

ABAQULUSI MUNICIPALITY



DRAFT

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 noted, 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 (“Municipal Budget Circular for the 2011/2012 MTREF”) is annexed to this report for noting.
4. Further ward allocation projects to be identified and approved towards the end of March and to be included in the budget to be submitted to Council for approval.

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 (reduced) life span of certain asset classes and the depreciation impact of major projects as well as the revaluation of certain asset classes;

Bulk Purchases – The increase results from higher than inflationary bulk purchase costs envisaged for the Electricity Services.

Other expenditure – This expenditure component now includes all other grant funding including the grant funding for capital in terms of GRAP accounting standards

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

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 (% 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 | 19,432,890 | 93% |
| Total Revenue | 261,248,610 | 363,009,830 | 38.9% |

Reasons for significant Revenue variances:

- Water – allowance made for growth in consumption
- 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

Ref to page 55 – 56

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

Ref to page 57 – 62

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

Ref to page 63 – 66

Table A4 - Budgeted Financial Performance
(Revenue and Expenditure)

Ref to page 67 – 68

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

Ref to page 69 – 74

Table A6 - Budgeted Financial Position

Ref to page 75 – 76

Table A7 - Budgeted Cash Flows

Ref to page 77

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Ref to page 78

Table A9 - Asset Management

Ref to page 79 – 80

Table A10 - Basic service delivery measurement

Ref to page 81 - 82

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

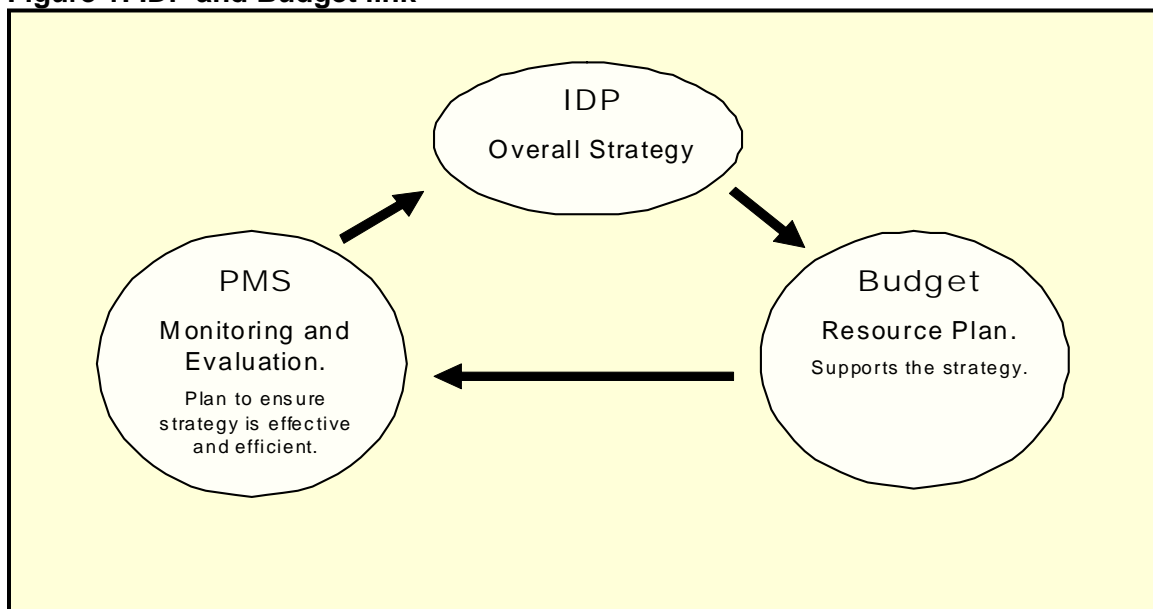


Figure 1: IDP and Budget Link

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 in 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% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 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% | 0.0% | 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 | 0.0% | 0.0% | -4.6% | 23434.8% | 50432.8% | 139.8% | 139.7% | 122128.0% | 133.5% | -17.8% |
| 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 | - | - | - | 6.6 | 6.6 | 12.4 | 12.4 | 12.3 | 15.9 | 15.9 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | - | - | - | 6.6 | 6.6 | 12.4 | 12.4 | 12.3 | 15.9 | 15.9 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | - | - | - | 5.1 | 5.1 | 2.2 | 2.2 | 2.2 | 2.9 | 2.9 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 2998.5% | 0.0% | 123.1% | 123.1% | 123.1% | 123.1% | 99.7% | 70.8% | 63.9% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 0.0% | 0.0% | 0.0% | 2.3% | 2.3% | 30.3% | 30.3% | 21.3% | 19.8% | 20.0% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| <u>Creditors Management</u> | | | | | | | | | | | |

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 System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | | | | | | | | | | |
| Funding of Provisions Provisions not funded - % | Unfunded Provs./Total Provisions | | | | | | | | | | |
| Other Indicators Electricity Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Distribution Losses (2) | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 804.2% | 0.0% | 34.1% | 35.1% | 32.4% | 28.4% | 28.4% | 26.4% | 28.4% | 30.8% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0.0% | 56.7% | 38.3% | 38.8% | 35.9% | 38.9% | | 29.7% | 31.8% | 34.4% |
| 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) | 30.7% | 0.0% | 8.3% | 0.0% | 0.0% | 0.0% | 0.0% | 4.5% | 4.4% | 4.7% |
| IDP regulation financial viability indicators | - | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | 27.1 | 57.9 | 217.8 | 217.8 | 217.8 | 210.1 | 294.6 | 298.7 | 288.6 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 0.0% | 0.0% | 0.0% | 3.5% | 3.6% | 45.5% | 45.5% | 36.9% | 36.8% | 34.7% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 6.6 | 5.0 | 4.0 | 2.0 | 2.0 | 3.9 | 3.9 | (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.

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
- Cash Management and Investment Policy
- Asset Management Policy
- Virement Policy – approved

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 (Sourced from BER)

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 is now limited to the areas which have not yet been provided with electricity. 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.
- *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.
- *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 | | | | 44,706 | 44,706 | 44,706 | 55,518 | | | |
| 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 | - | - | 44,706 | 44,706 | 44,706 | 55,518 | - | - | - |
| 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: | | - | - | 44,706 | 44,706 | 44,706 | 55,518 | - | - | - |

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 (Notice Deposit) | | | 60 Day Notice | | 882 | |
| ABSA (Guarantee ESKOM) | | | Spiral Plan | | 1,490 | |
| ABSA (Call) | | | Call Account | | 765 | |
| ABSA (Call) | | | Call Account | | 12,576 | |
| ABSA (Call) | | | Call Account | | 648 | |
| ABSA (Call) | | | Call Account | | 1,910 | |
| SIMS | | | Call Account | | 37,248 | |
| Municipality sub-total | | | | | 55,519 | - |
| Entities | | | | | | |
| Entities sub-total | | | | | - | - |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | 55,519 | - |

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 | 2012/2013 | 2013/20104 |
|-------------------------------------|--------------------|--------------------|--------------------|
| | R | R | 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 | 2012/2013 | 2013/20104 |
|-----------------------------------|-------------------|-------------------|-------------------|
| | R | R | 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)

| 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 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | - | - | 2,200 | 2,200 | 2,200 | 2,450 | 2,500 | 2,650 |
| Equitable share | | - | - | - | - | - | - | - | - | - |
| Finance Management | | - | - | - | 1,200 | 1,200 | 1,200 | 1,450 | 1,500 | 1,750 |
| Municipal Systems Improvement | | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 900 |
| Other transfers/grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | 791 | 1,741 | 1,741 | 1,362 | 1,431 | 2,799 |
| Health subsidy | | - | - | - | 611 | 541 | 541 | - | - | - |
| Library | | - | - | - | 180 | 1,200 | 1,200 | 1,362 | 1,431 | 2,799 |
| District Municipality: | | - | - | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| <i>Tourism Grant</i> | | - | - | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Other grant providers: | | - | - | - | 73 | 73 | 73 | 181 | 195 | 211 |
| <i>Museum</i> | | - | - | - | 73 | 73 | 73 | 181 | 195 | 211 |
| Total operating expenditure of Transfers and Grants: | | - | - | 80 | 3,164 | 4,114 | 4,094 | 4,073 | 4,226 | 5,760 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | - | - | 25,440 | 27,440 | 27,440 | 35,105 | 45,504 | 34,906 |
| Municipal Infrastructure (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> | | - | - | - | - | - | - | - | - | - |

| 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 | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | 80 | 40,104 | 43,054 | 43,034 | 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 A30)

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 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 139 | 34,671 | 35,579 | 37,502 | |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - | - | - | 779 | 779 | 825 | 873 | |
| Service charges - electricity revenue | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,709 | 128,043 | 135,598 | 143,598 | |
| Service charges - water revenue | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | (13,837) | 21,124 | 24,813 | 26,277 | |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | 14,639 | 14,639 | 15,503 | 16,418 | |
| Service charges - refuse revenue | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 1,093 | 11,355 | 11,203 | 12,735 | |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | 579 | 579 | 554 | 519 | |
| Interest earned - external investments | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 2,756 | 3,470 | 159 | 168 | |
| Interest earned - outstanding debtors | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 792 | 929 | 825 | 873 | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 151 | 1,673 | 1,771 | 1,876 | |
| Licences and permits | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 1,949 | 4,493 | 4,759 | 5,039 | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer receipts - operational | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 10,387 | 73,574 | 80,641 | 87,175 | |
| Other revenue | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 62,828 | 67,681 | 79,567 | 54,666 | |
| Cash Receipts by Source | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 92,965 | 363,010 | 391,797 | 387,720 | |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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 |
| Decrease (Increase) in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 92,965 | 363,010 | 391,797 | 387,720 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 875 | 95,668 | 111,414 | 119,429 |
| 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 | 1,016 | 1,016 | 12,193 | 13,108 | 14,091 |
| Collection costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest paid | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases - Electricity | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 7,931 | 99,300 | 127,421 | 150,757 |
| 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 | 1,266 | 1,266 | 15,193 | 31,367 | 31,982 |
| Contracted services | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 19,540 | 23,094 | 24,040 |
| Grants and subsidies paid - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 12,825 | 14,483 | 14,664 |
| General expenses | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 108,285 | 66,040 | 69,350 |
| Cash Payments by Type | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 22,809 | 363,003 | 386,927 | 424,313 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 22,809 | 363,003 | 386,927 | 424,313 |
| NET INCREASE/(DECREASE) IN CASH HELD | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | 70,156 | 6 | 4,871 | (36,594) |
| Cash/cash equivalents at the month/year begin: | | (6,377) | (12,755) | (19,132) | (25,509) | (31,886) | (38,264) | (44,641) | (51,018) | (57,395) | (63,773) | (70,150) | - | 6 | 4,877 | |
| Cash/cash equivalents at the month/year end: | (6,377) | (12,755) | (19,132) | (25,509) | (31,886) | (38,264) | (44,641) | (51,018) | (57,395) | (63,773) | (70,150) | 6 | 6 | 4,877 | (31,716) | |

13. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Table 25: Salaries, allowances & benefits (political office bearers/Councillors/senior managers) (Support Table A23)

KZN263 Abaqulusi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. Rand per annum | Ref | No. 10 | Salary | Contrib. 1. | Allowances | Performance Bonuses | In-kind benefits 2. | Total Package 3. |
|----------------------------------------------------------------------|------|-----------|------------|----------------|------------|------------------------|------------------------|---------------------|
| Councillors | 4 | | | | | | | |
| Speaker | 5 | | 374,129 | | 163,041 | | | 537,170 |
| Chief Whip | | | | | | | | - |
| Executive Mayor | | | 485,584 | | 181,076 | | | 666,660 |
| Deputy Executive Mayor | | | 374,129 | | 163,041 | | | 537,170 |
| Executive Committee | | | 2,421,771 | | 606,979 | | | 3,028,750 |
| Total for all other councillors | | | 5,244,270 | | 2,179,350 | | | 7,423,620 |
| Total Councillors | 9 | - | 8,899,883 | - | 3,293,487 | | | 12,193,370 |
| Senior Managers of the Municipality | 6 | | | | | | | |
| Municipal Manager (MM) | | | 974,220 | - | 210,000 | 146,740 | | 1,330,960 |
| Chief Finance Officer | | | 715,250 | - | 68,000 | 112,880 | | 896,130 |
| Director - Technical Services | | | 792,970 | - | 192,580 | 109,870 | | 1,095,420 |
| Director - Corporate Services | | | 725,000 | - | 114,000 | 103,200 | | 942,200 |
| Director - Development Planning | | | 697,810 | - | 138,000 | 105,000 | | 940,810 |
| Director - Community Services | | | 623,050 | - | 168,000 | 103,850 | | 894,900 |
| <i>List of each official with packages >= senior manager</i> | | | | | | | | |
| Manager - Internal Audit | | | 258,830 | - | 293,170 | 21,570 | | 573,570 |
| Manager - Corporate Administration | | | 341,120 | - | 182,330 | 28,430 | | 551,880 |
| Manager - Water | | | 319,290 | - | 187,050 | 26,610 | | |
| Manager - PMS/IDP | | | 513,600 | - | - | 42,800 | | 556,400 |
| Total Senior Managers of the Municipality | 9 | - | 5,961,140 | - | 1,553,130 | 800,950 | - | 7,782,270 |
| A Heading for Each Entity | 7, 8 | | | | | | | |
| List each member of board by designation | | | | | | | | |
| Chief Executive Officer (CEO) | | | - | - | - | - | | - |
| Total for municipal entities | 9 | - | - | - | - | - | - | - |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | | - | 14,861,023 | - | 4,846,617 | 800,950 | - | 19,975,640 |

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) | 1 | | | | | | | | | |
| Salary | | - | 6,981 | 7,597 | 8,718 | 7,921 | 8,223 | 10,014 | 10,765 | 11,572 |
| Pension Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | 16 | - | - | - | - | - | - | - |
| Motor vehicle allowance | | - | 1,172 | 1,048 | 1,540 | 1,360 | 1,041 | 1,748 | 1,879 | 2,020 |
| Cell phone allowance | | - | 303 | 325 | 380 | 350 | 404 | 431 | 464 | 498 |
| Housing allowance | | - | - | - | - | - | - | - | - | - |
| Other benefits or allowances | | - | - | - | - | - | - | - | - | - |
| In-kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | - | 8,473 | 8,970 | 10,639 | 9,631 | 9,668 | 12,193 | 13,108 | 14,091 |
| % increase | 4 | | - | 5.9% | 18.6% | (9.5%) | 0.4% | 26.1% | 7.5% | 7.5% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Salary | | - | - | - | - | 3,703 | 3,835 | 4,528 | 4,845 | 5,184 |
| 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 | | - | - | - | 137 | 160 | - | 682 | 729 | 780 |
| Other benefits or allowances | | - | - | - | - | - | - | - | - | - |
| In-kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | - | - | - | 137 | 4,719 | 4,697 | 6,100 | 6,475 | 6,875 |
| % increase | 4 | | - | - | - | 3,357.4% | (0.5%) | 29.9% | 6.1% | 6.2% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | - | 34,678 | 42,748 | 57,404 | 46,322 | 45,372 | 54,578 | 64,274 | 68,911 |
| Pension Contributions | | - | 6,241 | 7,332 | 12,533 | 9,131 | 8,902 | 7,159 | 14,212 | 15,237 |
| Medical Aid Contributions | | - | 1,807 | 2,153 | 2,619 | 2,924 | 2,765 | 3,112 | 3,328 | 3,569 |
| Motor vehicle allowance | | - | 3,673 | 3,955 | 5,135 | 4,502 | 4,502 | 6,702 | 7,172 | 7,738 |
| Cell phone allowance | | - | 318 | 437 | 570 | 450 | 445 | 504 | 523 | 569 |
| Housing allowance | | - | 469 | 285 | 518 | 387 | 380 | 489 | 533 | 571 |
| Overtime | | - | 5,476 | 5,807 | 4,655 | 7,267 | 7,492 | 6,295 | 6,743 | 7,223 |
| Bonus | | - | 2,847 | 3,595 | 4,971 | 4,410 | 4,139 | 5,652 | 5,356 | 5,743 |
| Other benefits or allowances | | - | 1,407 | 1,879 | 2,172 | 1,974 | 11,559 | 5,077 | 2,799 | 2,993 |

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 | | | | | | | | | | |
| In-kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | - | 56,917 | 68,191 | 90,578 | 77,367 | 85,555 | 89,567 | 104,940 | 112,554 |
| % increase | 4 | | - | 19.8% | 32.8% | (14.6%) | 10.6% | 4.7% | 17.2% | 7.3% |
| Total Parent Municipality | | - | 65,389 | 77,162 | 101,353 | 91,717 | 99,920 | 107,861 | 124,522 | 133,520 |
| | | | - | 18.0% | 31.4% | (9.5%) | 8.9% | 7.9% | 15.4% | 7.2% |
| <u>Board Members of Entities</u> | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - |
| <u>Senior Managers of Entities</u> | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - |
| <u>Other Staff of Entities</u> | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Motor vehicle allowance | | - | - | - | - | - | - | - | - | - |
| Cell phone allowances | | - | - | - | - | - | - | - | - | - |
| Housing allowance | | - | - | - | - | - | - | - | - | - |

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 |
| 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 | | - | 65,389 | 77,162 | 101,353 | 91,717 | 99,920 | 107,861 | 124,522 | 133,520 |
| % increase | 4 | | - | 18.0% | 31.4% | (9.5%) | 8.9% | 7.9% | 15.4% | 7.2% |
| TOTAL MANAGERS AND STAFF | 5 | - | 56,917 | 68,191 | 90,714 | 82,086 | 90,252 | 95,668 | 111,414 | 119,429 |

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 |
|---------------------------------------------------|-----|-----------------|----------------------|-----------------------------------------------------|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 | | | | | | | | |
| R thousand | 1,3 | Total | Original Budget | | | | | | | | | | | Estimate |
| Parent Municipality: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <i>Contract 3 etc</i> | | | | | | | | | | | | | | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <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 Parent Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Entities: | | | | | | | | | | | | | | |
| Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <i>Contract 3 etc</i> | | | | | | | | | | | | | | - |
| Total Operating Revenue Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| <i>Contract 1</i> | | | | | | | | | | | | | | - |

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 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| R thousand | 1,3 | | | | | | | | | | | | | |
| <i>Contract 2</i> | | | | | | | | | | | | | | - |
| <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 | | | | | 8,090 | 10,040 | 10,040 | 13,773 | 20,000 | 8,000 |
| | Water | | | | | | 65 | 40 | 40 | | | |
| | Waste Water | | | | | | 1,000 | 1,000 | 1,000 | | | |
| | Waste | | | | | | 250 | 165 | 165 | | | |
| | Community | | | | | | 12,815 | 12,517 | 12,517 | | | |
| Infrastructure | Roads | B | | | | | 15,573 | 15,468 | 15,468 | 20,975 | 25,504 | 26,906 |
| Good Governance | Integrated Planning | C | | | | | 100 | 50 | 50 | 10,000 | 10,000 | 10,000 |
| | Human Resources Management | D | | | | | 231 | 65 | 65 | 3,500 | | |
| | Executive & Council | E | | | | | 20 | 10 | 10 | | | |
| Social Development | Financial Management | F | | | | | 89 | 45 | 45 | | | |
| | Culture & Sport | G | | | | | 820 | 300 | 300 | | | |
| Safety & Security | Public Safety | H | | | | | 100 | 30 | 43 | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| | | Q | | | | | | | | | | |
| | | | 1 | - | - | - | 39,153 | 39,730 | 39,743 | 48,248 | 55,504 | 44,906 |

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 A36)

KZN263 Abaqulusi - Supporting Table SA36 Detailed capital budget

| Municipal Vote/Capital project R thousand | 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 |
| Parent municipality: <i>List all capital projects grouped by Municipal Vote</i> | 5 | | | | <i>Examples</i> | <i>Examples</i> | | | | | | | | |
| | | | | | | | | | | | | | | |
| Total Capital expenditure | 1 | | | | | | | | | - | - | - | | |
| Entities: <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | |
| Entity A Water project A | | | | | | | | | | | | | | |
| Entity B Electricity project B | | | | | | | | | | | | | | |
| Total Capital expenditure | 2 | | | | | | | | | - | - | - | | |

20. OTHER SUPPORTING DOCUMENTS

Table 30: Financial Performance Budget (revenue source/expenditure type & dept.)(Support Table A2)

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 - | Example 8 - Vote8 | Example 9 - Vote9 | Example 10 - Vote10 | Example 11 - Vote11 | Example 12 - Vote12 | Example 13 - Vote13 | Example 14 - Vote14 | Example 15 - Vote15 | Total |
|----------------------------------------------------------------------|-----|-----------------------------------------|---------------------|----------------------|-----------------------------|-------------------------------------|--------------------|-----------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | - | 34,671 | - | - | - | - | - | - | - | - | - | - | - | - | - | 34,671 |
| Property rates - penalties & collection charges | | - | 779 | - | - | - | - | - | - | - | - | - | - | - | - | - | 779 |
| 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 | | - | 512 | 67 | - | - | - | - | - | - | - | - | - | - | - | - | 579 |
| Interest earned - external investments | | - | 3,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,470 |
| Interest earned - outstanding debtors | | - | 929 | - | - | - | - | - | - | - | - | - | - | - | - | - | 929 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | 1,660 | - | - | - | - | - | - | - | - | - | - | - | 1,660 |
| Licences and permits | | - | - | - | 2,776 | 1,718 | - | - | - | - | - | - | - | - | - | - | 4,493 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | | - | 17,484 | - | 1,500 | 382 | - | 80 | - | - | - | - | - | - | - | - | 19,445 |
| Transfers recognised - operational | | 3,526 | 56,448 | - | 1,543 | - | 11,700 | - | - | - | - | - | - | - | - | - | 73,217 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 3,526 | 114,293 | 67 | 7,478 | 2,099 | 186,862 | 80 | - | - | - | - | - | - | - | - | 314,405 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 3,791 | 12,015 | 9,236 | 19,187 | 14,751 | 36,415 | 266 | - | - | - | - | - | - | - | - | 95,661 |

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 - | Example 8 - Vote8 | Example 9 - Vote9 | Example 10 - Vote10 | Example 11 - Vote11 | Example 12 - Vote12 | Example 13 - Vote13 | Example 14 - Vote14 | Example 15 - Vote15 | Total | |
|----------------------------------------------------------------------|-----|-----------------------------------------|---------------------|----------------------|-----------------------------|-------------------------------------|--------------------|--------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------|----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | | |
| 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 | 930 | 3,555 | 10,325 | 10 | - | - | - | - | - | - | - | - | - | 15,143 |
| Contracted services | | 1,000 | 1,000 | 970 | 11,320 | 350 | 7,500 | - | - | - | - | - | - | - | - | - | - | 22,140 |
| Transfers and grants | | 3,526 | 4,450 | - | - | - | 11,700 | 80 | - | - | - | - | - | - | - | - | - | 19,756 |
| Other expenditure | | 7,985 | 4,137 | 2,443 | 3,812 | 6,815 | 8,625 | 51 | - | - | - | - | - | - | - | - | - | 33,867 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 28,551 | 21,861 | 14,092 | 36,275 | 29,926 | 183,285 | 407 | - | - | - | - | - | - | - | - | - | 314,398 |
| Surplus/(Deficit) | | (25,025) | 92,431 | (14,026) | (28,796) | (27,827) | 3,577 | (327) | - | - | - | - | - | - | - | - | - | 7 |
| Transfers recognised - capital | | - | - | 3,500 | - | 31,332 | 13,773 | - | - | - | - | - | - | - | - | - | - | 48,605 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (25,025) | 92,431 | (10,526) | (28,796) | 3,505 | 17,350 | (327) | - | - | - | - | - | - | - | - | - | 48,612 |

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 | 4 | 22,760 | 22,942 | 30,500 | 29,200 | 29,812 | 29,812 | 32,450 | 33,404 | 35,375 |
| Service charges | - | 92,615 | 123,713 | 140,904 | 139,206 | 141,031 | 141,031 | 177,235 | 176,439 | 187,527 |
| Investment revenue | 829 | - | 615 | 2,409 | 770 | 653 | 653 | 3,470 | - | - |
| Transfers recognised - operational | 1,626 | - | 50,914 | 60,879 | 61,829 | 61,829 | 61,829 | 73,217 | 80,641 | 87,175 |
| Other own revenue | 3,246 | - | 3,510 | 26,557 | 24,719 | 23,592 | 23,592 | 76,638 | 101,313 | 77,641 |
| Total Revenue (excluding capital transfers and contributions) | 5,705 | 115,375 | 201,695 | 261,249 | 255,724 | 256,918 | 256,917 | 363,010 | 391,797 | 387,719 |
| Employee costs | 45,879 | - | 68,830 | 91,664 | 82,786 | 73,067 | 73,067 | 95,667 | 111,414 | 119,429 |
| Remuneration of councillors | - | 8,473 | 8,970 | 10,639 | 9,631 | 9,668 | 9,668 | 12,193 | 13,108 | 14,091 |
| Depreciation & asset impairment | 1,749 | - | 16,694 | - | - | - | - | 16,338 | 17,302 | 18,323 |
| Finance charges | - | - | - | - | - | - | - | - | - | - |
| Materials and bulk purchases | - | 39,969 | 60,064 | 65,675 | 80,675 | 82,097 | 82,097 | 99,300 | 127,421 | 150,757 |
| Transfers and grants | 1,899 | - | 12,038 | 15,000 | 15,000 | 15,000 | 15,000 | 12,825 | 14,483 | 14,664 |
| Other expenditure | (4,865) | 15,956 | 75,272 | 78,233 | 67,614 | 71,101 | 71,100 | 126,679 | 103,199 | 107,047 |
| Total Expenditure | 44,661 | 64,398 | 241,868 | 261,211 | 255,706 | 250,934 | 250,932 | 363,003 | 386,927 | 424,312 |
| Surplus/(Deficit) | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Transfers recognised - capital | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital & contributed assets | - | - | - | - | - | - | - | - | - | - |
| | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Surplus/(Deficit) after capital transfers & contributions | | | | | | | | | | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | - | - | - | 39,153 | 39,730 | 39,743 | 39,743 | 48,248 | 55,504 | 44,906 |
| Transfers recognised - capital | - | - | - | 36,940 | 38,940 | 38,940 | 38,940 | 48,248 | 55,504 | 44,906 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | 2,213 | 790 | 803 | 803 | - | - | - |
| Total sources of capital funds | - | - | - | 39,153 | 39,730 | 39,743 | 39,743 | 48,248 | 55,504 | 44,906 |
| Financial position | | | | | | | | | | |
| Total current assets | - | - | - | 58,336 | 58,336 | 103,583 | 103,583 | 103,196 | 103,207 | 103,207 |
| Total non current assets | - | - | - | 62,092 | 62,092 | 328,998 | 328,998 | 328,998 | 328,998 | 328,998 |
| Total current liabilities | - | - | 1,856 | 8,856 | 8,856 | 8,364 | 8,364 | 8,356 | 6,500 | 6,500 |
| Total non current liabilities | - | - | - | - | - | - | - | - | - | - |
| 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 | 27,037 | - | 26,954 | 31,455 | 32,269 | 62,875 | 62,875 | (24,631) | (66,005) | (117,207) |
| Net cash from (used) investing | - | - | - | - | - | - | - | - | - | - |
| Net cash from (used) financing | - | - | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | - | - |
| Cash/cash equivalents at the year end | 27,037 | 27,037 | 55,847 | 33,311 | 34,125 | 64,731 | 64,731 | (22,775) | (88,781) | (205,988) |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | - | - | - | 107,628 | 107,628 | 74,214 | 74,214 | 74,214 | 74,225 | 74,225 |
| Application of cash and investments | - | - | - | (6,000) | (6,000) | (63,288) | (63,288) | (55,588) | (59,286) | (58,911) |
| Balance - surplus (shortfall) | - | - | - | 113,628 | 113,628 | 137,502 | 137,502 | 129,802 | 133,511 | 133,136 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | - | - | - | - | - | 162 | 162 | 162 | 162 | 162 |
| Depreciation & asset impairment | 1,749 | - | 16,694 | - | - | - | 16,338 | 16,338 | 17,302 | 18,323 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | - | - | - | - | - | - | - | - | - | - |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided | - | - | - | - | - | - | - | - | - | - |
| 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> | | 2,211 | 52,136 | 94,228 | 90,702 | 85,679 | 85,915 | 121,385 | 127,235 | 120,830 |
| Executive and council | | – | – | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| Budget and treasury office | | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 |
| Corporate services | | 208 | 328 | 354 | 787 | 367 | 80 | 3,567 | 58 | 61 |
| <i>Community and public safety</i> | | 1,062 | 4,090 | 9,421 | 8,195 | 6,596 | 5,817 | 7,478 | 7,910 | 9,456 |
| Community and social services | | 331 | 537 | 758 | 963 | 1,911 | 1,870 | 2,211 | 2,351 | 3,569 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | 731 | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 5,237 | 5,559 | 5,887 |
| Housing | | – | – | 2,816 | – | – | – | 30 | – | – |
| Health | | – | – | 633 | 611 | 541 | – | – | – | – |
| <i>Economic and environmental services</i> | | 249 | 221 | 202 | 2,448 | 2,248 | 2,169 | 33,431 | 37,113 | 38,806 |
| Planning and development | | 37 | 85 | 74 | 278 | 278 | 195 | 10,212 | 10,158 | 10,167 |
| Road transport | | 212 | 136 | 128 | 2,170 | 1,970 | 1,974 | 23,219 | 26,956 | 28,639 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 52,025 | 114,157 | 142,669 | 159,804 | 161,101 | 162,926 | 200,635 | 219,439 | 218,527 |
| Electricity | | 34,954 | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 144,316 | 160,598 | 156,598 |
| Water | | 10,936 | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 22,324 | 26,113 | 27,577 |
| Waste water management | | – | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 19,739 | 17,703 | 18,618 |
| Waste management | | 6,136 | 10,130 | 12,638 | 13,606 | 13,530 | 13,518 | 14,255 | 15,025 | 15,735 |
| <i>Other</i> | 4 | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Total Revenue - Standard | 2 | 55,604 | 170,683 | 246,601 | 261,249 | 255,724 | 256,908 | 363,010 | 391,797 | 387,719 |
| Expenditure - Standard | - | | | | | | | | | |
| <i>Governance and administration</i> | | 17,592 | 29,939 | 66,500 | 60,882 | 55,883 | 57,535 | 68,005 | 71,557 | 75,854 |
| Executive and council | | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,657 | 28,551 | 29,868 | 31,707 |
| Budget and treasury office | | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| Corporate services | | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 17,592 | 16,806 | 17,726 |
| <i>Community and public safety</i> | | 10,151 | 27,005 | 30,107 | 35,859 | 30,798 | 29,931 | 36,275 | 39,999 | 43,933 |
| Community and social services | | 5,383 | 15,173 | 15,399 | 19,804 | 16,536 | 16,113 | 18,409 | 19,869 | 22,822 |
| Sport and recreation | | – | – | – | – | – | – | – | – | – |
| Public safety | | 4,143 | 10,613 | 10,655 | 14,370 | 12,909 | 12,501 | 16,416 | 18,145 | 18,979 |
| Housing | | – | 668 | 3,624 | 907 | 854 | 827 | 921 | 1,001 | 1,076 |
| Health | | 625 | 551 | 429 | 778 | 498 | 490 | 529 | 984 | 1,056 |
| <i>Economic and environmental services</i> | | 2,041 | 16,011 | 26,359 | 26,886 | 24,344 | 20,353 | 61,258 | 42,737 | 45,315 |
| Planning and development | | 506 | 1,475 | 1,593 | 5,677 | 5,383 | 5,040 | 15,459 | 7,185 | 7,565 |
| Road transport | | 1,534 | 14,537 | 24,767 | 21,209 | 18,961 | 15,314 | 45,799 | 35,552 | 37,750 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | 14,723 | 97,717 | 125,053 | 137,116 | 144,237 | 142,678 | 197,058 | 233,820 | 262,629 |

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 | | | | | | | | | |
| Electricity | | 2,492 | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 140,993 | 165,165 | 189,862 |
| Water | | 3,553 | 14,832 | 17,099 | 17,247 | 16,187 | 15,493 | 20,855 | 27,710 | 29,317 |
| Waste water management | | 2,671 | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 21,172 | 23,743 | 25,319 |
| Waste management | | 6,007 | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 14,038 | 17,201 | 18,131 |
| <i>Other</i> | 4 | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| Total Expenditure - Standard | 3 | 44,661 | 170,964 | 248,357 | 261,204 | 255,706 | 250,955 | 363,003 | 388,543 | 428,087 |
| Surplus/(Deficit) for the year | | 10,943 | (280) | (1,756) | 45 | 18 | 5,952 | 7 | 3,254 | (40,367) |

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>Municipal governance and administration</i> | | 2,211 | 52,136 | 94,228 | 90,702 | 85,679 | 85,915 | 121,385 | 127,235 | 120,830 |
| Executive and council | | - | - | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| <i>Mayor and Council</i> | | - | - | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| <i>Municipal Manager</i> | | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 |
| Corporate services | | 208 | 328 | 354 | 787 | 367 | 80 | 3,567 | 58 | 61 |
| <i>Human Resources</i> | | 198 | 301 | 325 | 572 | 250 | 37 | - | - | - |
| <i>Information Technology</i> | | - | - | - | - | - | - | - | - | - |
| <i>Property Services</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other Admin</i> | | 10 | 26 | 29 | 215 | 117 | 43 | 3,567 | 58 | 61 |
| <i>Community and public safety</i> | | 1,062 | 4,090 | 9,421 | 8,195 | 6,596 | 5,817 | 7,478 | 7,910 | 9,456 |
| Community and social services | | 331 | 537 | 758 | 963 | 1,911 | 1,870 | 2,211 | 2,351 | 3,569 |
| <i>Libraries and Archives</i> | | 45 | - | 167 | 272 | 1,274 | 1,267 | 1,448 | 1,626 | 2,799 |
| <i>Museums & Art Galleries etc</i> | | - | - | 68 | 73 | 73 | 73 | 181 | 195 | 211 |
| <i>Community halls and Facilities</i> | | 57 | 215 | 230 | 306 | 291 | 280 | 285 | 228 | 240 |
| <i>Cemeteries & Crematoriums</i> | | 172 | 274 | 238 | 249 | 253 | 224 | 270 | 286 | 303 |
| <i>Child Care</i> | | - | - | - | - | - | - | - | - | - |
| <i>Aged Care</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other Community</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other Social</i> | | 57 | 48 | 55 | 63 | 20 | 26 | 27 | 15 | 16 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | 731 | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 5,237 | 5,559 | 5,887 |
| <i>Police</i> | | - | - | - | - | - | - | - | - | - |
| <i>Fire</i> | | - | - | - | - | - | - | - | - | - |
| <i>Civil Defence</i> | | - | - | - | - | - | - | - | - | - |
| <i>Street Lighting</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | 731 | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 5,237 | 5,559 | 5,887 |
| Housing | | - | - | 2,816 | - | - | - | 30 | - | - |
| Health | | - | - | 633 | 611 | 541 | - | - | - | - |
| <i>Clinics</i> | | - | - | 633 | 611 | 541 | - | - | - | - |
| <i>Ambulance</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 249 | 221 | 202 | 2,448 | 2,248 | 2,169 | 33,431 | 37,113 | 38,806 |
| Planning and development | | 37 | 85 | 74 | 278 | 278 | 195 | 10,212 | 10,158 | 10,167 |
| <i>Economic Development/Planning</i> | | - | - | - | - | - | - | - | - | - |
| <i>Town Planning/Building enforcement</i> | | 37 | 85 | 74 | 278 | 278 | 195 | 10,212 | 10,158 | 10,167 |
| <i>Licensing & Regulation</i> | | - | - | - | - | - | - | - | - | - |
| Road transport | | 212 | 136 | 128 | 2,170 | 1,970 | 1,974 | 23,219 | 26,956 | 28,639 |

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 |
| <i>Roads</i> | 1 | 212 | 136 | 128 | 170 | 170 | 221 | 21,502 | 25,596 | 27,209 |
| <i>Public Buses</i> | | - | - | - | - | - | - | - | - | - |
| <i>Parking Garages</i> | | - | - | - | - | - | - | - | - | - |
| <i>Vehicle Licensing and Testing</i> | | - | - | - | 2,000 | 1,800 | 1,753 | 1,718 | 1,360 | 1,430 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | | - | - | - | - | - | - | - | - | - |
| <i>Biodiversity & Landscape</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Trading services | | 52,025 | 114,157 | 142,669 | 159,804 | 161,101 | 162,926 | 200,635 | 219,439 | 218,527 |
| Electricity | | 34,954 | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 144,316 | 160,598 | 156,598 |
| <i>Electricity Distribution</i> | | 34,954 | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 144,316 | 160,598 | 156,598 |
| <i>Electricity Generation</i> | | - | - | - | - | - | - | - | - | - |
| Water | | 10,936 | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 22,324 | 26,113 | 27,577 |
| <i>Water Distribution</i> | | 10,936 | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 22,324 | 26,113 | 27,577 |
| <i>Water Storage</i> | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 19,739 | 17,703 | 18,618 |
| <i>Sewerage</i> | | - | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 19,739 | 17,703 | 18,618 |
| <i>Storm Water Management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Toilets</i> | | - | - | - | - | - | - | - | - | - |
| Waste management | | 6,136 | 10,130 | 12,638 | 13,606 | 13,530 | 13,518 | 14,255 | 15,025 | 15,735 |
| <i>Solid Waste</i> | | 6,136 | 10,130 | 12,638 | 13,606 | 13,530 | 13,518 | 14,255 | 15,025 | 15,735 |
| Other | | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Air Transport | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Tourism | | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Forestry | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 55,604 | 170,683 | 246,601 | 261,249 | 255,724 | 256,908 | 363,010 | 391,797 | 387,719 |
| Expenditure - Standard | - | | | | | | | | | |
| <i>Municipal governance and administration</i> | - | 17,592 | 29,939 | 66,500 | 60,882 | 55,883 | 57,535 | 68,005 | 71,557 | 75,854 |
| Executive and council | - | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,657 | 28,551 | 29,868 | 31,707 |
| <i>Mayor and Council</i> | - | 6,944 | 12,981 | 31,549 | 20,601 | 19,653 | 21,055 | 24,458 | 24,855 | 26,371 |
| <i>Municipal Manager</i> | - | 644 | 373 | 2,935 | 4,544 | 3,751 | 3,603 | 4,093 | 5,013 | 5,336 |
| Budget and treasury office | - | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| Corporate services | - | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 17,592 | 16,806 | 17,726 |
| <i>Human Resources</i> | - | 1,938 | 1,036 | 2,313 | 3,579 | 2,968 | 3,058 | 3,139 | 3,926 | 4,147 |
| <i>Information Technology</i> | - | 103 | 210 | 2,549 | 2,500 | 2,091 | 2,026 | 2,561 | 2,747 | 2,916 |

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 | | | | | | | | | |
| <i>Property Services</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other Admin</i> | - | 2,714 | 5,374 | 8,822 | 8,277 | 7,078 | 6,572 | 11,892 | 10,134 | 10,663 |
| Community and public safety | - | 10,151 | 27,005 | 30,107 | 35,859 | 30,798 | 29,931 | 36,275 | 39,999 | 43,933 |
| Community and social services | - | 5,383 | 15,173 | 15,399 | 19,804 | 16,536 | 16,113 | 18,409 | 19,869 | 22,822 |
| <i>Libraries and Archives</i> | - | 1,520 | 1,698 | 1,695 | 2,505 | 2,056 | 1,853 | 2,694 | 3,022 | 3,239 |
| <i>Museums & Art Galleries etc</i> | - | 194 | - | 77 | 438 | 283 | 303 | 320 | 374 | 398 |
| <i>Community halls and Facilities</i> | - | 1,380 | 8,877 | 9,203 | 10,217 | 8,814 | 8,815 | 9,646 | 10,427 | 11,994 |
| <i>Cemeteries & Crematoriums</i> | - | 972 | 1,583 | 1,186 | 2,612 | 1,673 | 1,768 | 2,054 | 2,096 | 2,971 |
| <i>Child Care</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Aged Care</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other Community</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other Social</i> | - | 1,317 | 3,015 | 3,237 | 4,032 | 3,710 | 3,374 | 3,695 | 3,949 | 4,220 |
| Sport and recreation | - | - | - | - | - | - | - | - | - | - |
| Public safety | - | 4,143 | 10,613 | 10,655 | 14,370 | 12,909 | 12,501 | 16,416 | 18,145 | 18,979 |
| <i>Police</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Fire</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Civil Defence</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Street Lighting</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | - | 4,143 | 10,613 | 10,655 | 14,370 | 12,909 | 12,501 | 16,416 | 18,145 | 18,979 |
| Housing | - | - | 668 | 3,624 | 907 | 854 | 827 | 921 | 1,001 | 1,076 |
| Health | - | 625 | 551 | 429 | 778 | 498 | 490 | 529 | 984 | 1,056 |
| <i>Clinics</i> | - | 625 | 551 | 429 | 778 | 498 | 490 | 529 | 984 | 1,056 |
| <i>Ambulance</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | - | 2,041 | 16,011 | 26,359 | 26,886 | 24,344 | 20,353 | 61,258 | 42,737 | 45,315 |
| Planning and development | - | 506 | 1,475 | 1,593 | 5,677 | 5,383 | 5,040 | 15,459 | 7,185 | 7,565 |
| <i>Economic Development/Planning</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Town Planning/Building enforcement</i> | - | 71 | 1,475 | 1,593 | 5,677 | 5,383 | 5,019 | 15,459 | 7,185 | 7,565 |
| <i>Licensing & Regulation</i> | - | 435 | - | - | - | - | 21 | - | - | - |
| Road transport | - | 1,534 | 14,537 | 24,767 | 21,209 | 18,961 | 15,314 | 45,799 | 35,552 | 37,750 |
| <i>Roads</i> | - | 1,534 | 14,537 | 24,767 | 18,512 | 16,182 | 12,633 | 42,456 | 32,235 | 33,976 |
| <i>Public Buses</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Parking Garages</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Vehicle Licensing and Testing</i> | - | - | - | - | 714 | 619 | 660 | 944 | 1,017 | 1,308 |
| <i>Other</i> | - | - | - | - | 1,983 | 2,160 | 2,021 | 2,399 | 2,300 | 2,466 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - |
| <i>Pollution Control</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Biodiversity & Landscape</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | - | - | - | - | - | - | - | - | - | - |

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 |
| <i>Trading services</i> | - | 14,723 | 97,717 | 125,053 | 137,116 | 144,237 | 142,678 | 197,058 | 233,820 | 262,629 |
| Electricity | - | 2,492 | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 140,993 | 165,165 | 189,862 |
| <i>Electricity Distribution</i> | - | 2,492 | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 140,993 | 165,165 | 189,862 |
| <i>Electricity Generation</i> | - | - | - | - | - | - | - | - | - | - |
| Water | - | 3,553 | 14,832 | 17,099 | 17,247 | 16,187 | 15,493 | 20,855 | 27,710 | 29,317 |
| <i>Water Distribution</i> | - | 3,553 | 14,832 | 17,099 | 17,247 | 16,187 | 15,493 | 20,855 | 27,710 | 29,317 |
| <i>Water Storage</i> | - | - | - | - | - | - | - | - | - | - |
| Waste water management | - | 2,671 | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 21,172 | 23,743 | 25,319 |
| <i>Sewerage</i> | - | 2,671 | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 21,172 | 23,743 | 25,319 |
| <i>Storm Water Management</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Public Toilets</i> | - | - | - | - | - | - | - | - | - | - |
| Waste management | - | 6,007 | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 14,038 | 17,201 | 18,131 |
| <i>Solid Waste</i> | - | 6,007 | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 14,038 | 17,201 | 18,131 |
| <i>Other</i> | - | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| Air Transport | - | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - | - |
| Tourism | - | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| Forestry | - | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 3 | 44,661 | 170,964 | 248,357 | 261,204 | 255,706 | 250,955 | 363,003 | 388,543 | 428,087 |
| Surplus/(Deficit) for the year | | 10,943 | (280) | (1,756) | 45 | 18 | 5,952 | 7 | 3,254 | (40,367) |

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 - | | - | - | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| BUDGET & TREASURY - | | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 |
| CORPORATE SERVICES - | | 208 | 327 | 354 | 787 | 367 | 80 | 3,567 | 58 | 61 |
| COMMUNITY & PUBLIC SAFETY - | | 1,062 | 4,089 | 9,422 | 8,195 | 6,596 | 5,817 | 7,478 | 7,910 | 9,456 |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | 249 | 221 | 202 | 2,448 | 2,248 | 2,169 | 33,432 | 37,113 | 38,806 |
| TRADING SERVICES - | | 52,026 | 114,157 | 142,669 | 159,803 | 161,101 | 162,926 | 200,634 | 219,439 | 218,527 |
| OTHER - | | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 55,604 | 170,682 | 246,601 | 261,248 | 255,724 | 256,908 | 363,010 | 391,797 | 387,719 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,658 | 28,551 | 29,868 | 31,707 |
| BUDGET & TREASURY - | | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| CORPORATE SERVICES - | | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 17,592 | 16,806 | 17,726 |
| COMMUNITY & PUBLIC SAFETY - | | 10,151 | 27,005 | 30,107 | 35,859 | 30,797 | 29,931 | 36,275 | 41,699 | 43,933 |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | 2,040 | 16,012 | 26,359 | 26,886 | 24,344 | 20,354 | 61,258 | 39,418 | 41,540 |
| TRADING SERVICES - | | 14,723 | 97,717 | 125,052 | 137,116 | 144,237 | 142,678 | 197,058 | 233,820 | 262,629 |
| OTHER - | | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 44,661 | 170,964 | 248,357 | 261,205 | 255,706 | 250,956 | 363,003 | 386,924 | 424,311 |
| Surplus/(Deficit) for the year | 2 | 10,943 | (282) | (1,756) | 43 | 18 | 5,952 | 8 | 4,873 | (36,591) |

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 |
| Revenue by Vote | 1 | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | - | - | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| COUNCIL & EXECUTIVE | | - | - | 3,234 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| BUDGET & TREASURY - | | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 |
| FINANCIAL SERVICES | | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 |
| CORPORATE SERVICES - | | 208 | 327 | 354 | 787 | 367 | 80 | 3,567 | 58 | 61 |
| MANAGER CORPORATE SERVICES | | 10 | 26 | 29 | 215 | 117 | 43 | 3,567 | 58 | 61 |
| INFORMATION TECHNOLOGY | | - | - | - | - | - | - | - | - | - |
| HUMAN RESOURCES | | 198 | 301 | 325 | 572 | 250 | 37 | - | - | - |
| COMMUNITY & PUBLIC SAFETY - | | 1,062 | 4,089 | 9,422 | 8,195 | 6,596 | 5,817 | 7,478 | 7,910 | 9,456 |
| PARKS AND GARDENS | | 57 | 48 | 55 | 63 | 20 | 26 | 27 | 15 | 16 |
| LIBRARY | | 45 | - | 167 | 272 | 1,274 | 1,267 | 1,448 | 1,626 | 2,799 |
| MUSEUM | | - | - | 68 | 73 | 73 | 73 | 181 | 195 | 211 |
| COMMUNITY DEVELOPMENT | | 57 | 215 | 230 | 306 | 291 | 280 | 285 | 228 | 240 |
| CEMETERIES | | 172 | 274 | 238 | 249 | 253 | 224 | 270 | 286 | 303 |
| SAFETY & SECURITY | | 731 | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 5,237 | 5,559 | 5,887 |
| HOUSING SERVICES | | - | - | 2,816 | - | - | - | 30 | - | - |
| HEALTH AND CLINICS | | - | - | 633 | 611 | 541 | - | - | - | - |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | 249 | 221 | 202 | 2,448 | 2,248 | 2,169 | 33,432 | 37,113 | 38,806 |
| PLANNING & DEVELOPMENT | | 37 | 85 | 74 | 278 | 278 | 195 | 10,212 | 10,158 | 10,167 |
| ROADS | | 212 | 136 | 128 | 170 | 170 | 221 | 21,502 | 25,596 | 27,209 |
| VEHICLE LICENSING | | - | - | - | 2,000 | 1,800 | 1,753 | 1,718 | 1,360 | 1,430 |
| TECHNICAL ADMIN | | - | - | - | - | - | - | - | - | - |
| TRADING SERVICES - | | 52,026 | 114,157 | 142,669 | 159,803 | 161,101 | 162,926 | 200,634 | 219,439 | 218,527 |
| ELECTRICITY SERVICES | | 34,954 | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 144,316 | 160,598 | 156,598 |
| WATER SERVICES | | 10,936 | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 22,324 | 26,113 | 27,577 |
| SANITATION | | - | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 19,739 | 17,703 | 18,618 |

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 |
| SOLID WASTE | | 6,136 | 10,130 | 12,638 | 13,606 | 13,530 | 13,518 | 14,255 | 15,025 | 15,735 |
| OTHER - | | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| TOURISM SERVICES | | 56 | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Total Revenue by Vote | 2 | 55,604 | 170,682 | 246,601 | 261,248 | 255,724 | 256,908 | 363,010 | 391,797 | 387,719 |
| Expenditure by Vote | 1 | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,658 | 28,551 | 29,868 | 31,707 |
| COUNCIL & EXECUTIVE | | 6,944 | 12,981 | 31,549 | 20,601 | 19,653 | 21,055 | 24,458 | 24,855 | 26,371 |
| MUNICIPAL MANAGER | | 644 | 373 | 2,935 | 4,544 | 3,751 | 3,603 | 4,093 | 5,013 | 5,336 |
| BUDGET & TREASURY - | | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| FINANCIAL SERVICES | | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| CORPORATE SERVICES - | | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 17,592 | 16,806 | 17,726 |
| MANAGER CORPORATE SERVICES | | 2,714 | 5,374 | 8,822 | 8,277 | 7,078 | 6,572 | 11,892 | 10,134 | 10,663 |
| INFORMATION TECHNOLOGY | | 103 | 210 | 2,549 | 2,500 | 2,091 | 2,026 | 2,561 | 2,747 | 2,916 |
| HUMAN RESOURCES | | 1,938 | 1,036 | 2,313 | 3,579 | 2,968 | 3,058 | 3,139 | 3,926 | 4,147 |
| COMMUNITY & PUBLIC SAFETY - | | 10,151 | 27,005 | 30,107 | 35,859 | 30,797 | 29,931 | 36,275 | 41,699 | 43,933 |
| PARKS AND GARDENS | | 1,317 | 3,015 | 3,237 | 4,032 | 3,710 | 3,374 | 3,695 | 3,949 | 4,220 |
| LIBRARY | | 1,520 | 1,698 | 1,695 | 2,505 | 2,056 | 1,853 | 2,694 | 3,022 | 3,239 |
| MUSEUM | | 194 | - | 77 | 438 | 283 | 303 | 320 | 374 | 398 |
| COMMUNITY DEVELOPMENT | | 1,380 | 8,877 | 9,203 | 10,217 | 8,814 | 8,815 | 9,646 | 11,427 | 11,994 |
| CEMETERIES | | 972 | 1,583 | 1,186 | 2,612 | 1,673 | 1,768 | 2,054 | 2,796 | 2,971 |
| SAFETY & SECURITY | | 4,143 | 10,613 | 10,655 | 14,370 | 12,908 | 12,501 | 16,416 | 18,145 | 18,979 |
| HOUSING SERVICES | | - | 668 | 3,624 | 907 | 854 | 827 | 921 | 1,001 | 1,075 |
| HEALTH AND CLINICS | | 625 | 551 | 429 | 778 | 498 | 490 | 529 | 984 | 1,056 |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | 2,040 | 16,012 | 26,359 | 26,886 | 24,344 | 20,354 | 61,258 | 39,418 | 41,540 |
| PLANNING & DEVELOPMENT | | 71 | 1,475 | 1,593 | 5,677 | 5,383 | 5,019 | 15,459 | 7,185 | 7,565 |
| ROADS | | 1,534 | 14,537 | 24,767 | 18,512 | 16,182 | 12,633 | 42,456 | 28,717 | 30,201 |
| VEHICLE LICENSING | | 435 | - | - | 714 | 619 | 681 | 944 | 1,217 | 1,308 |

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 |
| TECHNICAL ADMIN | | - | - | - | 1,983 | 2,160 | 2,021 | 2,399 | 2,300 | 2,466 |
| TRADING SERVICES - | | 14,723 | 97,717 | 125,052 | 137,116 | 144,237 | 142,678 | 197,058 | 233,820 | 262,629 |
| ELECTRICITY SERVICES | | 2,492 | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 140,993 | 165,165 | 189,862 |
| WATER SERVICES | | 3,553 | 14,832 | 17,099 | 17,247 | 16,187 | 15,493 | 20,855 | 27,710 | 29,317 |
| SANITATION | | 2,671 | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 21,172 | 23,743 | 25,319 |
| SOLID WASTE | | 6,007 | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 14,038 | 17,201 | 18,131 |
| OTHER - | | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| TOURISM SERVICES | | 155 | 291 | 339 | 461 | 445 | 457 | 407 | 431 | 355 |
| 0 | | | | | | | | | | |
| Total Expenditure by Vote | 2 | 44,661 | 170,964 | 248,357 | 261,205 | 255,706 | 250,956 | 363,003 | 386,924 | 424,311 |
| Surplus/(Deficit) for the year | 2 | 10,943 | (282) | (1,756) | 43 | 18 | 5,952 | 8 | 4,873 | (36,591) |

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 | 1 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | - | 22,760 | 22,942 | 30,500 | 29,200 | 29,812 | 29,812 | 31,671 | 32,579 | 34,502 |
| Property rates - penalties & collection charges | | 4 | - | - | - | - | - | - | 779 | 825 | 873 |
| Service charges - electricity revenue | 2 | - | 64,914 | 86,734 | 103,329 | 102,694 | 99,920 | 99,920 | 139,316 | 130,598 | 138,598 |
| Service charges - water revenue | 2 | - | 13,078 | 18,254 | 16,931 | 15,737 | 20,438 | 20,438 | 19,924 | 23,513 | 24,977 |
| Service charges - sanitation revenue | 2 | - | 8,246 | 11,100 | 11,737 | 11,945 | 11,855 | 11,855 | 9,539 | 13,303 | 14,218 |
| Service charges - refuse revenue | 2 | - | 6,378 | 7,625 | 8,906 | 8,831 | 8,818 | 8,818 | 8,455 | 9,025 | 9,735 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 19 | - | - | - | - | - | - | 579 | 554 | 519 |
| Interest earned - external investments | | 829 | - | 615 | 2,409 | 770 | 653 | 653 | 3,470 | - | - |
| Interest earned - outstanding debtors | | 902 | - | 165 | 195 | 150 | 109 | 109 | 929 | 984 | 1,041 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - |
| Fines | | 731 | - | 934 | 3,000 | 1,500 | 1,274 | 1,274 | 1,673 | 1,771 | 1,876 |
| Licences and permits | | 1,594 | - | 2,412 | 2,644 | 2,644 | 2,302 | 2,302 | 4,493 | 4,759 | 5,039 |
| Agency services | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | | 1,626 | - | 50,914 | 60,879 | 61,829 | 61,829 | 61,829 | 73,217 | 80,641 | 87,175 |
| Other revenue | 2 | - | - | - | 20,718 | 20,425 | 19,907 | 19,907 | 68,964 | 93,245 | 69,166 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 5,705 | 115,375 | 201,695 | 261,249 | 255,724 | 256,918 | 256,917 | 363,010 | 391,797 | 387,719 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 45,879 | - | 68,830 | 91,664 | 82,786 | 73,067 | 73,067 | 95,667 | 111,414 | 119,429 |
| Remuneration of councillors | | - | 8,473 | 8,970 | 10,639 | 9,631 | 9,668 | 9,668 | 12,193 | 13,108 | 14,091 |
| Debt impairment | 3 | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 2 | 1,749 | - | 16,694 | - | - | - | - | 16,338 | 17,302 | 18,323 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | 2 | - | 39,969 | 60,064 | 65,675 | 80,675 | 82,097 | 82,097 | 99,300 | 127,421 | 150,757 |
| Other materials | 8 | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 1,539 | 15,956 | 17,886 | 21,150 | 19,585 | 19,585 | 19,585 | 19,540 | 23,094 | 24,040 |
| Transfers and grants | | 1,899 | - | 12,038 | 15,000 | 15,000 | 15,000 | 15,000 | 12,825 | 14,483 | 14,664 |
| Other expenditure | 4, 5 | (6,404) | - | 57,386 | 57,083 | 48,029 | 51,516 | 51,515 | 107,139 | 80,106 | 83,007 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 44,661 | 64,398 | 241,868 | 261,211 | 255,706 | 250,934 | 250,932 | 363,003 | 386,927 | 424,312 |
| Surplus/(Deficit) | | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - | - |

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 | 1 | | | | | | | | | | |
| Contributions recognised - capital | 6 | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Taxation | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 7 | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |

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 - | | - | - | - | 12,500 | 12,500 | 12,500 | 12,500 | - | - | - |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | - | - | - | 15,440 | 15,440 | 15,440 | 15,440 | - | - | - |
| TRADING SERVICES - | | - | - | - | 9,000 | 11,000 | 11,000 | 11,000 | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | 36,940 | 38,940 | 38,940 | 38,940 | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | - | - | - | 20 | 10 | 10 | 10 | - | - | - |
| BUDGET & TREASURY - | | - | - | - | 89 | 45 | 45 | 45 | - | - | - |
| CORPORATE SERVICES - | | - | - | - | 231 | 65 | 65 | 65 | 3,500 | - | - |
| COMMUNITY & PUBLIC SAFETY - | | - | - | - | 1,215 | 335 | 348 | 348 | - | - | - |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | - | - | - | 233 | 78 | 78 | 78 | 30,975 | 35,504 | 36,906 |
| TRADING SERVICES - | | - | - | - | 405 | 245 | 245 | 245 | 13,773 | 20,000 | 8,000 |
| OTHER - | | - | - | - | 20 | 12 | 12 | 12 | - | - | - |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | - | - | - | 2,213 | 790 | 803 | 803 | 48,248 | 55,504 | 44,906 |
| Total Capital Expenditure - Vote | | - | - | - | 39,153 | 39,730 | 39,743 | 39,743 | 48,248 | 55,504 | 44,906 |
| Capital Expenditure - Standard | | | | | | | | | | | |

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 |
| <i>Governance and administration</i> | 1 | - | - | - | 340 | 120 | 120 | 120 | 3,500 | - | - |
| Executive and council | | - | - | - | 20 | 10 | 10 | 10 | - | - | - |
| Budget and treasury office | | - | - | - | 89 | 45 | 45 | 45 | - | - | - |
| Corporate services | | - | - | - | 231 | 65 | 65 | 65 | 3,500 | - | - |
| <i>Community and public safety</i> | | - | - | - | 13,715 | 12,835 | 12,848 | 12,848 | - | - | - |
| Community and social services | | - | - | - | 12,795 | 12,505 | 12,505 | 12,505 | - | - | - |
| Sport and recreation | | - | - | - | 820 | 300 | 300 | 300 | - | - | - |
| Public safety | | - | - | - | 100 | 30 | 43 | 43 | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | - | - | 15,673 | 15,518 | 15,518 | 15,518 | 30,975 | 35,504 | 36,906 |
| Planning and development | | - | - | - | 100 | 50 | 50 | 50 | 10,000 | 10,000 | 10,000 |
| Road transport | | - | - | - | 15,458 | 15,458 | 15,458 | 15,458 | 20,975 | 25,504 | 26,906 |
| Environmental protection | | - | - | - | 115 | 10 | 10 | 10 | - | - | - |
| <i>Trading services</i> | | - | - | - | 9,405 | 11,245 | 11,245 | 11,245 | 13,773 | 20,000 | 8,000 |
| Electricity | | - | - | - | 8,090 | 10,040 | 10,040 | 10,040 | 13,773 | 20,000 | 8,000 |
| Water | | - | - | - | 65 | 40 | 40 | 40 | - | - | - |
| Waste water management | | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - |
| Waste management | | - | - | - | 250 | 165 | 165 | 165 | - | - | - |
| <i>Other</i> | | - | - | - | 20 | 12 | 12 | 12 | - | - | - |
| Total Capital Expenditure - Standard | 3 | - | - | - | 39,153 | 39,730 | 39,743 | 39,743 | 48,248 | 55,504 | 44,906 |
| Funded by: | | | | | | | | | | | |
| National Government | | | | | 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 | - | - | - | 36,940 | 38,940 | 38,940 | 38,940 | 48,248 | 55,504 | 44,906 |
| Public contributions & donations | 5 | | | | | | | | | | |
| Borrowing | 6 | | | | | | | | | | |
| Internally generated funds | | | | | 2,213 | 790 | 803 | 803 | - | - | - |
| Total Capital Funding | 7 | - | - | - | 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 | R ef | 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 | | | | | | | | | | |
| <u>Capital expenditure - Municipal Vote</u> | 2 | | | | | | | | | | |
| <u>Multi-year expenditure appropriation</u> | | | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | - | - | - | - | - | - | - | - | - | - |
| COUNCIL & EXECUTIVE | | - | - | - | - | - | - | - | - | - | - |
| MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - | - |
| BUDGET & TREASURY - | | - | - | - | - | - | - | - | - | - | - |
| FINANCIAL SERVICES | | - | - | - | - | - | - | - | - | - | - |
| CORPORATE SERVICES - | | - | - | - | - | - | - | - | - | - | - |
| MANAGER CORPORATE SERVICES | | - | - | - | - | - | - | - | - | - | - |
| INFORMATION TECHNOLOGY | | - | - | - | - | - | - | - | - | - | - |
| HUMAN RESOURCES | | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY & PUBLIC SAFETY - | | - | - | - | 12,500 | 12,500 | 12,500 | 12,500 | - | - | - |
| PARKS AND GARDENS | | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - |
| LIBRARY | | - | - | - | - | - | - | - | - | - | - |
| MUSEUM | | - | - | - | - | - | - | - | - | - | - |
| COMMUNITY DEVELOPMENT | | - | - | - | 11,500 | 11,500 | 11,500 | 11,500 | - | - | - |
| CEMETERIES | | - | - | - | - | - | - | - | - | - | - |
| SAFETY & SECURITY | | - | - | - | - | - | - | - | - | - | - |
| HOUSING SERVICES | | - | - | - | - | - | - | - | - | - | - |
| HEALTH AND CLINICS | | - | - | - | - | - | - | - | - | - | - |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | - | - | - | 15,440 | 15,440 | 15,440 | 15,440 | - | - | - |

KZN263 Abaqulusi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | R ef | 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 | | | | | | | | | | |
| PLANNING & DEVELOPMENT | | - | - | - | - | - | - | - | - | - | - |
| ROADS | | - | - | - | 15,440 | 15,440 | 15,440 | 15,440 | - | - | - |
| VEHICLE LICENSING | | - | - | - | - | - | - | - | - | - | - |
| TECHNICAL ADMIN | | - | - | - | - | - | - | - | - | - | - |
| TRADING SERVICES - | | - | - | - | 9,000 | 11,000 | 11,000 | 11,000 | - | - | - |
| ELECTRICITY SERVICES | | - | - | - | 8,000 | 10,000 | 10,000 | 10,000 | - | - | - |
| WATER SERVICES | | - | - | - | - | - | - | - | - | - | - |
| SANITATION | | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - |
| SOLID WASTE | | - | - | - | - | - | - | - | - | - | - |
| OTHER - | | - | - | - | - | - | - | - | - | - | - |
| TOURISM SERVICES | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | | - | - | - | 36,940 | 38,940 | 38,940 | 38,940 | - | - | - |
| <u>Capital expenditure - Municipal Vote</u> <u>Single-year expenditure appropriation</u> | 2 | | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | - | - | - | 20 | 10 | 10 | 10 | - | - | - |
| COUNCIL & EXECUTIVE | | - | - | - | - | - | - | - | - | - | - |
| MUNICIPAL MANAGER | | - | - | - | 20 | 10 | 10 | 10 | - | - | - |
| BUDGET & TREASURY - | | - | - | - | 89 | 45 | 45 | 45 | - | - | - |
| FINANCIAL SERVICES | | - | - | - | 89 | 45 | 45 | 45 | - | - | - |
| CORPORATE SERVICES - | | - | - | - | 231 | 65 | 65 | 65 | 3,500 | - | - |

KZN263 Abaqulusi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | R ef | 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 |
| MANAGER CORPORATE SERVICES | 1 | - | - | - | 177 | 50 | 50 | 50 | 3,500 | - | - |
| INFORMATION TECHNOLOGY | | - | - | - | 30 | 15 | 15 | 15 | - | - | - |
| HUMAN RESOURCES | | - | - | - | 24 | - | - | - | - | - | - |
| COMMUNITY & PUBLIC SAFETY - | | - | - | - | 1,215 | 335 | 348 | 348 | - | - | - |
| PARKS AND GARDENS | | - | - | - | 820 | 300 | 300 | 300 | - | - | - |
| LIBRARY | | - | - | - | - | - | - | - | - | - | - |
| MUSEUM | | - | - | - | 15 | 5 | 4 | 4 | - | - | - |
| COMMUNITY DEVELOPMENT | | - | - | - | 80 | - | - | - | - | - | - |
| CEMETERIES | | - | - | - | 200 | - | - | - | - | - | - |
| SAFETY & SECURITY | | - | - | - | 100 | 30 | 43 | 43 | - | - | - |
| HOUSING SERVICES | | - | - | - | - | - | - | - | - | - | - |
| HEALTH AND CLINICS | | - | - | - | - | - | - | - | - | - | - |
| ECONOMIC & ENVIRONMENTAL SERVICES - | | - | - | - | 233 | 78 | 78 | 78 | 30,975 | 35,504 | 36,906 |
| PLANNING & DEVELOPMENT | | - | - | - | 100 | 50 | 50 | 50 | 10,000 | 10,000 | 10,000 |
| ROADS | | - | - | - | 18 | 18 | 18 | 18 | 20,975 | 25,504 | 26,906 |
| VEHICLE LICENSING | | - | - | - | 5 | - | - | - | - | - | - |
| TECHNICAL ADMIN | | - | - | - | 110 | 10 | 10 | 10 | - | - | - |
| TRADING SERVICES - | | - | - | - | 405 | 245 | 245 | 245 | 13,773 | 20,000 | 8,000 |
| ELECTRICITY SERVICES | | - | - | - | 90 | 40 | 40 | 40 | 13,773 | 20,000 | 8,000 |
| WATER SERVICES | | - | - | - | 65 | 40 | 40 | 40 | - | - | - |
| SANITATION | | - | - | - | - | - | - | - | - | - | - |

KZN263 Abaqulusi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description | R ef | 2007/8 | 2008/9 | 2009/10 | Current Year 2010/11 | | | | 2011/12 Medium Term Revenue & Expenditure Framework | | |
|-------------------------------------------|---------|------------------------|------------------------|------------------------|----------------------|--------------------|-----------------------|----------------------|-----------------------------------------------------|------------------------------|------------------------------|
| | | Audited Outcom e | Audited Outcom e | Audited Outcom e | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| SOLID WASTE | 1 | - | - | - | 250 | 165 | 165 | 165 | - | - | - |
| OTHER - | | - | - | - | 20 | 12 | 12 | 12 | - | - | - |
| TOURISM SERVICES | | - | - | - | 20 | 12 | 12 | 12 | - | - | - |
| Capital single-year expenditure sub-total | | - | - | - | 2,213 | 790 | 803 | 803 | 48,248 | 55,504 | 44,906 |
| Total Capital Expenditure | | - | - | - | 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 |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | - | - | - | 830 | 830 | 989 | 989 | 989 | 1,000 | 1,000 |
| Call investment deposits | 1 | - | - | - | 44,706 | 44,706 | 17,707 | 17,707 | 17,707 | 17,707 | 17,707 |
| Consumer debtors | 1 | - | - | - | - | - | 50,425 | 50,425 | 50,500 | 50,500 | 50,500 |
| Other debtors | | - | - | - | 6,000 | 6,000 | 27,389 | 27,389 | 27,000 | 27,000 | 27,000 |
| Current portion of long-term receivables | | - | - | - | - | - | - | - | - | - | - |
| Inventory | 2 | - | - | - | 6,800 | 6,800 | 7,073 | 7,073 | 7,000 | 7,000 | 7,000 |
| Total current assets | | - | - | - | 58,336 | 58,336 | 103,583 | 103,583 | 103,196 | 103,207 | 103,207 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | - | - | - | - | - | - | - | - | - | - |
| Investments | | - | - | - | 62,092 | 62,092 | 55,518 | 55,518 | 55,518 | 55,518 | 55,518 |
| Investment property | | - | - | - | - | - | - | - | - | - | - |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 3 | - | - | - | - | - | 273,318 | 273,318 | 273,318 | 273,318 | 273,318 |
| Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Biological | | - | - | - | - | - | - | - | - | - | - |
| Intangible | | - | - | - | - | - | 162 | 162 | 162 | 162 | 162 |
| Other non-current assets | | - | - | - | - | - | - | - | - | - | - |
| Total non current assets | | - | - | - | 62,092 | 62,092 | 328,998 | 328,998 | 328,998 | 328,998 | 328,998 |
| TOTAL ASSETS | | - | - | - | 120,428 | 120,428 | 432,581 | 432,581 | 432,194 | 432,205 | 432,205 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 4 | - | - | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | - | - |
| Consumer deposits | | - | - | - | 7,000 | 7,000 | 6,508 | 6,508 | 6,500 | 6,500 | 6,500 |
| Trade and other payables | 4 | - | - | - | - | - | - | - | - | - | - |
| Provisions | | - | - | - | - | - | - | - | - | - | - |
| Total current liabilities | | - | - | 1,856 | 8,856 | 8,856 | 8,364 | 8,364 | 8,356 | 6,500 | 6,500 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | - | - | - | - | - | - | - | - | - | - |
| Provisions | | - | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | | - | - | 1,856 | 8,856 | 8,856 | 8,364 | 8,364 | 8,356 | 6,500 | 6,500 |
| NET ASSETS | 5 | - | - | (1,856) | 111,572 | 111,572 | 424,217 | 424,217 | 423,838 | 425,705 | 425,705 |

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 |
| 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 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Ratepayers and other | | 70,391 | - | 184,726 | 197,093 | 190,603 | 193,745 | 193,745 | 202,039 | 198,303 | 189,258 |
| Government - operating | 1 | 1,626 | - | 50,914 | 60,879 | 61,829 | 61,829 | 61,829 | 73,217 | 80,641 | 87,175 |
| Government - capital | 1 | - | - | - | 36,940 | 38,940 | 38,940 | 38,940 | 34,832 | 55,504 | 44,906 |
| Interest | | 1,731 | - | 4,255 | 2,604 | 920 | 782 | 782 | 929 | 984 | 1,042 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (44,812) | - | (211,784) | (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 | (1,899) | - | (1,157) | (2,300) | (2,300) | 2,253 | 2,253 | (14,280) | (17,174) | (17,591) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 27,037 | - | 26,954 | 31,455 | 32,269 | 62,875 | 62,875 | (24,631) | (66,005) | (117,207) |
| 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 | | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | - | - | - | - | - | - | - | - | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | 1,856 | 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 | | - | - | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 27,037 | - | 28,810 | 33,311 | 34,125 | 64,731 | 64,731 | (22,775) | (66,005) | (117,207) |
| Cash/cash equivalents at the year begin: | 2 | - | 27,037 | 27,037 | - | - | - | - | - | (22,775) | (88,781) |
| Cash/cash equivalents at the year end: | 2 | 27,037 | 27,037 | 55,847 | 33,311 | 34,125 | 64,731 | 64,731 | (22,775) | (88,781) | (205,988) |

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 | 27,037 | 27,037 | 55,847 | 33,311 | 34,125 | 64,731 | 64,731 | (22,775) | (88,781) | (205,988) |
| Other current investments > 90 days | | (27,037) | (27,037) | (55,847) | 12,225 | 11,411 | (46,035) | (46,035) | 41,471 | 107,488 | 224,695 |
| Non current assets - Investments | 1 | - | - | - | 62,092 | 62,092 | 55,518 | 55,518 | 55,518 | 55,518 | 55,518 |
| Cash and investments available: | | - | - | - | 107,628 | 107,628 | 74,214 | 74,214 | 74,214 | 74,225 | 74,225 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - |
| Unspent borrowing | | | | | | | | | | | |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | - | - | - | (6,000) | (6,000) | (63,288) | (63,288) | (55,588) | (59,286) | (58,911) |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | | | | | | | | | | |
| Total Application of cash and investments: | | - | - | - | (6,000) | (6,000) | (63,288) | (63,288) | (55,588) | (59,286) | (58,911) |
| Surplus(shortfall) | | - | - | - | 113,628 | 113,628 | 137,502 | 137,502 | 129,802 | 133,511 | 133,136 |

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 | | | | | | | | | | |
| <u>Total New Assets</u> | 1 | - | - | - | - | - | - | 48,248 | 55,504 | 44,906 |
| <i>Infrastructure - Road transport</i> | | - | - | - | - | - | - | 20,975 | 25,504 | 26,906 |
| <i>Infrastructure - Electricity</i> | | - | - | - | - | - | - | 13,773 | 20,000 | 8,000 |
| <i>Infrastructure - Water</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Sanitation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Other</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | 34,748 | 45,504 | 34,906 |
| Community | | - | - | - | - | - | - | 13,500 | 10,000 | 10,000 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| <u>Total Renewal of Existing Assets</u> | 2 | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Road transport</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Electricity</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Water</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Sanitation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Other</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | - | - | - | - | - | - | - | - | - | - |
| Community | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| <u>Total Capital Expenditure</u> | 4 | - | - | - | - | - | - | 20,975 | 25,504 | 26,906 |
| <i>Infrastructure - Road transport</i> | | - | - | - | - | - | - | 20,975 | 25,504 | 26,906 |
| <i>Infrastructure - Electricity</i> | | - | - | - | - | - | - | 13,773 | 20,000 | 8,000 |
| <i>Infrastructure - Water</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Sanitation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Infrastructure - Other</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | 34,748 | 45,504 | 34,906 |
| Community | | - | - | - | - | - | - | 13,500 | 10,000 | 10,000 |

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 | | | | | | | | | | |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | 2 | - | - | - | - | - | - | 48,248 | 55,504 | 44,906 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | |

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 | | | | | | | | | |
| <u>Water:</u> | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | | |
| Using public tap (at least min.service level) | 2 | | | | | | | | | |
| Other water supply (at least min.service level) | 4 | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 3 | | | | | | | | | |
| Other water supply (< min.service level) | 4 | | | | | | | | | |
| No water supply | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| <u>Sanitation/sewerage:</u> | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | | | | | | | | | |
| Flush toilet (with septic tank) | | | | | | | | | | |
| Chemical toilet | | | | | | | | | | |
| Pit toilet (ventilated) | | | | | | | | | | |
| Other toilet provisions (> min.service level) | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Bucket toilet | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | | |
| No toilet provisions | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| <u>Energy:</u> | | | | | | | | | | |
| Electricity (at least min.service level) | | | | | | | | | | |
| Electricity - prepaid (min.service level) | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Electricity (< min.service level) | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | |
| Other energy sources | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| <u>Refuse:</u> | | | | | | | | | | |
| Removed at least once a week | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | | |

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 |
| Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) Sanitation (free minimum level service) Electricity/other energy (50kwh per household per month) Refuse (removed at least once a week) | | | | | | | | | | |
| Cost of Free Basic Services provided (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per household per month) Sanitation (free sanitation service) Electricity/other energy (50kwh per household per month) Refuse (removed once a week) Total cost of FBS provided (minimum social package) | | - | - | - | - | - | - | - | - | - |
| Highest level of free service provided | | | | | | | | | | |
| Property rates (R'000 value threshold) Water (kilolitres per household per month) Sanitation (kilolitres per household per month) Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of free services provided (R'000) | 9 | | | | | | | | | |
| Property rates (R15 000 threshold rebate) Property rates (other exemptions, reductions and rebates) Water Sanitation Electricity/other energy Refuse Municipal Housing - rental rebates Housing - top structure subsidies Other | 6 | | | | | | | | | |
| Total revenue cost of free services provided (total social package) | | - | - | - | - | - | - | - | - | - |

Choose name from list - 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: | | | | | | | | | | | |
| <u>Property rates</u> | | | | | | | | | | | |
| | 6 | | | | | | | | | | |
| Total Property Rates | | | 23,857 | 25,762 | 33,500 | 32,200 | 32,812 | 32,812 | 34,671 | 35,579 | 37,502 |
| <i>less Revenue Foregone</i> | | | 1,097 | 2,820 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Net Property Rates | | - | 22,760 | 22,942 | 30,500 | 29,200 | 29,812 | 29,812 | 31,671 | 32,579 | 34,502 |
| <u>Service charges - electricity revenue</u> | | | | | | | | | | | |
| | 6 | | | | | | | | | | |
| Total Service charges - electricity revenue | | | 69,216 | 90,530 | 107,329 | 106,694 | 103,920 | 103,920 | 141,816 | 135,598 | 143,598 |
| <i>less Revenue Foregone</i> | | | 4,302 | 3,796 | 4,000 | 4,000 | 4,000 | 4,000 | 2,500 | 5,000 | 5,000 |
| Net Service charges - electricity revenue | | - | 64,914 | 86,734 | 103,329 | 102,694 | 99,920 | 99,920 | 139,316 | 130,598 | 138,598 |
| <u>Service charges - water revenue</u> | | | | | | | | | | | |
| | 6 | | | | | | | | | | |
| Total Service charges - water revenue | | | 14,938 | 19,595 | 18,031 | 18,334 | 23,036 | 23,036 | 21,124 | 24,813 | 26,277 |
| <i>less Revenue Foregone</i> | | | 1,860 | 1,341 | 1,100 | 2,598 | 2,598 | 2,598 | 1,200 | 1,300 | 1,300 |
| Net Service charges - water revenue | | - | 13,078 | 18,254 | 16,931 | 15,737 | 20,438 | 20,438 | 19,924 | 23,513 | 24,977 |
| <u>Service charges - sanitation revenue</u> | | | | | | | | | | | |
| | 6 | | | | | | | | | | |
| Total Service charges - sanitation revenue | | | 10,978 | 12,934 | 13,737 | 13,945 | 13,855 | 13,855 | 14,639 | 15,503 | 16,418 |
| <i>less Revenue Foregone</i> | | | 2,733 | 1,834 | 2,000 | 2,000 | 2,000 | 2,000 | 5,100 | 2,200 | 2,200 |
| Net Service charges - sanitation revenue | | - | 8,246 | 11,100 | 11,737 | 11,945 | 11,855 | 11,855 | 9,539 | 13,303 | 14,218 |
| <u>Service charges - refuse revenue</u> | | | | | | | | | | | |
| | 6 | | | | | | | | | | |
| Total refuse removal revenue | | - | 8,254 | 10,132 | 11,606 | 11,531 | 11,518 | 11,518 | 11,355 | 12,025 | 12,735 |
| Total landfill revenue | | - | - | - | - | - | - | - | - | - | - |
| <i>less Revenue Foregone</i> | | - | 1,876 | 2,507 | 2,700 | 2,700 | 2,700 | 2,700 | 2,900 | 3,000 | 3,000 |
| Net Service charges - refuse revenue | | - | 6,378 | 7,625 | 8,906 | 8,831 | 8,818 | 8,818 | 8,455 | 9,025 | 9,735 |
| <u>Other Revenue by source</u> | | | | | | | | | | | |
| Fuel levy | | - | - | - | - | - | - | - | - | - | - |

Choose name from list - 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 | | | | | | | | | | | |
| Other revenue | 3 | - | - | - | 20,718 | 20,425 | 19,907 | 19,907 | 68,964 | 93,245 | 69,166 |
| Total 'Other' Revenue | 1 | - | - | - | 20,718 | 20,425 | 19,907 | 19,907 | 68,964 | 93,245 | 69,166 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| <u>Employee related costs</u> | | | | | | | | | | | |
| Salaries and Wages | 2 | 24,613 | - | 43,013 | 58,059 | 50,621 | 44,109 | 44,109 | 58,638 | 68,823 | 73,783 |
| Contributions to UIF, pensions, medical aid | | 8,457 | - | 10,552 | 16,737 | 13,208 | 11,413 | 11,413 | 15,466 | 19,335 | 20,716 |
| Travel, motor car, accom; & other allowances | | 5,271 | - | 4,867 | 5,980 | 6,410 | 5,695 | 5,695 | 8,717 | 9,336 | 10,009 |
| Housing benefits and allowances | | 836 | - | 285 | 518 | 387 | 337 | 337 | 487 | 533 | 571 |
| Overtime | | 4,323 | - | 5,807 | 4,655 | 7,267 | 6,659 | 6,659 | 6,255 | 6,743 | 7,223 |
| Performance bonus | | 1,701 | - | 3,830 | 5,108 | 441 | 4,437 | 4,437 | 5,572 | 5,971 | 6,403 |
| Long service awards | | 678 | - | 477 | 607 | 484 | 417 | 417 | 532 | 675 | 723 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 4 | - | - | - | - | - | - | - | - | - | - |
| <i>sub-total</i> | 5 | 45,879 | - | 68,831 | 91,664 | 78,818 | 73,067 | 73,067 | 95,667 | 111,416 | 119,428 |
| <u>Less: Employees costs capitalised to PPE</u> | | | | | | | | | | | |
| Total Employee related costs | 1 | 45,879 | - | 68,831 | 91,664 | 78,818 | 73,067 | 73,067 | 95,667 | 111,416 | 119,428 |
| <u>Contributions recognised - capital</u> | | | | | | | | | | | |
| <i>List contributions by contract</i> | | | | | | | | | | | |
| Total Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| <u>Depreciation & asset impairment</u> | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 1,749 | - | 16,694 | - | - | - | - | 16,338 | 17,302 | 18,323 |

Choose name from list - 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 | | | | | | | | | | | |
| Lease amortisation | | - | - | - | - | - | - | - | - | - | - |
| Capital asset impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 1 | 1,749 | - | 16,694 | - | - | - | - | 16,338 | 17,302 | 18,323 |
| Bulk purchases | | | | | | | | | | | |
| Electricity Bulk Purchases | | - | 39,969 | 60,064 | 65,675 | 80,675 | 82,097 | 82,097 | 99,300 | 127,421 | 150,757 |
| Water Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Total bulk purchases | 1 | - | 39,969 | 60,064 | 65,675 | 80,675 | 82,097 | 82,097 | 99,300 | 127,421 | 150,757 |
| Contracted services | | | | | | | | | | | |
| <i>List services provided by contract</i> | | 1,539 | 15,956 | 17,886 | 21,150 | 19,585 | 19,585 | 19,585 | 19,540 | 23,094 | 24,040 |
| <i>sub-total</i> | 1 | 1,539 | 15,956 | 17,886 | 21,150 | 19,585 | 19,585 | 19,585 | 19,540 | 23,094 | 24,040 |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Total contracted services | | 1,539 | 15,956 | 17,886 | 21,150 | 19,585 | 19,585 | 19,585 | 19,540 | 23,094 | 24,040 |
| Other Expenditure By Type | | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - | - |
| Consultant fees | | 953 | - | 1,692 | 1,915 | 931 | 580 | 580 | 655 | 1,239 | 1,312 |
| Audit fees | | - | - | 1,028 | 1,400 | 1,500 | 1,427 | 1,427 | 2,500 | 2,648 | 2,804 |
| General expenses | 3 | (7,358) | - | 54,613 | 53,643 | 45,563 | 49,508 | 49,508 | 103,984 | 76,219 | 78,891 |
| <i>List Other Expenditure by Type</i> | | | | | | | | | | | |

Choose name from list - 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 | | | | | | | | | | | |
| Total 'Other' Expenditure | 1 | (6,405) | - | 57,333 | 56,958 | 47,994 | 51,515 | 51,515 | 107,139 | 80,106 | 83,007 |

| | | | | | | | | | | | |
|---------------------------------------------|---|---|---|----|-----|----|---|---|--------|--------|--------|
| Repairs and Maintenance by Expenditure Item | 8 | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Other materials | | | | | | | | | | | |
| Contracted Services | | | | | | | | | | | |
| Other Expenditure | | | | 52 | 125 | 35 | 1 | 1 | 15,193 | 31,367 | 31,982 |
| Total Repairs and Maintenance Expenditure | 9 | - | - | 52 | 125 | 35 | 1 | 1 | 15,193 | 31,367 | 31,982 |

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 - | Example 8 - Vote8 | Example 9 - Vote9 | Example 10 - Vote10 | Example 11 - Vote11 | Example 12 - Vote12 | Example 13 - Vote13 | Example 14 - Vote14 | Example 15 - Vote15 | Total |
|----------------------------------------------------------------------|-----|-----------------------------------------|---------------------|----------------------|-----------------------------|-------------------------------------|--------------------|-----------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | - | 34,671 | - | - | - | - | - | - | - | - | - | - | - | - | - | 34,671 |
| Property rates - penalties & collection charges | | - | 779 | - | - | - | - | - | - | - | - | - | - | - | - | - | 779 |
| 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 | | - | 512 | 67 | - | - | - | - | - | - | - | - | - | - | - | - | 579 |
| Interest earned - external investments | | - | 3,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,470 |
| Interest earned - outstanding debtors | | - | 929 | - | - | - | - | - | - | - | - | - | - | - | - | - | 929 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | 1,660 | - | - | - | - | - | - | - | - | - | - | - | 1,660 |
| Licences and permits | | - | - | - | 2,776 | 1,718 | - | - | - | - | - | - | - | - | - | - | 4,493 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | | - | 17,484 | - | 1,500 | 382 | - | 80 | - | - | - | - | - | - | - | - | 19,445 |
| Transfers recognised - operational | | 3,526 | 56,448 | - | 1,543 | - | 11,700 | - | - | - | - | - | - | - | - | - | 73,217 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 3,526 | 114,293 | 67 | 7,478 | 2,099 | 186,862 | 80 | - | - | - | - | - | - | - | - | 314,405 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 3,791 | 12,015 | 9,236 | 19,187 | 14,751 | 36,415 | 266 | - | - | - | - | - | - | - | - | 95,661 |
| Remuneration of councillors | | 12,193 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,193 |
| Debt impairment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | | 57 | 138 | 1,244 | 1,026 | 4,455 | 9,419 | - | - | - | - | - | - | - | - | - | 16,338 |

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 - | Example 8 - Vote8 | Example 9 - Vote9 | Example 10 - Vote10 | Example 11 - Vote11 | Example 12 - Vote12 | Example 13 - Vote13 | Example 14 - Vote14 | Example 15 - Vote15 | Total |
|----------------------------------------------------------------------|-----|-----------------------------------------|---------------------|----------------------|-----------------------------|-------------------------------------|--------------------|--------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | | - | - | - | - | - | 99,300 | - | - | - | - | - | - | - | - | - | 99,300 |
| Other materials | | - | 123 | 200 | 930 | 3,555 | 10,325 | 10 | - | - | - | - | - | - | - | - | 15,143 |
| Contracted services | | 1,000 | 1,000 | 970 | 11,320 | 350 | 7,500 | - | - | - | - | - | - | - | - | - | 22,140 |
| Transfers and grants | | 3,526 | 4,450 | - | - | - | 11,700 | 80 | - | - | - | - | - | - | - | - | 19,756 |
| Other expenditure | | 7,985 | 4,137 | 2,443 | 3,812 | 6,815 | 8,625 | 51 | - | - | - | - | - | - | - | - | 33,867 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 28,551 | 21,861 | 14,092 | 36,275 | 29,926 | 183,285 | 407 | - | - | - | - | - | - | - | - | 314,398 |
| Surplus/(Deficit) | | (25,025) | 92,431 | (14,026) | (28,796) | (27,827) | 3,577 | (327) | - | - | - | - | - | - | - | - | 7 |
| Transfers recognised - capital | | - | - | 3,500 | - | 31,332 | 13,773 | - | - | - | - | - | - | - | - | - | 48,605 |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (25,025) | 92,431 | (10,526) | (28,796) | 3,505 | 17,350 | (327) | - | - | - | - | - | - | - | - | 48,612 |

References

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to
'Budgeted Financial Position'

| Description | R ef | 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 | | | | | | | | | | | |
| <u>Call investment deposits</u> | | | | | | | | | | | |
| Call deposits < 90 days | | - | - | - | 44,706 | 44,706 | 17,707 | 17,707 | 17,707 | 17,707 | 17,707 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | - | - | - |
| Total Call investment deposits | 2 | - | - | - | 44,706 | 44,706 | 17,707 | 17,707 | 17,707 | 17,707 | 17,707 |
| <u>Consumer debtors</u> | | | | | | | | | | | |
| Consumer debtors | | - | - | - | - | - | 50,425 | 50,425 | 50,500 | 50,500 | 50,500 |
| <u>Less: Provision for debt impairment</u> | | - | - | - | - | - | - | - | - | - | - |
| Total Consumer debtors | 2 | - | - | - | - | - | 50,425 | 50,425 | 50,500 | 50,500 | 50,500 |
| <u>Debt impairment provision</u> | | | | | | | | | | | |
| Balance at the beginning of the year | | - | - | - | - | - | - | - | - | - | - |
| Contributions to the provision | | - | - | - | - | - | - | - | - | - | - |
| Bad debts written off | | - | - | - | - | - | - | - | - | - | - |
| Balance at end of year | | - | - | - | - | - | - | - | - | - | - |
| <u>Property, plant and equipment (PPE)</u> | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | - | - | - | - | - | 273,318 | 273,318 | 273,318 | 273,318 | 273,318 |
| Leases recognised as PPE | 3 | - | - | - | - | - | - | - | - | - | - |
| <u>Less: Accumulated depreciation</u> | | - | - | - | - | - | - | - | - | - | - |
| Total Property, plant and equipment (PPE) | 2 | - | - | - | - | - | 273,318 | 273,318 | 273,318 | 273,318 | 273,318 |
| LIABILITIES | | | | | | | | | | | |
| <u>Current liabilities - Borrowing</u> | | | | | | | | | | | |
| 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 | - | - |

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to
'Budgeted Financial Position'

| Description | R ef | 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 | | | | | | | | | | | |
| Total Current liabilities - Borrowing | | - | - | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | 1,856 | - | - |
| <u>Trade and other payables</u> | | | | | | | | | | | |
| Trade and other creditors | | - | - | - | - | - | - | - | - | - | - |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - |
| VAT | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and other payables | 2 | - | - | - | - | - | - | - | - | - | - |
| <u>Non current liabilities - Borrowing</u> | | | | | | | | | | | |
| Borrowing | 4 | - | - | - | - | - | - | - | - | - | - |
| Finance leases (including PPP asset element) | | - | - | - | - | - | - | - | - | - | - |
| Total Non current liabilities - Borrowing | | - | - | - | - | - | - | - | - | - | - |
| <u>Provisions - non-current</u> | | | | | | | | | | | |
| Retirement benefits | | - | - | - | - | - | - | - | - | - | - |
| <i>List other major provision items</i> | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions - non-current | | - | - | - | - | - | - | - | - | - | - |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| <u>Accumulated Surplus/(Deficit)</u> | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | - | - | - | - | - | - | - | - | - | - |
| GRAP adjustments | | | | | | | | | | | |
| Restated balance | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |

KZN263 Abaqulusi - Supporting Table SA3 Supporting detail to
'Budgeted Financial Position'

| Description | R ef | 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 | | | | | | | | | | | |
| Appropriations to Reserves | | - | - | - | - | - | - | - | - | - | - |
| Transfers from Reserves | | - | - | - | - | - | - | - | - | - | - |
| Depreciation offsets | | | | | | | | | | | |
| Other adjustments | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 1 | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |
| Reserves | - | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - |
| Capitalisation | | - | - | - | - | - | - | - | - | - | - |
| Government grant | | - | - | - | - | - | - | - | - | - | - |
| Donations and public contributions | | - | - | - | - | - | - | - | - | - | - |
| Self-insurance | | - | - | - | - | - | - | - | - | - | - |
| Other reserves <i>(list)</i> | | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - | - | - | - |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | (38,956) | 50,977 | (40,173) | 38 | 18 | 5,985 | 5,985 | 7 | 4,870 | (36,593) |

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 | | | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 22,324 | 26,113 | 27,577 | |
| | Electricity | | | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 144,316 | 160,598 | 156,598 | |
| Infrastructure | Sanitation | | | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 19,739 | 17,703 | 18,618 | |
| | Waste Management | | | 10,130 | 12,638 | 13,606 | 13,531 | 13,518 | 14,255 | 15,025 | 15,735 | |
| | Roads & Stormwater | | | 136 | 128 | 2,170 | 1,970 | 1,974 | 21,502 | 25,596 | 27,209 | |
| | Cemeteries | | | 274 | 238 | 249 | 253 | 224 | 270 | 286 | 303 | |
| | Housing | | | | 2,816 | | | | 30 | - | - | |
| Good Governance | Public Amenities | | | 300 | 1,684 | 1,425 | 2,008 | 1,446 | 3,738 | 4,525 | 4,796 | |
| | Support Services & Fleet | | | 328 | 354 | 787 | 658 | 359 | 3,567 | 58 | 61 | |
| | Integrated Planning | | | 85 | 74 | 278 | 278 | 195 | 10,212 | 10,158 | 10,167 | |
| Safety & Security | Financial Management | | | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 114,293 | 122,958 | 117,550 | |
| | Executive & Council | | | 985 | 3,234 | 3,167 | 3,167 | 3,178 | 3,526 | 3,219 | 3,219 | |
| | Road Safety | | | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 5,237 | 5,559 | 5,887 | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | - | 171,625 | 247,051 | 261,249 | 255,724 | 256,918 | 363,010 | 391,797 | 387,720 |

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 | | | 14,832 | 17,099 | 17,248 | 16,187 | 15,493 | 20,855 | 27,710 | 29,317 |
| | Electricity | | | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 140,993 | 165,165 | 189,862 |
| | Waste Water Management | | | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 21,172 | 23,743 | 25,319 |
| | Waste Management | | | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 14,038 | 17,201 | 18,131 |
| | Health | | | 551 | 429 | 778 | 498 | 490 | 529 | 984 | 1,056 |
| | Community | | | 5,004 | 5,348 | 7,436 | 6,493 | 5,987 | 7,116 | 7,777 | 8,211 |
| Infrastructure | Roads & Stormwater | | | 14,537 | 24,767 | 21,213 | 18,961 | 15,314 | 45,799 | 32,235 | 33,976 |
| | Cemeteries | | | 1,583 | 1,186 | 2,612 | 1,673 | 1,768 | 2,054 | 2,796 | 2,971 |
| | Housing | | | 668 | 3,624 | 908 | 854 | 827 | 921 | 1,002 | 1,076 |
| Good Governance | Integrated Planning | | | 1,475 | 1,593 | 5,677 | 5,383 | 5,019 | 15,459 | 7,185 | 7,565 |
| | Financial Management | | | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,861 | 24,882 | 26,421 |
| | Human Resources Management Executive & Council | | | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 3,139 | 3,926 | 4,147 |
| Social Development | Culture & Sport | | | 13,354 | 34,483 | 25,145 | 23,404 | 24,657 | 43,005 | 42,749 | 45,286 |
| Safety & Security | Public Safety | | | 8,877 | 9,203 | 10,217 | 8,814 | 8,815 | 9,646 | 11,427 | 11,994 |
| | | | | 10,613 | 10,655 | 14,370 | 12,909 | 12,501 | 16,416 | 18,145 | 18,979 |
| | | 1 | - | 170,964 | 248,357 | 261,211 | 255,706 | 250,934 | 363,003 | 386,927 | 424,313 |

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 | | | | | 8,090 | 10,040 | 10,040 | 13,773 | 20,000 | 8,000 |
| | Water | | | | | | 65 | 40 | 40 | | | |
| | Waste Water | | | | | | 1,000 | 1,000 | 1,000 | | | |
| | Waste | | | | | | 250 | 165 | 165 | | | |
| | Community | | | | | | 12,815 | 12,517 | 12,517 | | | |
| Infrastructure | Roads | B | | | | | 15,573 | 15,468 | 15,468 | 20,975 | 25,504 | 26,906 |
| Good Governance | Integrated Planning | C | | | | | 100 | 50 | 50 | 10,000 | 10,000 | 10,000 |
| | Human Resources Management | D | | | | | 231 | 65 | 65 | 3,500 | | |
| | Executive & Council | E | | | | | 20 | 10 | 10 | | | |
| | Financial Management | F | | | | | 89 | 45 | 45 | | | |
| Social Development | Culture & Sport | G | | | | | 820 | 300 | 300 | | | |
| Safety & Security | Public Safety | H | | | | | 100 | 30 | 43 | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |
| | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| | | Q | | | | | | | | | | |
| | | | 1 | - | - | - | 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 |
| Vote 1 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Vote 2 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |

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 |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Vote 3 - vote name | | | | | | | | | | |
| Function 1 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Function 2 - (name) | | | | | | | | | | |
| Sub-function 1 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 2 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| Sub-function 3 - (name) | | | | | | | | | | |
| <i>Insert measure/s description</i> | | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | | |

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

| Description of economic indicator | Basis of calculation | 1996 | 2001 | 2007 | 2007/8 | 2008/9 | 2009/10 | Current | 2011/12 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------------|----------------------|--------|--------|--------|--------|--------|---------|--------------|-----------------------------------------------------|---|---|
| | | Census | Census | Survey | | | | Year 2010/11 | | | |
| Demographics | | | | | | | | | | | |
| Population | | | | | | | | | | | |
| Females aged 5 - 14 | | | | | | | | | | | |
| Males aged 5 - 14 | | | | | | | | | | | |
| Females aged 15 - 34 | | | | | | | | | | | |
| Males aged 15 - 34 | | | | | | | | | | | |
| Unemployment | | | | | | | | | | | |
| Household income (households) (1.) | - | | | | | | | | | | |
| None | | | | | | | | | | | |
| R1 - R4800 | | | | | | | | | | | |
| R4800 - R9600 | | | | | | | | | | | |
| Poverty profiles (2.) | | | | | | | | | | | |
| Insert description | | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | |
| Number of people in municipal area | | | | | | | | | | | |
| Number of poor people in municipal area | | | | | | | | | | | |
| Number of households in municipal area | | | | | | | | | | | |
| Number of poor households in municipal area | | | | | | | | | | | |
| Definition of poor household (R per month) | | | | | | | | | | | |
| Housing statistics (3.) | | | | | | | | | | | |
| Formal | | | | | | | | | | | |
| Informal | | | | | | | | | | | |
| Total number of households | | - | - | - | - | - | - | - | - | - | - |
| 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 | | | | | | | | | | | |

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 | | |
|---------------------------------------------------------------------------------------------------------------------------|----------------------|-------------|-------------|-------------|--------|--------|---------|----------------------|-----------------------------------------------------|--|--|
| 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 | 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 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: 1/7/2008 | | | | | | | | | | |
| Financial year valuation used 2010/2011 | | | | | | | | | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | Yes | | | | | | | | |
| Municipal/assistant valuer appointed? (Y/N) | | 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 | | | | | | | | |
| Implementation time of new valuation roll (mths) | | | | | 48 | | | | | |
| No. of properties | 5 | | | | 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 | | |
| No. of unreasonably difficult properties s7(2) | | | | | - | - | - | - | | |
| No. of supplementary valuations | | | | | 4,123 | 4,123 | 4,123 | | | |
| No. of valuation roll amendments | | | | | | | 4,027 | | | |
| No. of objections by rate payers | | | | | | | 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) | | | | | | | | | | |
| Differential rates used? (Y/N) | 5 | | | | Yes | | | | | |
| Limit on annual rate increase (s20)? (Y/N) | | | | | | | | | | |
| Special rating area used? (Y/N) | | | | | Yes | | | | | |
| Phasing-in properties s21 (number) | | | | | | | 2845 | | | |
| Rates policy accompanying budget? (Y/N) | | | | | Yes | | | | | |
| Fixed amount minimum value (R'000) | | | | | | | | | | |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | | | | | | | |
| Rate revenue expected to collect (R'000) | 6 | | | | | | | | | |
| Expected cash collection rate (%) | | | | | | | | | | |
| 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, exemptions, reductions, 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 | National Monuments | Public benefit organs. | Mining Props. |
|-------------------------------------------------|-----|-------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| 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 | | | | | | | | | | | | | | | | |

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 | National Monuments | Public benefit organs. | Mining Props. |
|-----------------------------------------------------|-----|-------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|
| 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,eductns,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 | | | | | | | | | | | | | | | | |
| Frequency of valuation (select) | | 4 | | | | | | | | | | | | | | | | |
| Method of valuation used (select) | | Market | | | | | | | | | | | | | | | | |
| Base of valuation (select) | | | | | | | | | | | | | | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | No | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | |

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 Monuments | Public benefit organs. | Mining Props. | |
|-----------------------------------------------|-----|-------|---------|--------------|-------------|-------------|-------------|-----------------------|---------------------|---------------------------|------------|------------------|--------------------------|----------------|--------------------|------------------------|---------------|--|
| 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,eductns,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 | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | - | - | - | - | - | - | - | - | - | - |
| % increase/-decrease | | | - | - | - | - | - | - | - | - | - |
| Monthly Account for Household - 'Small' Household | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | - | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | - | - | - | - | - | - | - | - | - | - |
| % increase/-decrease | | | - | - | - | - | - | - | - | - | - |
| Monthly Account for Household - 'Small' Household receiving free basic services | 3 | | | | | | | | | | |

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 | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Electricity: Basic levy | | | | | | | | | | | |
| Electricity: Consumption | | | | | | | | | | | |
| Water: Basic levy | | | | | | | | | | | |
| Water: Consumption | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | |
| Refuse removal | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| sub-total | | - | - | - | - | - | - | | - | - | - |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | - | - | - | - | - | - | | - | - | - |
| % increase/-decrease | | | - | - | - | - | - | | - | - | - |

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 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| <u>Operating Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 1,626 | - | 47,056 | 58,468 | 60,980 | 59,093 | 70,381 | 99,641 | 72,802 |
| Equitable share | | 892 | - | 45,756 | 56,268 | 58,780 | 57,893 | 67,931 | 97,141 | 70,152 |
| Finance Management | | - | - | - | 1,200 | 1,200 | 1,200 | 1,450 | 1,500 | 1,750 |
| Municipal Systems Improvement | | 734 | - | 1,300 | 1,000 | 1,000 | - | 1,000 | 1,000 | 900 |
| Other transfers/grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | 51 | 791 | 1,741 | 1,203 | 1,362 | 1,431 | 2,799 |
| Health subsidy | | - | - | 51 | 611 | 541 | - | - | - | - |
| Library | | - | - | - | 180 | 1,200 | 1,203 | 1,362 | 1,431 | 2,799 |
| District Municipality: | | - | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| <i>Tourism Grant</i> | | - | 80 | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Other grant providers: | | - | - | - | 73 | 73 | 73 | 181 | 195 | 211 |
| <i>Museum</i> | | - | - | - | 73 | 73 | 73 | 181 | 195 | 211 |
| Total Operating Transfers and Grants | 5 | 1,626 | 80 | 47,187 | 59,432 | 62,894 | 60,449 | 72,004 | 101,367 | 75,912 |
| <u>Capital Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | - | - | 25,440 | 27,440 | 27,440 | 35,105 | 45,504 | 34,906 |
| Municipal Infrastructure (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 |

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 |
| R thousand | | | | | | | | | | |
| 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 Transfers and Grants | 5 | - | - | - | 36,940 | 38,940 | 38,940 | 48,605 | 55,504 | 44,906 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 1,626 | 80 | 47,187 | 96,372 | 101,834 | 99,389 | 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 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | - | - | 2,200 | 2,200 | 2,200 | 2,450 | 2,500 | 2,650 |
| Equitable share | | - | - | - | - | - | - | - | - | - |
| Finance Management | | - | - | - | 1,200 | 1,200 | 1,200 | 1,450 | 1,500 | 1,750 |
| Municipal Systems Improvement | | - | - | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 900 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other transfers/grants [insert description] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | 791 | 1,741 | 1,741 | 1,362 | 1,431 | 2,799 |
| Health subsidy | | - | - | - | 611 | 541 | 541 | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Library | | - | - | - | 180 | 1,200 | 1,200 | 1,362 | 1,431 | 2,799 |
| District Municipality: | | - | - | 80 | 100 | 100 | 80 | 80 | 100 | 100 |
| Tourism Grant | | - | - | 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: | | - | - | 80 | 3,164 | 4,114 | 4,094 | 4,073 | 4,226 | 5,760 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | - | - | - | 25,440 | 27,440 | 27,440 | 35,105 | 45,504 | 34,906 |
| Municipal Infrastructure (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 |

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 |
| 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 | | - | - | 80 | 40,104 | 43,054 | 43,034 | 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 | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| 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 operating transfers and grants revenue | | - | - | - | - | - | - | - | - | - |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |

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 | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - |
| Total capital transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

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

| Description 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 |
| <u>Transfers to other municipalities</u> <i>Insert description</i> | 1 | | | | | | | | | |
| TOTAL TRANSFERS TO MUNICIPALITIES: | | - | - | - | - | - | - | - | - | - |
| <u>Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i> | 2 | | | | | | | | | |
| TOTAL TRANSFERS TO ENTITIES/EMs' | | - | - | - | - | - | - | - | - | - |
| <u>Transfers to other Organs of State</u> <i>Insert description</i> | 3 | | | | | | | | | |
| TOTAL TRANSFERS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - |
| <u>Grants to Organisations/ Groups of Individuals</u> <i>SPCA</i> | 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 Number | 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 | | - | - | - | - | - | - | - | - | - |
| <i>Finance</i> | | | | | | | | | | |
| <i>Spatial/town planning</i> | | | | | | | | | | |
| <i>Information Technology</i> | | | | | | | | | | |
| <i>Roads</i> | | | | | | | | | | |
| <i>Electricity</i> | | | | | | | | | | |
| <i>Water</i> | | | | | | | | | | |
| <i>Sanitation</i> | | | | | | | | | | |
| <i>Refuse</i> | | | | | | | | | | |
| <i>Other</i> | | | | | | | | | | |
| Technicians | | 184 | 168 | - | 208 | 175 | - | 210 | 210 | - |
| <i>Finance</i> | | 45 | 40 | | 56 | 45 | | 56 | 56 | |
| <i>Spatial/town planning</i> | | 4 | 4 | | 7 | 7 | | 8 | 8 | |
| <i>Information Technology</i> | | 3 | 3 | | 3 | 3 | | 4 | 4 | |
| <i>Roads</i> | | 18 | 18 | | 21 | 15 | | 21 | 21 | |
| <i>Electricity</i> | | 38 | 32 | | 40 | 33 | | 40 | 40 | |
| <i>Water</i> | | 40 | 35 | | 40 | 35 | | 40 | 40 | |
| <i>Sanitation</i> | | 35 | 35 | | 40 | 35 | | 40 | 40 | |
| <i>Refuse</i> | | 1 | 1 | | 1 | 2 | | 1 | 1 | |
| <i>Other</i> | | 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 | R ef | Budget Year 2011/12 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|----------------------------------------------------------------------|---------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------------|------------------------------|
| | | July | August | Sept. | October | Novemb er | Decemb er | January | Februar y | March | April | May | June | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| Revenue By Source | - | | | | | | | | | | | | | | | |
| Property rates | | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | (2,861) | 31,671 | 32,579 | 34,502 |
| Property rates - penalties & collection charges | | - | - | - | - | - | - | - | - | - | - | - | 779 | 779 | 825 | 873 |
| Service charges - electricity revenue | | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 21,982 | 139,316 | 130,598 | 138,598 |
| Service charges - water revenue | | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | (15,036) | 19,924 | 23,513 | 24,977 |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | 9,539 | 9,539 | 13,303 | 14,218 |
| Service charges - refuse revenue | | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | (1,807) | 8,455 | 9,025 | 9,735 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | - | - | - | - | - | - | - | - | - | - | - | 579 | 579 | 554 | 519 |
| Interest earned - external investments | | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 2,756 | 3,470 | - | - |
| Interest earned - outstanding debtors | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 792 | 929 | 984 | 1,041 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 151 | 1,673 | 1,771 | 1,876 |
| Licences and permits | | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 1,949 | 4,493 | 4,759 | 5,039 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 10,030 | 73,217 | 80,641 | 87,175 |
| Other revenue | | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 64,111 | 68,964 | 93,245 | 69,166 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 92,965 | 363,010 | 391,797 | 387,719 |
| Expenditure By Type | - | | | | | | | | | | | | | | | |
| Employee related costs | | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 875 | 95,667 | 111,414 | 119,429 |
| 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 | 1,016 | 12,193 | 13,108 | 14,091 |
| 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 | 1,362 | 16,338 | 17,302 | 18,323 |

KZN263 Abaqulusi - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | R ef | Budget Year 2011/12 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|----------------------------------------------------------------------|----------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-----------------------------------------------|------------------------------|------------------------------|
| | | July | August | Sept. | October | Novemb er | Decemb er | January | Februar y | March | April | May | June | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk purchases | | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 7,931 | 99,300 | 127,421 | 150,757 |
| Other materials | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | 1,916 | (1,534) | 19,540 | 23,094 | 24,040 |
| Transfers and grants | | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | (265) | 12,825 | 14,483 | 14,664 |
| Other expenditure | | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 57,373 | 107,139 | 80,106 | 83,007 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 26,931 | 66,758 | 363,003 | 386,927 | 424,312 |
| Surplus/(Deficit) | | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | 26,207 | 7 | 4,870 | (36,593) |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | 26,207 | 7 | 4,870 | (36,593) |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | (2,382) | 26,207 | 7 | 4,870 | (36,593) |

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

| Description | R ef | Budget Year 2011/12 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|-----------------------------------------------------------------|---------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------------|------------------------------|
| | | July | August | Sept. | October | Novem ber | Decemb er | January | Februar y | March | April | May | June | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| Revenue by Vote | - | | | | | | | | | | | | | | | |
| MUNICIPAL GOVERNANCE & ADMINISTRATION - | | 1,175 | - | - | - | 1,175 | - | - | - | 1,175 | - | - | 0 | 3,526 | 4,219 | 3,219 |
| BUDGET & TREASURY - | | 24,603 | 4,820 | 4,820 | 4,820 | 23,153 | 4,820 | 4,820 | 4,820 | 23,153 | 4,820 | 4,820 | 4,821 | 114,293 | 122,958 | 117,550 |
| CORPORATE SERVICES - | | 6 | 6 | 6 | 6 | 3,506 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 3,567 | 58 | 61 |
| COMMUNITY & PUBLIC SAFETY - ECONOMIC & ENVIRONMENTAL SERVICES - | | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 623 | 7,478 | 7,910 | 9,456 |
| TRADING SERVICES - | | 7,167 | 175 | 175 | 175 | 7,167 | 175 | 175 | 175 | 7,167 | 175 | 10,175 | 532 | 33,432 | 37,113 | 38,806 |
| OTHER - | | - | - | - | 80 | - | - | - | - | - | - | - | - | 80 | 100 | 100 |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 20,619 | 363,010 | 391,797 | 387,719 |
| 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 | 29,868 | 31,707 |
| BUDGET & TREASURY - | | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,822 | 1,821 | 21,861 | 24,882 | 26,421 |
| 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 | 16,806 | 17,726 |
| COMMUNITY & PUBLIC SAFETY - ECONOMIC & ENVIRONMENTAL SERVICES - | | 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 | 41,699 | 43,933 |
| | | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 4,272 | 14,272 | 4,271 | 61,258 | 39,418 | 41,540 |

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

| Description | R ef | Budget Year 2011/12 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|------------------------------------------|----------|---------------------|-----------------|----------------|----------------|---------------|----------------|----------------|-----------------|---------------|----------------|----------------|-----------------|-----------------------------------------------|------------------------------|------------------------------|
| | | July | August | Sept. | October | Novem ber | Decemb er | January | Februar y | March | April | May | June | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| 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 | 233,820 | 262,629 |
| OTHER - | | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 407 | 431 | 355 |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 386,924 | 424,311 |
| 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) | (11,383) | 8 | 4,873 | (36,591) |
| 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) | (11,383) | 8 | 4,873 | (36,591) |

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 | - | 25,784 | 4,826 | 4,826 | 4,826 | 27,834 | 4,826 | 4,826 | 4,826 | 24,334 | 4,826 | 4,826 | 4,826 | 121,385 | 127,235 | 120,830 |
| <i>Governance and administration</i> | | | | | | | | | | | | | | | | |
| Executive and council | | 1,175 | - | - | - | 1,175 | - | - | - | 1,175 | - | - | 0 | 3,526 | 4,219 | 3,219 |
| 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 | 4,820 | 114,293 | 122,958 | 117,550 |
| Corporate services | | 6 | 6 | 6 | 6 | 3,506 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 3,567 | 58 | 61 |
| <i>Community and public safety</i> | | | | | | | | | | | | | | | | |
| Community and social services | | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 621 | 651 | 7,478 | 7,910 | 9,456 |
| Sport and recreation | | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 184 | 185 | 2,211 | 2,351 | 3,569 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | 436 | 437 | 436 | 436 | 436 | 436 | 436 | 436 | 436 | 436 | 436 | 436 | 5,237 | 5,559 | 5,887 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | 30 | 30 | - | - |
| <i>Economic and environmental services</i> | | | | | | | | | | | | | | | | |
| Planning and development | | 7,160 | 169 | 169 | 169 | 7,160 | 169 | 169 | 169 | 7,160 | 169 | 10,169 | 599 | 33,431 | 37,113 | 38,806 |
| Road transport | | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 10,018 | 17 | 10,212 | 10,158 | 10,167 |
| Environmental protection | | 7,143 | 151 | 151 | 151 | 7,143 | 151 | 151 | 151 | 7,143 | 151 | 151 | 582 | 23,219 | 26,956 | 28,639 |
| Trading services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity | | 19,427 | 15,427 | 15,427 | 15,427 | 19,427 | 15,427 | 15,427 | 15,427 | 21,200 | 15,427 | 15,427 | 17,164 | 200,635 | 219,439 | 218,527 |
| Water | | 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 | 160,598 | 156,598 |
| Waste water management | | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 1,719 | 3,413 | 22,324 | 26,113 | 27,577 |
| Waste management | | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 | 19,739 | 17,703 | 18,618 |
| Other | | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 1,188 | 14,255 | 15,025 | 15,735 |
| Total Revenue - Standard | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 80 | 100 | 100 |
| Expenditure - Standard | - | 52,999 | 21,049 | 21,049 | 21,049 | 55,049 | 21,049 | 21,049 | 21,049 | 53,322 | 21,049 | 31,050 | 23,246 | 363,010 | 391,797 | 387,719 |
| | | | 32,126 | 32,126 | 32,126 | 71,301 | 32,126 | 32,126 | 32,126 | 71,347 | 32,126 | 52,127 | | | | |

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 |
| <i>Governance and administration</i> | | 5,375 | 5,375 | 5,375 | 5,375 | 8,875 | 5,375 | 5,375 | 5,375 | 5,375 | 5,375 | 5,375 | 5,376 | 68,005 | 71,557 | 75,854 |
| 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 | 2,377 | 28,551 | 29,868 | 31,707 |
| 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 | 24,882 | 26,421 |
| Corporate services | | 1,174 | 1,174 | 1,174 | 1,174 | 4,674 | 1,174 | 1,174 | 1,174 | 1,174 | 1,174 | 1,174 | 1,179 | 17,592 | 16,806 | 17,726 |
| <i>Community and public safety</i> | | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 3,121 | 1,940 | 36,275 | 39,999 | 43,933 |
| Community and social services | | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 | 711 | 18,409 | 19,869 | 22,822 |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,391 | 1,118 | 16,416 | 18,145 | 18,979 |
| Housing | | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 78 | 68 | 921 | 1,001 | 1,076 |
| Health | | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 529 | 984 | 1,056 |
| <i>Economic and environmental services</i> | | 2,281 | 4,416 | 4,416 | 4,416 | 4,416 | 4,416 | 4,416 | 4,416 | 4,416 | 4,416 | 14,416 | 4,818 | 61,258 | 42,737 | 45,315 |
| Planning and development | | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 10,421 | 824 | 15,459 | 7,185 | 7,565 |
| 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 | 35,552 | 37,750 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 18,704 | 18,704 | 15,704 | 15,704 | 19,704 | 15,704 | 15,704 | 15,704 | 15,704 | 15,704 | 15,704 | 14,316 | 197,058 | 233,820 | 262,629 |
| 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 | 165,165 | 189,862 |
| 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 | 27,710 | 29,317 |
| 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 | 851 | 21,172 | 23,743 | 25,319 |
| Waste management | | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 710 | 14,038 | 17,201 | 18,131 |
| <i>Other</i> | | 34 | 33 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 35 | 407 | 431 | 355 |
| Total Expenditure - Standard | | 29,516 | 31,649 | 28,650 | 28,650 | 36,150 | 28,650 | 28,650 | 28,650 | 28,650 | 28,650 | 38,650 | 26,486 | 363,003 | 388,543 | 428,087 |
| Surplus/(Deficit) before assoc. | | 23,483 | (10,600) | (7,601) | (7,601) | 18,898 | (7,601) | (7,601) | (7,601) | 24,671 | (7,601) | (7,600) | (3,240) | 7 | 3,254 | (40,367) |
| Share of surplus/ (deficit) of | | | | | | | | | | | | | - | | | |

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 |
| associate | | | | | | | | | | | | | | - | - | - |
| Surplus/(Deficit) | 1 | 23,483 | (10,600) | (7,601) | (7,601) | 18,898 | (7,601) | (7,601) | (7,601) | 24,671 | (7,601) | (7,600) | (3,240) | 7 | 3,254 | (40,367) |

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 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 1,907 | 11,907 | 1,907 | 30,975 | 35,504 | 36,906 |

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

| Description | Re f | 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 |
| 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 - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 8 - Vote8 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 9 - Vote9 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 10 - Vote10 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 11 - Vote11 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 12 - Vote12 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 13 - Vote13 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 14 - Vote14 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Example 15 - Vote15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | - | - | - | - | 3,500 | - | - | - | - | - | - | - | 3,500 | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Corporate services | | - | - | - | - | 3,500 | - | - | - | - | - | - | - | 3,500 | - | - |
| <i>Community and public safety</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | - | 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 |
| 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 | 1,907 | 20,975 | 25,504 | 26,906 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | - | - | 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 |
| Electricity | | - | - | 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 |
| Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 3,284 | 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 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 3,139 | 139 | 34,671 | 35,579 | 37,502 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - | - | - | 779 | 779 | 825 | 873 |
| Service charges - electricity revenue | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,667 | 10,709 | 128,043 | 135,598 | 143,598 |
| Service charges - water revenue | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | 3,178 | (13,837) | 21,124 | 24,813 | 26,277 |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - | - | - | 14,639 | 14,639 | 15,503 | 16,418 |
| Service charges - refuse revenue | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 933 | 1,093 | 11,355 | 11,203 | 12,735 |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - | - | - | 579 | 579 | 554 | 519 |
| Interest earned - external investments | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 2,756 | 3,470 | 159 | 168 |
| Interest earned - outstanding debtors | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 792 | 929 | 825 | 873 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 151 | 1,673 | 1,771 | 1,876 |
| Licences and permits | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 1,949 | 4,493 | 4,759 | 5,039 |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer receipts - operational | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 5,744 | 10,387 | 73,574 | 80,641 | 87,175 |
| Other revenue | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 441 | 62,828 | 67,681 | 79,567 | 54,666 |
| Cash Receipts by Source | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 92,965 | 363,010 | 391,797 | 387,720 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

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 |
| 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 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 24,550 | 92,965 | 363,010 | 391,797 | 387,720 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 8,618 | 875 | 95,668 | 111,414 | 119,429 | |
| 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 | 1,016 | 12,193 | 13,108 | 14,091 | |
| Collection costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest paid | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Bulk purchases - Electricity | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 8,306 | 7,931 | 99,300 | 127,421 | 150,757 | |
| 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 | 1,266 | 15,193 | 31,367 | 31,982 | |
| Contracted services | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 1,628 | 19,540 | 23,094 | 24,040 | |
| Grants and subsidies paid - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Grants and subsidies paid - other | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 1,069 | 12,825 | 14,483 | 14,664 | |
| General expenses | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 9,024 | 108,285 | 66,040 | 69,350 | |
| Cash Payments by Type | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 22,809 | 363,003 | 386,927 | 424,313 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

KZN263 Abaqulusi - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS R thousand | Budget Year 2011/12 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|------------------------------------------------|---------------------|----------|----------|----------|--------------|--------------|----------|----------|----------|----------|----------|----------|-----------------------------------------------|------------------------------|------------------------------|
| | July | August | Sept. | October | Novemb er | Decemb er | January | February | March | April | May | June | Budget Year 2011/12 | Budget Year +1 2012/13 | Budget Year +2 2013/14 |
| Total Cash Payments by Type | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 30,927 | 22,809 | 363,003 | 386,927 | 424,313 |
| NET INCREASE/(DECREASE) IN CASH HELD | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | (6,377) | 70,156 | 6 | 4,871 | (36,594) |
| Cash/cash equivalents at the month/year begin: | | (6,377) | (12,755) | (19,132) | (25,509) | (31,886) | (38,264) | (44,641) | (51,018) | (57,395) | (63,773) | (70,150) | - | 6 | 4,877 |
| Cash/cash equivalents at the month/year end: | (6,377) | (12,755) | (19,132) | (25,509) | (31,886) | (38,264) | (44,641) | (51,018) | (57,395) | (63,773) | (70,150) | 6 | 6 | 4,877 | (31,716) |

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 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | 34,748 | 45,504 | 34,906 |
| Infrastructure - Road transport | | - | - | - | - | - | - | 20,975 | 25,504 | 26,906 |
| <i>Roads, Pavements & Bridges</i> | | - | - | - | - | - | - | 20,975 | 25,504 | 26,906 |
| <i>Storm water</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | - | - | - | - | - | - | 13,773 | 20,000 | 8,000 |
| <i>Generation</i> | | - | - | - | - | - | - | 13,773 | 20,000 | 8,000 |
| <i>Transmission & Reticulation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Street Lighting</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | - | - | - | - | - | - | - | - | - |
| <i>Dams & Reservoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water purification</i> | | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - |
| <i>Reticulation</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sewerage purification</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| <i>Waste Management</i> | | - | - | - | - | - | - | - | - | - |
| <i>Transportation</i> | 2 | - | - | - | - | - | - | - | - | - |
| <i>Gas</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other</i> | 3 | - | - | - | - | - | - | - | - | - |
| Community | | - | - | - | - | - | - | 13,500 | 10,000 | 10,000 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | - | - | - | - | - | - | - | - |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Recreational facilities | | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - |
| Security and policing | | - | - | - | - | - | - | - | - | - |
| Buses | 7 | - | - | - | - | - | - | - | - | - |
| Clinics | | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - |

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 | | | | | | | | | | |
| Cemeteries | 8 | - | - | - | - | - | - | - | - | - | |
| Social rental housing | | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | |
| Other | | - | - | - | - | - | - | 3,500 | - | - | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | |
| Buildings | 9 | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | |
| Housing development | | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | |
| Other assets | | - | - | - | - | - | - | - | - | - | |
| General vehicles | 10 | - | - | - | - | - | - | - | - | - | |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - | |
| Plant & equipment | | - | - | - | - | - | - | - | - | - | |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - | |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - | |
| Abattoirs | | - | - | - | - | - | - | - | - | - | |
| Markets | | - | - | - | - | - | - | - | - | - | |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - | |
| Other Buildings | | - | - | - | - | - | - | - | - | - | |
| 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>) | | - | - | - | - | - | - | - | - | - | |

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 | | | | | | | | | |
| Total Capital Expenditure on new assets | 1 | - | - | - | - | - | - | 48,248 | 55,504 | 44,906 |

| | | | | | | | | | | |
|-----------------------------|--|---|---|---|---|---|---|---|---|---|
| <u>Specialised vehicles</u> | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |

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 | | | | | | | | |
| 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

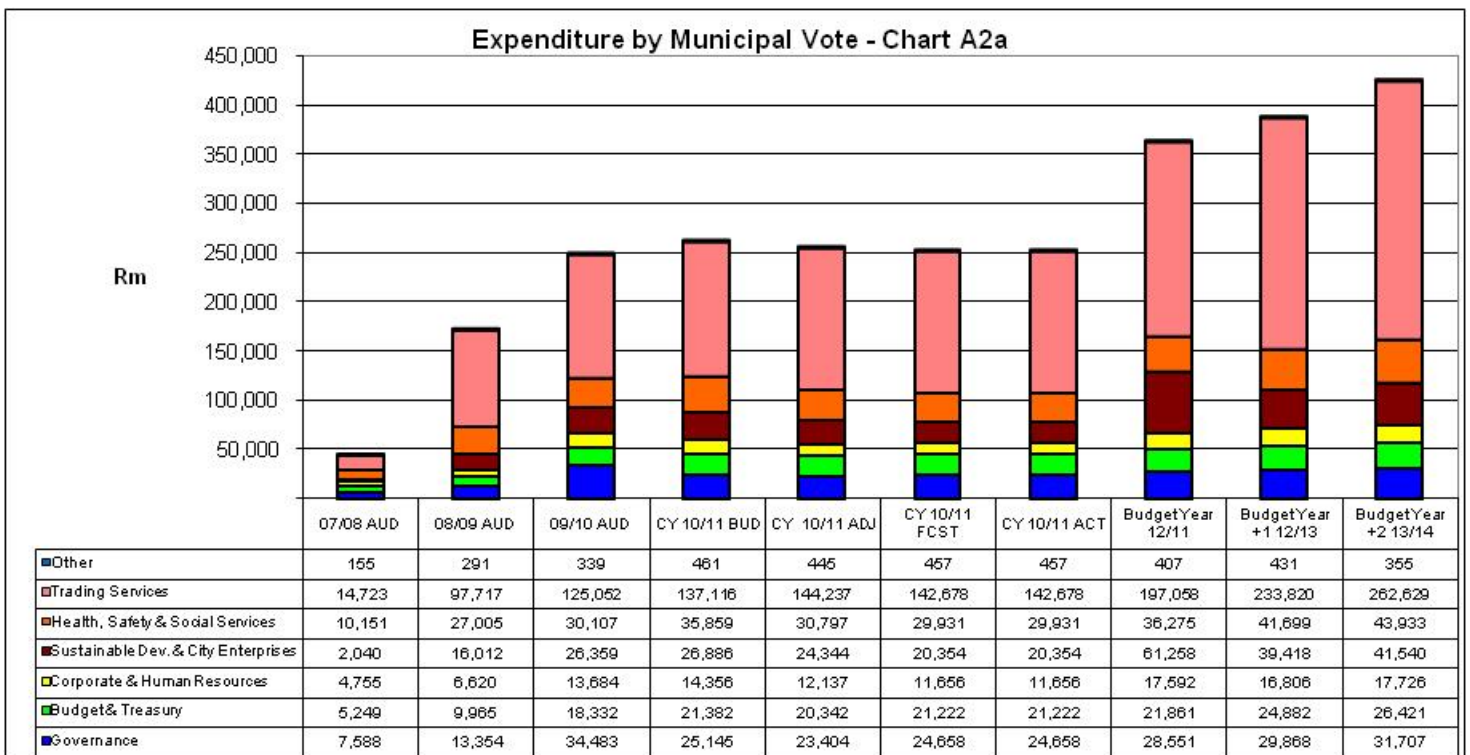
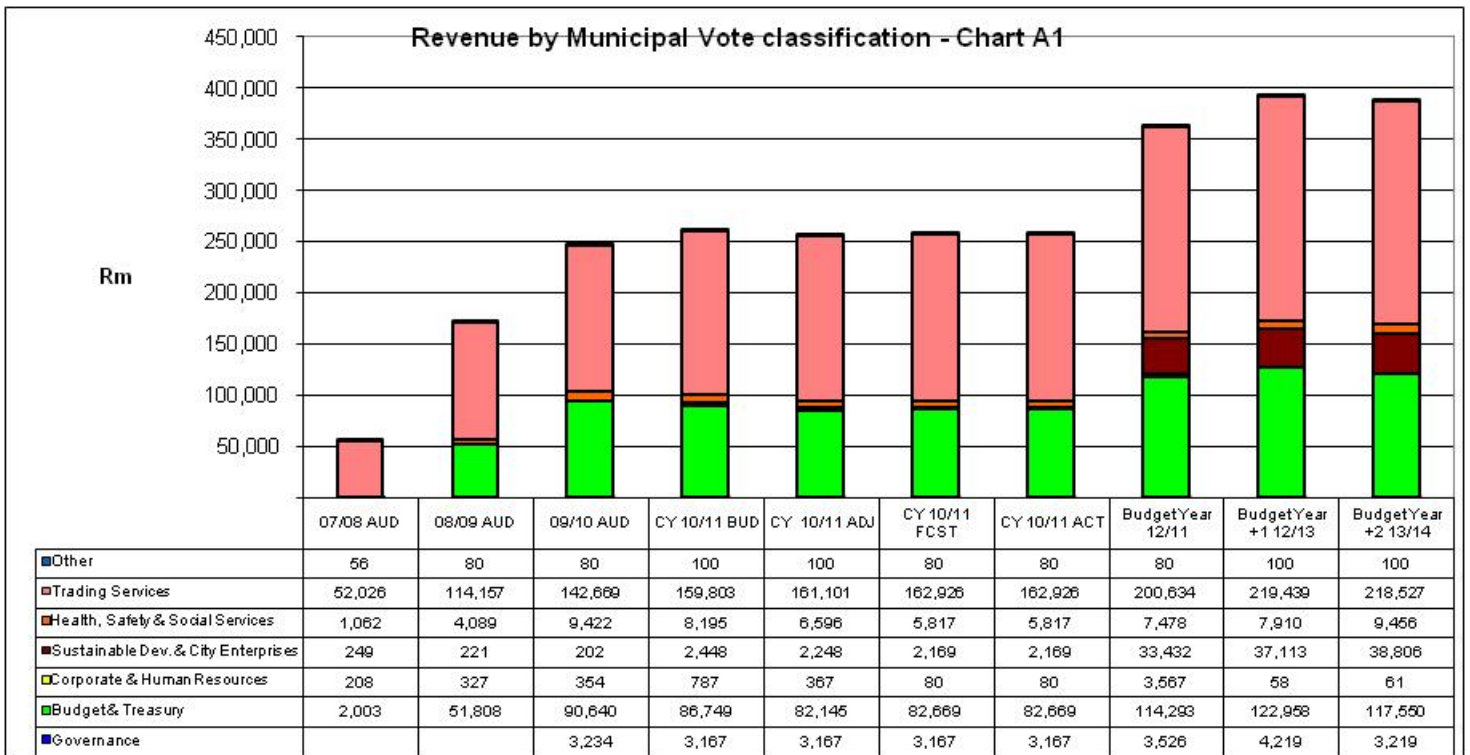
Figure 15: Expenditure by standard classification

Figure 16: Capital expenditure by standard classification

Figure 17: Capital expenditure by municipal vote – major

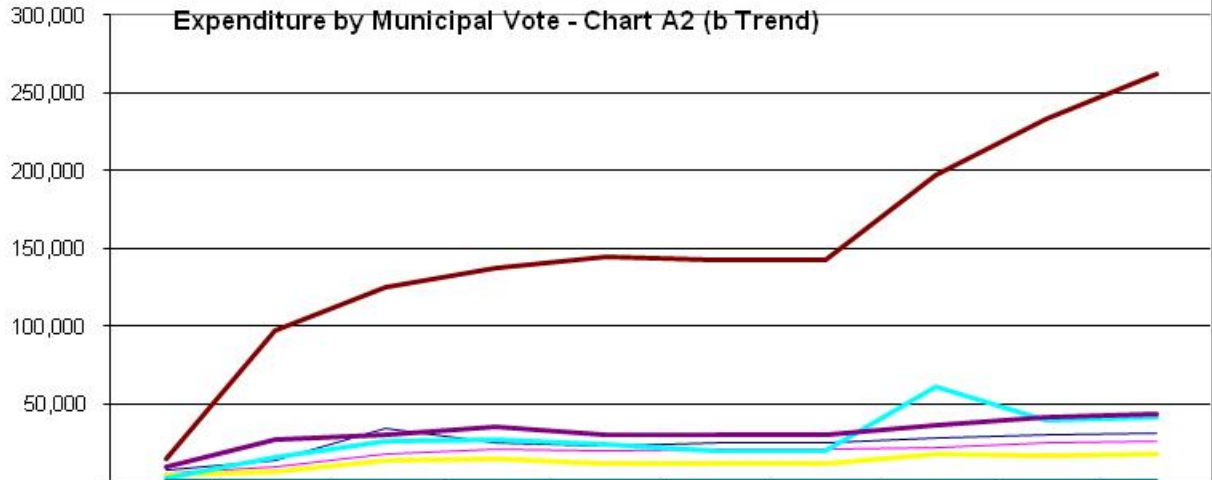
Figure 18: Capital expenditure by municipal vote – minor

Figure 19: Capital funding by source

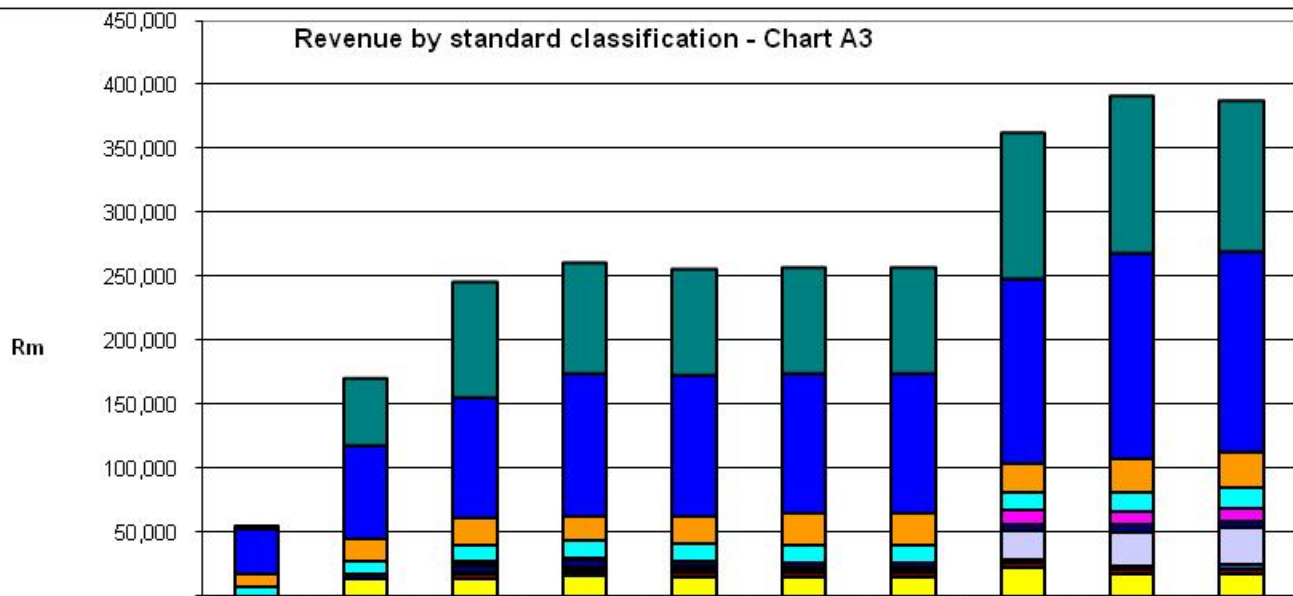


Expenditure by Municipal Vote - Chart A2 (b Trend)

Rm

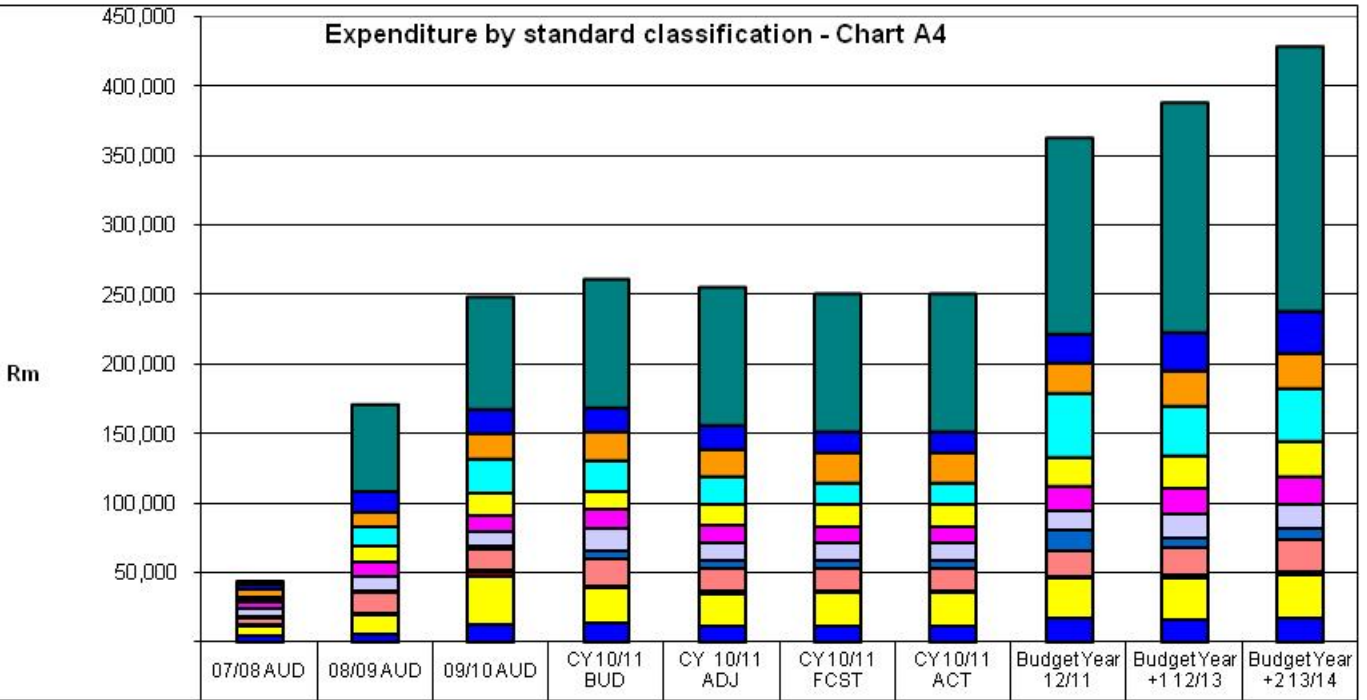


| | 07/08 AUD | 08/09 AUD | 09/10 AUD | CY 10/11 BUD | CY 10/11 ADJ | CY 10/11 FCST | CY 10/11 ACT | BudgetYear 12/11 | BudgetYear +1 12/13 | BudgetYear +2 13/14 |
|---------------------------------------|-----------|-----------|-----------|--------------|--------------|---------------|--------------|------------------|---------------------|---------------------|
| — Governance | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,658 | 24,658 | 28,551 | 29,868 | 31,707 |
| — Budget & Treasury | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,222 | 21,861 | 24,882 | 26,421 |
| — Corporate & Human Resources | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 11,656 | 17,592 | 16,806 | 17,726 |
| — Sustainable Dev. & City Enterprises | 2,040 | 16,012 | 26,359 | 26,886 | 24,344 | 20,354 | 20,354 | 61,258 | 39,418 | 41,540 |
| — Health, Safety & Social Services | 10,151 | 27,005 | 30,107 | 35,859 | 30,797 | 29,931 | 29,931 | 36,275 | 41,699 | 43,933 |
| — Trading Services | 14,723 | 97,717 | 125,052 | 137,116 | 144,237 | 142,678 | 142,678 | 197,068 | 233,820 | 262,629 |
| — Other | 155 | 291 | 339 | 461 | 445 | 467 | 467 | 407 | 431 | 355 |

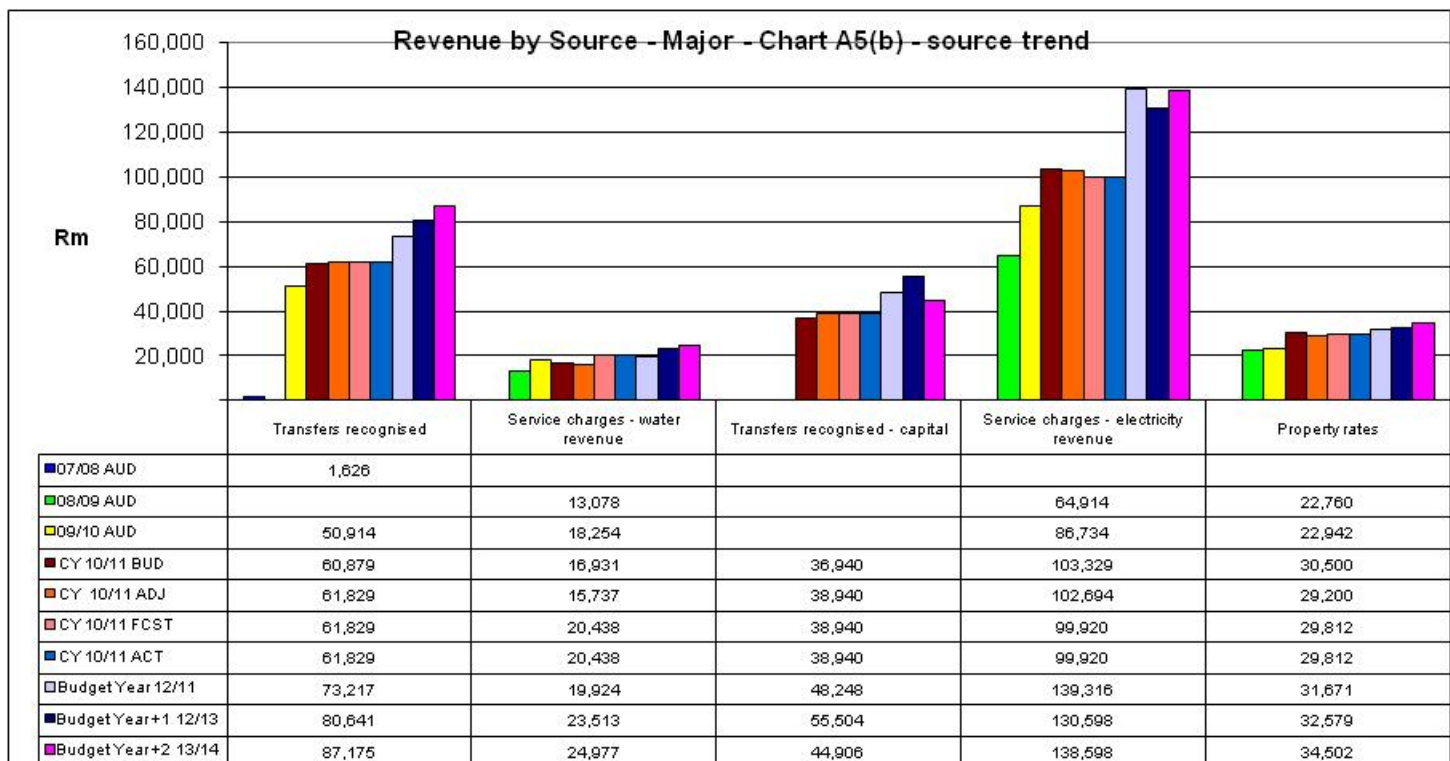
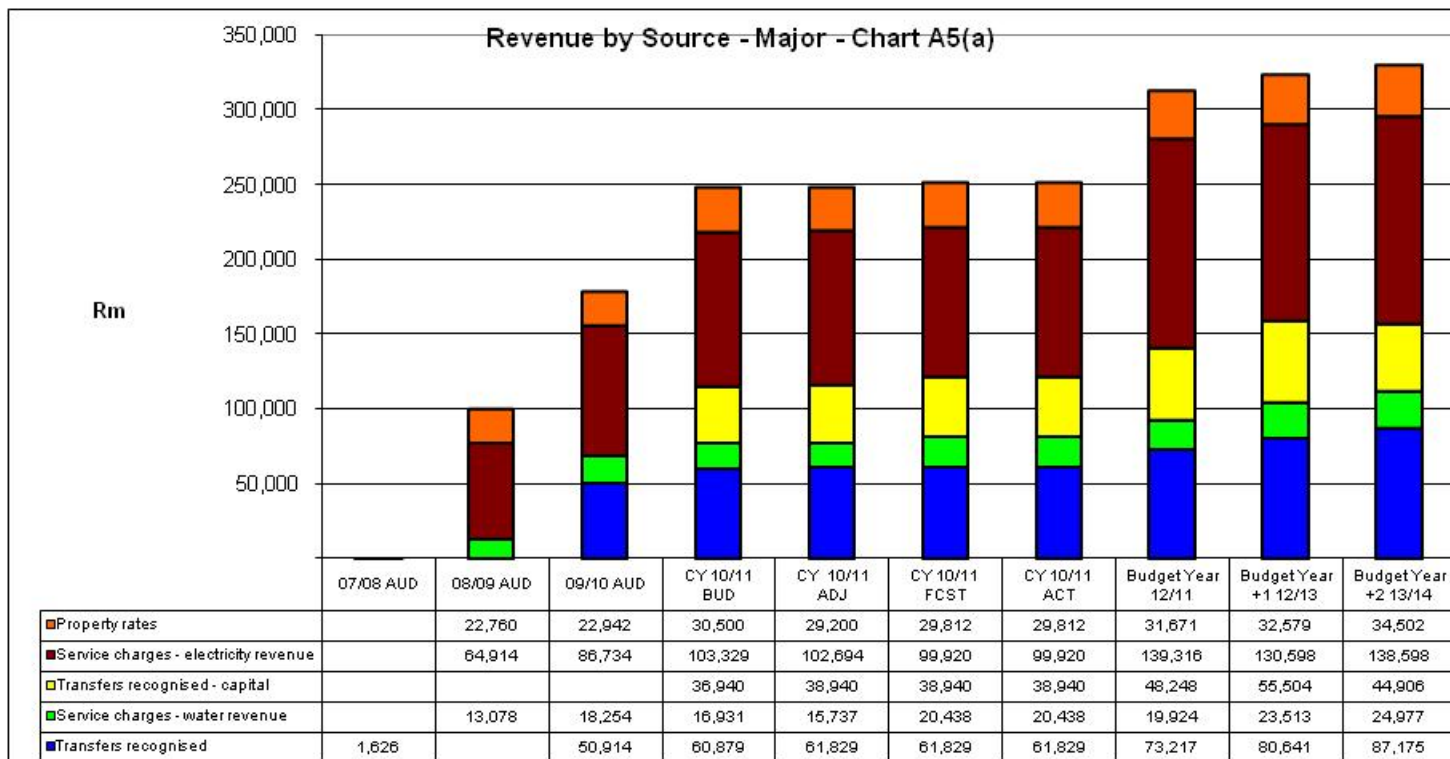


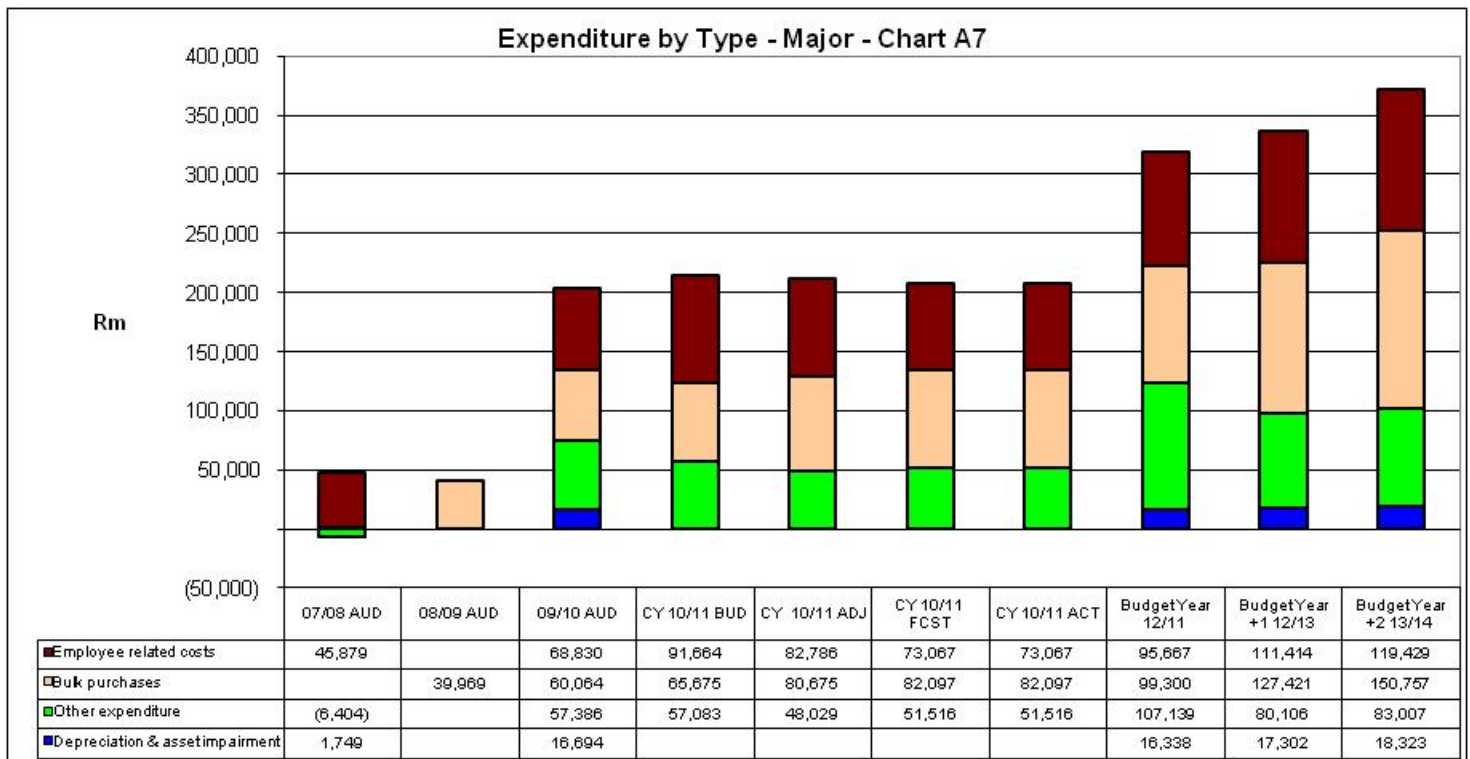
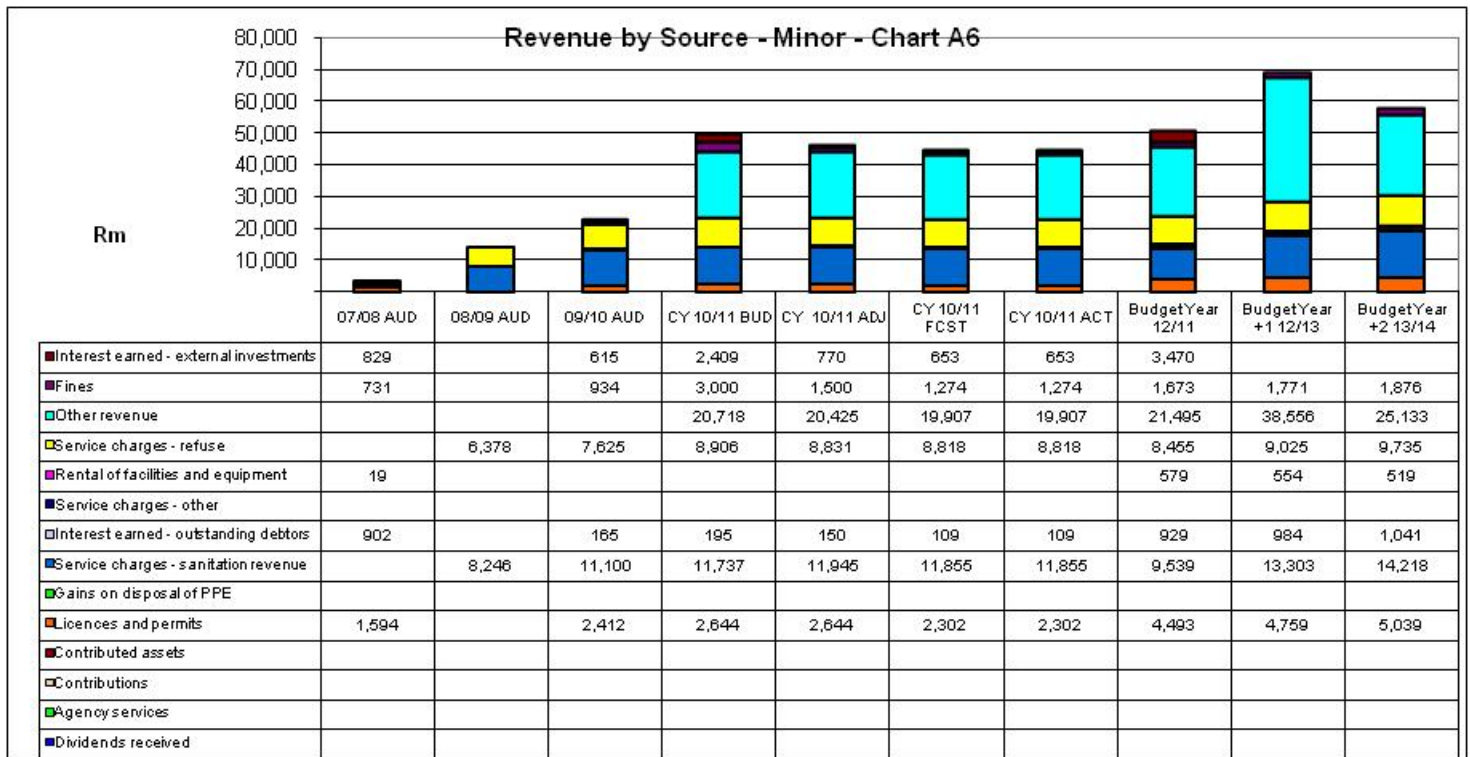
| | 07/08 AUD | 08/09 AUD | 09/10 AUD | CY10/11 BUD | CY 10/11 ADJ | CY10/11 FCST | CY10/11 ACT | Budget Year 12/11 | Budget Year+1 12/13 | Budget Year+2 13/14 |
|-------------------------------|-----------|-----------|-----------|-------------|--------------|--------------|-------------|-------------------|---------------------|---------------------|
| ■ Budget & Treasury Office | 2,003 | 51,808 | 90,640 | 86,749 | 82,145 | 82,669 | 82,669 | 114,293 | 122,958 | 117,550 |
| ■ Electricity | 34,954 | 73,518 | 94,326 | 111,329 | 110,694 | 107,920 | 107,920 | 144,316 | 160,598 | 156,598 |
| ■ Water | 10,936 | 16,798 | 20,936 | 19,131 | 20,932 | 25,633 | 25,633 | 22,324 | 26,113 | 27,577 |
| ■ Waste Management | 6,136 | 10,130 | 12,638 | 13,606 | 13,530 | 13,518 | 13,518 | 14,255 | 15,025 | 15,735 |
| ■ Housing | | | 2,816 | | | | | 30 | | |
| ■ Planning & Development | 37 | 85 | 74 | 278 | 278 | 195 | 195 | 10,212 | 10,158 | 10,167 |
| ■ Public Safety | 731 | 3,552 | 5,215 | 6,621 | 4,144 | 3,947 | 3,947 | 5,237 | 5,559 | 5,887 |
| ■ Road Transport | 212 | 136 | 128 | 2,170 | 1,970 | 1,974 | 1,974 | 23,219 | 26,956 | 28,639 |
| ■ Community & Social Services | 331 | 537 | 758 | 963 | 1,911 | 1,870 | 1,870 | 2,211 | 2,351 | 3,569 |
| ■ Health | | | 633 | 611 | 541 | | | | | |
| ■ Sport and Recreation | | | | | | | | | | |
| ■ Executive & Council | | | 3,234 | 3,167 | 3,167 | 3,167 | 3,167 | 3,526 | 4,219 | 3,219 |
| ■ Waste Water Management | | 13,711 | 14,769 | 15,737 | 15,945 | 15,855 | 15,855 | 19,739 | 17,703 | 18,618 |
| ■ Environmental Protection | | | | | | | | | | |
| ■ Corporate Services | 208 | 328 | 354 | 787 | 367 | 80 | 80 | 3,567 | 58 | 61 |

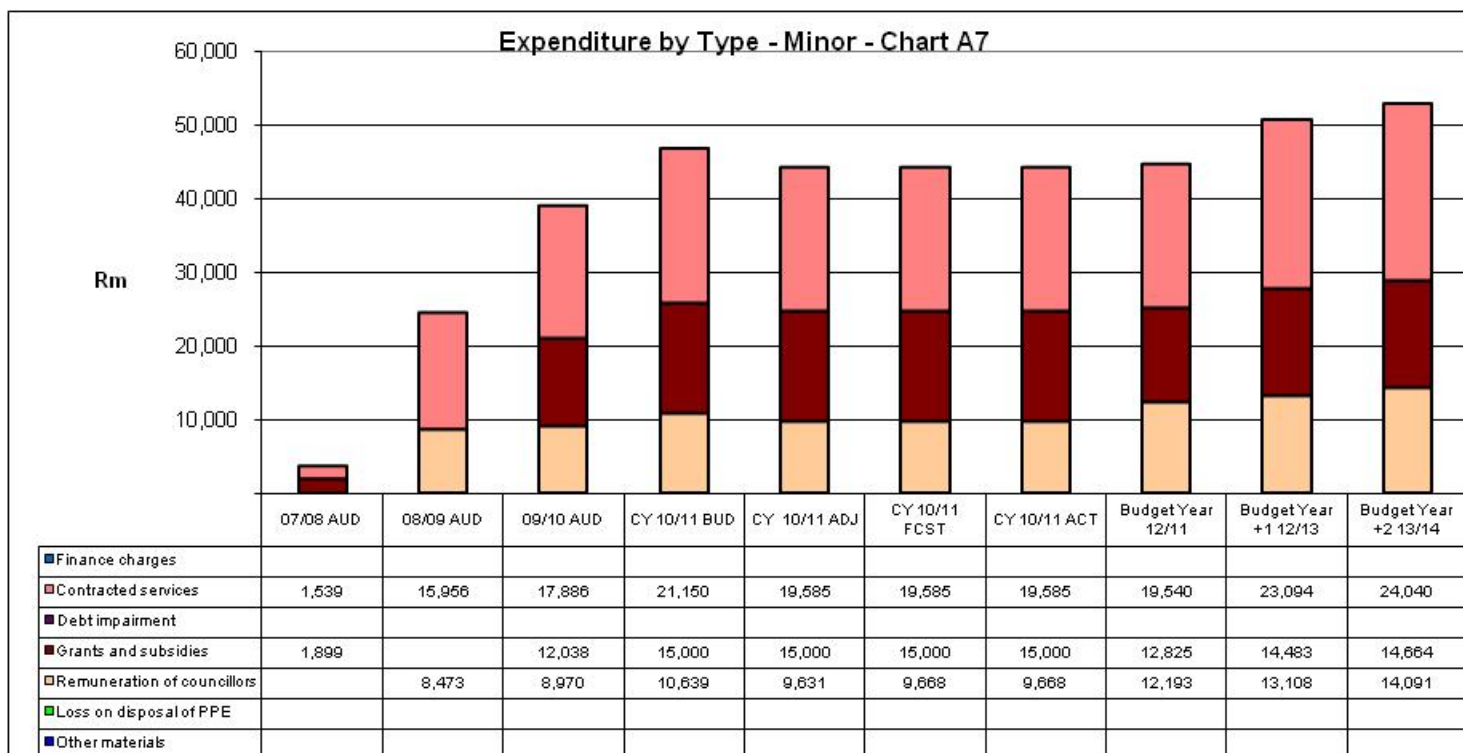
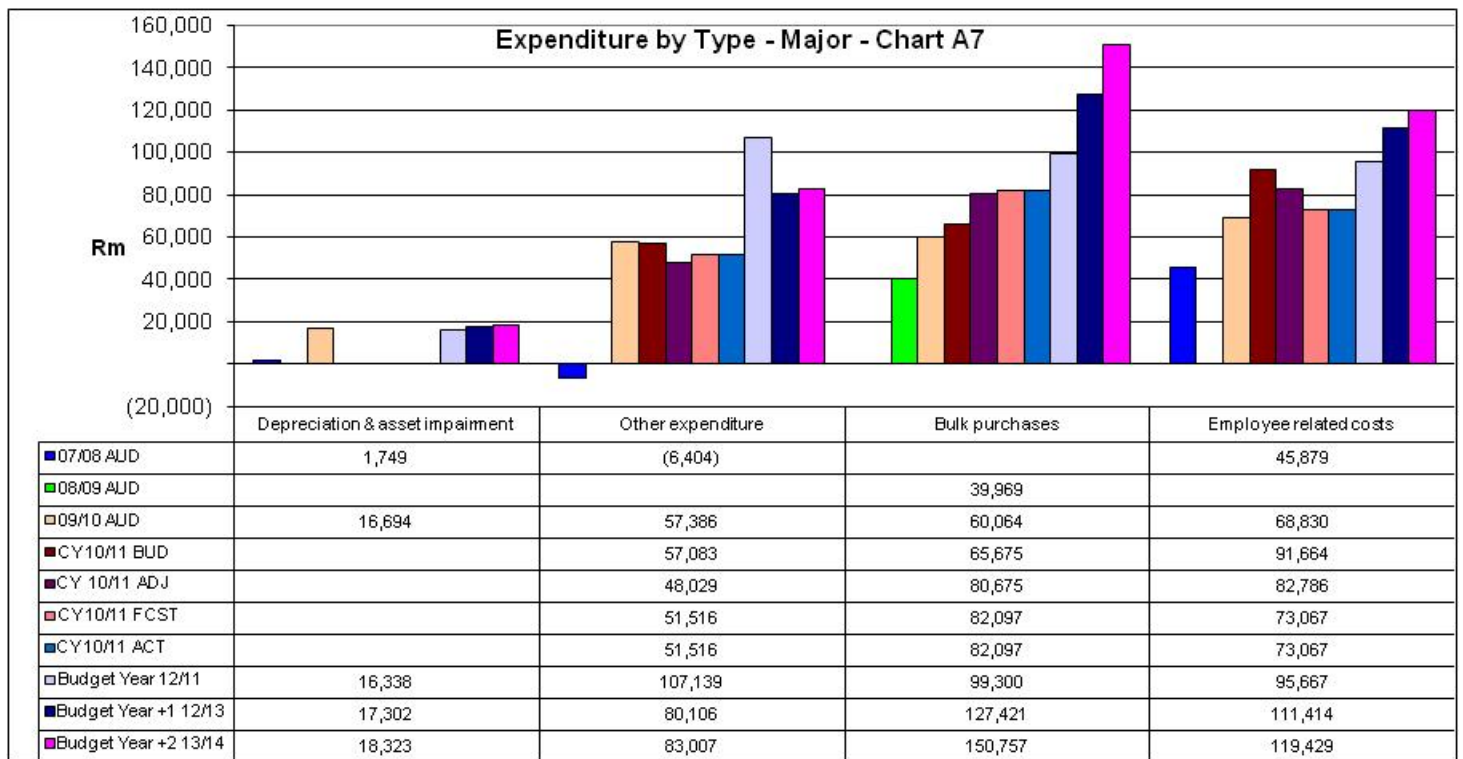
Expenditure by standard classification - Chart A4



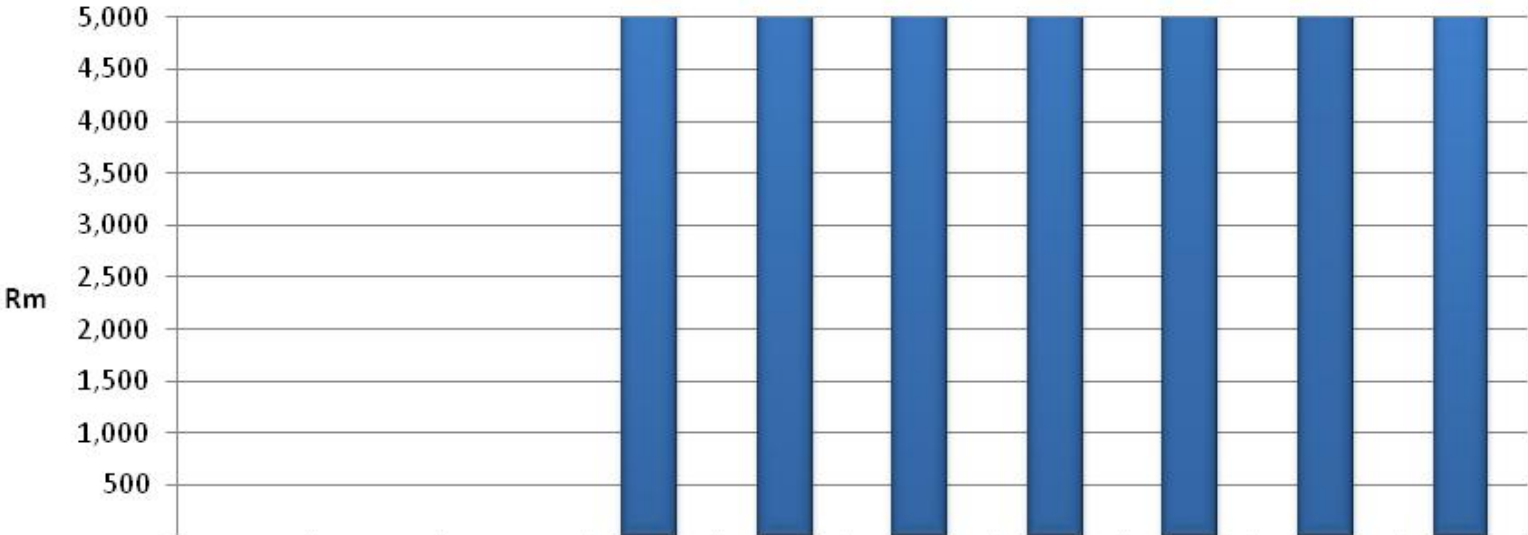
| | 07/08 AUD | 08/09 AUD | 09/10 AUD | CY 10/11 BUD | CY 10/11 ADJ | CY 10/11 FCST | CY 10/11 ACT | Budget Year 12/11 | Budget Year +112/13 | Budget Year +213/14 |
|-----------------------------|-----------|-----------|-----------|--------------|--------------|---------------|--------------|-------------------|---------------------|---------------------|
| Electricity | 2,492 | 62,031 | 80,143 | 91,476 | 99,665 | 98,935 | 98,935 | 140,993 | 165,165 | 189,862 |
| Water | 3,553 | 14,832 | 17,099 | 17,247 | 16,187 | 15,493 | 15,493 | 20,855 | 27,710 | 29,317 |
| Budget & Treasury Office | 5,249 | 9,965 | 18,332 | 21,382 | 20,342 | 21,222 | 21,222 | 21,861 | 24,882 | 26,421 |
| Road Transport | 1,534 | 14,537 | 24,767 | 21,209 | 18,961 | 15,314 | 15,314 | 45,799 | 35,552 | 37,750 |
| Waste Water Management | 2,671 | 10,715 | 16,615 | 12,853 | 15,037 | 15,416 | 15,416 | 21,172 | 23,743 | 25,319 |
| Public Safety | 4,143 | 10,613 | 10,655 | 14,370 | 12,909 | 12,501 | 12,501 | 16,416 | 18,145 | 18,979 |
| Sport and Recreation | | | | | | | | | | |
| Waste Management | 6,007 | 10,139 | 11,196 | 15,541 | 13,348 | 12,834 | 12,834 | 14,038 | 17,201 | 18,131 |
| Planning & Development | 506 | 1,475 | 1,593 | 5,677 | 5,383 | 5,040 | 5,040 | 15,459 | 7,185 | 7,565 |
| Community & Social Services | 5,383 | 15,173 | 15,399 | 19,804 | 16,536 | 16,113 | 16,113 | 18,409 | 19,869 | 22,822 |
| Health | 625 | 551 | 429 | 778 | 498 | 490 | 490000 | 529 | 984 | 1,056 |
| Housing | | 668 | 3,624 | 907 | 854 | 827 | 827 | 921 | 1,001 | 1,076 |
| Executive & Council | 7,588 | 13,354 | 34,483 | 25,145 | 23,404 | 24,657 | 24,657 | 28,551 | 29,868 | 31,707 |
| Environmental Protection | | | | | | | | | | |
| Corporate Services | 4,755 | 6,620 | 13,684 | 14,356 | 12,137 | 11,656 | 11,656 | 17,592 | 16,806 | 17,726 |





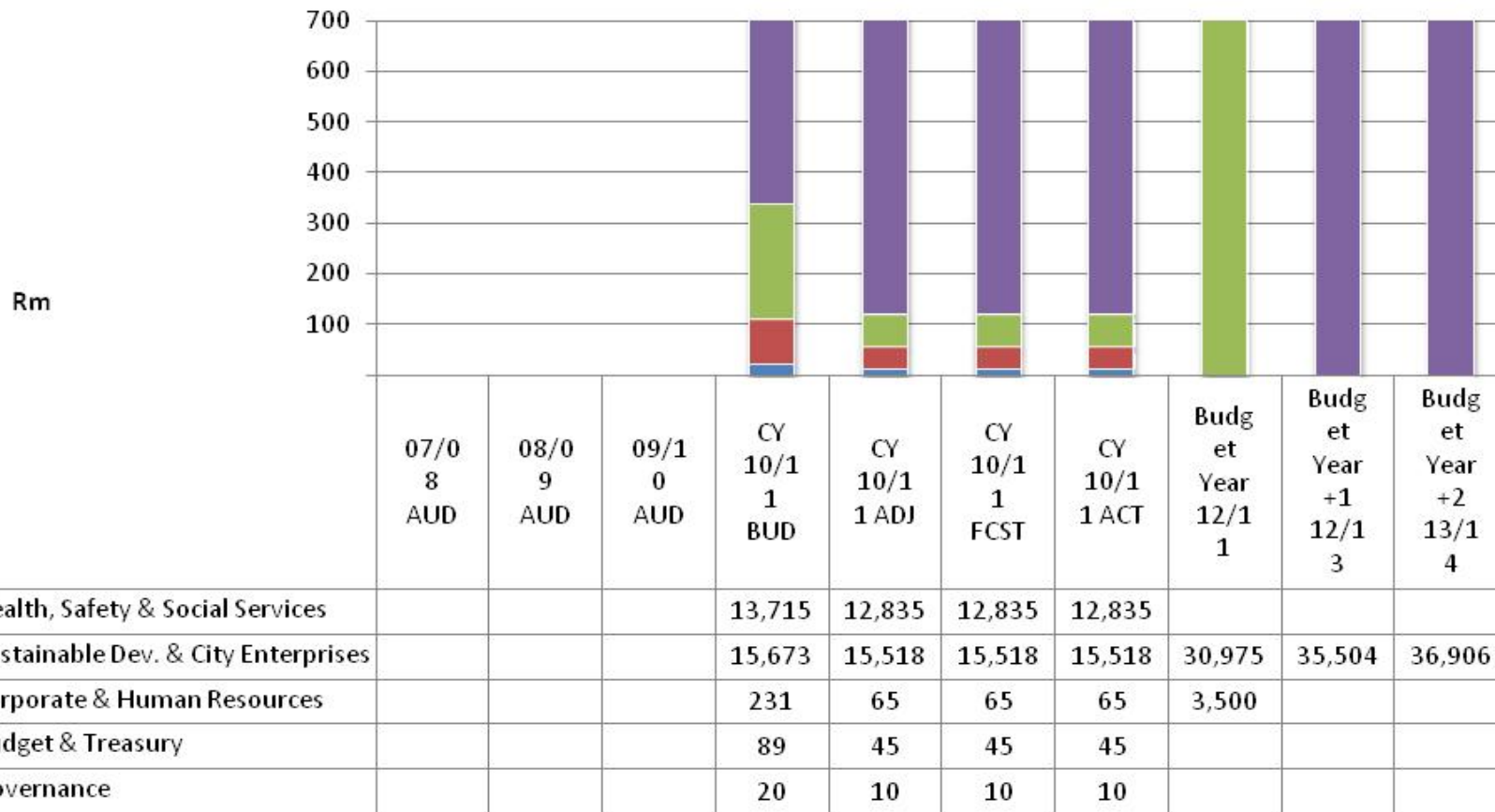


Capital expenditure by Municipal Vote (Major) - Chart A9

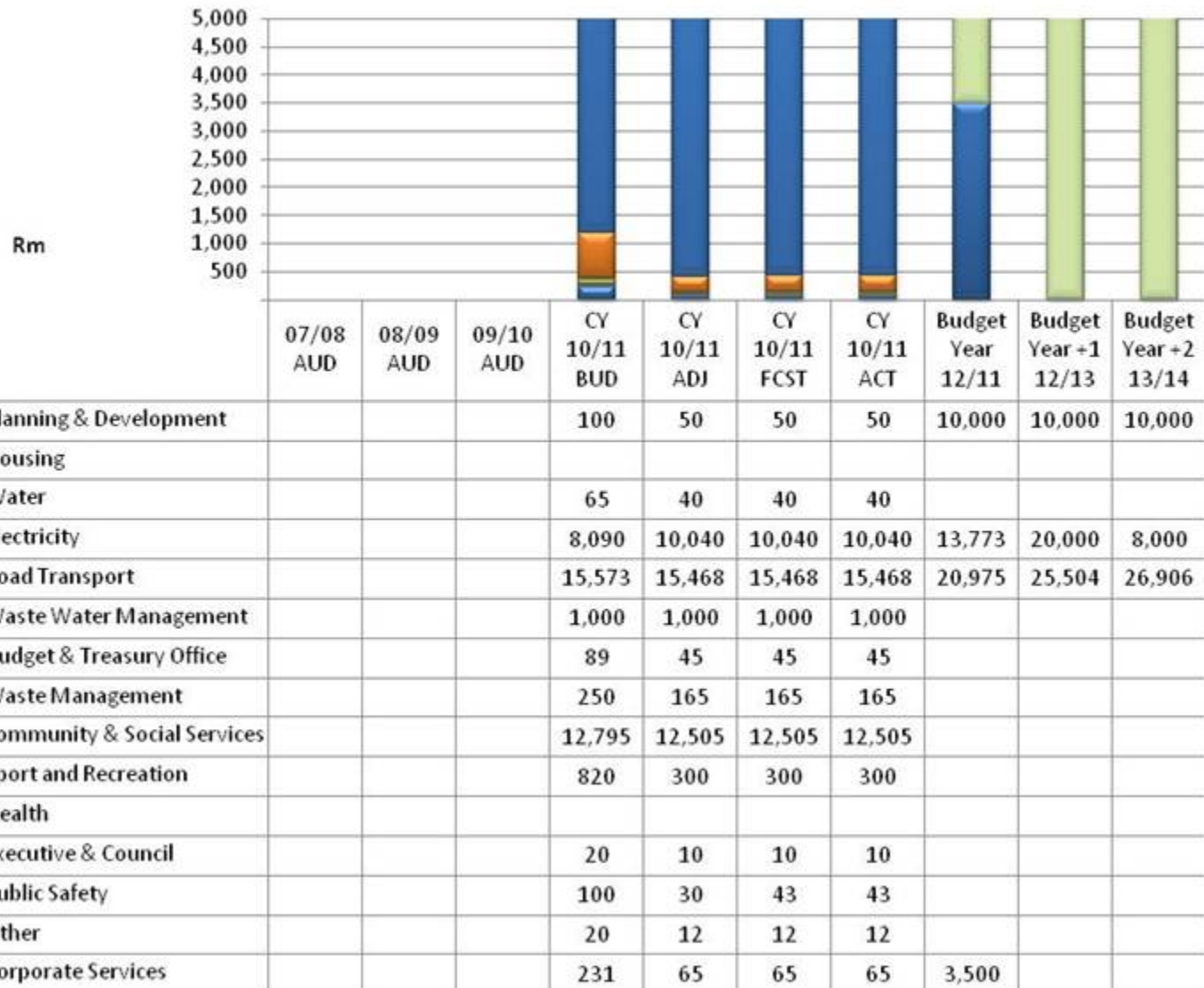


| | 07/08 AUD | 08/09 AUD | 09/10 AUD | CY 10/11 BUD | CY 10/11 ADJ | CY 10/11 FCST | CY 10/11 ACT | Budget Year 12/11 | Budget Year +1 12/13 | Budget Year +2 13/14 |
|--------------------|--------------|--------------|--------------|-----------------|-----------------|------------------|-----------------|-------------------------|----------------------------|----------------------------|
| ■ Other | | | | 20 | 12 | 12 | 12 | | | |
| ■ Trading Services | | | | 9,405 | 11,245 | 11,245 | 11,245 | 13,773 | 20,000 | 8,000 |

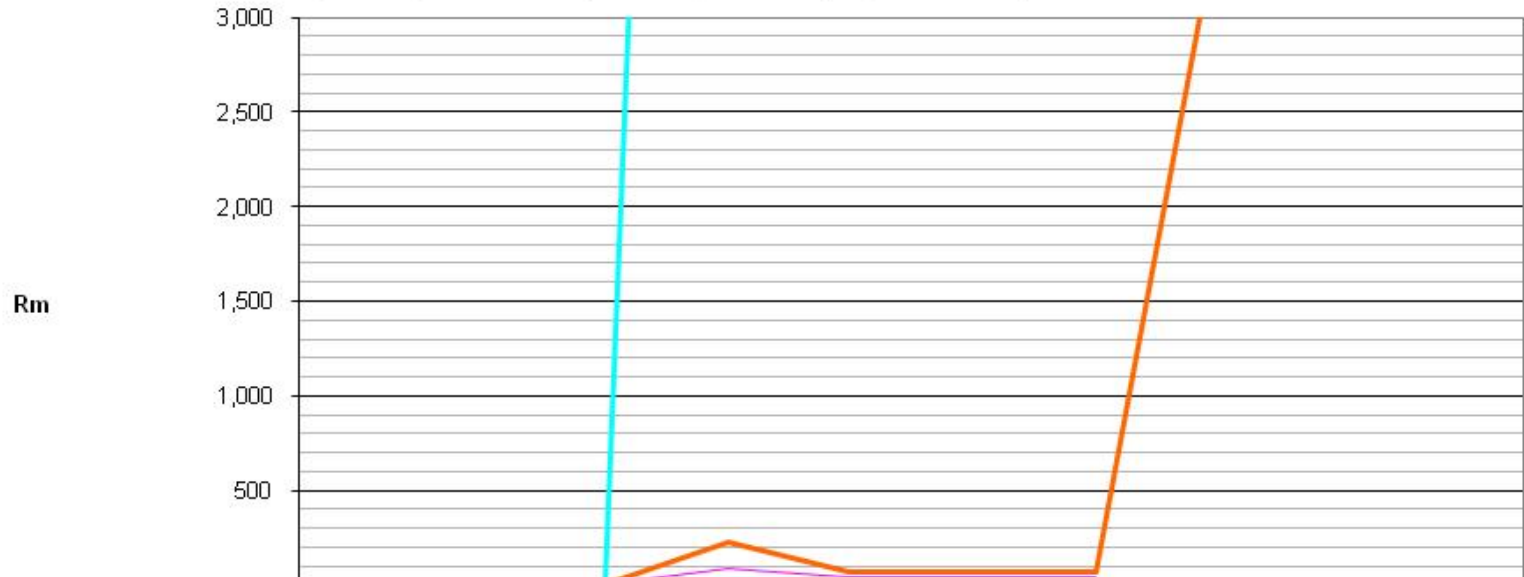
Capital expenditure by Municipal Vote (Minor) - Chart A10



Capital expenditure by Standard Classification - Chart A11



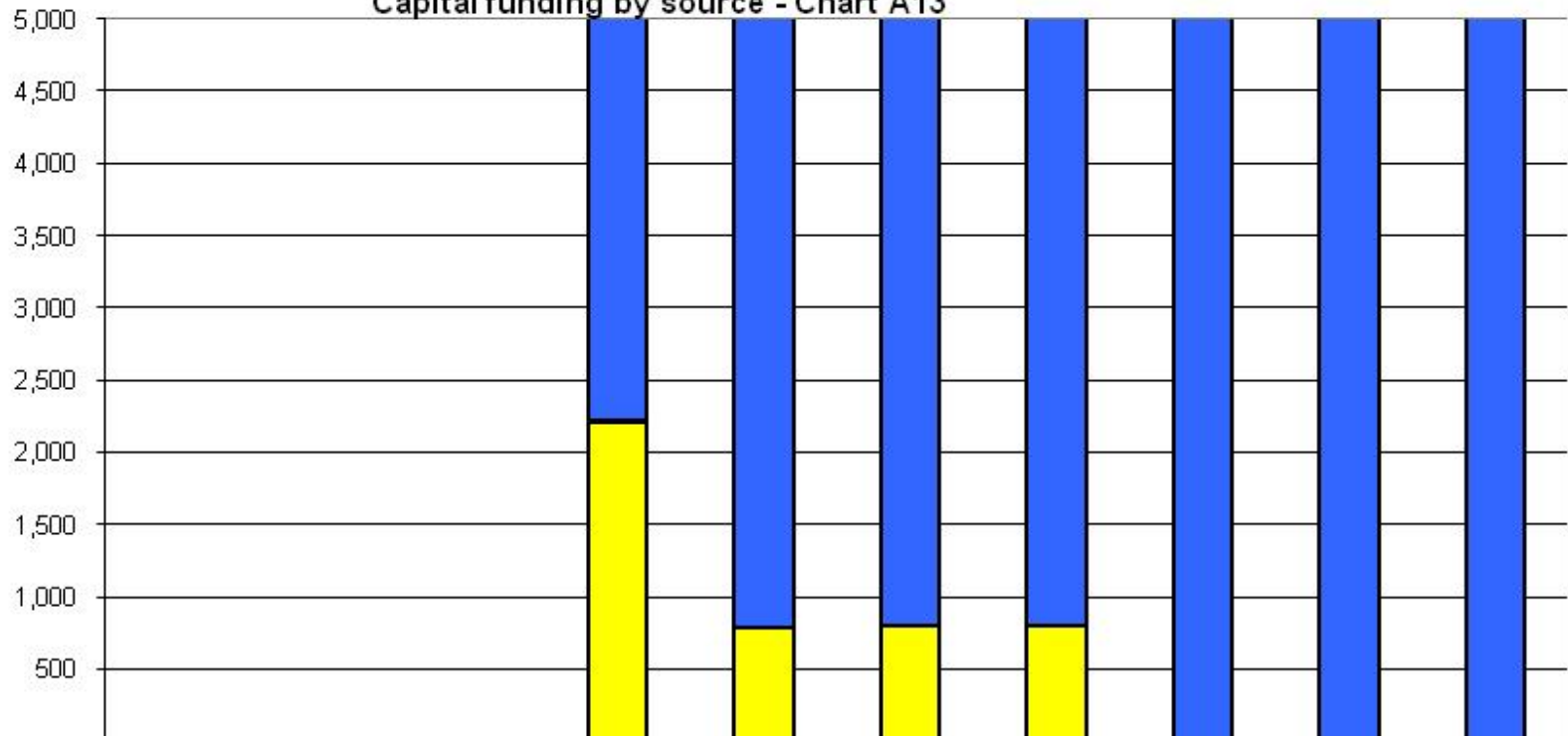
Capital expenditure by Municipal Vote (Major - Trend) - Chart A12



| | 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 | | | | 20 | 10 | 10 | 10 | | | |
| — Budget & Treasury | | | | 89 | 45 | 45 | 45 | | | |
| — Corporate & Human Resources | | | | 231 | 65 | 65 | 65 | 3,500 | | |
| — Sustainable Dev. & City Enterprises | | | | 15,673 | 15,518 | 15,518 | 15,518 | 30,975 | 35,504 | 36,906 |
| — Health, Safety & Social Services | | | | 13,715 | 12,835 | 12,835 | 12,835 | | | |
| — Trading Services | | | | 9,405 | 11,245 | 11,245 | 11,245 | 13,773 | 20,000 | 8,000 |
| — Other | | | | 20 | 12 | 12 | 12 | | | |

Capital funding by source - Chart A13

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| | 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 | | | | 36,940 | 38,940 | 38,940 | 38,940 | 48,248 | 55,504 | 44,906 |
| ■ Internally generated funds | | | | 2,213 | 790 | 803 | 803 | | | |
| ■ Borrowing | | | | | | | | | | |
| ■ Public contributions & donations | | | | | | | | | | |