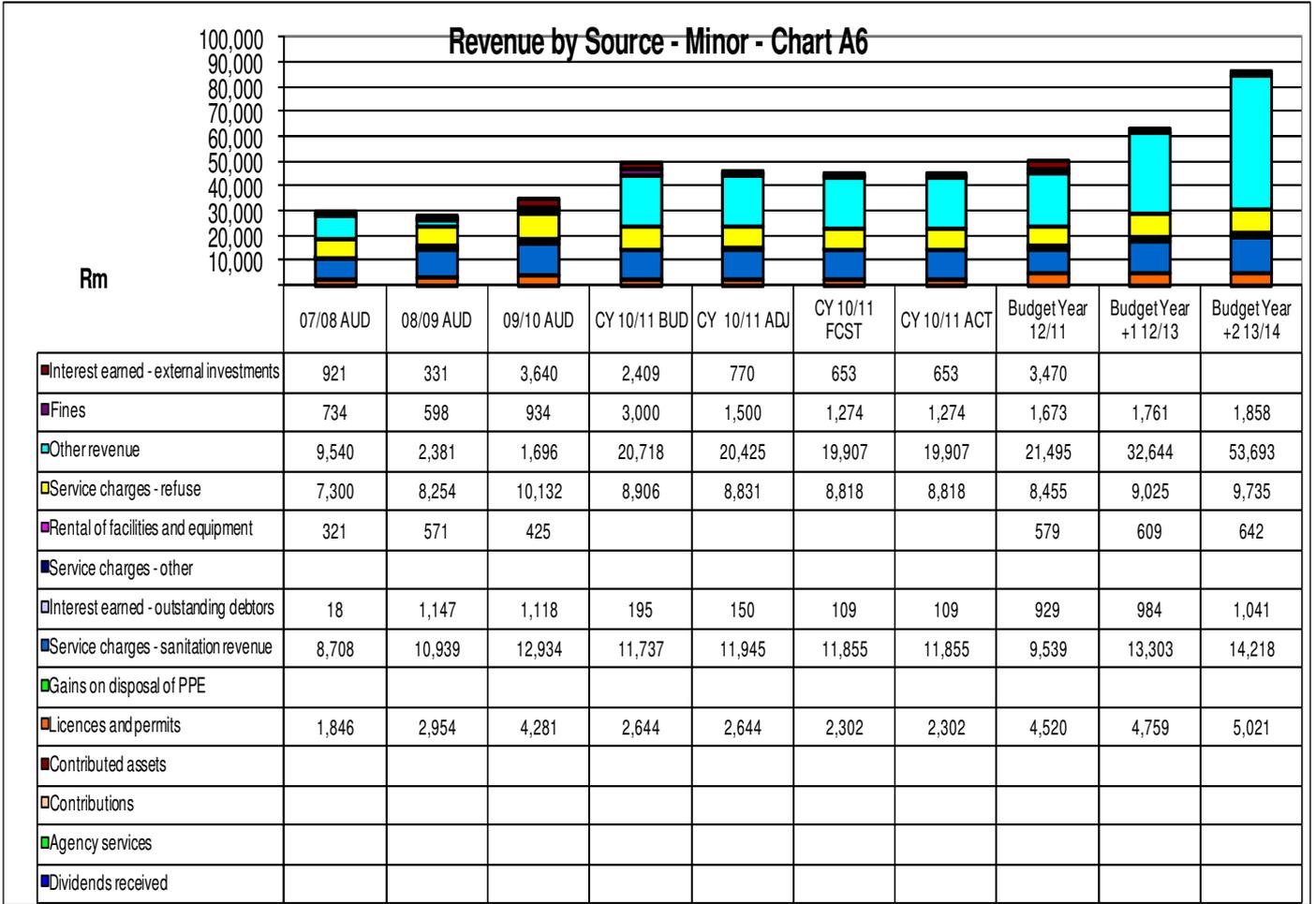


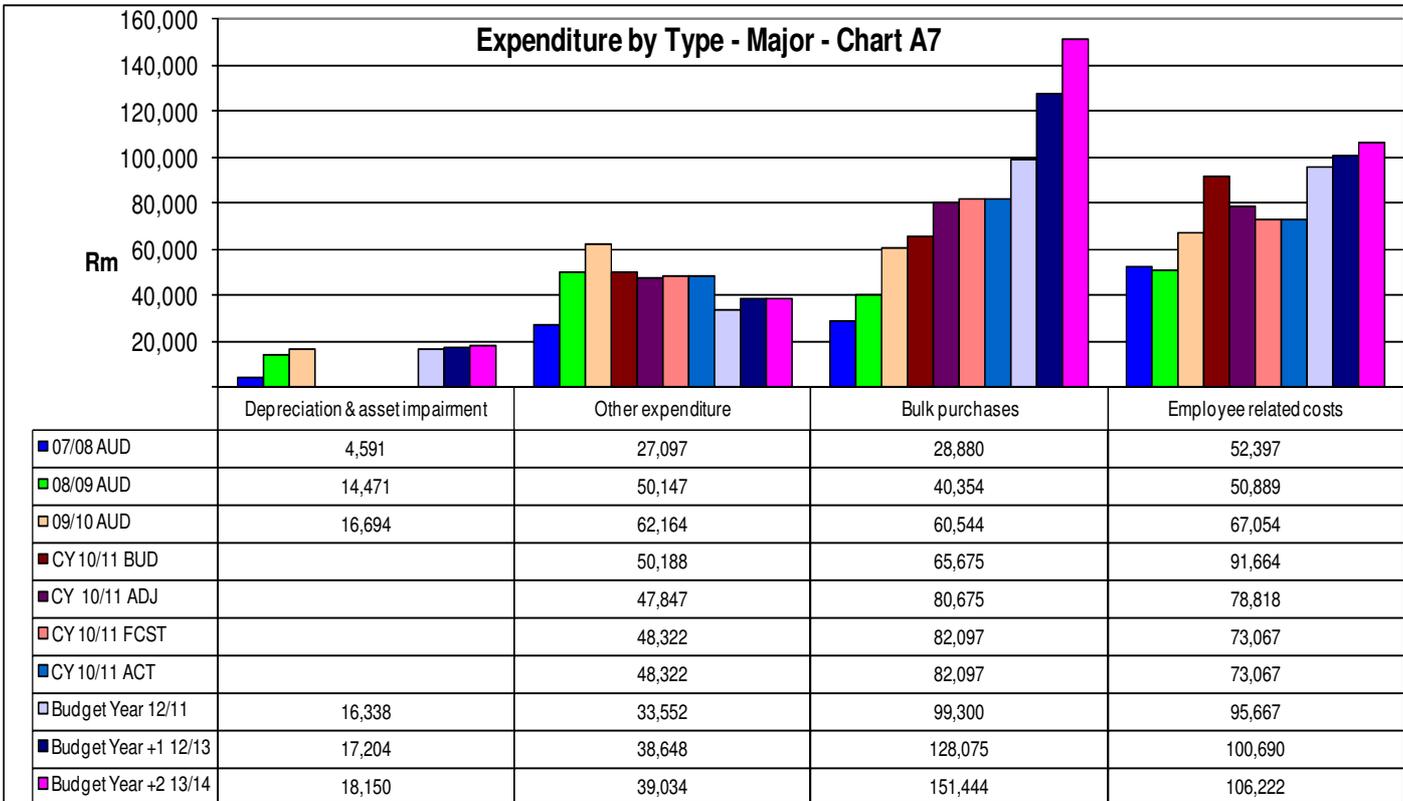
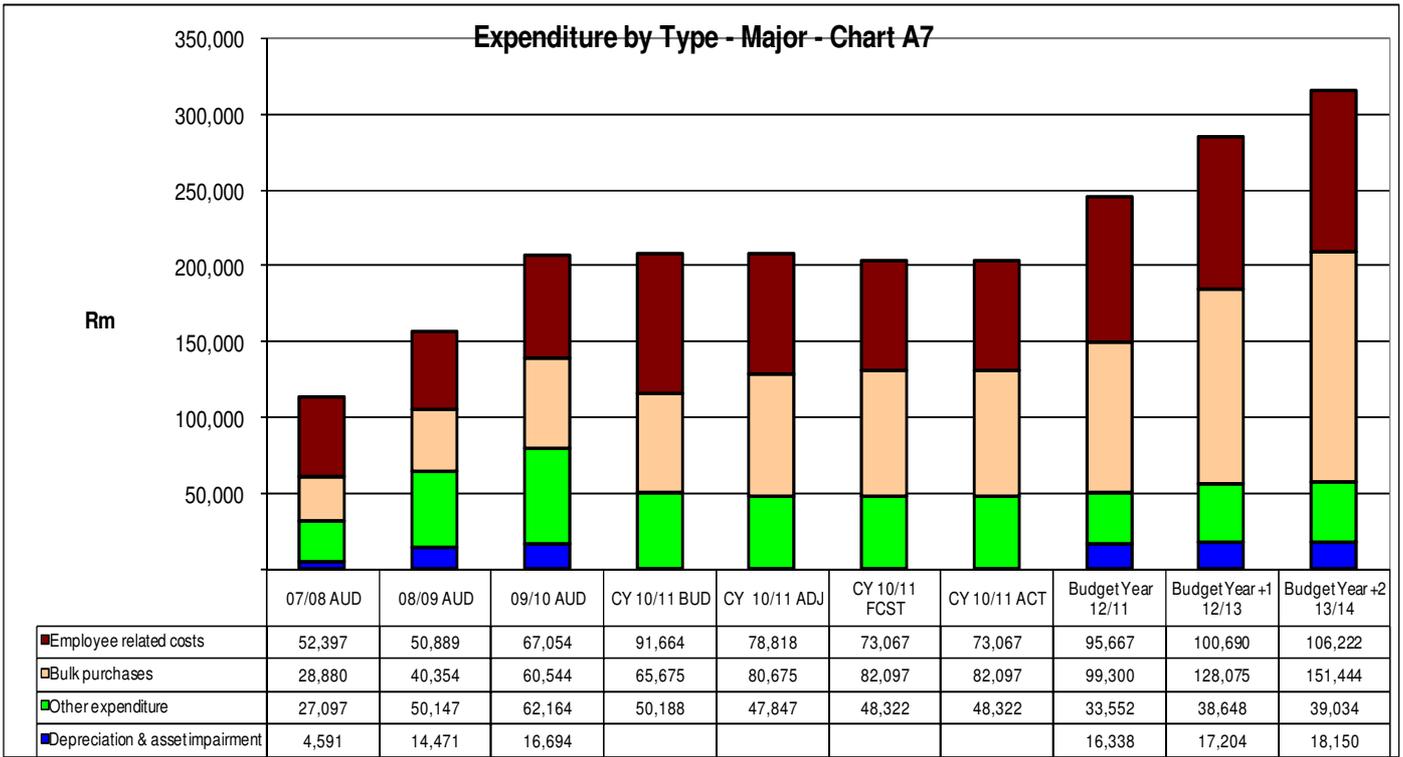


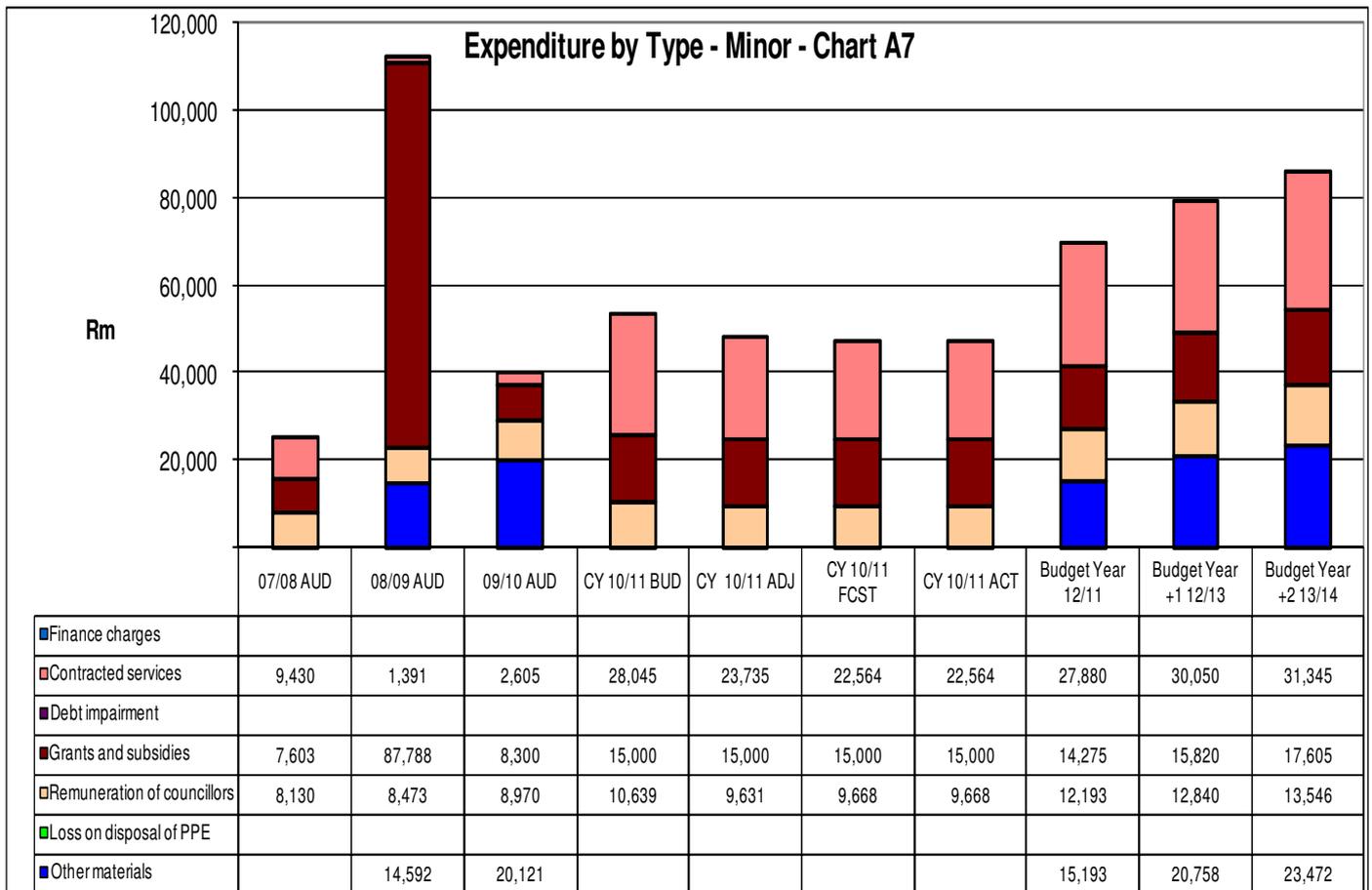




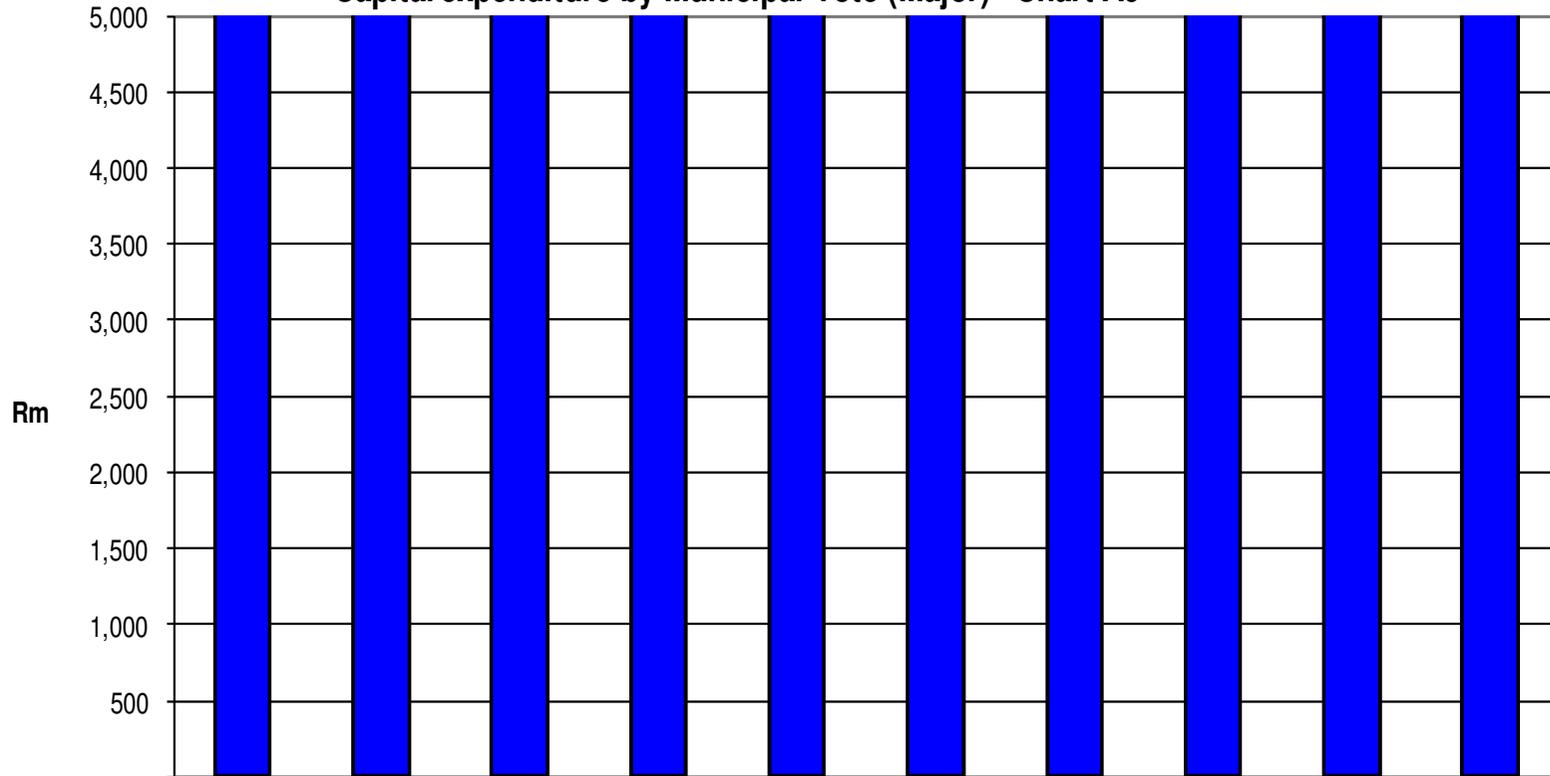




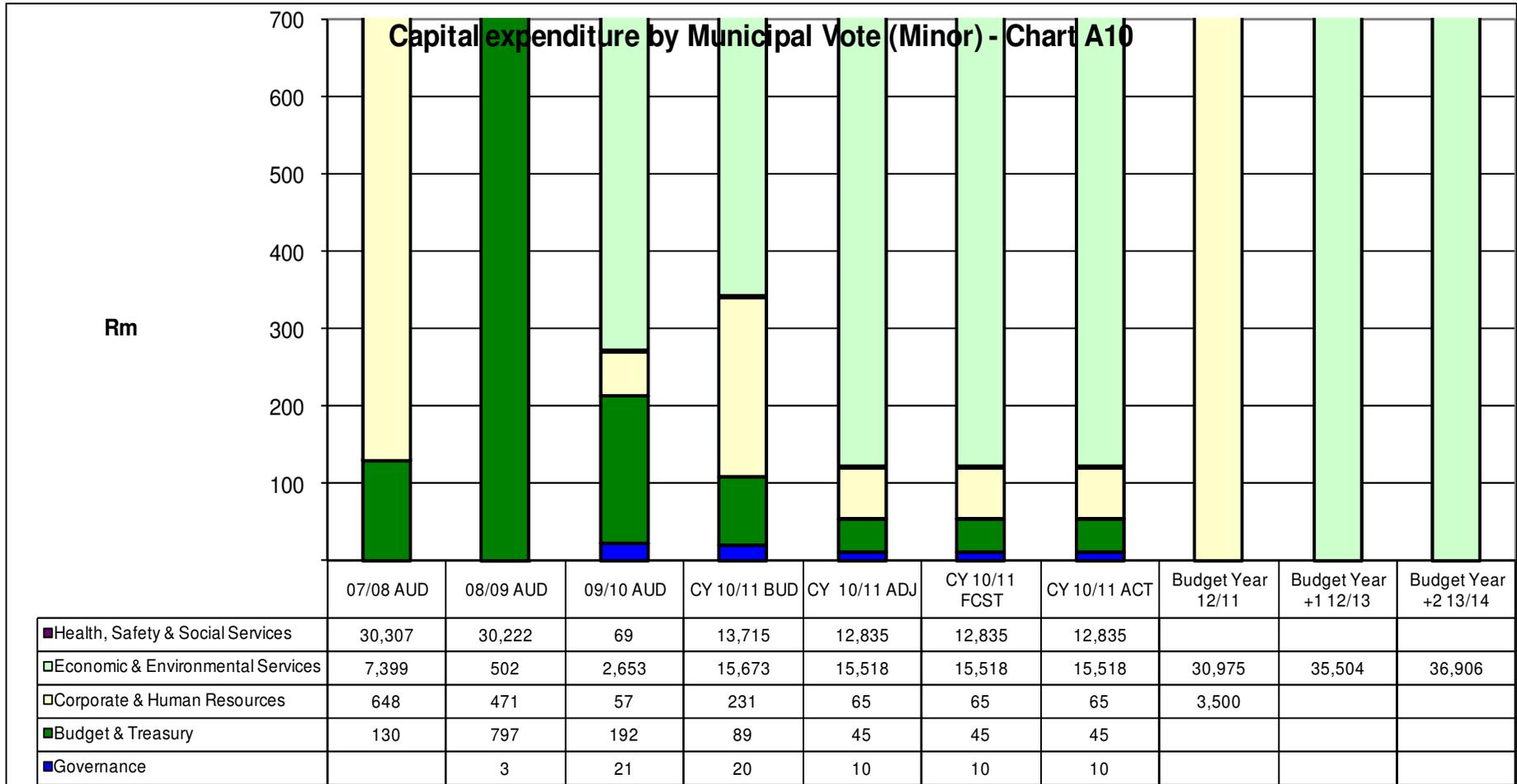


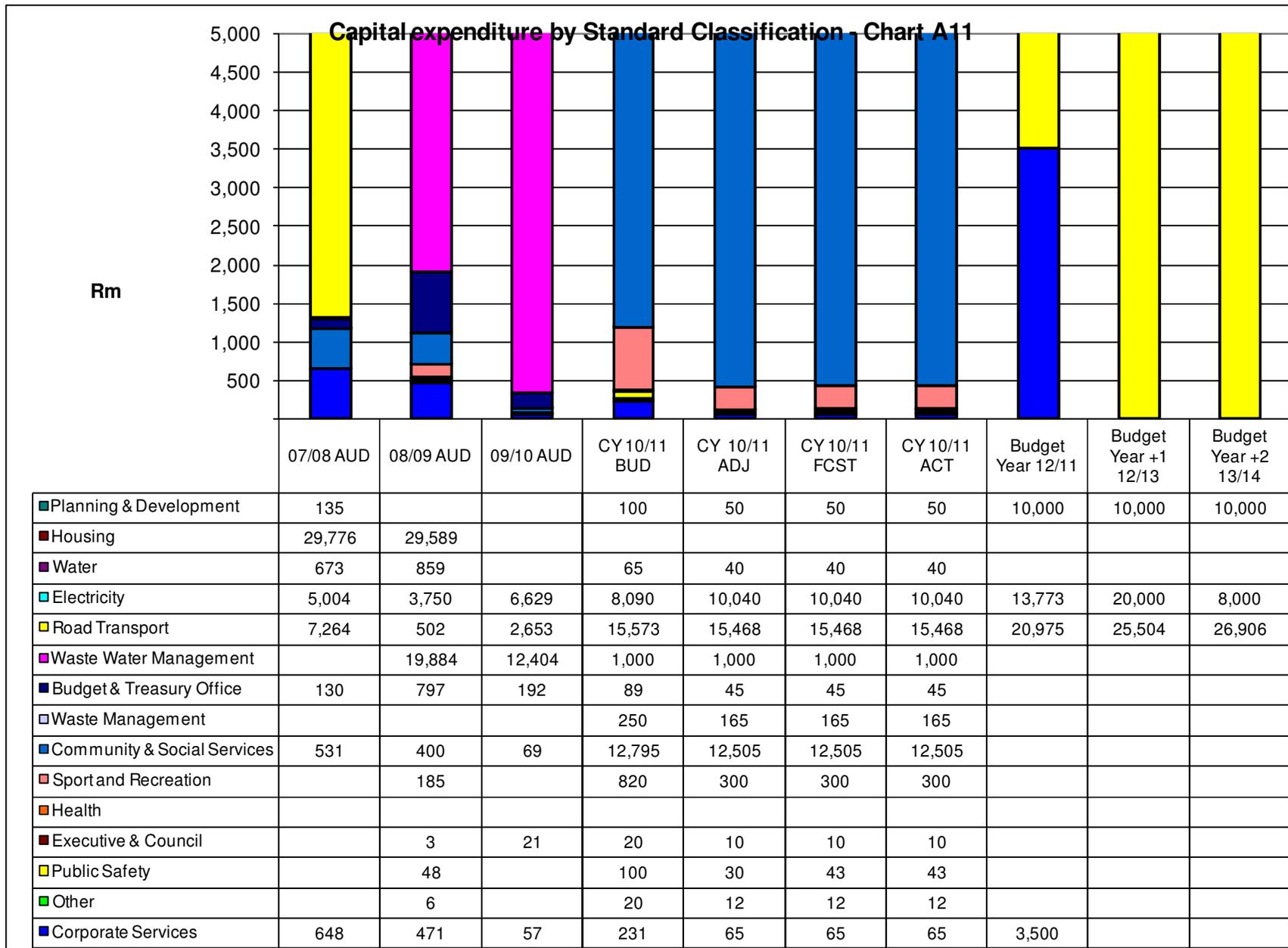


Capital expenditure by Municipal Vote (Major) - Chart A9



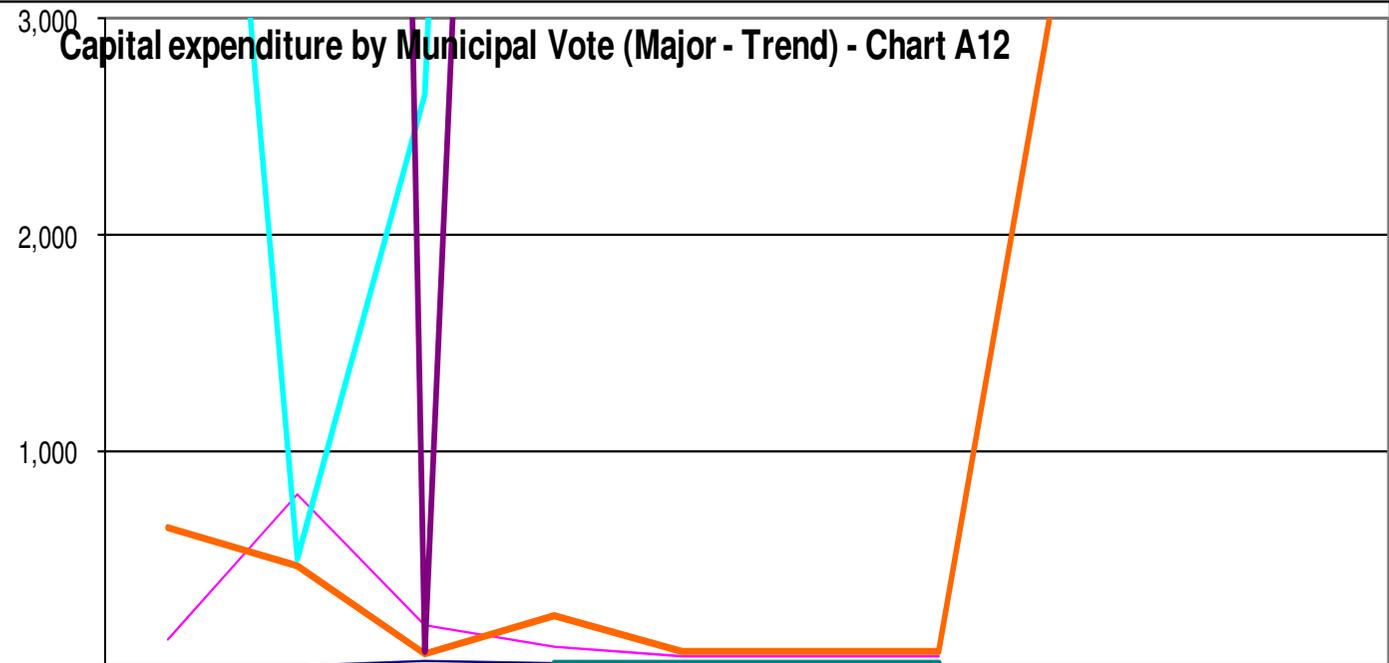
	07/08 AUD	08/09 AUD	09/10 AUD	CY 10/11 BUD	CY 10/11 ADJ	CY 10/11 FCST	CY 10/11 ACT	Budget Year 12/11	Budget Year +1 12/13	Budget Year +2 13/14
Other		6	20	12	12	12	12			
Trading Services	5,677	24,493	19,033	9,405	11,245	11,245	11,245	13,773	20,000	8,000





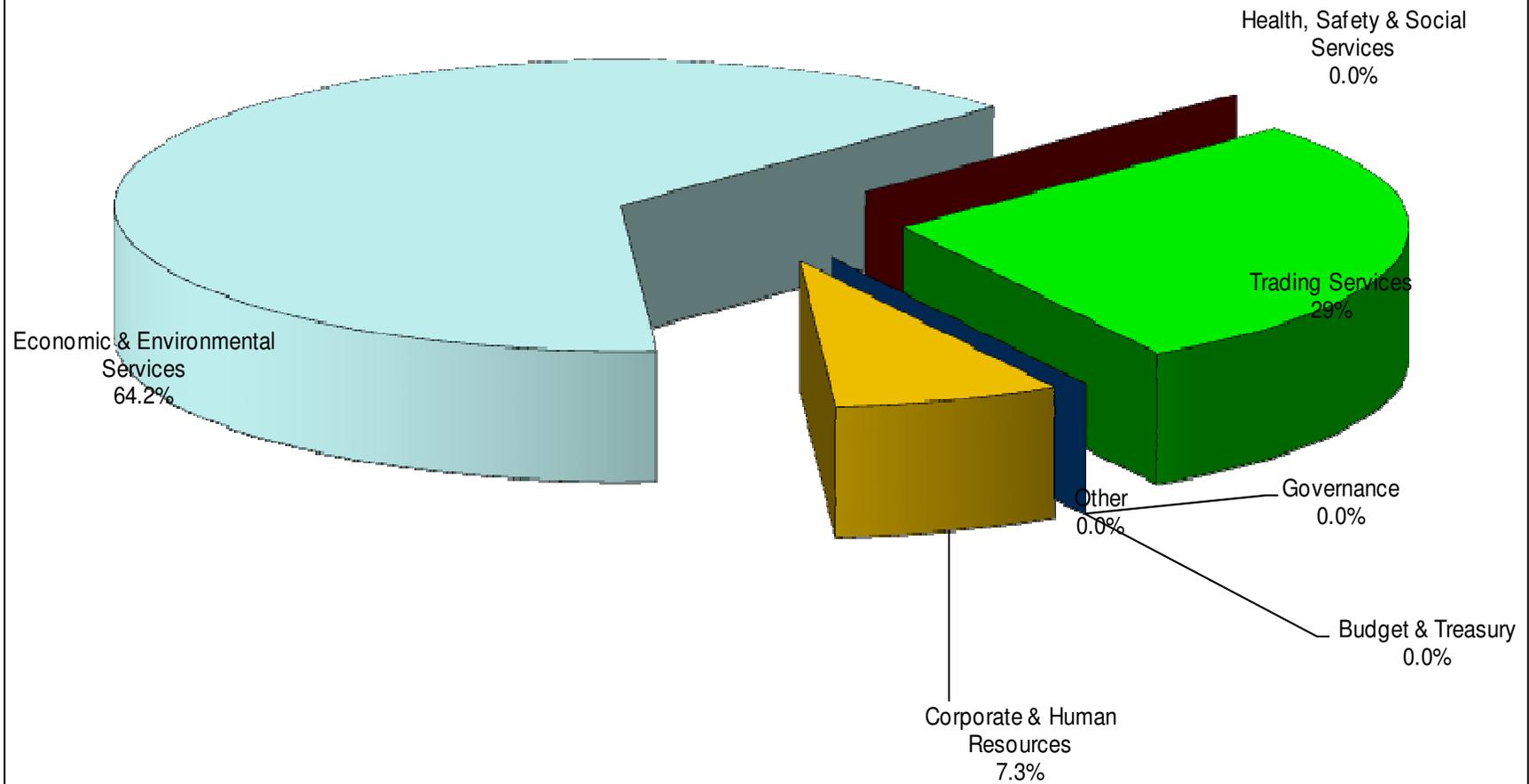
Capital expenditure by Municipal Vote (Major - Trend) - Chart A12

Rm

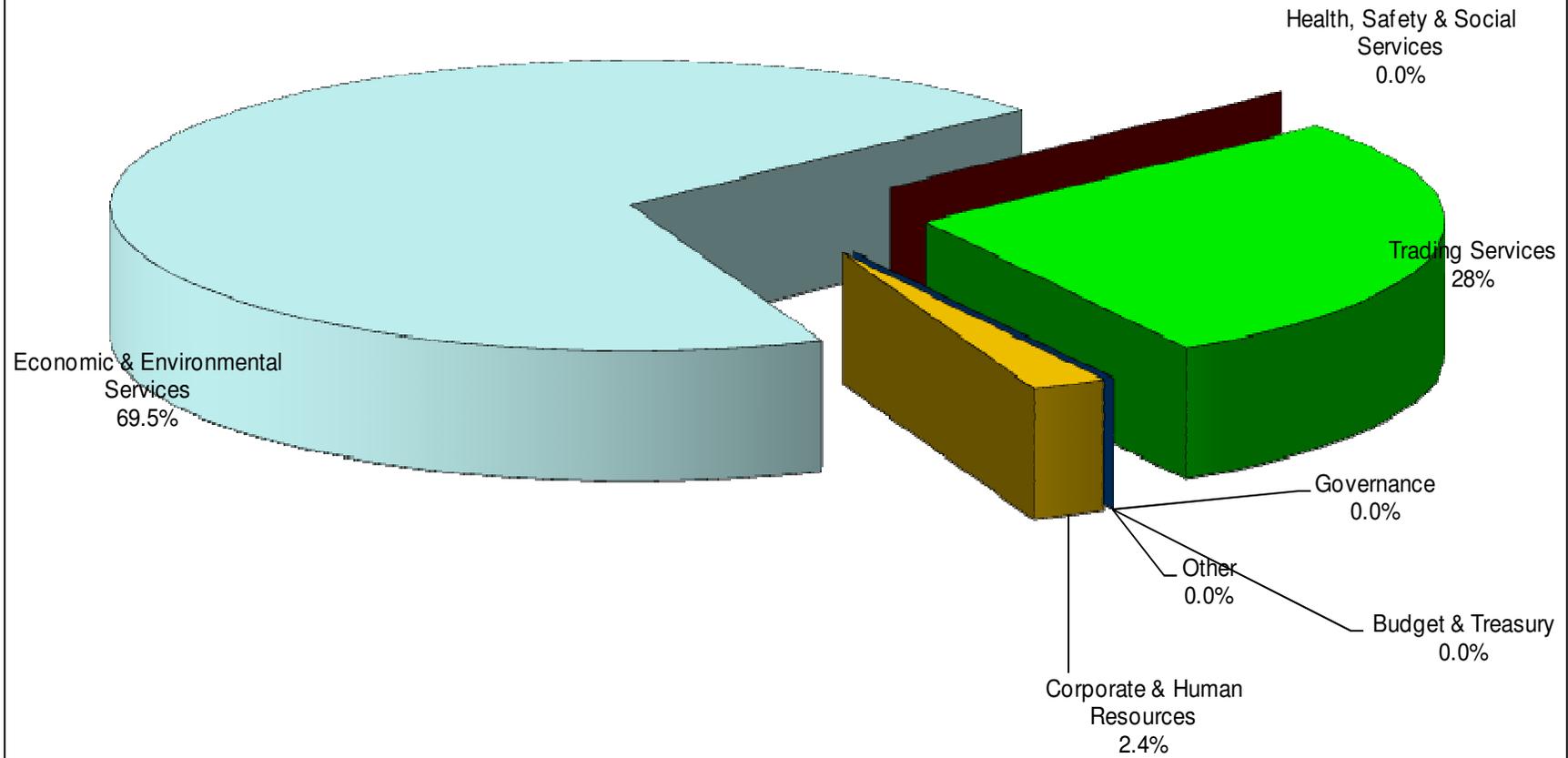


	07/08 AUD	08/09 AUD	09/10 AUD	CY 10/11 BUD	CY 10/11 ADJ	CY 10/11 FCST	CY 10/11 ACT	Budget Year 12/11	Budget Year +1 12/13	Budget Year +2 13/14
— Governance		3	21	20	10	10	10			
— Budget & Treasury	130	797	192	89	45	45	45			
— Corporate & Human Resources	648	471	57	231	65	65	65	3,500		
— Economic & Environmental Services	7,399	502	2,653	15,673	15,518	15,518	15,518	30,975	35,504	36,906
— Health, Safety & Social Services	30,307	30,222	69	13,715	12,835	12,835	12,835			
— Trading Services	5,677	24,493	19,033	9,405	11,245	11,245	11,245	13,773	20,000	8,000
— Other		6		20	12	12	12			

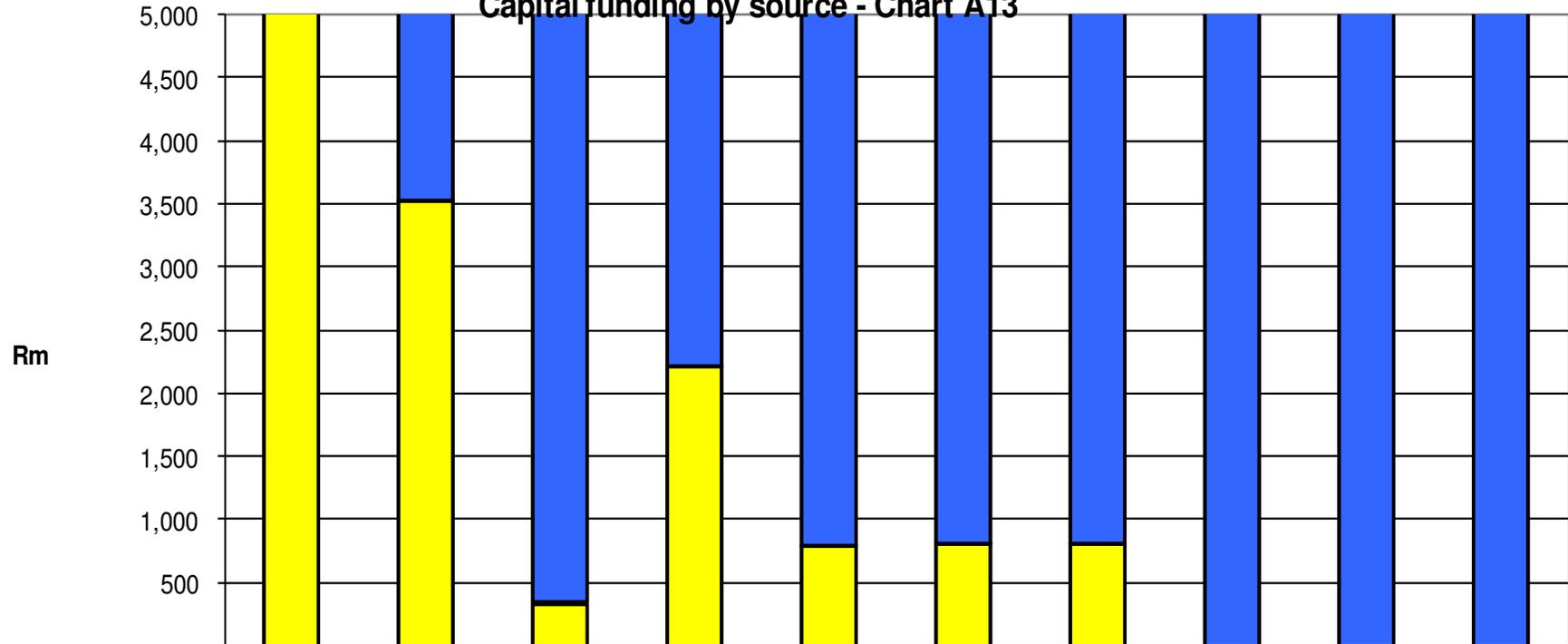
2011/12 Budget Year Capital expenditure program per vote



**2011/14 MTREF (3 year total)
Capital expenditure program per vote**



Capital funding by source - Chart A13



	07/08 AUD	08/09 AUD	09/10 AUD	CY 10/11 BUD	CY 10/11 ADJ	CY 10/11 FCST	CY 10/11 ACT	Budget Year 12/11	Budget Year +1 12/13	Budget Year +2 13/14
■ Capital transfers recognised	38,863	52,975	26,850	36,940	38,940	38,940	38,940	48,248	55,504	44,906
■ Internally generated funds	5,299	3,519	336	2,213	790	803	803			
■ Borrowing										
■ Public contributions & donations										

