

Municipal annual budgets and MTREF & supporting tables

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NC077 Siyathemba - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard	1									
Governance and administration		410	507	604	673	21 498	21 498	25 158	27 431	29 280
Executive and council		410	507	604	673	661	661	725	795	818
Budget and treasury office		-	-	-	-	20 585	20 585	24 148	26 322	28 119
Corporate services		-	-	-	-	252	252	286	314	343
Community and public safety		1 173	2 175	292	588	1 118	1 118	1 665	1 233	1 302
Community and social services		380	582	292	588	1 073	1 073	1 615	1 178	1 242
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		761	1 558	-	-	-	-	-	-	-
Housing		32	35	-	-	45	45	50	55	60
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		22	55	29 680	14 076	15 984	15 984	14 864	14 741	15 694
Planning and development		22	55	21 821	11 718	13 573	13 573	13 514	13 206	13 974
Road transport		-	-	7 859	2 358	2 412	2 412	1 350	1 535	1 720
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20 602	22 603	22 108	32 858	37 280	37 280	43 368	46 513	47 374
Electricity		6 558	7 961	7 701	12 353	14 783	14 783	18 194	19 556	21 460
Water		5 940	6 654	6 963	9 557	12 180	12 180	13 101	13 862	11 774
Waste water management		-	-	-	-	7 318	7 318	8 614	9 401	10 202
Waste management		8 104	7 988	7 444	10 948	2 998	2 998	3 459	3 694	3 938
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	22 207	25 340	52 684	48 195	75 880	75 880	85 055	89 918	93 650
Expenditure - Standard										
Governance and administration		10 905	18 446	13 049	18 378	19 882	19 882	28 043	30 043	31 625
Executive and council		2 285	2 561	4 744	9 445	10 388	10 388	11 172	11 814	12 541
Budget and treasury office		8 620	15 885	8 305	8 933	9 439	9 439	16 807	18 157	19 004
Corporate services		-	-	-	-	55	55	65	73	80
Community and public safety		2 675	3 256	1 667	3 228	3 109	3 109	3 666	4 042	4 350
Community and social services		649	987	758	1 781	1 798	1 798	2 169	2 360	2 523
Sport and recreation		869	757	801	1 351	1 295	1 295	1 468	1 648	1 787
Public safety		1 157	1 494	73	62	6	6	14	14	14
Housing		-	-	-	-	-	-	-	-	-
Health		-	18	34	35	10	10	15	20	25
Economic and environmental services		4 883	4 309	32 792	19 407	21 338	21 338	20 985	16 360	17 490
Planning and development		4 883	4 309	25 600	18 214	18 618	18 618	19 386	21 224	22 636
Road transport		-	-	7 192	1 193	2 720	2 720	1 599	(4 864)	(5 146)
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14 997	17 899	17 157	27 759	31 550	31 550	30 002	31 841	37 770
Electricity		5 513	6 782	7 393	11 696	12 900	12 900	18 341	19 327	21 486
Water		3 446	4 498	4 862	6 282	8 946	8 946	1 324	11 530	9 118
Waste water management		-	-	-	-	5 925	5 925	8 580	(1 571)	1 615
Waste management		6 038	6 619	4 902	9 781	3 778	3 778	1 757	2 555	5 551
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	33 460	43 910	64 665	68 773	75 880	75 880	82 696	82 286	91 235
Surplus/(Deficit) for the year		(11 253)	(18 570)	(11 981)	(20 577)	0	0	2 359	7 632	2 415

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

NC077 Siyathemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		410	507	604	673	661	661	725	795	818
Vote 2 - Budget & Treasury Office		11 253	18 570	11 981	21 927	20 585	20 585	24 148	26 322	28 119
Vote 3 - Corporate Services		-	-	-	-	282	282	286	314	343
Vote 4 - Planning and Development		22	55	21 821	11 718	13 573	13 573	13 514	13 206	13 974
Vote 5 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social Services		360	486	289	568	1 043	1 043	1 615	1 178	1 242
Vote 7 - Housing		32	35	-	-	45	45	50	55	60
Vote 8 - Public Safety		761	1 558	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		20	96	4	20	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		8 104	7 988	7 444	10 948	2 998	2 998	3 459	3 694	3 938
Vote 12 - Waste Water Management		-	-	-	-	7 319	7 319	8 614	9 401	10 202
Vote 13 - Road Transport		-	-	7 859	2 358	2 412	2 412	1 350	1 535	1 720
Vote 14 - Water		5 940	6 654	6 963	9 557	12 180	12 180	13 101	13 862	11 774
Vote 15 - Electricity		6 558	7 961	7 701	12 353	14 782	14 782	18 194	19 556	21 460
Total Revenue by Vote	2	33 460	43 910	64 665	70 122	75 880	75 880	85 056	89 918	93 651
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		2 285	2 561	4 744	9 445	10 388	10 388	11 172	11 814	12 541
Vote 2 - Budget & Treasury Office		8 620	15 885	8 305	8 933	9 439	9 439	16 807	18 157	19 004
Vote 3 - Corporate Services		-	-	-	-	1 353	1 353	65	73	80
Vote 4 - Planning and Development		4 883	4 309	25 600	18 214	18 618	18 618	19 386	21 224	22 636
Vote 5 - Health		-	18	34	35	10	10	15	20	25
Vote 6 - Community & Social Services		649	987	758	1 781	1 795	1 795	2 169	2 360	2 523
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		1 157	1 494	73	62	6	6	14	14	14
Vote 9 - Sport and Recreation		869	757	801	1 351	1 295	1 295	1 468	1 648	1 787
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		6 038	6 619	4 902	9 781	3 778	3 778	1 757	2 555	5 551
Vote 12 - Waste Water Management		-	-	-	-	5 925	5 925	8 580	(1 571)	1 615
Vote 13 - Road Transport		-	-	7 192	1 193	2 720	2 720	1 599	(4 864)	(5 146)
Vote 14 - Water		3 446	4 498	4 862	6 282	8 946	8 946	1 324	11 530	9 118
Vote 15 - Electricity		5 513	6 782	7 393	11 696	12 900	12 900	18 341	19 327	21 486
Total Expenditure by Vote	2	33 460	43 910	64 665	68 773	77 175	77 175	82 697	82 287	91 234
Surplus/(Deficit) for the year	2	(0)	-	(0)	1 350	(1 295)	(1 295)	2 359	7 631	2 417

References

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

NC077 Siyathemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	4 547	6 624	4 808	6 812	5 700	5 700	5 700	6 000	6 500	7 000
Property rates - penalties & collection charges		-	-	2	1 613	5	5	5	1 008	1 010	1 013
Service charges - electricity revenue	2	5 602	7 448	8 695	10 619	12 395	12 395	12 395	13 157	15 571	17 318
Service charges - water revenue	2	4 398	5 675	6 782	7 413	5 393	5 393	5 393	5 291	5 857	6 429
Service charges - sanitation revenue	2	3 780	4 004	4 525	4 891	2 620	2 620	2 620	2 460	3 035	3 610
Service charges - refuse revenue	2	1 633	1 935	2 000	2 250	600	600	600	102	202	302
Service charges - other		96	139	-	-	-	-	-	-	-	-
Rental of facilities and equipment		472	472	517	625	855	855	855	803	840	878
Interest earned - external investments		165	90	80	95	115	115	115	145	180	215
Interest earned - outstanding debtors		550	595	625	650	1 500	1 500	1 500	1 750	2 000	2 250
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		75	84	24	597	92	92	92	81	81	81
Licences and permits		1	3	15	48	16	16	16	5	5	5
Agency services		685	1 620	1 920	1 730	1 086	1 086	1 086	1 265	1 450	1 635
Transfers recognised - operational		11 233	14 667	34 306	32 384	21 076	21 076	21 076	24 097	25 137	26 996
Other revenue	2	224	327	367	395	2 015	2 015	2 015	12 594	5 434	5 446
Gains on disposal of PPE		-	-	-	-	-	-	-	500	-	-
Total Revenue (excluding capital transfers and contributions)		33 460	43 682	64 666	70 122	53 468	53 468	53 468	69 256	67 302	73 177
Expenditure By Type											
Employee related costs	2	15 070	18 439	19 152	23 248	27 104	27 104	27 104	30 461	33 054	36 566
Remuneration of councillors		1 514	1 001	1 750	1 902	1 967	1 967	1 967	2 069	2 243	2 427
Debt impairment	3	-	-	1 240	1 240	800	800	800	3 500	1 500	800
Depreciation & asset impairment	2	145	150	150	150	150	150	150	5 200	5 600	5 900
Finance charges		1 587	295	-	-	256	256	256	780	769	757
Bulk purchases	2	3 708	4 925	7 800	9 436	11 073	11 073	11 073	13 318	15 726	18 184
Other materials	8	-	-	-	-	3 416	3 416	3 416	5 628	5 536	5 514
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	3 989	3 402	3 516
Other expenditure	4, 5	-	-	-	-	8 702	8 702	8 702	18 331	10 138	10 637
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		22 024	24 811	30 092	35 977	53 468	53 468	53 468	83 276	77 967	84 301
Surplus/(Deficit)											
Transfers recognised - capital		11 436	18 871	34 574	34 146	(0)	(0)	(0)	(14 020)	(10 665)	(11 125)
Contributions recognised - capital	6	-	-	-	-	16 205	16 205	16 205	17 578	15 982	13 869
Contributed assets		-	-	-	-	(16 205)	(16 205)	(16 205)	(17 578)	(15 982)	(13 869)
Surplus/(Deficit) after capital transfers & contributions		11 436	18 871	34 574	34 146	(0)	(0)	(0)	(14 020)	(10 665)	(11 125)
Surplus/(Deficit) after taxation											
Attributable to minorities		11 436	18 871	34 574	34 146	(0)	(0)	(0)	(14 020)	(10 665)	(11 125)
Surplus/(Deficit) attributable to municipality		11 436	18 871	34 574	34 146	(0)	(0)	(0)	(14 020)	(10 665)	(11 125)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		11 436	18 871	34 574	34 146	(0)	(0)	(0)	(14 020)	(10 665)	(11 125)

NC077 Siyathemba - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 14 - Water		-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	2 594	2 438	3 846	-	-	2 136	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	169	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	2 212	1 863	194	-	-	3 990	-	-
Vote 12 - Waste Water Management		2 300	-	-	-	-	-	-	-	6 556	6 935
Vote 13 - Road Transport		1 373	4 329	-	4 510	1 876	-	-	-	6 556	6 935
Vote 14 - Water		-	-	2 350	-	6 777	6 777	6 777	10 252	2 870	-
Vote 15 - Electricity		-	2 058	-	-	2 912	-	-	-	-	-
Capital single-year expenditure sub-total		3 673	6 387	7 325	8 812	15 606	6 777	6 777	16 378	15 981	13 869
Total Capital Expenditure - Vote		3 673	6 387	7 325	8 812	15 606	6 777	6 777	16 378	15 981	13 869
Capital Expenditure - Standard											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	169	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	169	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 373	4 329	2 594	6 949	6 941	6 941	6 941	2 136	6 556	6 935
Planning and development		-	-	2 594	2 438	3 846	3 846	3 846	2 136	-	-
Road transport		1 373	4 329	-	4 510	3 095	3 095	3 095	-	6 556	6 935
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		2 300	2 058	4 562	1 863	9 883	9 883	9 883	15 442	9 426	6 935
Electricity		-	2 058	-	-	2 912	2 912	2 912	1 200	-	-
Water		-	-	2 350	-	6 777	6 777	6 777	10 252	2 870	-
Waste water management		2 300	-	-	-	-	-	-	-	6 556	6 935
Waste management		-	-	2 212	1 863	194	194	194	3 990	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	3 673	6 387	7 325	8 812	16 823	16 823	16 823	17 578	15 982	13 870
Funded by:											
National Government		3 673	6 387	7 026	8 812	10 246	10 246	10 246	13 629	13 111	13 869
Provincial Government		-	-	169	-	1 219	1 219	1 219	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	4 741	4 741	4 741	3 370	2 870	-
Transfers recognised - capital	4	3 673	6 387	7 195	8 812	16 205	16 205	16 205	16 999	15 981	13 869
Public contributions & donations	5										
Borrowing	6										
Internally generated funds						618	618	618	579		
Total Capital Funding	7	3 673	6 387	7 195	8 812	16 823	16 823	16 823	17 578	15 981	13 869

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NC077 Siyathemba - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Current assets											
Cash		1	1 013	2					250	300	350
Call investment deposits	1	2 517	–	–	500	500	500	500	–	–	–
Consumer debtors	1	1 416	2 340	5 000	7 000	7 000	7 000	7 000	26 000	26 000	26 000
Other debtors		577	633	665	700	700	700	700	1 800	1 850	1 900
Current portion of long-term receivables		10	11	12	15	15	15	15	13	14	15
Inventory	2	177	172	175	18	18	18	18	150	175	175
Total current assets		4 697	4 167	5 854	8 233	8 233	8 233	8 233	28 213	28 339	28 440
Non current assets											
Long-term receivables		135	125	130	135	135	135	135	100	110	115
Investments		2 517	–	1	250	250	250	250	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	118 973	126 772	140 000	140 000	–	–	–	257 619	278 228	300 486
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		121 625	126 897	140 131	140 385	385	385	385	257 719	278 338	300 601
TOTAL ASSETS		126 323	131 064	145 985	148 618	8 618	8 618	8 618	285 932	306 677	329 041
LIABILITIES											
Current liabilities											
Bank overdraft	1	2 713	–	500	250	250	–	–	–	–	–
Borrowing	4	4 902	1 566	1 700	2 250	–	–	–	63	68	73
Consumer deposits		300	340	350	350	350	350	350	340	345	350
Trade and other payables	4	4 240	7 438	8 000	5 500	–	–	–	15 034	16 237	17 536
Provisions		–	20	25	25	25	25	25	30	35	40
Total current liabilities		12 155	9 363	10 575	8 375	625	375	375	15 467	16 685	17 999
Non current liabilities											
Borrowing		1 090	1 001	–	652	–	–	–	303	327	353
Provisions		–	–	–	–	–	–	–	20	21	23
Total non current liabilities		1 090	1 001	–	652	–	–	–	322	348	376
TOTAL LIABILITIES		13 245	10 364	10 575	9 027	625	375	375	15 789	17 033	18 375
NET ASSETS	5	113 078	120 700	135 410	139 591	7 993	8 243	8 243	270 142	289 644	310 666
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		116 744	113 048	115 000	115 000	115 000	115 000	244 652	256 652	257 652	258 652
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	116 744	113 048	115 000	115 000	115 000	115 000	244 652	256 652	257 652	258 652

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

NC077 Siyathemba - Table A7 Budgeted Cash Flows

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		31 755	33 756	27 457	28 451	15 891	15 891	15 891	45 164	41 435	44 466
Government - operating	1	-	-	15 759	19 439	19 439	19 439	19 439	24 097	25 137	26 996
Government - capital	1	-	-	6 387	7 026	7 026	7 026	7 026	17 578	15 982	13 869
Interest		498	642	685	690	639	639	639	1 895	2 180	2 465
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(27 465)	(30 953)	(38 010)	(47 450)	(38 446)	(38 446)	(38 446)	(58 380)	(67 011)	(72 823)
Finance charges		(403)	(471)	(200)	(260)	(115)	(115)	(115)	(780)	(769)	(757)
Transfers and Grants	1	-	-	(5 891)	(8 026)	(8 026)	(8 026)	(8 026)	(3 989)	(3 402)	(3 516)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 385	2 973	6 187	(130)	(3 592)	(3 592)	(3 592)	25 585	13 551	10 700
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	350	-	-	-	-	500	-	-
Decrease (Increase) in non-current debtors		436	715	691	584	584	584	584	2	(1)	(1)
Decrease (increase) other non-current receivables		62	10	-	-	-	-	-	35	(10)	(5)
Decrease (increase) in non-current investments		(236)	2 517	-	-	-	-	-	250	-	-
Payments											
Capital assets		(4 393)	(108)	(6 387)	(7 026)	(7 026)	(7 026)	(7 026)	(17 578)	(15 982)	(13 870)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 131)	3 134	(5 346)	(6 442)	(6 442)	(6 442)	(6 442)	(16 791)	(15 993)	(13 876)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	40	45	50	50	50	50	(10)	5	5
Payments											
Repayment of borrowing		(1 090)	(1 001)	(95)	(650)	(650)	(650)	(650)	-	(63)	(68)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 090)	(961)	(50)	(600)	(600)	(600)	(600)	(10)	(58)	(63)
NET INCREASE/ (DECREASE) IN CASH HELD		(836)	5 146	791	(7 172)	(10 634)	(10 634)	(10 634)	8 784	(2 499)	(3 239)
Cash/cash equivalents at the year begin:	2	(1 875)	(2 712)	2 434	4 455	(2 712)	(6 320)	(2 712)	176	8 960	6 461
Cash/cash equivalents at the year end:	2	(2 712)	2 434	3 225	(2 717)	(13 346)	(16 954)	(13 346)	8 960	6 461	3 222

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

NC077 Siyathemba - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash and investments available											
Cash/cash equivalents at the year end	1	(2 712)	2 434	3 225	(2 717)	(13 346)	(16 954)	(13 346)	8 960	6 461	3 222
Other current investments > 90 days		2 517	(1 421)	(3 723)	2 967	13 596	17 454	13 846	(8 710)	(6 161)	(2 872)
Non current assets - Investments	1	2 517	-	1	250	250	250	250	-	-	-
Cash and investments available:		2 322	1 013	(498)	500	500	750	750	250	300	350
Application of cash and investments											
Unspent conditional transfers		243	57	-	-	-	-	-	800	864	933
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	934	2 330	1 245	(922)	(3 857)	(3 857)	(3 857)	(14 850)	(13 061)	(11 405)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		1 177	2 387	1 245	(922)	(3 857)	(3 857)	(3 857)	(14 051)	(12 197)	(10 473)
Surplus(shortfall)		1 145	(1 374)	(1 743)	1 422	4 357	4 607	4 607	14 301	12 497	10 823

References

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

NC077 Siyathemba - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	8 811	15 605	6 777	16 378	15 982	13 870
Infrastructure - Road transport		-	-	-	4 510	1 876	-	-	6 556	6 935
Infrastructure - Electricity		-	-	-	-	2 912	-	-	-	-
Infrastructure - Water		-	-	-	-	6 777	6 777	10 252	2 870	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	6 556	6 935
Infrastructure - Other		-	-	-	1 863	194	-	3 990	-	-
Infrastructure		-	-	-	6 373	11 759	6 777	14 242	15 982	13 870
Community		-	-	-	2 438	3 846	-	2 136	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	118 973	126 772	122 819	122 837	122 837	122 837	-	-	-
Infrastructure - Road transport		30 971	30 451	32 155	32 155	32 155	32 155	-	-	-
Infrastructure - Electricity		7 071	6 951	7 210	7 210	7 210	7 210	-	-	-
Infrastructure - Water		33 721	33 251	34 375	34 375	34 375	34 375	-	-	-
Infrastructure - Sanitation		4 963	4 764	3 523	3 523	3 523	3 523	-	-	-
Infrastructure - Other		21 581	22 623	22 447	22 447	22 447	22 447	-	-	-
Infrastructure		98 307	98 040	99 710	99 710	99 710	99 710	-	-	-
Community		4 304	4 051	4 280	4 298	4 298	4 298	-	-	-
Heritage assets		16 288	24 581	18 749	18 749	18 749	18 749	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		75	100	80	80	80	80	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	30 971	30 451	32 155	36 665	34 031	32 155	-	6 556	6 935
Infrastructure - Road transport		7 071	6 951	7 210	7 210	10 122	7 210	-	-	-
Infrastructure - Electricity		33 721	33 251	34 375	34 375	41 152	41 152	10 252	2 870	-
Infrastructure - Water		4 963	4 764	3 523	3 523	3 523	3 523	-	6 556	6 935
Infrastructure - Sanitation		21 581	22 623	22 447	24 310	22 641	22 447	3 990	-	-
Infrastructure - Other		98 307	98 040	99 710	106 083	111 469	106 487	14 242	15 982	13 870
Infrastructure		4 304	4 051	4 280	6 736	8 144	4 298	2 136	-	-
Community		16 288	24 581	18 749	18 749	18 749	18 749	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		75	100	80	80	80	80	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	118 973	126 772	122 819	131 648	138 442	129 614	16 378	15 982	13 870
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	34 522	91 728	91 368	78 426	-	78 426	67 318	66 123	64 949
Infrastructure - Electricity		15 104	17 221	16 834	15 808	-	15 808	14 844	14 581	14 322
Infrastructure - Water		38 736	58 771	64 188	59 618	-	59 618	55 373	54 390	53 424
Infrastructure - Sanitation		27	47 953	46 759	43 620	-	43 620	40 692	39 969	39 260
Infrastructure - Other		88 389	215 673	219 149	197 472	-	197 472	178 227	175 063	171 955
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		7	2	2	2	-	2	1	1	1
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	88 396	215 676	219 151	197 473	-	197 473	178 228	175 064	171 956
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		145	150	150	150	150	150	5 200	5 600	5 900
Repairs and Maintenance by Asset Class	3	21 652	30 145	25 853	26 414	26 414	26 414	5 628	5 536	5 514
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		3 529	3 928	5 070	5 206	5 206	5 206	-	-	-
Infrastructure - Water		415	345	697	517	517	517	-	-	-
Infrastructure - Sanitation		436	340	211	387	387	387	-	-	-
Infrastructure - Other		549	563	611	747	747	747	5 628	5 536	5 514
Infrastructure		4 929	5 176	6 589	6 857	6 857	6 857	5 628	5 536	5 514
Community		361	288	435	728	728	728	-	-	-
Heritage assets		16 288	24 581	18 749	18 749	18 749	18 749	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	75	100	80	80	80	80	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		21 797	30 295	26 003	26 564	26 564	26 564	10 828	11 136	11 414
Renewal of Existing Assets as % of total capex		100.0%	100.0%	100.0%	93.3%	88.7%	94.8%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		82050.4%	84514.5%	81879.4%	81891.1%	81891.1%	81891.1%	0.0%	0.0%	0.0%
R&M as a % of PPE		18.2%	23.8%	18.5%	18.9%	0.0%	0.0%	2.2%	2.0%	1.8%
Renewal and R&M as a % of PPE		159.0%	73.0%	68.0%	76.0%	0.0%	76.0%	3.0%	3.0%	3.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

NC077 Siyathemba - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets	1									
Water:										
Piped water inside dwelling		3	3	3	3	3 150	3 150	3 150	3 150	3 150
Piped water inside yard (but not in dwelling)		2	2	2	2	2 200	2 200	2 200	2 200	2 200
Using public tap (at least min.service level)	2	0	0	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4 916	4 917	4 983	5 350	5 350	5 350	5 350	5 350	5 350
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	4 916	4 917	4 983	5 350	5 350	5 350	5 350	5 350	5 350
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		4	4	4	4	4 100	4 100	4 100	4 100	4 100
Flush toilet (with septic tank)		-	1	1	1	1 350	1 350	1 350	1 350	1 350
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		1	1	1	1	776	776	776	776	776
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4 618	5 916	6 081	6 226	6 226	6 226	6 226	6 226	6 226
Bucket toilet		0	0	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		0	0	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		455	540	-	-	-	-	-	-	-
Total number of households	5	5 073	6 456	6 081	6 226	6 226	6 226	6 226	6 226	6 226
Energy:										
Electricity (at least min.service level)		4	4	4	4	4 349	4 349	4 349	4 349	4 349
Electricity - prepaid (min.service level)		0	0	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4 746	4 749	4 349	4 349	4 349	4 349	4 349	4 349	4 349
Electricity (< min.service level)		0	0	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		120	233	-	-	-	-	-	-	-
Total number of households	5	4 866	4 982	4 349	4 349	4 349	4 349	4 349	4 349	4 349
Refuse:										
Removed at least once a week		5	5	5	5	5 000	5 000	5 000	5 000	5 000
<i>Minimum Service Level and Above sub-total</i>		5 069	5 069	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		5	5	5	5	5 069	5 069	5 069	5 069	5 069
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069
Total number of households	5	10 138	10 138	10 069	10 069	10 069	10 069	10 069	10 069	10 069
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)		1 034	1 523	1 540	1 800	1 800	1 800	2 467	2 467	2 467
Sanitation (free sanitation service)		1 143	1 523	1 635	1 950	1 950	1 950	3 540	3 540	3 540
Electricity/other energy (50kwh per household per month)		583	5 602	1 182	1 500	1 500	1 500	1 806	1 806	1 806
Refuse (removed once a week)		784	1 142	1 119	1 350	1 350	1 350	1 698	1 698	1 698
Total cost of FBS provided (minimum social package)		3 543	9 790	5 476	6 600	6 600	6 600	9 511	9 511	9 511
Highest level of free service provided										
Property rates (R value threshold)		-	-	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		102	115	121	133	133	133	165	165	165
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		37	42	44	47	47	47	47	47	47
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water		1 034	1 523	1 540	1 800	1 800	1 800	2 467	2 467	2 467
Sanitation		1 143	1 523	1 635	1 950	1 950	1 950	3 540	3 540	3 540
Electricity/other energy		583	5 602	1 182	1 500	1 500	1 500	1 806	1 806	1 806
Refuse		784	1 142	1 119	1 350	1 350	1 350	1 698	1 698	1 698
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	3 543	9 790	5 476	6 600	6 600	6 600	9 511	9 511	9 511

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service