FINAL ADJUSTED BUDGET 2013/2014

ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND

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GLOSSARY

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

Allocations– money received from Provincialor National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

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

Cash Flow Statements – 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. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality Budget for the 2013/2014 financial year was originally estimated at R839, 855, 420 but after the mid-year assessment, it hereby proposed that the figure be adjusted to R854 969 420.00. This is a 1.8% (R15 114 000) increase from the original budget.

This budget will assist us in providing service delivery to about one million citizens of this District because we are still committed to improving the quality of life of our communities.

After adjustments our Capital Budget for the 2013/2014 has decreased by 7%, which is one percent less as compared to the original.

The decrease is attributable to the following reasons:

During 2012/2013 financial year an Airport Grant of R 20,000 000 Million was received. In terms of the Memorandum of Understanding (MOU) this was a once off Grant. In the same year carryover projects amounted to R 28,916,636 and this inflated the budget. In the current year no carryovers have been included in the tabled budget. In the current year, the ACIP (Waste Water Refurbishment Programme) amount was R1, 340,000. In the 2013/14 financial year the ACIP programme amount is R 640,000 and will be transferred to complete the programme. In 2012/2013 Massification grant was R11, 081,000 as an additional Grant for water schemes; it is not gazetted for the 2013/14.

Despite this cut, we are still going to provide necessary services that are expected from us as a District Municipality.

An adjustment has been made in the Total Operating Budget which has seen an increase of 11% from R417, 737, 782 in the 2012/2013 financial year to R464 641 018 in the 2013/2014 financial year.

The decrease on Capital Budget also does not mean that our focus as a District Municipality has been changed or is going to change. Providing

Simdlangentsha East, Hlahlindlela, Khambi, Coronation and Mkuze regional water schemes.

Although these schemes are still under construction, it is worth noting that a number of communities are already enjoying their benefits as they are already drawing water from them.

I want to assure all our communities that we are still committed in solving water related problems and as in the previous years, a large chunk/percentage of our budget in this financial year will go towards water provision programs.

In order to achieve success, we are aware that it is critical to maintain good working relationship with traditional leadership (Amakhosi and Izinduna) as most of the land in our District is under their control.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain our record 13 unqualified audit report from the Auditor-General.

I also want to commit our District Municipality that it will continue to be sensitive to all community issues with the aim of assisting or solving them.

With the budget available to us we will still continue with all our old programmes, Poverty Alleviation, Local Economic Development (LED); Community Participation, Youth and Women's day celebrations, host the Elderly and the Children's Christmas parties the ZDM 56km Ulundi/Nongoma Ultra Marathon and many more others, because our aim is to make a difference in the lives of our people.

Ends

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE 15TH FULL COUNCIL MEETING HELD ON 30 JANUARY 2014

ITEM NUMBER: ZDMC: 14/212 **FILE NUMBER: 5/1**

ADJUSTMENT BUDGET 2013 / 2014

With Cllrs OV Mbuyisa and RM Zulu proposing and seconding respectively, it was

RESOLVED THAT:

1. The 2013/14 Adjustment Budget be approved;
2. The staff structure be amended accordingly; and that
3. The additional grants be accepted with appreciation
4. The IDP be amended accordingly

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services

Item Number: ZDMC:14/212

Meeting Date: 30/01/2014

Signature:

EXECUTIVE SUMMARY

BACKGROUND

1. The 2013/2014 Adjustment budget

1.1. Legislative framework

The 2013/2014 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2014/2015 and 2015/2016 are indicative in terms of the medium term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure

Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):

The medium term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

Service delivery - Primarily focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

Economic development- The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

Social development- The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

Institutional development- The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

Financial management- our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

The budget is summarized in more detail in the budget schedules.

However, the comments on the budget are as follows:

MAIN BUDGET SUMMARY

	2012/2013	**2013/2014 Original Budget**	**Adjustment**	**2013/2014 Adjusted budget**
Total operating budget	R 417,737,782	R 452,427,018	12,214,000	464 641 019.00
Capital budget	**R 420,710,152**	R **387,428,401**	**2,900,000**	390 328 401.00
Total budget	**R 838,447,934**	**R 839,855,420**	**15,114,000**	**854,969,420**

DC26 Zululand - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	34 574	–	–	–	–	–	–	–	34 574	36 337	38 118
Investment revenue	13 981	–	–	–	–	–	–	–	13 981	14 694	15 414
Transfers recognised - operational	292 472	–	–	–	–	7 164	–	7 164	299 636	308 003	326 586
Other own revenue	139 797	–	–	–	–	–	7 950	7 950	147 747	111 952	108 974
Total Revenue (excluding capital transfers and contributions)	**480 824**	–	–	–	–	**7 164**	**7 950**	**15 114**	**495 938**	**470 986**	**489 092**
Employee costs	129 968	–	–	–	–	–	–	–	129 968	136 597	143 290
Remuneration of councillors	6 272	–	–	–	–	–	–	–	6 272	6 592	6 915
Depreciation & asset impairment	35 280	–	–	–	–	–	–	–	35 280	37 080	38 896
Finance charges	11	–	–	–	–	–	–	–	11	11	12
Materials and bulk purchases	75 575	–	–	–	–	–	–	–	75 575	79 278	83 018
Transfers and grants	1 939	–	–	–	–	–	–	–	1 939	2 014	2 091
Other expenditure	203 381	–	–	–	–	7 164	5 050	12 214	215 595	202 357	207 466
Total Expenditure	**452 427**	–	–	–	–	**7 164**	**5 050**	**12 214**	**464 641**	**463 929**	**481 689**
Surplus/(Deficit)	28 397	–	–	–	–	–	2 900	2 900	31 297	7 057	7 403
Transfers recognised - capital	359 031	–	–	–	–	–	–	–	359 031	265 611	314 537
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**387 428**	–	–	–	–	–	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**387 428**	–	–	–	–	–	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Capital expenditure & funds sources											
Capital expenditure	387 428	–	–	–	–	–	2 900	2 900	390 328	272 668	321 940
Transfers recognised - capital	359 031	–	–	–	–	–	–	–	359 031	265 611	314 537
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	28 397	–	–	–	–	–	2 900	2 900	31 297	7 057	7 403
Total sources of capital funds	**387 428**	–	–	–	–	–	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Financial position											
Total current assets	263 242	–	–	–	–	–	–	–	263 242	272 831	284 019
Total non current assets	2 312 791	–	–	–	–	–	2 900	2 900	2 315 691	2 586 009	2 908 498
Total current liabilities	77 454	–	–	–	–	–	–	–	77 454	69 993	62 460
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	**2 498 579**	–	–	–	–	–	**2 900**	**2 900**	**2 501 479**	**2 788 847**	**3 130 057**
Cash flows											
Net cash from (used) operating	287 526	–	–	–	–	7 164	(12 214)	(5 050)	282 476	236 115	304 672
Net cash from (used) investing	(388 190)	–	–	–	–	–	(2 900)	(2 900)	(391 090)	(273 168)	(322 440)
Net cash from (used) financing	(43)	–	–	–	–	–	–	–	(43)	(43)	(43)
Cash/cash equivalents at the year end	**159 072**	–	–	–	–	**7 164**	**(15 114)**	**(7 950)**	**151 122**	**121 976**	**104 165**
Cash backing/surplus reconciliation											
Cash and investments available	217 246	–	–	–	–	–	–	–	217 246	228 325	239 513
Application of cash and investments	69 914	–	–	–	–	–	186	186	70 100	61 266	54 167
Balance - surplus (shortfall)	**147 332**	–	–	–	–	–	**(186)**	**(186)**	**147 146**	**167 059**	**185 346**
Asset Management											
Asset register summary (WDV)	2 308 674	–	–	–	–	–	2 900	2 900	2 311 574	2 581 392	2 903 381
Depreciation & asset impairment	35 280	–	–	–	–	–	–	–	35 280	37 080	38 896
Renewal of Existing Assets	15 825	–	–	–	–	–	–	–	15 825	16 632	17 447
Repairs and Maintenance	51 741	–	–	–	–	–	–	–	51 741	50 323	50 205
Free services											
Cost of Free Basic Services provided	27	–	–	–	–	–	–	–	–	29	30
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	57	–	–	–	–	–	–	–	57	72	69
Sanitation/sewerage:	57	–	–	–	–	–	–	–	57	54	52
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		431 958	–	–	–	–	264	7 950	8 214	440 172	424 756	443 192
Executive and council		35 280	–	–	–	–	–	–	–	35 280	37 080	38 896
Budget and treasury office		396 678	–	–	–	–	–	7 750	7 750	404 428	387 676	404 296
Corporate services		–	–	–	–	–	264	200	464	464	–	–
Community and public safety		4 108	–	–	–	–	–	–	–	4 108	4 346	4 563
Community and social services		4 108	–	–	–	–	–	–	–	4 108	4 346	4 563
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2 756	–	–	–	–	–	–	–	2 756	3 101	3 184
Planning and development		2 756	–	–	–	–	–	–	–	2 756	3 101	3 184
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		401 033	–	–	–	–	6 900	–	6 900	407 933	304 394	352 690
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		400 514	–	–	–	–	6 900	–	6 900	407 414	303 848	352 117
Waste water management		520	–	–	–	–	–	–	–	520	546	573
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	839 855	–	–	–	–	7 164	7 950	15 114	854 969	736 597	803 629
Expenditure - Standard												
Governance and administration		166 850	–	–	–	–	–	4 414	4 414	171 264	173 069	181 206
Executive and council		87 981	–	–	–	–	–	3 000	3 000	90 981	92 130	96 320
Budget and treasury office		30 174	–	–	–	–	–	–	–	30 174	31 713	33 267
Corporate services		48 695	–	–	–	–	–	1 414	1 414	50 109	49 226	51 621
Community and public safety		50 092	–	–	–	–	–	400	400	50 492	49 835	51 368
Community and social services		50 092	–	–	–	–	–	400	400	50 492	49 835	51 368
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		14 716	–	–	–	–	–	–	–	14 716	15 386	16 127
Planning and development		14 716	–	–	–	–	–	–	–	14 716	15 386	16 127
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		220 770	–	–	–	–	–	7 400	7 400	228 170	225 640	232 986
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		212 304	–	–	–	–	–	6 900	6 900	219 204	216 894	223 956
Waste water management		8 465	–	–	–	–	–	500	500	8 965	8 746	9 030
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	452 427	–	–	–	–	–	12 214	12 214	464 641	463 929	481 689
Surplus/ (Deficit) for the year		387 428	–	–	–	–	7 164	(4 264)	2 900	390 328	272 668	321 940

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. 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

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year [illegible]									Budget Year +1 [illegible]	Budget Year +2 [illegible]
[Insert departmental structure etc]		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - COUNCIL		[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	-	-
Vote 3 - FINANCE		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 4 - PLANNING & WSA		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 5 - COMMUNITY DEVELOPMENT		[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER DISTRIBUTION		[illegible]	-	-	-	-	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]
Vote 8 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	[illegible]	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Expenditure by Vote	1											
Vote 1 - COUNCIL		[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 2 - CORPORATE SERVICES		[illegible]	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 3 - FINANCE		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 4 - PLANNING & WSA		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 5 - COMMUNITY DEVELOPMENT		[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 6 - TECHNICAL SERVICES		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 7 - WATER DISTRIBUTION		[illegible]	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Vote 8 - WATER PURIFICATION		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 9 - WASTE WATER		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	[illegible]	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Surplus/ (Deficit) for the year	2	[illegible]	-	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

References

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]

9. [illegible]
10. [illegible]

check revenue	-	-	-	-	-	-	-	-	-	-	-
check expenditure	[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges									–	–		
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	26 324	–	–	–	–	–	–	–	26 324	27 666	29 022
Service charges - sanitation revenue	2	8 250	–	–	–	–	–	–	–	8 250	8 671	9 096
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–		
Rental of facilities and equipment		104							–	104	109	114
Interest earned - external investments		13 981							–	13 981	14 694	15 414
Interest earned - outstanding debtors									–	–		
Dividends received									–	–		
Fines									–	–		
Licences and permits									–	–		
Agency services									–	–		
Transfers recognised - operating		292 472					7 164		7 164	299 636	308 003	326 586
Other revenue	2	139 693	–	–	–	–	–	7 950	7 950	147 643	111 842	108 859
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		**480 824**	**–**	**–**	**–**	**–**	**7 164**	**7 950**	**15 114**	**495 938**	**470 986**	**489 092**
Expenditure By Type												
Employee related costs		129 968	–	–	–	–	–	–	–	129 968	136 597	143 290
Remuneration of councillors		6 272							–	6 272	6 592	6 915
Debt impairment		3 404							–	3 404	3 577	3 753
Depreciation & asset impairment		35 280	–	–	–	–	–	–	–	35 280	37 080	38 896
Finance charges		11							–	11	11	12
Bulk purchases		75 575	–	–	–	–	–	–	–	75 575	79 278	83 018
Other materials									–	–		
Contracted services		62 040	–	–	–	–	–	–	–	62 040	61 147	61 559
Transfers and grants		1 939							–	1 939	2 014	2 091
Other expenditure		137 938	–	–	–	–	7 164	5 050	12 214	150 152	137 633	142 155
Loss on disposal of PPE									–	–		
Total Expenditure		**452 427**	**–**	**–**	**–**	**–**	**7 164**	**5 050**	**12 214**	**464 641**	**463 929**	**481 689**
Surplus/(Deficit)		**28 397**	**–**	**–**	**–**	**–**	**–**	**2 900**	**2 900**	**31 297**	**7 057**	**7 403**
Transfers recognised - capital		359 031							–	359 031	265 611	314 537
Contributions									–	–		
Contributed assets									–	–		
Surplus/(Deficit) before taxation		**387 428**	**–**	**–**	**–**	**–**	**–**	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Taxation									–	–		
Surplus/(Deficit) after taxation		**387 428**	**–**	**–**	**–**	**–**	**–**	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		**387 428**	**–**	**–**	**–**	**–**	**–**	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		**387 428**	**–**	**–**	**–**	**–**	**–**	**2 900**	**2 900**	**390 328**	**272 668**	**321 940**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - PLANNING & WSA		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - COMMUNITY DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - WATER DISTRIBUTION		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - WASTE WATER		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be adjusted*	2											
Vote 1 - COUNCIL		10 500	–	–	–	–	–	–	–	10 500	–	–
Vote 2 - CORPORATE SERVICES		6 433	–	–	–	–	–	2 500	2 500	8 933	981	1 029
Vote 3 - FINANCE		4 495	–	–	–	–	–	–	–	4 495	2 517	2 640
Vote 4 - PLANNING & WSA		1 934	–	–	–	–	–	–	–	1 934	2 167	2 217
Vote 5 - COMMUNITY DEVELOPMENT		2 624	–	–	–	–	–	400	400	3 024	2 664	2 797
Vote 6 - TECHNICAL SERVICES		358 038	–	–	–	–	–	–	–	358 038	264 340	313 257
Vote 7 - WATER DISTRIBUTION		3 155	–	–	–	–	–	–	–	3 155	–	–
Vote 8 - WATER PURIFICATION		250	–	–	–	–	–	–	–	250	–	–
Vote 9 - WASTE WATER		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		387 428	–	–	–	–	–	2 900	2 900	390 328	272 668	321 940
Total Capital Expenditure - Vote		387 428	–	–	–	–	–	2 900	2 900	390 328	272 668	321 940
Capital Expenditure - Standard												
Governance and administration		21 428	–	–	–	–	–	2 500	2 500	23 928	3 497	3 669
Executive and council		10 500							–	10 500		
Budget and treasury office		4 495							–	4 495	2 517	2 640
Corporate services		6 433						2 500	2 500	8 933	981	1 029
Community and public safety		2 624	–	–	–	–	–	400	400	3 024	2 664	2 797
Community and social services		2 624						400	400	3 024	2 664	2 797
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		1 934	–	–	–	–	–	–	–	1 934	2 167	2 217
Planning and development		1 934							–	1 934	2 167	2 217
Road transport									–	–		
Environmental protection									–	–		
Trading services		361 443	–	–	–	–	–	–	–	361 443	264 340	313 257
Electricity									–	–		
Water		361 443							–	361 443	264 340	313 257
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Standard	3	387 428	–	–	–	–	–	2 900	2 900	390 328	272 668	321 940
Funded by:												
National Government		356 562							–	356 562	262 904	311 789
Provincial Government		2 469							–	2 469	2 617	2 748
District Municipality									–	–		
Other transfers and grants									–	–		
Total Capital transfers recognised	4	359 031	–	–	–	–	–	–	–	359 031	265 611	314 537
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		28 397						2 900	2 900	31 297	7 057	7 403
Total Capital Funding		387 428	–	–	–	–	–	2 900	2 900	390 328	272 668	321 940

References

1. 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).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash									–	–		
Call investment deposits	1	217 246	–	–	–	–	–	–	–	217 246	228 325	239 513
Consumer debtors	1	19 337	–	–	–	–	–	–	–	19 337	19 685	19 685
Other debtors		4 303							–	4 303	4 334	4 334
Current portion of long-term receivables		15 896							–	15 896	15 897	15 897
Inventory		6 460							–	6 460	4 590	4 590
Total current assets		263 242	–	–	–	–	–	–	–	263 242	272 831	284 019
Non current assets												
Long-term receivables		4 117							–	4 117	4 617	5 117
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	2 308 363	–	–	–	–	–	2 900	2 900	2 311 263	2 581 031	2 902 971
Agricultural									–	–		
Biological									–	–		
Intangible		311							–	311	361	411
Other non-current assets									–	–		
Total non current assets		2 312 791	–	–	–	–	–	2 900	2 900	2 315 691	2 586 009	2 908 498
TOTAL ASSETS		2 576 033	–	–	–	–	–	2 900	2 900	2 578 933	2 858 840	3 192 517
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 276							–	3 276	3 232	2 376
Trade and other payables		74 178	–	–	–	–	–	–	–	74 178	66 760	60 054
Provisions									–	–		
Total current liabilities		77 454	–	–	–	–	–	–	–	77 454	69 993	62 460
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		77 454	–	–	–	–	–	–	–	77 454	69 993	62 460
NET ASSETS	2	2 498 579	–	–	–	–	–	2 900	2 900	2 501 479	2 788 847	3 130 057
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 498 579	–	–	–	–	–	2 900	2 900	2 501 479	2 788 847	3 130 057
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		2 498 579	–	–	–	–	–	2 900	2 900	2 501 479	2 788 847	3 130 057

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		27 549							–	27 549	28 954	30 373
Government - operating	1	292 472					7 164		7 164	299 636	308 003	326 585
Government - capital	1	359 031							–	359 031	265 611	314 537
Interest		13 981							–	13 981	14 694	15 414
Dividends									–	–		
Payments												
Suppliers and employees		(403 557)						(12 214)	(12 214)	(415 771)	(379 122)	(380 136)
Finance charges		(11)							–	(11)	(11)	(12)
Transfers and Grants	1	(1 939)							–	(1 939)	(2 014)	(2 091)
NET CASH FROM/(USED) OPERATING ACTIVITIES		287 526	–	–	–	–	7 164	(12 214)	(5 050)	282 476	236 115	304 672
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									–	–		
Decrease (Increase) in non-current debtors		(762)							–	(762)	(500)	(500)
Decrease (increase) other non-current receivables									–	–		
Decrease (increase) in non-current investments									–	–		
Payments												
Capital assets		(387 428)						(2 900)	(2 900)	(390 328)	(272 668)	(321 940)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(388 190)	–	–	–	–	–	(2 900)	(2 900)	(391 090)	(273 168)	(322 440)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits		(43)							–	(43)	(43)	(43)
Payments												
Repayment of borrowing									–	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(43)	–	–	–	–	–	–	–	(43)	(43)	(43)
NET INCREASE/ (DECREASE) IN CASH HELD		(100 707)	–	–	–	–	7 164	(15 114)	(7 950)	(108 657)	(37 096)	(17 811)
Cash/cash equivalents at the year begin:	2	259 779							–	259 779	159 072	121 976
Cash/cash equivalents at the year end:	2	159 072	–	–	–	–	7 164	(15 114)	(7 950)	151 122	121 976	104 165

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

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	159 072	–	–	–	–	7 164	(15 114)	(7 950)	151 122	121 976	104 165
Other current investments > 90 days		58 174	–	–	–	–	(7 164)	15 114	7 950	66 124	106 350	135 348
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		217 246	–	–	–	–	–	–	–	217 246	228 325	239 513
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	69 914	–					186	186	70 100	61 266	54 167
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		69 914	–	–	–	–	–	186	186	70 100	61 266	54 167
Surplus(shortfall)		147 332	–	–	–	–	–	(186)	(186)	147 146	167 059	185 346

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B9 Asset Management -

Description	Ref	Budget Year 2013/14 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	387 428	-	-	-	-	-	2 900	2 900	390 328	272 668	321 840
Infrastructure - Road transport		1 866	-	-	-	-	-	-	-	1 866	2 167	2 217
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		354 696	-	-	-	-	-	-	-	354 696	260 827	309 572
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		2 469	-	-	-	-	-	-	-	2 469	2 617	2 748
Infrastructure		359 031	-	-	-	-	-	-	-	359 031	265 611	314 537
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	28 397	-	-	-	-	-	2 900	2 900	31 297	7 057	7 403
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	15 825	-	-	-	-	-	-	-	15 825	16 632	17 447
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		15 825	-	-	-	-	-	-	-	15 825	16 632	17 447
Infrastructure		15 825	-	-	-	-	-	-	-	15 825	16 632	17 447
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4											
Infrastructure - Road transport		1 866	-	-	-	-	-	-	-	1 866	2 167	2 217
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		354 696	-	-	-	-	-	-	-	354 696	260 827	309 572
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		18 294	-	-	-	-	-	-	-	18 294	19 249	20 155
Infrastructure		374 656	-	-	-	-	-	-	-	374 656	282 243	331 984
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		28 397	-	-	-	-	-	2 900	2 900	31 297	7 057	7 403
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	403 253	-	-	-	-	-	2 900	2 900	406 153	289 300	339 387
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		1 866							-	1 866	2 167	2 217
Infrastructure - Electricity									-	-		
Infrastructure - Water		2 275 631							-	2 275 631	2 569 190	2 890 603
Infrastructure - Sanitation									-	-		
Infrastructure - Other									-	-		
Infrastructure		2 277 497	-	-	-	-	-	-	-	2 277 497	2 571 357	2 892 820
Community		2 469							-	2 469	2 617	2 748
Heritage assets									-	-		
Investment properties									-	-		
Other assets		28 397						2 900	2 900	31 297	7 057	7 403
Intangibles		311							-	311	361	411
Agricultural Assets												
Biological assets									-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 308 674	-	-	-	-	-	2 900	2 900	2 311 574	2 581 392	2 903 381
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		35 280	-	-	-	-	-	-	-	35 280	37 080	38 896
Repairs and Maintenance by asset class	3	51 741	-	-	-	-	-	-	-	51 741	50 323	50 205
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		46 083	-	-	-	-	-	-	-	46 083	46 392	46 081
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		46 083	-	-	-	-	-	-	-	46 083	46 392	46 081
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	5 658	-	-	-	-	-	-	-	5 658	3 931	4 124
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		87 022	-	-	-	-	-	-	-	87 022	87 403	89 101
% of capital exp on renewal of assets		3.9%	0.0%							3.9%	5.7%	5.1%
Renewal of existing assets as % of deprecn		44.9%	0.0%							44.9%	44.9%	44.9%
R&M as a % of PPE		2.2%	0.0%							2.2%	1.9%	1.7%
Renewal and R&M as a % of PPE		2.9%	0.0%							2.9%	2.8%	2.3%

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 Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
Household service targets	1											
Water:												
Piped water inside dwelling		31507							-	32	33002	34202
Piped water inside yard (but not in dwelling)		42573							-	43	43873	44823
Using public tap (at least min.service level)	2	27125							-	27	28025	30425
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		101	-	-	-	-	-	-	-	101	106	110
Using public tap (< min.service level)	3	17853							-	18	16380	18849
Other water supply (< min.service level)	3,4								-	-		
No water supply		38706							-	39	53459	49806
Below Minimum Servic Level sub-total		57	-	-	-	-	-	-	-	57	72	69
Total number of households	5	158	-	-	-	-	-	-	-	158	178	178
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		30258							-	30 258	31753	32953
Flush toilet (with septic tank)		1364							-	1 364	1419	1569
Chemical toilet									-	-		
Pit toilet (ventilated)		69475							-	69 475	71976	73825
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		101 097	-	-	-	-	-	-	-	101 097	105 147	108 347
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions		56757							-	56 757	54257	52407
Below Minimum Servic Level sub-total		56 757	-	-	-	-	-	-	-	56 757	54 257	52 407
Total number of households	5	157 854	-	-	-	-	-	-	-	157 854	159 404	160 754
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		101295							-	101 295	105890	109540
Sanitation (free minimum level service)		69475							-	69 475	71976	73825
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-	29 671	30 076
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		27 290							-	-		
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)		27	-	-	-	-	-	-	-	-	29	30
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 (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
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	6								-	-		
Other									-	-		
Total revenue cost of free services provided (total social pa		-	-	-	-	-	-	-	-	-	-	-

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. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
8. *Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)*
9. *Increases of funds approved under MFMA section 31*
10. *Adjustments approved in accordance with MFMA section 29*
11. *Adjustments to transfers from National or Provincial Government*
12. *Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))*
13. *G = B + C + D + E + F*
14. *Adjusted Budget H = (A or A1/2 etc) + G*

DC26 Zululand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Property rates												
Total Property Rates									-	-		
less Revenue Foregone									-	-		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue												
Total Service charges - electricity revenue									-	-		
less Revenue Foregone									-	-		
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue												
Total Service charges - water revenue		39 334							-	39 334	37 666	39 022
less Revenue Foregone									-	-		
Net Service charges - water revenue		39 334	-	-	-	-	-	-	-	39 334	37 666	39 022
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		8 250							-	8 250	8 671	9 036
less Revenue Foregone									-	-		
Net Service charges - sanitation revenue		8 250	-	-	-	-	-	-	-	8 250	8 671	9 036
Service charges - refuse revenue												
Total refuse removal revenue									-	-		
Total landfill revenue									-	-		
less Revenue Foregone									-	-		
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-
Other Revenue By Source												
Accumulated Surplus: Backlock Depreciation		35 280							-	35 280	37 080	38 696
Accumulated Surplus	3	104 413						7 950	7 950	112 363	74 763	69 963
Total 'Other' Revenue	1	139 693	-	-	-	-	-	7 950	7 950	147 643	111 843	108 659
EXPENDITURE ITEMS:												
Employee related costs												
Basic Salaries and Wages		79 396							-	79 396	83 445	87 533
Pension and UIF Contributions		25 420							-	25 420	26 718	28 635
Medical Aid Contributions		5 050							-	5 050	5 308	5 568
Overtime									-	-		
Performance Bonus		5 600							-	5 600	5 800	6 181
Motor Vehicle Allowance		5 879							-	5 879	7 230	7 584
Cellphone Allowance		507							-	507	533	560
Housing Allowances		653							-	653	580	729
Other benefits and allowances		6 457							-	6 457	6 767	7 118
Payments in lieu of leave									-	-		
Long service awards									-	-		
Post-retirement benefit obligations	4								-	-		
sub-total		129 968	-	-	-	-	-	-	-	129 968	136 587	143 290
Less: Employees costs capitalised to PPE									-	-		
Total Employee related costs	1	129 968	-	-	-	-	-	-	-	129 968	136 587	143 290
Contributions recognised - capital												
List contributions by contract									-	-		
									-	-		
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		35 280							-	35 280	37 080	38 696
Lease amortisation									-	-		
Capital asset impairment									-	-		
Depreciation resulting from revaluation of PPE									-	-		
Total Depreciation & asset impairment	1	35 280	-	-	-	-	-	-	-	35 280	37 080	38 696
Bulk purchases												
Electricity		30 016							-	30 016	31 546	33 093
Water		45 559							-	45 559	47 732	49 595
Total bulk purchases	1	75 575	-	-	-	-	-	-	-	75 575	79 278	82 688
Contracted services												
CLEANING SERVICES		2 200							-	2 200	2 350	2 460
SECURITY SERVICES		7 342							-	7 342	7 717	8 095
METER READING SERVICES		526							-	526	554	582
PEST CONTROL		12							-	12	13	13
PROFESSIONAL SERVICES									-	-		
REPAIRS AND MAINTANANCE		51 921							-	51 921	50 512	50 483
sub-total	1	62 040	-	-	-	-	-	-	-	62 040	61 147	61 559
Allocations to organs of state:												
Electricity									-	-		
Water									-	-		
Sanitation									-	-		
Other									-	-		
Total contracted services		62 040	-	-	-	-	-	-	-	62 040	61 147	61 559
Other Expenditure By Type												
Repairs and maintenance		1 317							-	1 317	1 384	1 452
Collection costs									-	-		
Contributions to 'other' provisions									-	-		
Consultant fees		2 243							-	2 243	2 364	2 473
Audit fees	3,5	45 647					6 900	1 850	8 750	54 397	43 628	44 667
General expenses									-	-		
List Other Expenditure by Type		1 061							-	1 061	1 115	1 153
Printing & stationery		3 342							-	3 342	3 513	3 685
Water Loss Strategy		8 000							-	8 000	8 000	8 000
Unallocated projects		20 000							-	20 000	20 000	20 800
Emergency water		6 000						2 500	2 500	8 500	6 000	6 000
Budget and IDP community participation		591							-	591	565	1 031
Water & Electricity		346							-	346	357	375
GIS project Management system,operating/website maintenance & imp		7 120							-	7 120	7 120	7 100
Wakes & siphons,LED & LLD projects		2 882							-	2 882	3 029	2 175
Insurance & claims		3 184							-	3 184	3 348	3 512
Marketing & Publicity		1 595							-	1 595	1 676	1 759
PPE rental		6 128							-	6 128	6 540	6 861
Support services		1 883						300	300	1 883	1 780	1 867
Training		1 611							-	1 911	1 063	1 115
Sampling & analysis		6 073							-	6 613	6 385	6 614
PROFESSIONAL FEES		1 337							-	1 337	1 405	1 476
DISASTER PORTFOLIO PROJ		5 688							-	5 688	5 575	6 271
SUBSISTANCE AND TRAVELLING		2 000							-	2 560	2 102	2 206
POVERTY ALLEVIATION FUND		2 500						500	500	3 000	3 029	2 750
COMMUNITY DEVELOPMENT		704							-	704	741	775
PROJECT MANAGEMENT		5 256					264		264	5 520	5 818	6 166
OPERATION OF THE AIRPORT									-	-		
Total Other Expenditure	1	137 630	-	-	-	-	7 164	5 150	12 314	150 103	137 423	140 895

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant items)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
7. Additional cash backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (only where underspending could not reasonably be fore

8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(d)); projected savings (section 28(2)(e)); error correction (see

12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2013/14 Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		217 246							–	217 246	228 325	239 513
Other current investments > 90 days									–	–		
Total Call investment deposits	1	217 246	–	–	–	–	–	–	–	217 246	228 325	239 513
Consumer debtors												
Consumer debtors		19 337							–	19 337	19 685	19 685
Less: provision for debt impairment		–							–	–	–	–
Total Consumer debtors	1	19 337	–	–	–	–	–	–	–	19 337	19 685	19 685
Debt impairment provision												
Balance at the beginning of the year									–	–	–	–
Contributions to the provision									–	–		
Bad debts written off									–	–		
Balance at end of year		–	–	–	–	–	–	–	–	–	–	–
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		2 308 363						2 900	2 900	2 311 263	2 581 031	2 902 971
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation									–	–		
Total Property, plant & equipment	1	2 308 363	–	–	–	–	–	2 900	2 900	2 311 263	2 581 031	2 902 971
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)									–	–		
Current portion of long-term liabilities									–	–		
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	–
Trade and other payables												
Creditors		74 178							–	74 178	66 760	60 084
Unspent conditional grants and receipts									–	–		
VAT									–	–		
Total Trade and other payables	1	74 178	–	–	–	–	–	–	–	74 178	66 760	60 084
Non current liabilities - Borrowing												
Borrowing	3								–	–		
Finance leases (including PPP asset element)									–	–		
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	–
Provisions - non current												
Retirement benefits									–	–		
List other major items									–	–		
Refuse landfill site rehabilitation									–	–		
Other									–	–		
Total Provisions - non current		–	–	–	–	–	–	–	–	–	–	–
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		2 498 579						2 900	2 900	2 501 479	2 788 847	3 130 057
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments									–	–		
Accumulated Surplus/(Deficit)	1	2 498 579	–	–	–	–	–	2 900	2 900	2 501 479	2 788 847	3 130 057
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves (list)									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 498 579	–	–	–	–	–	2 900	2 900	2 501 479	2 788 847	3 130 057
Total capital expenditure includes expenditure on nationally significant priorities:									–	–		
Provision of basic services									–	–		
2010 World Cup									–	–		

References

1. Must reconcile with 'Financial Position' budget

2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

3. Borrowing (original budget) must reconcile to Budget Table A16

4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sect

10. G = B + C + D + E + F

11. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description												
									–	–	–	–
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
Function 2 - (name)												
Sub-function 1 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description												
									–	–	–	–
Vote 3 - vote name												
Function 1 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
Function 2 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
And so on for the rest of the Votes									–	–	–	–

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

5. Total Adjusted Budget targets H = (A or A1/2 etc) + G

6. NOTE - include adjustment by 'exception' (only where amended)

DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				339.9%	0.0%	339.9%	389.8%	454.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				2986.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.8	0.0	2.8	3.3	3.8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				9.1%	0.0%	8.8%	9.5%	9.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					46.6%	0.0%	49.1%	54.7%	57.7%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				27.0%	0.0%	26.2%	29.0%	29.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				10.8%	0.0%	10.4%	10.7%	10.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.3%	0.0%	7.1%	7.9%	8.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1643794.7%	0.0%	1713176.2%	1355950.9%	1351979.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				4.0%	0.0%	3.9%	4.2%	4.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.5	0.0	0.4	0.4	0.3

References

1. Consumer debtors > 12 months old are excluded from current assets

DC26 Zululand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
Demographics										
Population		654 616	780 068	795 669	803 575	803 575	803 575	853 933	853 933	853 933
Females aged 5 - 14		-	-	-	-	-	-			
Males aged 5 - 14		-	-	-	-	-	-			
Females aged 15 - 34		-	-	-	-	-	-			
Males aged 15 - 34		-	-	-	-	-	-			
Unemployment		76 849	103 086	-	58 247	-	-			
Monthly Household Income (no. of households)	1, 12									
None								332 224		
R1 - R1 600								364 653		
R1 601 - R3 200								18 346		
R3 201 - R6 400								11 406		
R6 401 - R12 800								11 792		
R12 801 - R25 600								6 767		
R25 601 - R51 200								1 962		
R52 201 - R102 400								243		
R102 401 - R204 800								298		
R204 801 - R409 600								274		
R409 601 - R819 200										
> R819 200										
Poverty profiles (no. of households)										
< R2 060 per household per month	13							135 691		
Insert description	2									
Household/demographics (000)										
Number of people in municipal area		104 110	141 192	142 543	158	158	158	174	174	174
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								30 756		
Informal								127 098		
Total number of households		-	-	-	-	-	-	157 854	-	-
Dwellings provided by municipality	4									
Dwellings provided by provincials										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

1. Monthly household income threshold. Should include all sources of income

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculation:

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				159 072	–	151 122	121 976	104 165
Cash + investments at the yr end less applications - R'000	2	18(1)b				147 332	–	147 146	167 059	185 346
Cash year end/monthly employee/supplier payments	3	18(1)b				0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				387 428	–	390 328	272 668	321 940
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-0.9%	-1.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	15.4%	0.0%	14.7%	19.2%	20.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				9.8%	0.0%	9.8%	9.8%	9.8%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							1.0%	0.0%
Long term receivables % change - incr(decr)	12	18(1)a							12.1%	10.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.2%	0.0%	2.2%	1.9%	1.7%
Asset renewal % of capital budget	14	20(1)(vi)				3.9%	0.0%	3.9%	5.7%	5.1%

References

1. *Positive cash balances indicative of minimum compliance - subject to 2*
2. *Deduct applications (defined) from cash balances*
3. *Indicative of sufficient liquidity to meet average monthly operating payments*
4. *Indicative of funded operational requirements*
5. *Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*
6. *Realistic average cash collection forecasts as % of annual billed revenue*
7. *Realistic average increase in doubtful debt provision*
8. *Indicative of planned capital expenditure level & cash payment timing*
9. *Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing*
10. *Substantiation of National/Province allocations included in budget*
11. *Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)*
12. *Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)*
13. *Indicative of a credible allowance for repairs & maintenance of assets*
14. *Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)*

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14 Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		290 833	–	–	6 900	–	6 900	297 733	306 274	324 771
Local Government Equitable Share		276 930					–	276 930	296 860	317 554
Finance Management	3	1 250					–	1 250	1 250	1 250
Municipal Systems Improvement		890					–	890	934	967
Water Services Operating Subsidy		8 821			6 900		6 900	15 721	7 230	5 000
EPWP Incentive		2 942					–	2 942		
Water Services Operating Subsidy							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		1 639	–	–	264	–	264	1 903	1 729	1 815
							–	–		
DEVELOPMENT PLANNING SHARED SERVICES							–	–		
DISTRICT GROWTH DEVELOPMENT SUMMIT	4	1 639					–	1 639	1 729	1 815
INDONSA GRANT					264		264	264		
Upgrading of airport grant	5									
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	292 472	–	–	7 164	–	7 164	299 636	308 003	326 586
Capital Transfers and Grants										
National Government:		355 922	–	–	–	–	–	355 922	262 994	311 789
Municipal Infrastructure Grant (MIG)		261 545					–	261 545	221 622	230 566
Regional Bulk Infrastructure		55 341					–	55 341		
Rural Roads Assets Management Grants		1 866					–	1 866	2 167	2 217
Municipal Water Infrastructure Grant		37 170					–	37 170	39 205	79 006
Other capital transfers/grants [insert desc]							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		3 109	–	–	–	–	–	3 109	2 617	2 748
Infrastructure Sport Facilities		2 469					–	2 469	2 617	2 748
ACIP		640					–	640		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	359 031	–	–	–	–	–	359 031	265 611	314 537
TOTAL RECEIPTS OF TRANSFERS & GRANTS		651 503	–	–	7 164	–	7 164	658 667	573 614	641 123

References

1. *Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation*
2. *Amounts actually* ***RECEIVED***; *not revenue earned (the objective is to confirm grants allocated)*
3. *Replacement of RSC levies*
4. *Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality*
5. *Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)*
6. *Total Grant Receipts original budget must reconcile to budget supporting table A18*
7. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
8. *Increases of funds approved under section 31 MFMA*
9. *Adjustments to funding allocations from National or Provincial Government*
10. *Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve*
11. *E = B + C + D*
12. *Adjusted Budget F = (A or A1/2 etc) + E*

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		290 833	–	–	6 900	–	6 900	297 733	306 274	324 771
Local Government Equitable Share		276 930					–	276 930	296 860	317 554
Finance Management		1 250					–	1 250	1 250	1 250
Municipal Systems Improvement		890					–	890	934	967
Water Services Operating Subsidy		8 821			6 900		6 900	15 721	7 230	5 000
EPWP Incentive		2 942					–	2 942		
Water Services Operating Subsidy							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		1 639	–	–	264	–	264	1 903	1 729	1 815
							–	–		
DEVELOPMENT PLANNING SHARED SERVICES							–	–		
DISTRICT GROWTH DEVELOPMENT SUMMIT		1 639					–	1 639	1 729	1 815
INDONSA GRANT							–	–		
Upgrading of airport grant					264		264	264		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		292 472	–	–	7 164	–	7 164	299 636	308 003	326 586
Capital expenditure of Transfers and Grants										
National Government:		355 922	–	–	–	–	–	355 922	262 994	311 789
Municipal Infrastructure Grant (MIG)		261 545					–	261 545	221 622	230 566
Regional Bulk Infrastructure		55 341					–	55 341		
Rural Roads Assets Management Grants		1 866					–	1 866	2 167	2 217
Municipal Water Infrastructure Grant		37 170					–	37 170	39 205	79 006
Other capital transfers/grants [insert desc]							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		3 109	–	–	–	–	–	3 109	2 617	2 748
Infrastructure Sport Facilities		2 469					–	2 469	2 617	2 748
ACIP		640					–	640		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		359 031	–	–	–	–	–	359 031	265 611	314 537
Total capital expenditure of Transfers and Grants		651 503	–	–	7 164	–	7 164	658 667	573 614	641 123

References

1. Transfers/Grant expenditure must be separately listed for each allocation received

2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the

6. E = B + C + D

7. Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2013/14							Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		290 833					–	290 833	306 274	324 771
Conditions met - transferred to revenue		290 833	–	–	–	–	–	290 833	306 274	324 771
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		1 639			7 164		7 164	8 803	1 729	1 815
Conditions met - transferred to revenue		1 639	–	–	7 164	–	7 164	8 803	1 729	1 815
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		292 472	–	–	7 164	–	7 164	299 636	308 003	326 586
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		355 922					–	355 922	262 994	311 789
Conditions met - transferred to revenue		355 922	–	–	–	–	–	355 922	262 994	311 789
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		3 109					–	3 109	2 617	2 748
Conditions met - transferred to revenue		3 109	–	–	–	–	–	3 109	2 617	2 748
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		359 031	–	–	–	–	–	359 031	265 611	314 537
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		651 503	–	–	7 164	–	7 164	658 667	573 614	641 123
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. *Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4*
2. *CTBM = conditions to be met*
3. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
4. *Increases of funds approved under section 31 MFMA*
5. *Adjustments to funding allocations from National or Provincial Government*
5. *Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sect*
6. *E = B + C + D*
7. *Adjusted Budget F = (A or A1/2 etc) + E*

DC26 Zululand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
WSP Grant - Abaqulusi		1 509									1 594	1 661
Tourism Grant												
Abaqulusi Municipality		50									50	50
Edumbe Municipality		50									50	50
Nongoma Municipality		50									50	50
Pongola Municipality		50									50	50
Ulundi Municipality		50									50	50
Route R66		60									60	60
Battlefields Route	1	60							–		60	60
Zululand Birding Route		60							–		60	60
TOTAL ALLOCATIONS TO MUNICIPALITIES:		1 939	–	–	–	–	–	–	–	–	2 014	2 091
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	1 939	–	–	–	–	–	–	–	–	2 014	2 091
Non-cash transfers to other municipalities												
[insert description]	1								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												

DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2013/14 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		3 526							–	3 526	0.0%
Pension and UIF Contributions		364							–	364	0.0%
Medical Aid Contributions		41							–	41	0.0%
Motor Vehicle Allowance		1 445							–	1 445	0.0%
Cellphone Allowance		496							–	496	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Sub Total - Councillors		6 272	–			–		–	–	6 272	0.0%
% increase										–	
Senior Managers of the Municipality											
Basic Salaries and Wages		2 503							–	2 503	0.0%
Pension and UIF Contributions		501							–	501	0.0%
Medical Aid Contributions		223							–	223	0.0%
Overtime									–	–	
Performance Bonus		–							–	–	
Motor Vehicle Allowance		1 490							–	1 490	0.0%
Cellphone Allowance		44							–	44	0.0%
Housing Allowances		–							–	–	
Other benefits and allowances		651							–	651	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Municipality		6 012	–	–		–		–	–	6 012	0.0%
% increase										–	
Other Municipal Staff											
Basic Salaries and Wages		78 803							–	78 803	0.0%
Pension and UIF Contributions		24 519							–	24 519	0.0%
Medical Aid Contributions		4 628							–	4 628	0.0%
Overtime									–	–	
Performance Bonus		5 606							–	5 606	
Motor Vehicle Allowance		5 388							–	5 388	0.0%
Cellphone Allowance		463							–	463	0.0%
Housing Allowances		653							–	653	
Other benefits and allowances		5 606							–	5 606	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Municipal Staff		123 856	–	–	–	–	–	–	–	123 856	0.0%
% increase											
Total Parent Municipality		136 241	–	–	–	–	–	–	–	136 241	0.0%
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		136 241	–	–	–	–	–	–	–	136 241	0.0%
% increase											
TOTAL MANAGERS AND STAFF		129 969	–	–	–	–	–	–	–	129 969	0.0%

References
1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:
A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
6. Additional cash-backed accumulated funds/unspent funds (section 16(1)(3) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be foreseen)
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1(2) etc) + G

DC26 Zululand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2013/14 July Outcome	August Outcome	Sept. Outcome	October Outcome	November Outcome	December Outcome	January Adjusted Budget	February Adjusted Budget	March Adjusted Budget	April Adjusted Budget	May Adjusted Budget	June Adjusted Budget	Medium Term Revenue and Expenditure Framework: Budget Year 2013/14 Adjusted Budget	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - COUNCIL		2 940	2 940	2 940	2 940	2 940	2 940	2 940	3 540	3 540	3 540	3 540	3 540	38 280	37 080	38 896
Vote 2 - CORPORATE SERVICES									863	863	863	863	863	4 314	-	-
Vote 3 - FINANCE		33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	33 057	396 678	387 676	404 296
Vote 4 - PLANNING & WSA		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Vote 5 - COMMUNITY DEVELOPMENT		342	342	342	342	342	342	342	422	422	422	422	422	4 508	4 346	4 563
Vote 6 - TECHNICAL SERVICES													-	-	-	-
Vote 7 - WATER DISTRIBUTION		33 376	33 376	33 376	33 376	33 376	33 376	33 376	34 756	34 756	34 756	34 756	34 756	407 414	303 848	352 117
Vote 8 - WATER PURIFICATION													-	-	-	-
Vote 9 - WASTE WATER		43	43	43	43	43	43	43	143	143	143	143	143	1 020	546	573
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		69 988	69 988	69 988	69 988	69 988	69 988	69 988	73 011	73 011	73 011	73 011	73 011	854 969	736 597	803 629
Expenditure by Vote																
Vote 1 - COUNCIL		7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 932	7 932	7 932	7 932	7 932	90 981	92 130	96 320
Vote 2 - CORPORATE SERVICES		4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 201	4 201	4 201	4 201	4 901	50 109	49 226	51 621
Vote 3 - FINANCE		2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	30 174	31 713	33 267
Vote 4 - PLANNING & WSA		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Vote 5 - COMMUNITY DEVELOPMENT		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 254	4 254	4 254	4 254	4 254	50 492	49 835	51 368
Vote 6 - TECHNICAL SERVICES		1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	13 614	11 216	11 765
Vote 7 - WATER DISTRIBUTION		8 269	8 269	8 269	8 269	8 269	8 269	8 269	9 749	9 749	9 749	9 749	9 749	106 624	103 178	107 253
Vote 8 - WATER PURIFICATION		8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	8 289	99 467	102 499	104 937
Vote 9 - WASTE WATER		705	705	705	705	705	705	705	705	705	705	705	705	8 465	8 746	9 030
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		37 702	37 702	37 702	37 702	37 702	37 702	37 702	40 005	40 005	40 005	40 005	40 705	464 641	453 929	481 689
Surplus/ (Deficit)		32 286	32 286	32 286	32 286	32 286	32 286	32 286	33 006	33 006	33 006	33 006	32 306	390 328	272 668	321 940

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC26 Zululand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
Governance and administration		35 997	35 997	35 997	35 997	35 997	35 997	6 480	43 543	43 543	43 543	43 543	43 543	440 172	424 756	443 192
Executive and council		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 280	37 080	38 896
Budget and treasury office		33 057	33 057	33 057	33 057	33 057	33 057	3 540	40 510	40 510	40 510	40 510	40 510	404 428	387 676	404 296
Corporate services									93	93	93	93	93	464	–	–
Community and public safety		342	342	342	342	342	342	342	342	342	342	342	342	4 108	4 346	4 563
Community and social services		342	342	342	342	342	342	342	342	342	342	342	342	4 108	4 346	4 553
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Planning and development		230	230	230	230	230	230	230	230	230	230	230	230	2 756	3 101	3 184
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		33 419	33 419	33 419	33 419	33 419	33 419	33 419	34 799	34 799	34 799	34 799	34 799	407 933	304 394	352 690
Electricity													–	–	–	–
Water		33 376	33 376	33 376	33 376	33 376	33 376	33 376	34 756	34 756	34 756	34 756	34 756	407 414	303 848	352 117
Waste water management		43	43	43	43	43	43	43	43	43	43	43	43	520	546	573
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		69 988	69 988	69 988	69 988	69 988	69 988	40 471	78 914	78 914	78 914	78 914	78 914	854 969	736 597	803 629
Expenditure - Standard																
Governance and administration		13 904	13 904	13 904	13 904	13 904	13 904	13 904	14 647	14 647	14 647	14 647	15 347	171 264	173 069	181 208
Executive and council		7 332	7 332	7 332	7 332	7 332	7 332	7 332	7 932	7 932	7 932	7 932	7 932	90 981	92 130	96 320
Budget and treasury office		2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	30 174	31 713	33 267
Corporate services		4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 201	4 201	4 201	4 201	4 901	50 109	49 226	51 621
Community and public safety		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 254	4 254	4 254	4 254	4 254	50 492	49 835	51 368
Community and social services		4 174	4 174	4 174	4 174	4 174	4 174	4 174	4 254	4 254	4 254	4 254	4 254	50 492	49 835	51 368
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Planning and development		1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	1 226	14 716	15 386	16 127
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	18 397	25 797	228 170	225 640	232 986
Electricity													–	–	–	–
Water		17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	17 692	24 592	219 204	216 894	223 956
Waste water management		705	705	705	705	705	705	705	705	705	705	705	1 205	8 965	8 746	9 030
Waste management													–	–	–	–
Other									1 480				(1 480)	–	–	–
Total Expenditure - Standard		37 702	37 702	37 702	37 702	37 702	37 702	37 702	40 005	38 525	38 525	38 525	45 145	464 641	463 929	481 689
Surplus/ (Deficit)	1.	32 286	32 286	32 286	32 286	32 286	32 286	2 769	38 909	40 389	40 389	40 389	33 769	390 328	272 668	321 940

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC26 Zululand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	26 324	27 666	29 022
Service charges - sanitation revenue		688	688	688	688	688	688	688	688	688	688	688	688	8 250	8 671	9 096
Service charges - refuse													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment		9	9	9	9	9	9	9	9	9	9	9	9	104	109	114
Interest earned - external investments		1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	13 981	14 694	15 414
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers recognised - operational		24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	31 537	299 636	308 003	326 586
Other revenue		11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	11 641	19 591	147 643	111 842	108 859
Gains on disposal of PPE													–	–	–	–
Total Revenue		40 069	40 069	40 069	40 069	40 069	40 069	40 069	40 069	40 069	40 069	40 069	55 183	495 938	470 986	489 092
Expenditure By Type																
Employee related costs		10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	10 831	129 968	136 597	143 290
Remuneration of councillors		523	523	523	523	523	523	523	523	523	523	523	523	6 272	6 592	6 915
Debt impairment		284	284	284	284	284	284	284	284	284	284	284	284	3 404	3 577	3 753
Depreciation & asset impairment		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	35 280	37 080	38 896
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Bulk purchases		6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	6 298	75 575	79 278	83 018
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	5 170	62 040	61 147	61 559
Grants and subsidies		162	162	162	162	162	162	162	162	162	162	162	162	1 939	2 014	2 091
Other expenditure		11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	11 495	23 709	150 152	137 633	142 155
Loss on disposal of PPE													–	–	–	–
Total Expenditure		37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	37 702	49 916	464 641	463 929	481 689
Surplus/(Deficit)		2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	2 366	5 266	31 297	7 057	7 403
Transfers recognised - capital		29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	359 031	265 611	314 537
Contributions													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	35 186	390 328	272 668	321 940

References

1. *Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4*

DC26 Zululand - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates													–			
Property rates - penalties & collection charges													–			
Service charges - electricity revenue													–			
Service charges - water revenue		1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	1 426	17 111	17 983	18 864
Service charges - sanitation revenue		447	447	447	447	447	447	447	447	447	447	447	447	5 363	5 636	5 912
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment		9	9	9	9	9	9	9	9	9	9	9	9	104	109	114
Interest earned - external investments		1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	13 981	14 694	15 414
Interest earned - outstanding debtors													–			
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operational		24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	24 373	292 472	308 003	326 586
Other revenue		414	414	414	414	414	414	414	414	414	414	414	414	4 972	5 226	5 482
Cash Receipts by Source		27 834	27 834	27 834	27 834	27 834	27 834	27 834	27 834	27 834	27 834	27 834	27 834	334 002	351 651	372 373
Other Cash Flows by Source																
Transfers receipts - capital		29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	29 919	359 031	265 611	314 537
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase in consumer deposits		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(43)	(43)	(43)
Decrease (Increase) in non-current debtors		(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(762)	(500)	(500)
Decrease (increase) other non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		57 686	57 686	57 686	57 686	57 686	57 686	57 686	57 686	57 686	57 686	57 686	57 686	692 228	616 719	686 367
Cash Payments by Type																
Employee related costs		10 614	10 614	10 614	10 614	10 614	10 614	10 614	10 614	10 614	10 614	10 614	10 614	127 369	136 597	143 290
Remuneration of councillors		512	512	512	512	512	512	512	512	512	512	512	512	6 147	6 592	6 915
Collection costs													–			
Interest paid		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Bulk purchases - Electricity		2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	2 451	29 415	31 546	33 092
Bulk purchases - Water & Sewer		3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	3 770	45 236	47 732	49 925
Other materials													–			
Contracted services		5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	60 799	60 633	61 020
Grants and subsidies paid - other municipalities		162	162	162	162	162	162	162	162	162	162	162	162	1 939	2 014	2 091
Grants and subsidies paid - other													–			
General expenses		11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	11 216	134 591	96 022	85 892
Cash Payments by Type		33 792	33 792	33 792	33 792	33 792	33 792	33 792	33 792	33 792	33 792	33 792	33 792	405 507	381 148	382 238
Other Cash Flows/Payments by Type																
Capital assets		32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	32 077	34 577	387 428	272 668	321 940
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		65 870	65 870	65 870	65 870	65 870	65 870	65 870	65 870	65 870	65 870	65 870	68 370	792 936	653 816	704 178
NET INCREASE/(DECREASE) IN CASH HELD		(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(8 184)	(10 684)	(100 707)	(37 096)	(17 811)
Cash/cash equivalents at the month/year beginning:		259 779	251 595	243 411	235 227	227 043	218 859	210 676	202 492	194 308	186 124	177 940	169 756	259 779	159 072	121 976
Cash/cash equivalents at the month/year end:		251 595	243 411	235 227	227 043	218 859	210 676	202 492	194 308	186 124	177 940	169 756	159 072	159 072	121 976	104 165

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - COUNCIL													–	–	–	–
Vote 2 - CORPORATE SERVICES													–	–	–	–
Vote 3 - FINANCE													–	–	–	–
Vote 4 - PLANNING & WSA													–	–	–	–
Vote 5 - COMMUNITY DEVELOPMENT													–	–	–	–
Vote 6 - TECHNICAL SERVICES													–	–	–	–
Vote 7 - WATER DISTRIBUTION													–	–	–	–
Vote 8 - WATER PURIFICATION													–	–	–	–
Vote 9 - WASTE WATER													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - COUNCIL				875	875	875	875	875	1 225	1 225	1 225	1 225	1 225	10 500	–	–
Vote 2 - CORPORATE SERVICES				536	536	536	536	536	1 251	1 251	1 251	1 251	1 251	8 933	981	1 029
Vote 3 - FINANCE				375	375	375	375	375	524	524	524	524	524	4 495	2 517	2 640
Vote 4 - PLANNING & WSA				161	161	161	161	161	226	226	226	226	226	1 934	2 167	2 217
Vote 5 - COMMUNITY DEVELOPMENT				219	219	219	219	219	386	386	386	386	386	3 024	2 664	2 797
Vote 6 - TECHNICAL SERVICES				29 837	29 837	29 837	29 837	29 837	41 771	41 771	41 771	41 771	41 771	358 038	264 340	313 257
Vote 7 - WATER DISTRIBUTION				263	263	263	263	263	368	368	368	368	368	3 155	–	–
Vote 8 - WATER PURIFICATION				21	21	21	21	21	29	29	29	29	29	250	–	–
Vote 9 - WASTE WATER													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	3	–	–	32 286	32 286	32 286	32 286	32 286	45 780	45 780	45 780	45 780	45 780	390 328	272 668	321 940
Total Capital Expenditure	2	–	–	32 286	32 286	32 286	32 286	32 286	45 780	45 780	45 780	45 780	45 780	390 328	272 668	321 940

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC26 Zululand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Standard																
Governance and administration		1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	1 786	4 286	23 928	3 497	3 669
Executive and council		875	875	875	875	875	875	875	875	875	875	875	875	10 500	–	–
Budget and treasury office		375	375	375	375	375	375	375	375	375	375	375	375	4 495	2 517	2 640
Corporate services		536	536	536	536	536	536	536	536	536	536	536	3 036	8 933	981	1 029
Community and public safety		219	219	219	219	219	219	219	219	219	219	219	619	3 024	2 664	2 797
Community and social services		219	219	219	219	219	219	219	219	219	219	219	619	3 024	2 664	2 797
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		161	161	161	161	161	161	161	161	161	161	161	161	1 934	2 167	2 217
Planning and development		161	161	161	161	161	161	161	161	161	161	161	161	1 934	2 167	2 217
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	361 443	264 340	313 257
Electricity													–	–	–	–
Water		30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	30 120	361 443	264 340	313 257
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard		32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	32 286	35 186	390 328	272 668	321 940

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

DC26 Zululand - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2013/14 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		359 031	-	-	-	-	-	-	-	359 031	265 611	314 537
Infrastructure - Road transport		1 866	-	-	-	-	-	-	-	1 866	2 167	2 217
Roads, Pavements & Bridges		1 866							-	1 866	2 167	2 217
Storm water									-	-		
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Generation									-	-		
Transmission & Reticulation									-	-		
Street Lighting									-	-		
Infrastructure - Water		354 696	-	-	-	-	-	-	-	354 696	260 827	309 572
Dams & Reservoirs									-	-		
Water purification									-	-		
Reticulation		354 696							-	354 696	260 827	309 572
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation									-	-		
Sewerage purification									-	-		
Infrastructure - Other		2 469	-	-	-	-	-	-	-	2 469	2 617	2 748
Refuse									-	-		
Transportation	2								-	-		
Gas									-	-		
Other	3	2 469							-	2 469	2 617	2 748
Community		-	-	-	-	-	-	-	-	-	-	-
Parks & gardens									-	-		
Sports Fields & stadia									-	-		
Swimming pools									-	-		
Community halls									-	-		
Libraries									-	-		
Recreational facilities									-	-		
Fire, safety & emergency									-	-		
Security and policing									-	-		
Buses									-	-		
Clinics									-	-		
Museums & Art Galleries									-	-		
Cemeteries									-	-		
Social rental housing									-	-		
Other									-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings									-	-		
Other									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development									-	-		
Other									-	-		
Other assets		28 397	-	-	-	-	-	2 900	2 900	31 297	7 057	7 403
General vehicles		3 000							-	3 000		
Specialised vehicles	18	-	-	-	-	-	-	2 500	2 500	2 500	-	-
Plant & equipment		1 060							-	1 060	1 114	1 169
Computers - hardware/equipment		844						400	400	1 244	191	200
Furniture and other office equipment									-	-		
Abattoirs									-	-		
Markets									-	-		
Civic Land and Buildings		4 500							-	4 500		
Other Buildings									-	-		
Other Land		18 993							-	18 993	5 752	6 034
Surplus Assets - (Investment or Inventory)									-	-		
Other									-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
									-	-		
List sub-class									-	-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-
									-	-		
List sub-class									-	-		
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming									-	-		
Other (list sub-class)									-	-		
Total Capital Expenditure on new assets to be adjusted	1	387 428	-	-	-	-	-	2 900	2 900	390 328	272 668	321 940

Description	Ref	A	A1	B	C	D	E	F	G	H	Budget Year +1	Budget Year +2
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse									-	-		
Fire									-	-		
Conservancy									-	-		
Ambulances									-	-		

References

1. *Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure*
2. *Airports, Car Parks, Bus Terminals and Taxi Ranks*
3. *For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes*
4. *Work-in-progress/under construction to be budgeted under the respective item*
5. *Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure*
6. *Donated/contributed & leased assets to be included within the respective sub-class*
7. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
8. *Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where*
9. *Increases of funds approved under section 31 MFMA*
10. *Adjustments approved in accordance with section 29 MFMA*
11. *Adjustments to funding allocations from National or Provincial Government*
12. *Adjusts. = 'Other' Adjustments proposed to be approved; Including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec*
13. *G = B + C + D + E + F*
14. *Adjusted Budget H = (A or A1/2 etc) + G*

DC26 Zululand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2013/14 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2014/15 Adjusted Budget	Budget Year +2 2015/16 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		15 825	–	–	–	–	–	–	–	15 825	16 632	17 447
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		15 825	–	–	–	–	–	–	–	15 825	16 632	17 447
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3	15 825							–	15 825	16 632	17 447
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
General vehicles									–	–	–	–
Specialised vehicles	18	–	–	–	–	–	–	–	–	–		
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		

DC26 Zululand - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		46 083	–	–	–	–	–	–	–	46 083	46 392	46 081
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation									–	–		
Infrastructure - Sanitation		46 083	–	–	–	–	–	–	–	46 083	46 392	46 081
Reticulation		46 083							–	46 083	46 392	46 081
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		5 658	–	–	–	–	–	–	–	5 658	3 931	4 124
General vehicles		3 044							–	3 044	2 438	2 558
Specialised vehicles	15	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment		211							–	211	222	233
Furniture and other office equipment		106							–	106	111	117
Abattoirs									–	–		

DC26 Zululand - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		35 280	–	–	–	–	–	–	–	35 280	37 080	38 896
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		

DC26 Zululand - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
Sanitation						INFRASTRUCTURE- WATER	RETICULATION	65 386		55 406		57 642	
Rudimentary	RUDIMENTARY SCHEMES					INFRASTRUCTURE- WATER	RETICULATION	26 155		22 162		23 057	
Nkonjeni RWSS (incl Okhukho)	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	21 332		12 138		12 625	
Usuthu RWSS (incl Okhukho)	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	19 490		56 691		58 979	
Mandlakazi RWSS PH 3	WATER SANITATION					INFRASTRUCTURE- WATER	RETICULATION	18 061		15 304		15 922	
Gumbi Emergency (Mkhuze/Candover)	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	2 500		197		205	
Simdl East	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	15 000		2 945		3 063	
Simdl Central	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	12 000		3 385		3 532	
Simdl West	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	22 235		7 905		8 276	
Khambi	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	4 791		4 060		4 223	
Coronation (Enyathi)	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	6 000		7 897		7 903	
Immediate stand alone scheme	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	26 155		22 162		23 057	
eMondlo	WATER DISTRIBUTION					INFRASTRUCTURE- WATER	RETICULATION	23 450		11 613		12 081	
INFRASTRUCTURE SPORT FACILITIES	SPORT INFRASTRUCTURE					INFRASTRUCTURE- WATER	RETICULATION	2 469		2 617		2 748	
Rural Road Asset Management Grant	Road Infrastructure					INFRASTRUCTURE- WATER	RETICULATION	1 866		2 167		2 217	
Municipal Water Infrastructure Grant	INFRASTRUCTURE- WATER					INFRASTRUCTURE- WATER	RETICULATION	37 170		39 265		79 000	
ACIP GRANT	INFRASTRUCTURE- WATER					INFRASTRUCTURE- WATER	RETICULATION	640					
PROJECT MANAGEMENT UNIT													
MANDLAKAZI	REGIONAL BULK WATER SCHEMES					INFRASTRUCTURE- WATER	RETICULATION	48 413					
USUTHU	REGIONAL BULK WATER SCHEMES					INFRASTRUCTURE- WATER	RETICULATION	6 920					
Upgrading of airport													
LAND AND BUILDING						OTHER ASSETS	OTHER	4 500					
VEHICLES						OTHER ASSETS	OTHER	3 000					
ELECTRONIC DOCUMENT MANAGEMENT						OTHER ASSETS	OTHER	669		682		716	
FURNITURE & EQUIPMENT						OTHER ASSETS	OTHER	944		191		200	
COMPUTERS						OTHER ASSETS	OTHER	1 060		1 114		1 169	
SOFTWARE & LICENCES						OTHER ASSETS	OTHER	1 482		1 557		1 634	
METERS						OTHER ASSETS	OTHER	3 342		3 513		3 685	
WATER TANKER X3						OTHER ASSETS	OTHER	3 000					
NEW OFFICES						OTHER ASSETS	OTHER						
COMMUNITY HALL						OTHER ASSETS	OTHER	6 000					
WSP STORE						OTHER ASSETS	OTHER	2 000					
TRACTOR						OTHER ASSETS							
								384 928		272 888		321 940	
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													
Entity Name													
Project name													
Entity Capital expenditure													
Total Capital expenditure													

References

1. *List all projects where approved budgets have been adjusted*
2. *Refer MFMA s30*
3. *As per Budget Table A8*
4. *Asset category and sub-category must be selected from Budget Table SA34*
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MBRR Regulation 13

DC26 Zululand - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports

2. Must reconcile to the sum of all municipal entity monthly expenditure reports

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year

8. Adjustments to funding allocations by National or Provincial Government

9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction

10. H = B + C + D + E + F + G

11. Adjusted Budget (I) = (A or A1/2 etc) + H

6. Overview of the Budget Process

Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

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

The IDP and Budget time schedule of the 2013/2014 budget cycle was approved by Council on during August 2011, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2012 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The draft and final budget will be provided to National Treasury and Provincial Treasury.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2013/2014), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the Budget documentations are published on the municipality's website.

7 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its second IDP Review of the Second 5 Year cycle of IDPs which commenced from the 2011/12 - 2015/16 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

❖ **Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

❖ **Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

❖ **Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

8. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on supporting table SB 4.

2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table B4 Budgeted Financial Performance (revenue and expenditure)

Provision of free basic services:

More details are provided in Table B10 Basic service delivery measurement.

09. OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS

Expenditure

Salaries and Allowances

It is assumed that salaries of employees and councillors will in terms of the National BargainCouncil negotiations of salary increases for the following three years. The following was negotiated for 2013/2014 namely:

Salary increase based on CPIX 5.5% plus 1.25% notch increase for qualifying employees.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2013/2014 will be completed during the financial year as there were budgeted for the depreciation of such projects as per general recognized accounting practice (GRAP).

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. No major breakages will take place during the financial year.

Finance costs

It is assumed that interest rates will be stable during the financial year, but the provision for interest is base on lease liability.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 8 % as from 1 July 2013, as approved by NERSA.

Current portion of long-term receivables
It is assumed that there will be a decrease in the next financial years budget based on that there will be an increase in long-term receivables.

Inventory
The inventory level is assumed to increase in the next financial year based on the current stock level.

Trade and other payables from exchange transactions
Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease by 10% in the 2013/2014 and the other to outer years.

Consumer Debtors
It is assumed that looking at our rate of collection and debtor's age analysis it is more likely that there will be an increase in consumer Debtors.

Bank overdraft
It is assumed that there will be no overdraft in 2013/2014 if we are looking at the current trend. The reason is that cash flow management is in place and we are using EFT to pay.

Consumer deposit
If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. We made the assumption that next year which is 2013/2014 the change will be more less the same and the other two outer years.

10 OVERVIEW OF ADJUSTMENT BUDGET FUNDING

SUMMARY

The operating budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2014/2015	2015/2016
Provincial and National Operating Grants	299,936,000	308,303,000	326,886,000
Depreciation Reserve	35,280,259		
Accumulated Surplus	80,450,858	60,987,597	55,512,435
Water and sewerage charges	34,574,042	36,337,318	38,117,847
Rental Income	103,812	109,106	114,453
Interest Earned	13,981,389	14,694,439	15,414,467
Total Operating Revenue excl. Capital Transfers	**464,326,360**	**419,885,438**	**757,472,423**

The capital budget for 2013/2014 to 2015/2016 will be financed as follows:

	2013/2014	2014/2015	2015/2016
Own Funds	28,797,401	7,056,836	7,402,621
Grants	359,031,000	265,611,000	314,537,000
Total Capital Budget	**387,928,401**	**272,667,836**	**321,939,621**

Reserves

All the reserves of the municipality are not cash funded. The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs

The way that the budget is funded will ensure that, increase will be 10% to make equalisation. The municipality has no control over the increases of electricity tariffs and the 8% increase in electricity tariffs of Eskom; will have a negative impact on the local economy, although tariffs charged by the municipality will only increase by 10% on average.

Water, sewage together with the sundry tariffs are listed in tariffs schedule. The tariff increases are also indicated.

Collection Rate

Income levels for service charges and rates for the budget year were based on the following

Collection rates

Water 65%

Sanitation 65%

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Investments

Particulars of monetary investments as at 30 January 2013:

Investments Amount

Absa	R 175 000 000
Standard Bank	R 10 000 000
First Rand	R 45 000 000
TOTAL	**R 230 000 000**

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

11. EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Particulars of budgeted allocations and grants
Please refer to Supporting Table SB08: Expenditure on transfers and grant programme.

12. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SB10 Transfers and grants made by the municipality.

13. COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality:
Councillors

Speaker (1)	R 593,369
Executive Mayor (1)	R 736,744
Deputy Executive Mayor (1)	R 386,245
Executive Committee (4)	R 2,228,220
Other Councillors (28)	R 2,327,778
	R **6,272,356**

Senior Managers

Municipal Manager	R 1,326,556
Chief Financial Officer	R 938,321
Director: Corporate Services	R 932,433
Director: Community Services	R 938,321
Director: Technical Services	R 938,321
	R **6,012,309**

All other staff **R 121,725,219**

Number of Councillors **35**
Senior Managers **6**

14. CAPITAL SPENDING DETAIL

Information/detail regarding capital projects by vote is provided in Supporting Table SB17: Detailed capital budget.

QUALITY CERTIFICATE

I, J.H de Klerk, Municipal Manager of Zululand District Municipality, hereby certify that the Adjustment Budget and supporting documentation have been prepared inaccordance with the Municipal Finance Management Act (MFMA), and the regulations made under the Act, and it is consistent with the Integrated Development Plan (IDP) of the Municipality.

________________________ DATE 2014 – 02 – 08

MR. J.H de Klerk

Municipal Manager