ADJUSTMENT BUDGET 2014/2015

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

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

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

LED – Local Economic Development

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

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

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

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality

2014/2015 ADJUSTMENT BUDGET PRESENTATION BY ZDM MAYOR, HIS WORSHIP, CLLR M A HLATSHWAYO

ZDM MAYOR'S FINANCIAL REPORT FOREWORD

The Zululand District Municipality proposed Budget for the 2014/2015 financial year was R869, 178, 000. This was a R14, 209, 000 increase compared to the previous financial year's budget which was R854 969 000.

After adjustments were done in the 2014/2015 budget due to savings of R14 189 000, the new budget figure is now R853 989 000.

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.

CAPITAL BUDGET

In the 2014/2015 Budget our Capital Budget is now going to be R357 488 000 from the original budget of R355 008 000.

This R2 480 000 increase will assist in providing water and sanitation which is the core function of the municipality and we also have to pay attention to the following responsibilities:

- Municipal airports;

- Municipal roads;
- Fire fighting;
- Disaster management;
- Solid waste;
- Municipal health services;
- District tourism.

The above adjustment will help us provide necessary services that are expected from us as a District Municipality.

OPERATING BUDGET

An adjustment has also been made in the Total Operating Budget which has seen a decrease to R497 501 000 from the original figure of R514 170 000 in the 2014/2015 financial.

The reason behind the decrease are the savings made by the Municipality of R16 669 000 on the original budget.

CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, and we are also speeding up the construction of the 10 Regional Water Schemes, the Nkonjeni, Mandlakazi, Usuthu, Simdlangentsha West, Simdlangentsha Central, 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. We have taken a decision to employ Izinduna in all projects taking place in their areas in order to ensure that we are guaranteed co-operation from communities we are working with.

As Mayor of Zululand District I will strive to run a corrupt free municipality, and we will also continue to maintain of record of clean governance as proven by our 14 years of unqualified audit reports from the Auditor-General.

I also want to assure our community that our District Municipality 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.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE SPECIAL FULL COUNCIL MEETING HELD ON 25TH FEBRUARY 2015

ZDMC 15/295 **FILE NUMBER: 5/1/3**

ADJUSTMENT BUGDET 2014/2015

With Cllrs N.M Nhlabathi and Z. Siyaya proposing and seconding respectively, it was

RECOMMENDED THAT:

1. The 2014/2015 Adjustment Budget be approved with amendments.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services

Item Number: ZDMC 15/295

Meeting Date: 25th FEBRUARY/15

Signature:

BUDGET RELATED RESOLUTIONS

The council resolves that:

That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Final budget of the municipality for the financial year 2013/14 and indicative allocations for the two projected outer years 2014/15 and 2015/16 be approved as set-out in the following tables:

- Table B1 Budget Summary.
- Table B2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table B4 Budgeted Financial Performance (revenue and expenditure).
- Table B5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table B6 Budgeted Financial Position.
- Table B7 Budgeted Cash Flows
- Table B8 Cash backed reserves/accumulated surplus reconciliation
- Table B9 Asset Management
- Table B10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation..

The Quality Certificate be approved.

EXECUTIVE SUMMARY

BACKGROUND

1. The 2014/2015 Adjustment budget

1.1. Legislative framework

The adjustments budget process is regulated by S 28 of the MFMA as well as the Municipal Budgeting and Reporting Regulations which were developed to establish uniform norms and standards in the budgeting and reporting structures of municipalities.

These regulations further states that an adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled to council, but not later than 28 February of the current year

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.

Good governance and public participation- The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

Other focus areas include:

- Municipal airports
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism
-

Financial implications of the medium term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, Unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

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

However, the comments on the budget are as follows:

MAIN BUDGET SUMMARY

	2013/2014 Budget	**2014/2015 Original Budget**	**Adjustment**	**2014/2015 Adjusted budget**
Total operating budget	464 641 019.00	514,170, 000	**(16,669,000)**	497,501,000
Capital budget	390 328 401.00	355 008 000	**2,480,000**	357,488,000
Total budget	**R854,969,420**	**R 869,178, 000**	**R 14,189,000**	**R854,989,000**

The total budget savings is **R14 189 000**

With the above background, it is important to highlight the major causes for such decreases and increases in both the operating and capital budgets. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review. The comments are as follows:

OPERATING EXPENDITURE

The municipality has identified the savings amounting to R14 189 000 which is made out of R 16 669 000 savings in operating expenses and the addition in capital expenditure of R 2,480,000

DC26 Zululand - Table B1 Adjustments Budget Summary - 2015-02-25

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	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	29 297	–	–	–	–	–	–	–	29 297	30 079	32 547
Investment revenue	8 581	–	(5 000)	–	–	–	–	(5 000)	3 581	9 003	9 533
Transfers recognised - operational	312 569	–	–	–	–	463	–	463	313 032	328 002	354 966
Other own revenue	181 737	–	(1 652)	–	–	–	–	(1 652)	180 085	181 084	186 706
Total Revenue (excluding capital transfers and contributions)	532 184	–	(7 652)	–	–	463	–	(7 189)	524 995	558 406	583 772
Employee costs	142 395	–	–	–	–	–	–	–	142 395	153 273	174 073
Remuneration of councillors	6 467	–	–	–	–	–	–	–	6 467	6 815	7 184
Depreciation & asset impairment	45 616	–	–	–	–	–	–	–	45 616	48 081	50 673
Finance charges	11	–	(11)	–	–	–	–	(11)	–	11	11
Materials and bulk purchases	84 835	–	–	–	–	–	–	–	84 835	89 474	94 332
Transfers and grants	1 581	–	–	–	–	–	–	–	1 581	1 202	1 307
Other expenditure	232 833	–	(16 669)	–	–	–	–	(16 669)	216 164	215 096	244 563
Total Expenditure	514 170	–	(16 680)	–	–	–	–	(16 680)	497 490	523 981	572 148
Surplus/(Deficit)	18 014	–	9 028	–	–	463	–	9 491	27 505	26 427	11 624
Transfers recognised - capital	336 994	–	–	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317
Capital expenditure & funds sources											
Capital expenditure	355 008	–	9 480	–	–	(7 000)	–	2 480	357 488	440 263	519 317
Transfers recognised - capital	336 994	–	–	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	18 014	–	9 480	–	–	–	–	9 480	27 494	11 028	11 624
Total sources of capital funds	355 008	–	9 480	–	–	(7 000)	–	2 480	357 488	440 263	519 317
Financial position											
Total current assets	231 332	–	–	–	–	–	(107 770)	(107 770)	123 562	235 731	244 875
Total non current assets	2 670 790	–	2 480	–	–	–	–	2 480	2 673 270	3 111 015	3 630 830
Total current liabilities	73 500	–	–	–	–	–	–	–	73 500	77 476	81 693
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	2 828 631	–	2 480	–	–	–	(107 770)	(105 290)	2 723 341	3 269 270	3 286 104
Cash flows											
Net cash from (used) operating	252 099	–	10 600	–	–	(7 000)	–	3 600	255 729	369 641	473 972
Net cash from (used) investing	(366 037)	–	(2 400)	–	–	–	–	(2 400)	(367 487)	(400 263)	(460 317)
Net cash from (used) financing	(45)	–	–	–	–	–	–	–	(45)	(45)	(45)
Cash/cash equivalents at the year end	48 129	–	8 200	–	–	(7 000)	(106 621)	(105 421)	(107 292)	17 462	1 072
Cash backing/surplus reconciliation											
Cash and investments available	200 000	–	–	–	–	–	(107 770)	(107 770)	92 230	211 293	222 535
Application of cash and investments	110 340	–	–	–	–	–	(26)	(26)	110 313	82 095	88 893
Balance - surplus (shortfall)	89 660	–	–	–	–	–	(107 744)	(107 744)	(18 083)	129 195	135 742
Asset Management											
Asset register summary (WDV)	2 666 370	–	2 480	–	–	–	–	2 480	2 668 750	3 106 033	3 621 360
Depreciation & asset impairment	45 618	–	–	–	–	–	–	–	45 618	48 081	50 678
Renewal of Existing Assets	16 711	–	–	–	–	–	–	–	16 711	17 614	18 565
Repairs and Maintenance	56 987	–	(120)	–	–	–	–	(120)	56 867	52 640	54 006
Free services											
Cost of Free Basic Services provided	2 767	–	–	–	–	–	–	–	2 767	–	–
Revenue cost of free services provided	10 953	–	–	–	–	–	–	–	10 953	–	–
Households below minimum service level											
Water:	64	–	–	–	–	–	–	–	64	57	51
Sanitation/sewerage:	46	–	–	–	–	–	–	–	45	45	43
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (standard classification) - 2015-02-25

Standard Description	Ref	Budget Year 2014/15 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2015/16 Adjusted Budget	Budget Year +2 2016/17 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		488 988	–	(7 652)	–	–	–	–	(7 652)	481 336	513 187	541 235
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		488 988	–	(7 652)	–	–	–	–	(7 652)	481 336	513 187	541 235
Corporate services		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		6 729	–	–	–	–	–	–	–	6 729	1 815	4 911
Community and social services		6 729	–	–	–	–	–	–	–	6 729	1 815	4 911
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 351	–	–	–	–	–	–	–	3 351	3 424	3 715
Planning and development		3 351	–	–	–	–	–	–	–	3 351	3 424	3 715
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		370 110	–	–	–	–	(6 537)	–	(6 537)	363 573	461 197	541 600
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		362 162	–	–	–	–	(6 537)	–	(6 537)	355 625	453 453	533 440
Waste water management		7 948	–	–	–	–	–	–	–	7 948	7 744	8 160
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	869 178	–	(7 652)	–	–	(6 537)	–	(14 189)	854 989	975 643	1 091 461
Expenditure - Standard												
Governance and administration		193 554	–	(7 186)	–	–	–	–	(7 186)	186 468	206 219	218 558
Executive and council		51 930	–	(3 886)	–	–	–	–	(3 886)	48 044	58 449	60 976
Budget and treasury office		77 410	–	(110)	–	–	–	–	(110)	77 300	84 473	89 737
Corporate services		54 214	–	(3 190)	–	–	–	–	(3 190)	51 024	57 280	60 843
Community and public safety		59 791	–	(288)	–	–	–	–	(288)	59 503	57 886	64 089
Community and social services		59 791	–	(288)	–	–	–	–	(288)	59 503	57 886	64 089
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		16 179	–	(66)	–	–	–	–	(66)	16 113	18 910	20 125
Planning and development		16 179	–	(66)	–	–	–	–	(66)	16 113	18 910	20 125
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		242 546	–	(9 129)	–	–	–	–	(9 129)	233 417	262 563	217 377
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		231 693	–	(9 129)	–	–	–	–	(9 129)	222 564	250 733	205 100
Waste water management		10 853	–	–	–	–	–	–	–	10 853	11 830	12 277
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	512 070	–	(16 669)	–	–	–	–	(16 669)	497 531	539 379	572 147
Surplus/ (Deficit) for the year		357 108	–	9 017	–	–	(6 537)	–	2 480	357 458	440 264	519 317

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 Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
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 28(2)(f) and section 28(2)(g)) 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)(c)), error correction (section 28(2)(d))
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) - 2015-02-2?

Vote Description	Ref	Budget Year 2014/15 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2015/16 Adjusted Budget	Budget Year +2 2016/17 Adjusted Budget
[Insert departmental structure etc]			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		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCE		489 599	–	(7 652)	–	–	–	–	(7 652)	481 947	513 127	541 205
Vote 4 - PLANNING & WSA		3 351	–	–	–	–	–	–	–	3 351	3 494	3 715
Vote 5 - COMMUNITY DEVELOPMENT		6 729	–	–	–	–	–	–	–	6 729	1 815	4 911
Vote 6 - TECHNICAL SERVICES		340 613	–	–	–	–	(6 537)	–	(6 537)	334 076	429 327	509 196
Vote 7 - WATER DISTRIBUTION		21 540	–	–	–	–	–	–	–	21 540	21 136	24 294
Vote 8 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - WASTE WATER		7 346	–	–	–	–	–	–	–	7 346	7 744	8 163
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	869 178	–	(7 652)	–	–	(6 537)	–	(14 189)	854 989	976 643	1 091 484
Expenditure by Vote	1											
Vote 1 - COUNCIL		66 930	–	(3 906)	–	–	–	–	(3 906)	63 024	51 416	63 577
Vote 2 - CORPORATE SERVICES		54 314	–	(3 100)	–	–	–	–	(3 100)	51 214	57 366	63 843
Vote 3 - FINANCE		77 410	–	(110)	–	–	–	–	(110)	77 300	84 474	89 237
Vote 4 - PLANNING & WSA		16 479	–	(66)	–	–	–	–	(66)	16 413	18 013	20 105
Vote 5 - COMMUNITY DEVELOPMENT		59 291	–	(288)	–	–	–	–	(288)	59 003	57 607	61 066
Vote 6 - TECHNICAL SERVICES		17 772	–	–	–	–	–	–	–	17 772	17 281	18 421
Vote 7 - WATER DISTRIBUTION		101 421	–	(1 900)	–	–	–	–	(1 900)	99 521	111 065	118 267
Vote 8 - WATER PURIFICATION		112 690	–	(7 300)	–	–	–	–	(7 300)	105 390	106 278	108 432
Vote 9 - WASTE WATER		10 964	–	–	–	–	–	–	–	10 964	11 620	12 377
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	514 171	–	(16 670)	–	–	–	–	(16 670)	497 501	519 981	572 148
Surplus/ (Deficit) for the year	2	355 007	–	9 018	–	–	(6 537)	–	2 481	357 488	456 662	519 336

References

1. Insert 'Vote'; e.g. Department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Budget could exceed adjusted budget

4. Additional cash-backed accumulated funds/reserve funds (MFMA section 18(1)(b) and section 28(2)(c)) identified when 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)), unforeseen savings (section 28(2)(d)), error correction (section 28(2)(e))

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

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

check revenue	–	–	–	–	–	–	–	–	–	–	(1)
check expenditure	1	–	10	–	–	–	–	10	11	–	–

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2015-02-25

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	21 949	–	–	–	–	–	–	–	21 949	23 135	24 394
Service charges - sanitation revenue	2	7 349	–	–	–	–	–	–	–	7 349	7 744	8 163
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–		–
Rental of facilities and equipment		65							–	65	68	72
Interest earned - external investments		8 581		(6 000)					(6 000)	2 581	9 043	9 533
Interest earned - outstanding debtors									–	–		
Dividends received									–	–		
Fines									–	–		
Licences and permits									–	–		
Agency services									–	–		
Transfers recognised - operating		312 609					493		493	313 102	328 832	354 983
Other revenue	2	181 872	–	(1 652)	–	–	–	–	(1 652)	180 220	181 016	185 634
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		532 184	–	(7 652)	–	–	493	–	(7 186)	524 966	550 406	589 772
Expenditure By Type												
Employee related costs		142 395	–	–	–	–	–	–	–	142 395	162 272	174 073
Remuneration of councillors		6 457							–	6 457	6 815	7 184
Debt impairment		3 594							–	3 594	3 788	3 993
Depreciation & asset impairment		45 618	–	–	–	–	–	–	–	45 618	48 081	50 673
Finance charges		11		(11)					(11)	–	11	11
Bulk purchases		84 665	–	–	–	–	–	–	–	84 665	89 474	94 332
Other materials									–	–		
Contracted services		72 233	–	–	–	–	–	–	–	72 233	74 365	78 544
Transfers and grants		1 981							–	1 981	1 262	1 307
Other expenditure		157 006	–	(16 669)	–	–	–	–	(16 669)	140 337	125 689	102 082
Loss on disposal of PPE									–	–		
Total Expenditure		514 170	–	(16 680)	–	–	–	–	(16 680)	497 490	523 981	572 148
Surplus/(Deficit)		18 014	–	9 028	–	–	493	–	9 491	27 506	26 427	11 624
Transfers recognised - capital		336 994					(7 000)		(7 000)	329 994	420 236	507 693
Contributions									–	–		
Contributed assets									–	–		
Surplus/(Deficit) before taxation		355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317
Taxation									–	–		
Surplus/(Deficit) after taxation		355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		355 008	–	9 028	–	–	(6 537)	–	2 491	357 499	455 662	519 317

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)(d)); 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 etc) + G

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2015-02-25

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		6 130	–	5 160	–	–	–	–	5 160	11 290	63	66
Vote 3 - FINANCE		2 879	–	–	–	–	–	–	–	2 879	3 084	3 198
Vote 4 - PLANNING & WSA		2 162	–	–	–	–	–	–	–	2 162	2 217	2 307
Vote 5 - COMMUNITY DEVELOPMENT		1 500	–	–	–	–	–	–	–	1 500	–	–
Vote 6 - TECHNICAL SERVICES		338 335	–	4 320	–	–	(7 000)	–	(2 680)	335 640	430 707	508 784
Vote 7 - WATER DISTRIBUTION		4 000	–	–	–	–	–	–	–	4 000	4 216	4 442
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 single-year expenditure sub-total		355 805	–	9 480	–	–	(7 000)	–	2 480	357 485	440 263	519 317
Total Capital Expenditure - Vote		355 805	–	9 480	–	–	(7 000)	–	2 480	357 485	440 263	519 317
Capital Expenditure - Standard												
Governance and administration		9 015	–	5 160	–	–	–	–	5 160	14 176	3 123	3 264
Executive and council									–	–		
Budget and treasury office		2 879							–	2 879	3 084	3 198
Corporate services		6 130		5 160					5 160	11 290	63	66
Community and public safety		1 500	–	–	–	–	–	–	–	1 500	–	–
Community and social services		1 500							–	1 500		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		2 162	–	–	–	–	–	–	–	2 162	2 217	2 307
Planning and development		2 162							–	2 162	2 217	2 307
Road transport									–	–		
Environmental protection									–	–		
Trading services		342 335	–	4 320	–	–	(7 000)	–	(2 680)	339 640	434 923	513 226
Electricity									–	–		
Water		342 335		4 320			(7 000)		(2 680)	339 640	434 923	513 226
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Standard	3	355 805	–	9 480	–	–	(7 000)	–	2 480	357 485	440 263	519 317
Funded by:												
National Government		339 994					(7 000)		(7 000)	332 994	429 226	507 693
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Total Capital transfers recognised	4	339 994	–	–	–	–	(7 000)	–	(7 000)	332 994	429 226	507 693
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		15 814		9 480					9 480	25 294	11 033	11 624
Total Capital Funding		355 805	–	9 480	–	–	(7 000)	–	2 480	357 485	440 263	519 317

References

1. Multi-year/Single-year - only allowed to appropriate for capital expenditure for three years or for one year (Note: 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 current financial year. Its effect must reconcile to adjusted budget
6. Allocation of [illegible] (MFMA section 16(3)) and section 28(2)(d) [illegible] the Original Budget approved and after [illegible]
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)(c)) or a correction (section 28(2)(d))
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1) + G

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 2015-02-26

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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		52 370							–	52 370	21 700	5 311
Call investment deposits	1	147 630	–	–	–	–	–	(107 770)	(107 770)	39 860	189 500	217 294
Consumer debtors	1	20 420	–	–	–	–	–	–	–	20 420	13 038	10 148
Other debtors		4 730							–	4 730	4 985	5 254
Current portion of long-term receivables									–	–		
Inventory		6 182							–	6 182	6 016	6 868
Total current assets		231 332	–	–	–	–	–	(107 770)	(107 770)	123 562	238 739	244 875
Non current assets												
Long-term receivables		4 520							–	4 520	4 892	5 160
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	2 665 910	–	2 480	–	–	–	–	2 480	2 668 390	3 105 623	3 634 660
Agricultural									–	–		
Biological									–	–		
Intangible		381							–	381	411	451
Other non-current assets									–	–		
Total non current assets		2 670 799	–	2 480	–	–	–	–	2 480	2 673 279	3 108 015	3 370 830
TOTAL ASSETS		2 902 131	–	2 480	–	–	–	(107 770)	(105 290)	2 796 841	3 346 754	3 615 705
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 500							–	3 500	3 684	3 895
Trade and other payables		70 000	–	–	–	–	–	–	–	70 000	73 791	77 765
Provisions									–	–		
Total current liabilities		73 500	–	–	–	–	–	–	–	73 500	77 475	81 660
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		73 500	–	–	–	–	–	–	–	73 500	77 475	81 660
NET ASSETS	2	2 828 631	–	2 480	–	–	–	(107 770)	(105 290)	2 723 341	3 269 279	3 534 045
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 828 631	–	2 480	–	–	–	(107 770)	(105 290)	2 723 341	3 269 279	3 286 104
Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		2 828 631	–	2 480	–	–	–	(107 770)	(105 290)	2 723 341	3 269 279	3 286 104

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)(c)) 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)(b)); additional revenue appropriation on funding programmes (section 28(2)(d)), projected savings (section 28(2)(e)), 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 - 2015-02-25

Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		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		33 837							–	33 837		35 199	36 510
Government - operating	1	312 599							–	312 599		338 802	354 066
Government - capital	1	335 934					(7 000)		(7 000)	328 934		478 235	507 663
Interest		8 591		(6 000)					(6 000)	2 591		9 043	9 533
Dividends									–	–			
Payments													
Suppliers and employees		(427 900)		16 669					16 669	(411 231)		(421 325)	(453 432)
Finance charges		(11)		11					11	–		(11)	(11)
Transfers and Grants	1	(1 951)							–	(1 951)		(1 282)	(1 301)
NET CASH FROM/(USED) OPERATING ACTIVITIES		252 069	–	10 669	–	–	(7 000)	–	3 669	255 738		368 641	473 972
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE									–	–			
Decrease (Increase) in non-current debtors									–	–			
Decrease (increase) other non-current receivables									–	–			
Decrease (increase) in non-current investments									–	–			
Payments													
Capital assets		(355 007)		(2 480)					(2 480)	(357 487)		(400 283)	(460 317)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(355 007)	–	(2 480)	–	–	–	–	(2 480)	(357 487)		(400 283)	(460 317)
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans									–	–			
Borrowing long term/refinancing									–	–			
Increase (decrease) in consumer deposits		(45)							–	(45)		(45)	(45)
Payments													
Repayment of borrowing									–	–			
NET CASH FROM/(USED) FINANCING ACTIVITIES		(45)	–	–	–	–	–	–	–	(45)		(45)	(45)
NET INCREASE/ (DECREASE) IN CASH HELD		(102 983)	–	8 200	–	–	(7 000)	–	1 200	(101 793)		(30 887)	(16 390)
Cash/cash equivalents at the year begin:	2	151 122						(156 621)	(156 621)	(5 499)		48 129	17 462
Cash/cash equivalents at the year end:	2	48 129	–	8 200	–	–	(7 000)	(156 621)		(107 292)		17 452	1 072

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 the 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 28(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 - 2015-02-27

Description	Ref	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
		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	46 128	–	6 208	–	–	(7 030)	(159 521)	(158 421)	(107 202)		11 482	1 072
Other current investments > 90 days		151 071	–	(6 208)	–	–	7 030	40 351	47 651	199 022		199 728	201 533
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–		–	–
Cash and investments available:		200 003	–	–	–	–	–	(107 770)	(107 770)	92 238		211 300	222 885
Applications of cash and investments													
Unspent conditional transfers		–	–	–	–	–	–	–	–	–		–	–
Unspent borrowing									–	–			
Statutory requirements		40 896							–	40 968			
Other working capital requirements	2	80 302	–					(26)	(26)	80 020		71 067	75 228
Other provisions									–	–			
Long term investments committed		–	–					–	–	–		–	–
Reserves to be backed by cash/investments		–	–					–	–	–		11 028	11 624
Total Application of cash and investments:		110 348	–	–	–	–	–	(26)	(26)	110 313		82 085	86 893
Surplus(shortfall)		89 668	–	–	–	–	–	(107 744)	(107 744)	(18 083)		129 115	135 742

References

1. *Must reconcile with the Adjustments Budget Cash Flow and Adjustments 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 28(2)(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)*
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)(d)); projected savings (section 28(2)(e)); other correction (section*
9. *G = B + C + D + E + F*
10. *Adjusted Budget H = (A or A1 if adj) + G*

DC26 Zululand - Table B9 Asset Management - 2019-03-25

Description	Ref	Budget Year 2018/19 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2019/20 Adjusted Budget	Budget Year +2 2020/21 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	346 [illegible]	–	5 400	–	–	(7 000)	–	2 400	381 [illegible]	440 [illegible]	5[illegible]
Infrastructure - Road transport		2 107	–	–	–	–	–	–	–	2 107	2 217	2 297
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		334 [illegible]	–	–	–	–	(7 000)	–	(11 000)	327 [illegible]	427 [illegible]	[illegible]
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		336 [illegible]	–	–	–	–	(7 000)	–	(11 000)	329 [illegible]	[illegible]	[illegible]
Community		500	–	–	–	–	–	–	–	500	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	13 848	–	5 400	–	–	–	–	9 400	23 [illegible]	9 979	9 880
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		1 [illegible]	–	–	–	–	–	–	–	1 [illegible]	1 540	1 720
Total Renewal of Existing Assets to be adjusted	2	10 711	–	–	–	–	–	–	–	10 711	11 414	15 555
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		10 711	–	–	–	–	–	–	–	10 711	11 413	15 555
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		10 711	–	–	–	–	–	–	–	10 711	11 414	15 555
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure to be adjusted	4											
Infrastructure - Road transport		2 107	–	–	–	–	–	–	–	2 107	2 211	2 297
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		351 [illegible]	–	–	–	–	(7 000)	–	(11 000)	344 [illegible]	[illegible]	[illegible]
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		353 [illegible]	–	–	–	–	(7 000)	–	(11 000)	346 [illegible]	[illegible]	[illegible]
Community		500	–	–	–	–	–	–	–	500	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		13 848	–	5 400	–	–	–	–	9 400	23 [illegible]	[illegible]	9 [illegible]
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		1 [illegible]	–	–	–	–	–	–	–	1 [illegible]	1 [illegible]	1 [illegible]
TOTAL CAPITAL EXPENDITURE to be adjusted	2	3[illegible]	–	5 400	–	–	(7 000)	–	2 400	3[illegible]	4[illegible]	5[illegible]
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		[illegible]							–	[illegible]	8 [illegible]	8 [illegible]
Infrastructure - Electricity									–	–		
Infrastructure - Water		2 [illegible]							–	[illegible]	[illegible]	[illegible]
Infrastructure - Sanitation									–	–		
Infrastructure - Other									–	–		
Infrastructure		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]	[illegible]
Community		500							–	500		
Heritage assets									–	–		
Investment properties									–	–		
Other assets		[illegible]		2 400					2 400	2[illegible]	11 [illegible]	11 [illegible]
Intangibles		[illegible]							–	361	411	461
Agricultural Assets												
Biological assets									–	–		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 [illegible]	–	2 400	–	–	–	–	2 400	[illegible]	[illegible]	[illegible]
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		45 [illegible]		–	–	–	–	–	–	45 [illegible]	[illegible]	[illegible]
Repairs and Maintenance by asset class	3	58 [illegible]	–	(120)	–	–	–	–	(120)	58 [illegible]	[illegible]	[illegible]
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		52 [illegible]	–	–	–	–	–	–	–	52 [illegible]	54 [illegible]	57 [illegible]
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		52 [illegible]	–	–	–	–	–	–	–	52 [illegible]	54 [illegible]	57 [illegible]
Community		130	–	–	–	–	–	–	–	130	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	5 [illegible]	–	(120)	–	–	–	–	(120)	[illegible]	[illegible]	[illegible]
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		104 [illegible]	–	(120)	–	–	–	–	(120)	104 [illegible]	[illegible]	[illegible]
Renewal of Existing Assets as % of total capex		4.5%	8.9%							4.0%	[illegible]	[illegible]
Renewal of Existing Assets as % of deprecn		[illegible]	5.5%							[illegible]	[illegible]	[illegible]
R&M as a % of PPE		[illegible]	[illegible]							2.2%	[illegible]	[illegible]
Renewal and R&M as a % of PPE		[illegible]	[illegible]							[illegible]	[illegible]	[illegible]

References
1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
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 prior adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. [illegible]
9. [illegible] MFMA section 31
10. [illegible] MFMA section 29
11. [illegible] National or Provincial Government
12. [illegible]
13. G = B + C + D + E + F
14. Adjusted Budget H = A + G

DC26 Zululand - Table B10 Basic service delivery measurement - 2015-02-25

Description	Ref	Budget Year 2014/15 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2015/16 Adjusted Budget	Budget Year +2 2016/17 Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		30792							–	31	32032	33100
Piped water inside yard (but not in dwelling)		48535							–	47	48535	48535
Using public tap (at least min.service level)	2	28810							–	30	30030	31095
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		107	–	–	–	–	–	–	–	107	111	118
Using public tap (< min.service level)	3	29810							–	30	30050	31095
Other water supply (< min.service level)	3, 4								–	–		
No water supply		34215							–	34	32145	30030
Below Minimum Service Level sub-total		64	–	–	–	–	–	–	–	64	62	61
Total number of households	5	171	–	–	–	–	–	–	–	171	172	175
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		30265							–	30 265	32095	33100
Flush toilet (with septic tank)		1364							–	1 364	1364	1364
Chemical toilet									–	–		
Pit toilet (ventilated)		80205							–	80 205	81595	82755
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		111 834	–	–	–	–	–	–	–	111 834	114 905	117 219
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions		46027							–	46 027	44727	43477
Below Minimum Service Level sub-total		46 027	–	–	–	–	–	–	–	46 027	44 727	43 477
Total number of households	5	157 861	–	–	–	–	–	–	–	157 861	159 632	160 696
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 Service 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 Service Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		141416							–	141 416		
Sanitation (free minimum level service)		80205							–	80 205		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed at least once a week)									–	–		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		1 709							–	1 709		
Sanitation (free sanitation service)		993							–	993		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed once a week)									–	–		
Total cost of FBS provided (minimum social package)		2 702	–	–	–	–	–	–	–	2 702	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)		646486							–	646 486		
Sanitation (kilolitres per household per month)		310							–	310		
Sanitation (Rand per household per month)		12.44							–	12		
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		5 650							–	5 650		
Sanitation		5 204							–	5 204		
Electricity/other energy									–	–		
Refuse									–	–		
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of free services provided (total social package)		10 853	–	–	–	–	–	–	–	10 853	–	–

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 for the value of adjustments from approved in the current financial year. Refers most recent 'adjusted' budget.
8. Adjustments to budgeted accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(d)) identified after the Original Budget approved and after annual financial statements audited (reflect only amounts of overspending 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)), shifting of existing appropriations on existing programmes (section 28(2)(d)), unspent funds approved (section 28(2)(e)), error corrections (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1 etc) + G

DC26 Zululand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2015-02-25

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		147 630						(107 770)	(107 770)	39 860	189 500	217 394
Other current investments > 90 days									–	–		
Total Call investment deposits	1	147 630	–	–	–	–	–	(107 770)	(107 770)	39 860	189 500	217 394
Consumer debtors												
Consumer debtors		24 014							–	24 014	20 390	21 523
Less: provision for debt impairment		3 594	–	–	–	–	–	–	–	3 594	7 302	11 375
Total Consumer debtors	1	20 420	–	–	–	–	–	–	–	20 420	13 088	10 148
Debt impairment provision												
Balance at the beginning of the year									–	–	3 594	7 302
Contributions to the provision									–	–		
Bad debts written off		3 594							–	3 594	3 708	4 073
Balance at end of year		3 594	–	–	–	–	–	–	–	3 594	7 302	11 375
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		2 666 910		2 480					2 480	2 669 390	3 105 522	3 024 890
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation									–	–		
Total Property, plant & equipment	1	2 666 910	–	2 480	–	–	–	–	2 480	2 669 390	3 105 522	3 024 890
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		70 000							–	70 000	73 780	77 764
Unspent conditional grants and receipts									–	–		
VAT									–	–		
Total Trade and other payables	1	70 000	–	–	–	–	–	–	–	70 000	73 780	77 764
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		2 828 931		2 480					2 480	2 831 411	3 208 278	3 268 104
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments								(107 770)	(107 770)	(107 770)		
Accumulated Surplus/(Deficit)	1	2 828 931	–	2 480	–	–	–	(107 770)	(105 290)	2 723 641	3 208 278	3 268 104
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves (list)									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 828 931	–	2 480	–	–	–	(107 770)	(105 290)	2 723 641	3 208 278	3 268 104
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 (adjusted budget) must reconcile to Budget Table A18
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 (take only where underspending could not reasonably be have for
6. Increases of limits 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)(c)), 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 - [illegible]

Goal Code	Objective	Budget Year 2018/19									Budget Year +1 [illegible]	Budget Year +2 [illegible]
		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	3	4	5	6	7	8	9		
Vote 1 - [illegible]												
[illegible]	[illegible]	[illegible]						–	[illegible]	[illegible]	[illegible]
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	Internal Audit							–	–	–	–
Vote 2 - CORPORATE SERVICES		[illegible]						–	[illegible]	[illegible]	[illegible]
Function 1 - [illegible]								–	–	–	–
Sub-function 1 - [illegible]								–	–	–	–
Institutional Transformation & Development	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
								–	–	–	–
								–	–	–	–
Vote 3 - FINANCE								–	–	–	–
Democracy and Governance	[illegible]	[illegible]						–	[illegible]	[illegible]	[illegible]
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
Vote 4 - COMMUNITY SERVICES								–	–	–	–
Economic, Agriculture and Tourism	[illegible]	[illegible]						–	[illegible]	[illegible]	[illegible]
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
								–	–	–	–
[illegible]	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
Vote 5 - TECHNICAL SERVICES								–	–	–	–
Function 1 - [illegible]		[illegible]						–	[illegible]	[illegible]	[illegible]
Sub-function 1 - [illegible]								–	–	–	–
Infrastructure and Services	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
	[illegible]							–	–	–	–
								–	–	–	–
								–	–	–	–

References

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

DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 2015-02-25

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		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	0.1%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	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%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	145.3%	133.6%		314.7%	0.0%	166.1%	304.3%	255.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	145.3%	133.6%		3633.7%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	128.1%			2.7	0.0	1.3	2.7	2.7
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	1693.3%	1900.5%		14.7%			11.3%	11.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.6%	11.1%		5.5%	0.0%	5.7%	4.2%	3.5%
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))				100.0%			100.0%	100.0%
Creditors to Cash					145.4%	0.0%	-65.2%	122.0%	7252.4%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)	–	–	–	10.0%			5.0%	5.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	0.0%	0.0%	0.0%					
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				26.8%	0.0%	27.1%	25.7%	25.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				11.1%	0.0%	11.2%	11.0%	11.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.5%	0.0%	8.7%	8.7%	8.7%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	377.2%	372.7%		1555500.0%	0.0%	1525935.4%	2014533.0%	2079872.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	92.1%	135.7%		3.6%	0.0%	3.5%	2.4%	1.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	641.0%	343.5%		0.1	0.0	-0.3	0.0	0.0

References

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

DC26 Zululand - Supporting Table SB6 Adjustments Budget - social, economic and demographic statistics and assumptions - 2015-02-25

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population			851 018	768 338	803 575	833 675	883 903	972 326	972 326	972 326
Females aged 5 - 14			–	–	–	–	–			
Males aged 5 - 14			–	–	–	–	–			
Females aged 15 - 34			–	–	–	–	–			
Males aged 15 - 34			–	–	–	–	–			
Unemployment			75 895	102 396	56 347	–	–			
Monthly household income (no. of households)	1, 12									
None							307 238	306 446	305 446	305 446
R1 - R1 600							384 850	401 338	401 338	401 338
R1 601 - R3 200							18 346	20 181	20 181	20 181
R3 201 - R6 400							11 405	12 047	12 547	12 547
R6 401 - R12 800							11 792	12 671	12 071	12 071
R12 801 - R25 600							6 792	7 444	7 444	7 444
R25 601 - R51 200							1 960	2 158	2 158	2 158
R52 201 - R102 400							243	297	297	297
R102 401 - R204 800							248	538	538	538
R204 801 - R409 600							274	301	301	301
R409 601 - R819 200							–	–	–	–
> R819 200							–	–	–	–
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area							190	191	191	191
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	30 756	30 756	30 756
Informal							127 098	127 098	127 098	127 098
Total number of households		–	–	–	–	–	157 854	157 854	157 854	157 854
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		–	–	–	–	–	–	–	–	–
Economic	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

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

2. Show the poverty line used by the municipality to determine its indigence 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 estimates 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 calculations

DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement - 2015-02-25

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	130 551	89 551	(5 499)	48 120	–	(107 252)	17 462	1 072
Cash + investments at the yr end less applications - R'000	2	18(1)b	274 672	318 322	–	89 660	–	(18 283)	129 115	135 742
Cash year end/monthly employee/supplier payments	3	18(1)b	%	%		0	–	(0)	2	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	218 159	233 016	188 726	355 006	–	307 499	465 557	519 317
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0.083152635	-17.7%		-21.3%	0.0%	-21.3%	-0.6%	-0.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	11.3%	0.0%	11.4%	11.6%	12.1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	20.5%	10.5%	23.0%	12.2%	0.0%	12.2%	12.2%	12.2%
Capital payments % of capital expenditure	8	18(1)c;19	14.9%	76.2%	100.0%	100.0%	0.0%	26.2%	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%	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	-14.5%	30.3%	27.0%				-26.3%	-14.5%
Long term receivables % change - incr(decr)	12	18(1)a	33.4%	19.5%	-52.0%				10.0%	10.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.5%	2.2%	2.0%	2.2%	0.0%	2.2%	2.0%	1.9%
Asset renewal % of capital budget	14	20(1)(vi)	1.2%	0.0%	2.0%	4.5%	0.0%	4.8%	3.4%	3.5%

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 - 2015-02-25

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands		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	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		305 590	–	–	–	–	–	305 590	326 737	349 575
Local Government Equitable Share		297 420					–	297 420	321 220	343 597
Finance Management	3	1 250					–	1 250	1 250	1 300
Municipal Systems Improvement		934					–	934	967	1 018
Water Services Operating Subsidy		3 500					–	3 500	3 300	3 660
EPWP incentive		2 486					–	2 486		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		6 979	–	–	–	–	–	6 979	2 065	5 311
Corridor Development		5 000					–	5 000		3 000
Art centre Scholsies (Indonsa Grant)		1 729					–	1 729	1 815	1 911
Shared services	4	250					–	250	250	400
							–	–		
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Operating Transfers and Grants	6	312 569	–	–	–	–	–	312 569	328 802	354 886
Capital Transfers and Grants										
National Government:		336 994	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
Municipal Infrastructure Grant (MIG)		221 622					–	221 622	225 012	236 626
Regional Bulk Infrastructure		74 000			(7 000)		(7 000)	67 000	125 000	146 000
Rural Roads Assets Management Grants		2 167					–	2 167	2 217	2 297
Municipal Water Infrastructure Grant		39 205					–	39 205	79 006	124 771
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
							–	–		
[insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	336 994	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
TOTAL RECEIPTS OF TRANSFERS & GRANTS		649 563	–	–	(7 000)	–	(7 000)	642 563	758 037	862 579

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 - 2015-02-25

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		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:		305 590	–	–	–	–	–	305 590	338 737	349 675
Local Government Equitable Share		297 420					–	297 420	331 220	343 697
Finance Management		1 250					–	1 250	1 250	1 300
Municipal Systems Improvement		934					–	934	967	1 018
Water Services Operating Subsidy		3 500					–	3 500	3 300	3 660
EPWP Incentive		2 486					–	2 486		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		6 979	–	–	–	–	–	6 979	2 065	5 311
Corridor Development		5 000					–	5 000		3 000
Airport Subsidies (Incentive Grant)		1 729					–	1 729	1 815	1 911
Shared services		250					–	250	250	400
							–	–		
Other transfers and grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		312 569	–	–	–	–	–	312 569	338 802	354 986
Capital expenditure of Transfers and Grants										
National Government:		336 994	–	–	(7 000)	–	(7 000)	329 994	429 236	507 693
Municipal Infrastructure Grant (MIG)		221 622					–	221 622	235 012	235 635
Regional Bulk Infrastructure		74 000			(7 000)		(7 000)	67 000	128 000	145 000
Rural Roads Assets Management Grants		2 167					–	2 167	2 217	2 267
Municipal Water Infrastructure Grant		39 205					–	39 205	79 008	124 771
							–	–		
Other capital transfers [insert description]							–	–		
Provincial Government:		–	–	–	–	–	–	–	–	–
							–	–		
[insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		336 994	–	–	(7 000)	–	(7 000)	329 994	429 236	507 693
Total capital expenditure of Transfers and Grants		649 563	–	–	(7 000)	–	(7 000)	642 563	768 037	863 679

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 to costs under delegation by the AO since the budget was approved or since a previously 'approved Adjustments Budget' ...*
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 - 2015-02-25

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		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		305 590					–	305 590	328 737	349 675
Conditions met - transferred to revenue		305 590	–	–	–	–	–	305 590	328 737	349 675
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		6 979					–	6 979	2 065	5 311
Conditions met - transferred to revenue		6 979	–	–	–	–	–	6 979	2 065	5 311
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		312 569	–	–	–	–	–	312 569	330 802	354 986
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		336 994			(7 000)		(7 000)	329 994	429 235	507 693
Conditions met - transferred to revenue		336 994	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		336 994	–	–	(7 000)	–	(7 000)	329 994	429 235	507 693
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		649 563	–	–	(7 000)	–	(7 000)	642 563	758 037	862 679
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 (section ...)*
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 - 2015-02-2!

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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	1 551							–	1 551	832	877
Tourism Grant									–	–		
Abaqulusi Municipality		50							–	50	60	60
Edumbe Municipality		50							–	50	53	53
Nongoma Municipality		50							–	50	53	53
Pongola Municipality		50							–	50	53	53
Ulundi Municipality		50							–	50	53	53
Route 66		50							–	50	53	53
Battlefields Route		50							–	50	53	53
Zululand Birding Route		50							–	50	53	53
TOTAL ALLOCATIONS TO MUNICIPALITIES:		1 951	–	–	–	–	–	–	–	1 951	1 262	1 307
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	1 951	–	–	–	–	–	–	–	1 951	1 262	1 307

Description	Ref	A	A1	B	C	D	E	F	G	H	+1	+2
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												

DC28 [illegible] - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2015-02-25

Summary of Employee and Councillor remuneration	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		[illegible]							–	[illegible]	[illegible]
Pension and UIF Contributions		[illegible]							–	[illegible]	[illegible]
Medical Aid Contributions		[illegible]							–	[illegible]	[illegible]
Motor Vehicle Allowance		[illegible]							–	[illegible]	[illegible]
Cellphone Allowance		[illegible]							–	[illegible]	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Sub Total - Councillors		[illegible]	–			–		–	–	[illegible]	[illegible]
% increase			[illegible]							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		[illegible]							–	[illegible]	[illegible]
Pension and UIF Contributions		[illegible]							–	[illegible]	[illegible]
Medical Aid Contributions		[illegible]							–	[illegible]	[illegible]
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance		[illegible]							–	[illegible]	[illegible]
Cellphone Allowance		[illegible]							–	[illegible]	[illegible]
Housing Allowances									–	–	
Other benefits and allowances		[illegible]							–	[illegible]	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	2								–	–	
Sub Total - Senior Managers of Municipality		[illegible]	–	–		–		–	–	[illegible]	[illegible]
% increase			[illegible]							–	
Other Municipal Staff											
Basic Salaries and Wages		[illegible]							–	[illegible]	[illegible]
Pension and UIF Contributions		[illegible]							–	[illegible]	[illegible]
Medical Aid Contributions		[illegible]							–	[illegible]	[illegible]
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance		[illegible]							–	[illegible]	[illegible]
Cellphone Allowance		[illegible]							–	[illegible]	[illegible]
Housing Allowances		[illegible]							–	[illegible]	
Other benefits and allowances		[illegible]							–	[illegible]	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	2								–	–	
Sub Total - Other Municipal Staff		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]
% increase											
Total Parent Municipality		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]
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	2								–	–	
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	2								–	–	
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	2								–	–	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]
% increase											
TOTAL MANAGERS AND STAFF		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]

References

1. [illegible]
2. [illegible]
3. s57 of the Systems Act
4. [illegible]
5. [illegible]

Calculations

5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. G = B + C + D + E + F
12. Adjusted Budget H = A (or A1 if relevant) + G

DC26 Zululand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2015-02-25

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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 Vote																
Vote 1 - COUNCIL													–	–	–	–
Vote 2 - CORPORATE SERVICES													–	–	–	–
Vote 3 - FINANCE		40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	481 336	513 197	541 228
Vote 4 - PLANNING & WSA		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 434	3 715
Vote 5 - COMMUNITY DEVELOPMENT		561	561	561	561	561	561	561	561	561	561	561	561	6 729	1 815	4 911
Vote 6 - TECHNICAL SERVICES		27 856	27 856	27 856	27 856	27 856	27 856	27 856	27 856	27 856	27 856	27 856	27 856	334 276	430 318	520 055
Vote 7 - WATER DISTRIBUTION		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 949	23 135	24 384
Vote 8 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - WASTE WATER		612	612	612	612	612	612	612	612	612	612	612	612	7 348	7 744	8 163
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		71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	854 989	979 643	1 091 484
Expenditure by Vote																
Vote 1 - COUNCIL		5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	60 044	50 440	60 677
Vote 2 - CORPORATE SERVICES		4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	51 124	57 280	60 640
Vote 3 - FINANCE		6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	77 300	64 474	89 237
Vote 4 - PLANNING & WSA		1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 112	16 510	20 125
Vote 5 - COMMUNITY DEVELOPMENT		4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	59 503	57 557	64 089
Vote 6 - TECHNICAL SERVICES		1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	17 772	17 201	18 421
Vote 7 - WATER DISTRIBUTION		8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	99 591	111 855	110 257
Vote 8 - WATER PURIFICATION		8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	8 783	105 390	106 275	128 422
Vote 9 - WASTE WATER		889	889	889	889	889	889	889	889	889	889	889	889	10 664	11 822	12 277
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		41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	497 501	523 981	572 148
Surplus/ (Deficit)		29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	357 488	455 662	519 316

References

1. Surplus (Deficit) must reconcile with budget table A? and monthly budget statement table C?

DC26 Zululand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 2015-02-25

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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		40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	481 335	518 157	541 225
Executive and council													–	–	–	–
Budget and treasury office		40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	40 111	481 335	518 157	541 225
Corporate services													–	–	–	–
Community and public safety		591	591	591	591	591	591	591	591	591	591	591	591	4 739	1 875	4 511
Community and social services		591	591	591	591	591	591	591	591	591	591	591	591	4 739	1 875	4 511
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 454	3 715
Planning and development		279	279	279	279	279	279	279	279	279	279	279	279	3 351	3 454	3 715
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		30 268	30 268	30 268	30 268	30 268	30 268	30 268	30 268	30 268	30 268	30 268	30 268	383 573	446 197	541 593
Electricity													–	–	–	–
Water		29 656	29 656	29 656	29 656	29 656	29 656	29 656	29 656	29 656	29 656	29 656	29 656	376 225	438 453	533 440
Waste water management		612	612	612	612	612	612	612	612	612	612	612	612	7 348	7 744	8 153
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	71 249	864 899	979 643	1 091 484
Expenditure - Standard																
Governance and administration		15 706	15 706	15 706	15 706	15 706	15 706	15 706	15 706	15 706	15 706	15 706	15 706	188 458	208 210	218 596
Executive and council		5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	5 004	60 304	63 466	60 275
Budget and treasury office		6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	6 442	77 380	84 573	89 237
Corporate services		4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	51 774	57 268	69 043
Community and public safety		4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	59 300	57 958	94 358
Community and social services		4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	4 958	59 300	57 958	94 358
Sport and recreation													–	–	–	
Public safety													–	–	–	
Housing													–	–	–	
Health													–	–	–	
Economic and environmental services		1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 113	18 940	20 125
Planning and development		1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 113	18 940	20 125
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		19 451	19 451	19 451	19 451	19 451	19 451	19 451	19 451	19 451	19 451	19 451	19 451	233 417	282 552	277 377
Electricity													–	–	–	–
Water		18 562	18 562	18 562	18 562	18 562	18 562	18 562	18 562	18 562	18 562	18 562	18 562	222 754	270 730	265 100
Waste water management		889	889	889	889	889	889	889	889	889	889	889	889	10 663	11 822	12 277
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Standard		41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	41 458	497 501	536 379	572 147
Surplus/ (Deficit) 1.		29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	367 398	443 264	519 337

References

1. Surplus (Deficit) must reconcile with budgeted (table A2 and monthly budget statement table C3)

DC26 Zululand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2015-02-25

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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		1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	1 829	21 949	23 136	24 384
Service charges - sanitation revenue		612	612	612	612	612	612	612	612	612	612	612	612	7 348	7 744	8 163
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		5	5	5	5	5	5	5	5	5	5	5	5	55	63	72
Interest earned - external investments		215	215	215	215	215	215	215	215	215	215	215	215	7 591	9 040	9 633
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		26 086	26 086	26 086	26 086	26 086	26 086	26 086	26 086	26 086	26 086	26 086	26 086	313 032	328 802	354 588
Other revenue		14 918	14 918	14 918	14 918	14 918	14 918	14 918	14 918	14 918	14 918	14 918	15 918	180 020	101 616	105 534
Gains on disposal of PPE													–	–	–	–
Total Revenue		43 666	43 666	43 666	43 666	43 666	43 666	43 666	43 666	43 666	43 666	43 666	44 666	524 985	550 408	583 772
Expenditure By Type																
Employee related costs		11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	11 866	142 395	163 272	174 073
Remuneration of councillors		539	539	539	539	539	539	539	539	539	539	539	539	6 467	6 615	7 184
Debt impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 094	3 768	3 993
Depreciation & asset impairment		3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	3 802	45 618	46 061	50 678
Finance charges		–	1	1	1	1	1	1	1	1	1	1	(9)	–	11	11
Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	84 863	80 474	94 302
Other materials		–											–	–	–	–
Contracted services		6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	6 019	72 230	74 389	78 544
Grants and subsidies		165	165	165	165	165	165	165	165	165	165	165	165	1 981	1 262	1 307
Other expenditure		11 695	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	13 084	(2 157)	140 337	136 889	182 028
Loss on disposal of PPE													–	–	–	–
Total Expenditure		41 457	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	42 848	27 557	497 490	523 981	572 148
Surplus/(Deficit)		2 209	819	819	819	819	819	819	819	819	819	819	17 110	27 505	26 427	11 624
Transfers recognised - capital		27 500	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	28 083	21 666	329 994	419 735	507 693
Contributions													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		29 708	28 901	28 901	28 901	28 901	28 901	28 901	28 901	28 901	28 901	28 901	38 776	357 499	455 662	519 317

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 - 2015-02-25

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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		1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	1 372	16 462	17 351	16 268
Service charges - sanitation revenue		459	459	459	459	459	459	459	459	459	459	459	459	5 611	7 008	6 122
Service charges - refuse													–			
Service charges - other													–			
Rental of facilities and equipment		5	5	5	5	5	5	5	5	5	5	5	5	85	88	72
Interest earned - external investments		215	215	215	215	215	215	215	215	215	215	215	215	3 581	8 043	9 539
Interest earned - outstanding debtors													–			
Dividends received													–			
Fines													–			
Licences and permits													–			
Agency services													–			
Transfer receipts - operational		28 847	28 847	28 847	28 847	28 847	28 847	28 847	28 847	28 847	28 847	28 847	28 847	312 539	339 832	354 095
Other revenue		147	147	147	147	147	147	147	147	147	147	147	147	1 290	1 332	2 026
Cash Receipts by Source		28 246	28 246	28 246	28 246	28 246	28 246	28 246	28 246	28 246	28 246	28 246	28 246	338 857	363 934	381 229
Other Cash Flows by Source																
Transfers receipts - capital		27 500	27 500	27 500	27 500	27 500	27 500	27 500	27 500	27 500	27 500	27 500	27 500	329 894	429 235	507 908
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)	(45)	(45)	(45)
Decrease (Increase) in non-current debtors													–			
Decrease (increase) other non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		55 742	55 742	55 742	55 742	55 742	55 742	55 742	55 742	55 742	55 742	55 742	55 742	668 835	792 184	888 877
Cash Payments by Type																
Employee related costs		11 289	11 289	11 289	11 289	11 289	11 289	11 289	11 289	11 289	11 289	11 289	11 289	135 462	143 396	152 857
Remuneration of councillors		539	539	539	539	539	539	539	539	539	539	539	539	6 467	6 816	7 194
Collection costs													–			
Interest paid		–	–	–	–	–	–	–	–	–	–	–	–	–	11	11
Bulk purchases - Electricity		2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	2 610	31 316	35 017	36 011
Bulk purchases - Water & Sewer		4 106	4 106	4 106	4 106	4 106	4 106	4 106	4 106	4 106	4 106	4 106	4 106	40 306	51 983	14 988
Other materials													–			
Contracted services		5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	5 417	60 018	66 962	10 668
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other		165	165	165	165	165	165	165	165	165	165	165	165	1 561	1 262	1 287
General expenses		10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	10 389	123 620	115 154	140 882
Cash Payments by Type		34 434	34 434	34 434	34 434	34 434	34 434	34 434	34 434	34 434	34 434	34 434	34 434	403 212	422 338	424 758
Other Cash Flows/Payments by Type																
Capital assets		29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	367 437	403 203	453 317
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		64 225	64 225	64 225	64 225	64 225	64 225	64 225	64 225	64 225	64 225	64 225	64 225	770 649	822 081	815 961
NET INCREASE/(DECREASE) IN CASH HELD		(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(8 483)	(101 700)	(30 057)	(16 390)
Cash/cash equivalents at the month/year beginning:		(5 499)	(13 982)	(22 465)	(30 947)	(39 430)	(47 913)	(56 396)	(64 878)	(73 361)	(81 844)	(90 327)	(98 809)	(5 488)	(107 292)	(137 958)
Cash/cash equivalents at the month/year end:		(13 982)	(22 465)	(30 947)	(39 430)	(47 913)	(56 396)	(64 878)	(73 361)	(81 844)	(90 327)	(98 809)	(107 292)	(107 292)	(137 958)	(154 348)

DC26 Zululand - Supporting Table SB18 Adjustments Budget - monthly capital expenditure (municipal vote) - 2015-02-25

Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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													–	–	–	–
Vote 2 - CORPORATE SERVICES		941	941	941	941	941	941	941	941	941	941	941	511	11 256	89	94
Vote 3 - FINANCE		240	240	240	240	240	240	240	240	240	240	240	210	2 679	3 034	3 195
Vote 4 - PLANNING & WSA		181	181	181	181	181	181	181	181	181	181	181	181	2 167	2 217	2 297
Vote 5 - COMMUNITY DEVELOPMENT		125	125	125	125	125	125	125	125	125	125	125	125	1 500	–	–
Vote 6 - TECHNICAL SERVICES		27 971	27 971	27 971	27 971	27 971	27 971	27 971	27 971	27 971	27 971	27 971	28 194	335 546	430 707	509 284
Vote 7 - WATER DISTRIBUTION		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 216	4 444
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 single-year expenditure sub-total	3	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 584	357 488	440 263	519 317
Total Capital Expenditure	2	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 584	357 488	440 263	519 317

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) - 2015-02-25

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
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		1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	14 175	3 093	3 292
Executive and council													–	–	–	–
Budget and treasury office		240	240	240	240	240	240	240	240	240	240	240	240	2 878	3 034	3 198
Corporate services		941	941	941	941	941	941	941	941	941	941	941	941	11 296	59	94
Community and public safety		125	125	125	125	125	125	125	125	125	125	125	125	1 500	–	–
Community and social services		125	125	125	125	125	125	125	125	125	125	125	125	1 500	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		181	181	181	181	181	181	181	181	181	181	181	181	2 157	2 217	2 297
Planning and development		181	181	181	181	181	181	181	181	181	181	181	181	2 157	2 217	2 297
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services	-	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	339 646	434 953	513 728
Electricity													–	–	–	–
Water		28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	28 304	339 646	434 953	513 728
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard		29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	29 791	357 498	440 263	519 317

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 - 2015-02-25

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		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		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		[illegible]	–	–	–	–	(7 000)	–	(7 000)	[illegible]	[illegible]	[illegible]
Infrastructure - Road transport		2 167	–	–	–	–	–	–	–	2 167	2 217	2 267
Roads, Pavements & Bridges		2 167							–	2 167	2 217	2 267
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		[illegible]	–	–	–	–	(7 000)	–	(7 000)	[illegible]	[illegible]	[illegible]
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation		[illegible]					(7 000)		(7 000)	[illegible]	[illegible]	[illegible]
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Waste Management									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		500	–	–	–	–	–	–	–	500	–	–
Parks & gardens									–	–		
Sportsfields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other		500							–	500		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		15 540	–	[illegible]	–	–	–	–	[illegible]	25 420	9 579	9 808
General vehicles		10 300		[illegible]					[illegible]	14 400	[illegible]	[illegible]
Specialised vehicles	10	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment		1 040							–	1 040	[illegible]	[illegible]
Furniture and other office equipment		500							–	500	[illegible]	[illegible]
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings		600							–	600		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other		3 500		[illegible]					[illegible]	[illegible]	[illegible]	[illegible]
Agricultural assets		–	–	–	–	–	–	–	–	–	–	–
									–	–		
List sub-class									–	–		
Biological assets		–	–	–	–	–	–	–	–	–	–	–
									–	–		
List sub-class									–	–		
Intangibles		1 049	–	–	–	–	–	–	–	1 049	1 643	1 738
Computers - software & programming		1 049							–	1 049	1 643	1 738
Other (list sub-class)									–	–		
Total Capital Expenditure on new assets to be adjusted	1	[illegible]	–	[illegible]	–	–	(7 000)	–	[illegible]	[illegible]	[illegible]	[illegible]

Specialised vehicles	10	–	–	–	–	–	–	–	–	–	–	–
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 the capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example: [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. [illegible]
9. [illegible]
10. Adjustments approved in accordance with section 29 MFMA
11. [illegible]
12. [illegible]
13. G = A1 + B + C + D + E + F
14. Adjusted Budget H = (A or A1) etc. + G

DC26 Zululand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2016-02-25

Description	Ref	Budget Year 2015/16 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2016/17 Adjusted Budget	Budget Year +2 2017/18 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		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]	[illegible]
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–							–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]	[illegible]
Dams & Reservoirs									–	–		
Water purification		[illegible]							–	[illegible]	[illegible]	[illegible]
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Waste Management									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sportsfields & 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	[illegible]	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment									–	–		
Furniture and other office equipment									–	–		
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other									–	–		
Agricultural assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Biological assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	[illegible]	–	–	–	–	–	–	–	[illegible]	[illegible]	[illegible]

Specialised vehicles	[illegible]	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

References

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. [illegible]
12. [illegible]
13. [illegible]
14. [illegible]
15. [illegible]
16. [illegible]
17. [illegible]
18. [illegible]

DC26 Zululand - Supporting Table SB19c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2018-02-25

Description	Ref	Budget Year 2017/18 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2018/19 Adjusted Budget	Budget Year +2 2019/20 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		52 361	–	–	–	–	–	–	–	52 053	54 750	57 8[illegible]
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		52 350	–	–	–	–	–	–	–	52 350	54 750	57 500
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation		52 350							–	52 350	54 750	57 500
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Waste Management									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		160	–	–	–	–	–	–	–	160	–	–
Parks & gardens									–	–		
Sportsfields & stadia		160							–	160		
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		8 884	–	(510)	–	–	–	–	(510)	8 374	8 [illegible]	9 [illegible]
General vehicles		3 212							–	3 212	3 [illegible]	3 [illegible]
Specialised vehicles	10	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment		255							–	255	266	280
Furniture and other office equipment		111							–	111	117	123
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings		2 127							–	2 127	2 [illegible]	2 [illegible]
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other		11[illegible]		(510)					(510)	[illegible]	[illegible]	[illegible]
Agricultural assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Biological assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Repairs and Maintenance Expenditure to be adjusted	1	[illegible]	–	(5[illegible])	–	–	–	–	(5[illegible])	[illegible]	[illegible]	[illegible]

Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1	Budget Year +2
Specialised vehicles	10	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

References
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table B2
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. [illegible]
12. [illegible]
13. G = B + C + D + E + F
14. [illegible]
15. [illegible]
16. [illegible]
17. [illegible]
18. [illegible]

[illegible] -285 391 000 -285 391 000

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

Description	Ref	Budget Year 2014/15 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 Adjusted Budget	Budget Year +2 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		-	-	-	-	-	-	-	-	-	-	-
Waste									-	-		
Transportation	2								-	-		
Gas									-	-		
Other	3								-	-		
Community		[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Parks & gardens									-	-		
Sportsfields & stadia									-	-		
Swimming pools									-	-		
Community halls									-	-		
Libraries									-	-		
Recreational facilities									-	-		
Fire, safety & emergency									-	-		
Security and policing									-	-		
Buses									-	-		
Clinics									-	-		
Museums & Art Galleries									-	-		
Cemeteries									-	-		
Social rental housing									-	-		
Other		[illegible]							-	[illegible]	[illegible]	[illegible]
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings									-	-		
Other									-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development									-	-		
Other									-	-		
Other assets		-	-	-	-	-	-	-	-	-	-	-
General vehicles									-	-		
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment									-	-		
Computers - hardware/equipment									-	-		
Furniture and other office equipment									-	-		
Abattoirs									-	-		
Markets									-	-		
Civic Land and Buildings									-	-		
Other Buildings									-	-		
Other Land									-	-		
Surplus Assets - (Investment or Inventory)									-	-		
Other									-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
									-	-		
List sub-class									-	-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-
									-	-		
List sub-class									-	-		
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming									-	-		
Other (list sub-class)									-	-		
Total Depreciation to be adjusted	1	[illegible]	-	-	-	-	-	-	-	[illegible]	[illegible]	[illegible]
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-
Refuse									-	-		
Fire									-	-		
Conservancy									-	-		
Ambulances									-	-		

References

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. [illegible]
12. [illegible]
13. [illegible]
14. [illegible]
15. [illegible]
16. [illegible]
17. [illegible]
18. [illegible]

check balance [illegible] [illegible]

DC26 Zululand - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 2015-02-25

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 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
R thousand			3	5	4	4	6	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
Sanitation	Rural sanitation			No	Infrastructure - Sanitation	sanitation	all over zululand	55 400	55 400	59 209	59 209	55 605	55 605
Rudimentary	RUDIMENTARY SCHEMES			No	Infrastructure - Water	Reticulation	all over zululand	22 152	22 152	22 581	22 581	23 583	23 583
Mandlakazi RWSS [illegible]	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 14' 43,80" E 28° 14' 4,077" S	20 652	20 652	15 641	15 641	16 588	16 588
Usuthu RWSS [illegible]	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 25' 13,15" E 27° 59' 45,012" S	21 617	21 617	55 062	55 062	58 785	58 785
Mandlakazi RWSS Ph 3	WATER SANITATION			No	Infrastructure - Water	Reticulation	31° 57' 24,590" E 27° 48' 05,278" S	16 455	16 455	16 707	16 707	17 485	17 485
Candu Emergency [illegible]	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 05' 34,185" E 27° 28' 3,471" S	244	244	249	249	259	259
Sisal East	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 37' 21,371" E 27° 31' 23,105" S	10 018	10 018	3 465	3 465	3 629	3 629
Sisal Central	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 15' 30,175" E 27° 32' 5,787" S	4 657	4 657	3 713	3 713	3 885	3 885
Sisal West	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	30° 59' 15,511" E 27° 26' 24,417" S	20 289	20 289	6 415	6 415	6 612	6 612
Khambi	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 19' 53,824" E 27° 47' 2,403" S	2 453	2 453	1 486	1 486	1 555	1 555
Coronation (Enyoni)	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 4' 25,41" E 27° 51' 47,452" S	2 429	2 429	5 817	5 817	6 091	6 091
Immediate [illegible] scheme	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	31° 37' 50,654" E 27° 45' 20,641" S	22 182	22 182	22 531	22 531	23 593	23 593
eMondlo	WATER DISTRIBUTION			No	Infrastructure - Water	Reticulation	30° 42' 30,740" E 27° 57' 1,034" S	11 624	11 624	12 004	12 004	12 571	12 571
Rural Road Asset Management Grant	Road Infrastructure			No	Infrastructure - Road transport	Roads, Pavements & Bridges	all over zululand	2 157	2 157	2 217	2 217	2 297	2 297
Municipal Water Infrastructure Grant	INFRASTRUCTURE- WATER			No	Infrastructure - Water	Infrastructure - Water		39 205	39 205	75 006	75 006	124 771	124 771
ACIP GRANT	INFRASTRUCTURE- WATER			No									
				No									
PROJECT MANAGEMENT UNIT													
MANDLAKAZI	REGIONAL BULK WATER SCHEMES			No	Infrastructure - Water	Infrastructure - Water	31° 01' 24,058" E 27° 48' 58,276" S	35 000	35 000	123 000	123 000	148 000	148 000
USUTHU	REGIONAL BULK WATER SCHEMES			No	Infrastructure - Water	Infrastructure - Water	31° 30' 13,10" E 27° 57' 46,312" S	24 000	39 000				
Upgrading of depot													
LAND AND BUILDINGS					Other Assets	Other Buildings							
VEHICLES				Yes	Other Assets	Other		9 000	8 400				
ELECTRONIC DOCUMENT MANAGEMENT				Yes	Other Assets	Other							
FURNITURE & EQUIPMENT				Yes	Other Assets	Other		500	500	389	389	389	389
COMPUTERS				Yes	Other Assets	Other		1 040	1 040	1 185	1 185	1 185	1 190
SOFTWARE & LICENSES				Yes	Other Assets	Other		1 585	1 585	1 649	1 649	1 730	1 730
METERS				Yes	Infrastructure - Other	Infrastructure - Other		3 500	3 500	3 689	3 689	3 850	3 850
TRUCK - 8 TON				Yes	Other Assets	Other		600	600				
SINALTED PAGING				Yes	Other Assets	Other		600	600				
Sta				Yes	Other Assets	Other		1 500	1 500				
NEW OFFICES				Yes	Other Assets	Other							
COMMUNITY HALL				Yes	Other Assets	Other							
WSP STORE				Yes	Other Assets	Other							
TRACTOR				Yes	Other Assets	Other		1 800	1 800				
WATER TANKER X2				Yes	Other Assets	Other		4 000	4 000	4 216	4 216	4 444	4 444
Lightning conductors										1 800			
Entities:													
List all capital programmes/projects grouped by Municipal Entity													
Entity Name													
Project name													

References
1. List all projects where approved budget have been adjusted
2. Refer MFMA s30
3. As per budget Table A5
4. Asset category and sub-category must be selected from budget Table SA34
5. Cannot be a line item. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MBRR Regulation 13

6. Overview of the adjustment 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 2015/2016 budget cycle was approved by Council on during August 2014, 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 adjustment 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 2014 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

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 it's the forth 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 remain the same for 2014/2015 financial year except for virements in savings that may arise.

General expenditure

It is certain that the municipality has made the servings on the 2014/2015 budget. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and no major breakages will take place during the financial year.

Finance costs

It is assumed that interest rates will no longer exist in 2014/2015 during the financial year.

Bulk Purchases

It is assumed that there will be no change in adjustment budget

Income

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the current payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 65%. Adequate provision is made for non-recovery.
It is assumed that in 2014/2015 and 2015/2016 the collection will be 65% and 65% respectively since the indigent policy and register will be in place.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2014/2015 financial year.

FINANCIAL POSITION

Property Plant and Equipment
It is assumed that looking at our current savings there will be an increase in addition to PPE in 2014/2015 as from original

Long –term Receivables
It is assumed that taking in to account the current movement there will be no change in the adjustment budget

Intangible Asset
It is assumed that the Intangible asset will remain the same

Call Investment Deposits
2014-15: The Call investment estimated balance was determined based on the call investment balance as at 31 December 2014, it is concluded that there will be a decrease in investment.

Current portion of long-term receivables
It is assumed that there will be no change in 2014/2015 financial year's budget.

Inventory
The inventory level is assumed there will be increase

Trade and other payables from exchange transactions
Looking at the systems being in place, it assumed that it will remain the same

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 decrease in consumer Debtors.

10 OVERVIEW OF ADJUSTMENT BUDGET FUNDING

SUMMARY

The operating budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Provincial and National Operating Grants	313,032,000	328,802,000	354,986,000
Depreciation Reserve	45,618,000	45,618,000	45,618,000
Accumulated Surplus	106,908,000	135,997,000	141,016,000
Water and sewerage charges	29,297,000	30,879,000	32,547,000
Rental Income	65,000	68,000	72,000
Interest Earned	2,581,000	9,043,000	9,533,000
Total Operating Revenue excl. Capital Transfers	**497,501,000**	**533,810,000**	**566,222,000**

The capital budget for 2014/2015 to 2016/2017 will be financed as follows:

	2014/2015	2015/2016	2016/2017
Own Funds	27,494,000	11,029,000	11,624,000
Grants	329,994,000	429,235,000	507,693,000
Total Capital Budget	**357,488,000**	**440,263,000**	**519,317,000**

The SA10 is detailing the funding in terms of grants

Reserves
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 7.39 % 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, sewerage 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 are based on the following
Collection rates
Water75%
Sanitation 75%

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 31 January 2014:
Investments Amount

Absa	R 70,000,000
TOTAL	**R 70,000,000**

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 584,253
Executive Mayor (1)	R 725,349
Deputy Executive Mayor (1)	R 379,463
Executive Committee (4)	R 2,194,288
Other Councillors (28)	R 2,583,207
	R **6,467,000**

Senior Managers

Municipal Manager	R 1,332,594
Chief Financial Officer	R 944,206
Director: Corporate Services	R 938,318
Director: Community Services	R 804,259
Director: Technical Services	R 927,967
	R 944,206
	R **5,891,550**

All other staff **R 132,765,452**

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 in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

J.H. de Klerk
Municipal Manager
Zululand District Municipality (DC 26)

Date: 2015/02/25