ADJUSTMENT BUDGET 2015/2016

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

Zululand
DISTRICT MUNICIPALITY

2015/2016 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 2015/2016 financial year was R 962,382 190. This was an R 108,393,190 increase compared to the previous financial year's budget which was R853 989 000.

After adjustments were done in the 2015/2016 budget has increased R21 978 692, the new budget figure is now R 984,360,882

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 2015/2016 Budget, our Capital Budget is now going to be R 526,995,187 from the original budget of R 503 386 000

This R 23 609 187 increase is made up of the following, decreased of R 10 000 000 from RIBIG, saving of R 1000 000 from capital expenditure and R34 609 187 for Drought relief intervention. This 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 R457 365 695 from the original figure of R 458 996 190 in the 2015/2016 financial.

The reason behind the decrease are the savings made by the Municipality of R 32 550 100 on the original budget and the reallocation of R29, 350,000 and additional carryover projects of R1 569 505.

CONCLUSION

We are aware of the critical backlogs in water and sanitation provision, as you are all aware our district is grossly affected by draught, we submitted correspondence to the Department of Co-Operative Governance and Traditional Affairs (COGTA) for Zululand to receive assistance as one of the districts severely affected by draught in the province of KwaZulu-Natal after being initially excluded.

We were promised a drought allocation of R39 million from the Drought Relief Fund which is far less than our expectations as the Zululand district is severely affected by drought as most rivers and dams within the district have run dry.

We are doing all in our power to mitigate against the drought crisis by using the funds allocated to us to drill and equip boreholes, protection of springs and increasing the number of water tankers and jojo tanks in affected communities.

Unfortunately our district is far away from the sea and we cannot resort tode-saltation and other possible solutions like harvesting water from the air as these could prove to be too expensive considering funds allocated to us.

We are awaiting heavy rainfall to be able to cope with continuing to provide our residents with potable water.

However, the construction of 10 regional water supply schemes and other independent water supply schemes is continuing with the aim of rolling-out water supply to the whole district as per our long-term plan. The 10 regional water schemes are:

- Coronation
- Hlahlindlela
- Khambi
- Mandlakazi
- Nkonjeni
- Simdlangentsha Central
- Simdlangentsha East
- Simdlangentsha West
- Usuthu and
- Candover

Although we are facing numerous challenges, the main one being huge backlogs in the provision of water and sanitation that requires more than R3.2billion, we are determined to eradicate water and sanitation related problems facing our district and with the MIG grants and allocations that we get, we are doing all we can to achieve that.

In conclusion I want to promise that we will continue with our stringent financial control systems which saw us attaining the much sought after Clean Audit Opinion for the second consecutive period from the Office of the Auditor-General in the 2014/2015 financial year after receiving the first one during the 2013/2014 financial year report.

This followed attaining about 13 consecutive Unqualified Audit Opinions in the previous financial years. Our Clean Audit outcomes are a culmination of strict financial controls which had been adopted by ZDM.

I wish to thank our EXCO, all ZDM Councillors and the ZDM Management and staff for their uncompromising commitment. I wish all the members well in the next four months and would urge us to have the same co-operative spirit that has ensured success in the past eight months.

I thank you.

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM MINUTES OF THE SPECIAL FULL COUNCIL MEETING HELD ON 29 FEBRUARY 2016

ZDMC: 16/378 **FILE NUMBER: 5/1**

ADJUSTMENT BUDGET 2015/2016

With Cllrs SS Ntombela and SJ Zulu proposing and seconding respectively; it was

RESOLVED THAT:

2015/16 adjustment 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 Quality Certificate be approved.

CERTIFIED A TRUE COPY OF THE ORIGINAL

Certified Copy of the Minutes
Michael Nkosinathi Shandu
HOD Corporate Services
Item Number: ZDMC:16/378
Meeting Date: 29/02/2016
Signature:

EXECUTIVE SUMMARY

BACKGROUND:

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 29 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

	2015/2016 Original Budget	**Adjustment**	**2015/2016 Adjusted budget**
Total operating budget	R 458 996 190	**-R 1 630 495**	R 457 365 695
Capital budget	R 503 386 000	**R 23 609 187**	R 526 995 187
Total budget	**R 962 382 190**	**R 21 978 692**	**R 984 360 881**

The total budget has increased by **R21 978 692**

With the above background, it is important to highlight the major causes for such movement 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 R32 550 100 which is made out of R 31 550 100 savings in operating expenses and the addition in capital expenditure of R 1 000 000. The municipality has reallocated the amount equal to R 28 350 000 to operating expenditure. Water services operating subsidy will no longer be received and the budget for expenditure is declared **as** savings.

CAPITAL EXPENDITURE

The capital expenditure has decreased by R 10 000 000 from RIBIG, The municipality received the letter from water affairs stating that the amount will be carried forward by Water Affairs to the next financial year. There is further saving of R 1000 000 from capital expenditure.

REVENUE

The amount of revenue expected from the grants has been reduced with an amount R10 000 000 RBIG and R 6 000 000 water service operating subsidy. we are also expecting receipts of R35 159 485 for drought relief intervention, Water revenue target is not expected to be met due to drought as we are currently not expecting to receive any income from water because of drought. Municipality will use the savings and its own revenue available to fund its expenses.

CONCLUSION

The municipal adjustment will increase by **R21 978 692** in 2015-2016 financial year.

DC26 Zululand - Table B1 Adjustments Budget Summary -

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	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	31 668	–	(4 000)	–	–	–	–	(4 000)	27 668	33 410	35 181
Investment revenue	1 000	–	–	–	–	–	1 071	1 071	2 071	1 055	1 111
Transfers recognised - operational	336 761	–	–	–	–	(5 450)	–	(5 450)	331 311	355 933	364 006
Other own revenue	95 515	–	5 748	–	–	–	–	5 748	101 263	92 816	91 856
Total Revenue (excluding capital transfers and contributions)	**464 944**	**–**	**1 748**	**–**	**–**	**(5 450)**	**1 071**	**(2 630)**	**462 314**	**483 215**	**492 153**
Employee costs	149 581	–	2 997	–	–	–	–	2 997	152 578	159 122	169 690
Remuneration of councillors	6 175	–	150	–	–	–	–	150	6 325	6 570	7 438
Depreciation & asset impairment	32 565	–	–	–	–	–	–	–	32 565	34 356	36 177
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	84 868	–	(5 000)	–	–	–	–	(5 000)	79 868	89 536	94 281
Transfers and grants	1 861	–	(1 831)	–	–	–	–	(1 831)	30	1 551	1 551
Other expenditure	183 946	–	2 053	–	–	–	–	2 053	185 999	192 479	209 154
Total Expenditure	**458 996**	**–**	**(1 630)**	**–**	**–**	**–**	**–**	**(1 630)**	**457 366**	**483 615**	**518 291**
Surplus/(Deficit)	5 948	–	3 379	–	–	(5 450)	1 071	(1 000)	4 948	(400)	(26 138)
Transfers recognised - capital	497 438	–	–	–	–	24 609	–	24 609	522 047	457 695	364 699
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**503 386**	**–**	**3 379**	**–**	**–**	**19 159**	**1 071**	**23 609**	**526 995**	**457 295**	**338 561**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**503 386**	**–**	**3 379**	**–**	**–**	**19 159**	**1 071**	**23 609**	**526 995**	**457 295**	**338 561**
Capital expenditure & funds sources											
Capital expenditure	503 386	–	(1 000)	–	24 609	–	–	23 609	526 995	455 466	362 324
Transfers recognised - capital	497 538	–	–	–	–	24 609	–	24 609	522 147	457 695	364 699
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	5 848	–	(1 000)	–	–	–	–	(1 000)	4 848	–	–
Total sources of capital funds	**503 386**	**–**	**(1 000)**	**–**	**–**	**24 609**	**–**	**23 609**	**526 995**	**457 695**	**364 699**
Financial position											
Total current assets	119 460	–	4 729	–	–	–	–	4 729	124 189	57 312	65 927
Total non current assets	3 154 369	–	(1 000)	–	–	24 609	–	23 609	3 177 979	3 612 264	3 977 303
Total current liabilities	89 000	–	–	–	–	–	–	–	89 000	91 000	95 000
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	**3 184 829**	**–**	**3 729**	**–**	**–**	**24 609**	**–**	**28 338**	**3 213 167**	**3 116 863**	**3 575 289**
Cash flows											
Net cash from (used) operating	522 738	–	6 560	–	–	19 159	1 071	26 790	549 528	481 238	451 765
Net cash from (used) investing	(503 386)	–	(1 000)	–	–	24 609	–	23 609	(479 777)	(457 695)	(364 699)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**13 853**	**–**	**5 560**	**–**	**–**	**43 769**	**1 071**	**50 400**	**64 253**	**85 964**	**173 031**
Cash backing/surplus reconciliation											
Cash and investments available	48 853	–	4 729	–	–	–	–	4 729	53 582	40 000	45 000
Application of cash and investments	10 988	–	–	–	–	–	(1 855)	(1 855)	9 132	105 215	91 364
Balance - surplus (shortfall)	**37 865**	**–**	**4 729**	**–**	**–**	**–**	**1 855**	**6 584**	**44 450**	**(65 215)**	**(46 364)**
Asset Management											
Asset register summary (WDV)	3 151 169	–	(1 000)	–	–	24 609	–	23 609	3 174 779	3 608 864	3 973 563
Depreciation & asset impairment	32 565	–	–	–	–	–	–	–	32 565	34 356	36 177
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	34 035	–	(1 438)	–	–	–	–	(1 438)	32 597	38 253	47 997
Free services											
Cost of Free Basic Services provided	11 801	–	–	–	–	–	–	–	11 801	12 497	13 184
Revenue cost of free services provided	5 969	–	–	–	–	–	–	–	5 969	6 548	6 895
Households below minimum service level											
Water:	48	–	–	–	–	–	–	–	48	44	39
Sanitation/sewerage:	36	–	–	–	–	–	–	–	36	34	31
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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

Standard Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		420 721	–	–	–	–	–	1 800	1 800	422 521	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		420 721	–	–	–	–	–	1 800	1 800	422 521	–	–
Corporate services		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 815	–	–	–	–	–	–	–	1 815	–	–
Community and social services		1 815	–	–	–	–	–	–	–	1 815	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 113	–	–	–	–	–	–	–	3 113	–	–
Planning and development		3 113	–	–	–	–	–	–	–	3 113	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		536 733	–	–	–	–	20 179	–	20 179	556 912	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		536 733	–	–	–	–	20 179	–	20 179	556 912	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**962 382**	–	–	–	–	**20 179**	**1 800**	**21 979**	**984 361**	–	–
Expenditure - Standard												
Governance and administration		174 953	–	–	–	–	–	4 622	4 622	179 575	–	–
Executive and council		49 241	–	–	–	–	–	1 151	1 151	50 392	–	–
Budget and treasury office		64 388	–	–	–	–	–	211	211	64 599	–	–
Corporate services		61 324	–	–	–	–	–	3 259	3 259	64 584	–	–
Community and public safety		46 565	–	–	–	–	–	(2 178)	(2 178)	44 387	–	–
Community and social services		46 565	–	–	–	–	–	(2 178)	(2 178)	44 387	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		16 934	–	–	–	–	–	(45)	(45)	16 889	–	–
Planning and development		16 934	–	–	–	–	–	(45)	(45)	16 889	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		220 544	–	–	–	–	1 570	(5 599)	(4 030)	216 514	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Water		211 695	–	–	–	–	1 570	(5 599)	(4 030)	207 665	–	–
Waste water management		8 849	–	–	–	–	–	–	–	8 849	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	**458 996**	–	–	–	–	**1 570**	**(3 200)**	**(1 631)**	**457 366**	–	–
Surplus/ (Deficit) for the year		**503 386**	–	–	–	–	**18 609**	**5 000**	**23 609**	**526 995**	–	–

References

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

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

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

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

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

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

Vote Description	Ref	Budget Year 2015/16										Budget Year +1 2016/17	Budget Year +2 2017/18
[Insert departmental structure etc]		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1												
Vote 1 - COUNCIL		–	–	–	–	–	–	–	–	–		–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–		–	–
Vote 3 - FINANCE		–	–	–	–	–	–	–	–	–		–	–
Vote 4 - PLANNING & WSA		420 721	–	–	–	–	–	1 800	1 800	422 521		442 244	467 078
Vote 5 - COMMUNITY DEVELOPMENT		3 113	–	–	–	–	–	–	–	3 113		3 189	3 408
Vote 6 - TECHNICAL SERVICES		1 815	–	–	–	–	–	–	–	1 815		–	–
Vote 7 - WATER PURIFICATION		505 065	–	–	–	–	20 179	–	20 179	525 244		462 466	377 324
Vote 8 - WATER DISTRIBUTION		–	–	–	–	–	–	–	–	–		–	–
Vote 9 - WASTE WATER		31 668	–	–	–	–	–	–	–	31 668		33 410	35 181
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	962 382	–	–	–	–	20 179	1 800	21 979	984 361		941 310	882 930
Expenditure by Vote	1												
Vote 1 - COUNCIL		49 241	–	–	–	–	–	1 151	1 151	50 392		48 021	49 548
Vote 2 - CORPORATE SERVICES		61 324	–	–	–	–	–	3 259	3 259	64 584		65 043	66 857
Vote 3 - FINANCE		64 388	–	–	–	–	–	211	211	64 599		68 274	72 231
Vote 4 - PLANNING & WSA		16 934	–	–	–	–	–	(45)	(45)	16 889		17 958	19 081
Vote 5 - COMMUNITY DEVELOPMENT		46 565	–	–	–	–	–	(2 178)	(2 178)	44 387		49 088	51 974
Vote 6 - TECHNICAL SERVICES		22 678	–	–	–	–	1 570	(5 599)	(4 030)	18 648		26 256	35 441
Vote 7 - WATER PURIFICATION		82 695	–	–	–	–	–	–	–	82 695		87 184	92 452
Vote 8 - WATER DISTRIBUTION		106 322	–	–	–	–	–	–	–	106 322		112 405	118 777
Vote 9 - WASTE WATER		8 849	–	–	–	–	–	–	–	8 849		9 386	9 931
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	458 996	–	–	–	–	1 570	(3 200)	(1 631)	457 366		483 615	518 291
Surplus/ (Deficit) for the year	2	503 386	–	–	–	–	18 609	5 000	23 609	526 995		457 695	364 639

References

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

	A	A1	B	C	D	E	F	G	H	+1	+2
check revenue	–	–	(1 748)	–	–	1 019	729	(0)	(0)	400	26 138
check expenditure	(0)	–	1 630	–	–	1 570	(3 200)	(0)	(0)	0	0

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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	22 768	–	(2 840)	–	–	–	–	(2 840)	19 928	24 021	25 29
Service charges - sanitation revenue	2	8 900	–	(1 160)	–	–	–	–	(1 160)	7 740	9 390	9 88
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - other									–	–		
Rental of facilities and equipment		158							–	158	174	191
Interest earned - external investments		1 000						1 071	1 071	2 071	1 055	1 111
Interest earned - outstanding debtors									–	–		
Dividends received									–	–		
Fines									–	–		
Licences and permits									–	–		
Agency services									–	–		
Transfers recognised - operating		336 761					(5 450)		(5 450)	331 311	355 933	364 006
Other revenue	2	95 357	–	5 748	–	–	–	–	5 748	101 105	92 643	91 664
Gains on disposal of PPE									–	–		
Total Revenue (excluding capital transfers and contributions)		464 944	–	1 748	–	–	(5 450)	1 071	(2 630)	462 314	483 215	492 153
Expenditure By Type												
Employee related costs		149 581	–	2 997	–	–	–	–	2 997	152 578	159 122	169 690
Remuneration of councillors		6 175		150					150	6 325	6 570	7 438
Debt impairment		3 594							–	3 594	3 806	4 015
Depreciation & asset impairment		32 565	–	–	–	–	–	–	–	32 565	34 356	36 177
Finance charges									–	–		
Bulk purchases		84 868	–	(5 000)	–	–	–	–	(5 000)	79 868	89 536	94 281
Other materials									–	–		
Contracted services		47 383	–	(237)	–	–	–	–	(237)	47 146	52 217	62 644
Transfers and grants		1 861		(1 831)					(1 831)	30	1 551	1 551
Other expenditure		132 969	–	2 290	–	–	–	–	2 290	135 259	136 456	142 495
Loss on disposal of PPE									–	–		
Total Expenditure		458 996	–	(1 630)	–	–	–	–	(1 630)	457 366	483 615	518 291
Surplus/(Deficit)		5 948	–	3 379	–	–	(5 450)	1 071	(1 000)	4 948	(400)	(26 138)
Transfers recognised - capital		497 438					24 609		24 609	522 047	457 695	364 699
Contributions recognised - capital									–	–		
Contributed assets									–	–		
Surplus/(Deficit) before taxation		503 386	–	3 379	–	–	19 159	1 071	23 609	526 995	457 295	338 561
Taxation									–	–		
Surplus/(Deficit) after taxation		503 386	–	3 379	–	–	19 159	1 071	23 609	526 995	457 295	338 561
Attributable to minorities									–	–		
Surplus/(Deficit) attributable to municipality		503 386	–	3 379	–	–	19 159	1 071	23 609	526 995	457 295	338 561
Share of surplus/ (deficit) of associate									–	–		
Surplus/ (Deficit) for the year		503 386	–	3 379	–	–	19 159	1 071	23 609	526 995	457 295	338 561

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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 PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		–	–	–	–	–	–	–	–	–	–	–
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		450	–	–	–	–	–	–	–	450	–	–
Vote 3 - FINANCE		2 050	–	–	–	–	–	–	–	2 050	–	–
Vote 4 - PLANNING & WSA		2 181	–	–	–	–	–	–	–	2 181	–	–
Vote 5 - COMMUNITY DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		497 365	–	(1 000)	–	24 609	–	–	23 609	520 974	455 466	362 324
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		1 300	–	–	–	–	–	–	–	1 300	–	–
Vote 9 - WASTE WATER		40	–	–	–	–	–	–	–	40	–	–
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		503 386	–	(1 000)	–	24 609	–	–	23 609	526 995	455 463	362 324
Total Capital Expenditure - Vote		503 386	–	(1 000)	–	24 609	–	–	23 609	526 995	455 463	362 324
Capital Expenditure - Standard												
Governance and administration		2 500	–	–	–	–	–	–	–	2 500	–	–
Executive and council		–							–	–		
Budget and treasury office		2 050							–	2 050		
Corporate services		450							–	450		
Community and public safety		–	–	–	–	–	–	–	–	–	–	–
Community and social services		–							–	–		
Sport and recreation									–	–		
Public safety									–	–		
Housing									–	–		
Health									–	–		
Economic and environmental services		2 181	–	–	–	–	–	–	–	2 181	2 229	2 375
Planning and development		2 181							–	2 181	2 229	2 375
Road transport									–	–		
Environmental protection									–	–		
Trading services		463 705	–	(1 000)	–	–	24 609	–	23 609	522 314	455 463	362 324
Electricity									–	–		
Water		463 705		(1 000)			24 609		23 609	522 314	455 466	362 324
Waste water management									–	–		
Waste management									–	–		
Other									–	–		
Total Capital Expenditure - Standard	3	503 386	–	(1 000)	–	–	24 609	–	23 609	526 995	457 695	364 699
Funded by:												
National Government		497 538					24 609		24 609	522 147	457 695	364 699
Provincial Government									–	–		
District Municipality									–	–		
Other transfers and grants									–	–		
Total Capital transfers recognised	4	497 538	–	–	–	–	24 609	–	24 609	522 147	457 695	364 699
Public contributions & donations									–	–		
Borrowing									–	–		
Internally generated funds		5 848		(1 000)					(1 000)	4 848	–	–
Total Capital Funding		503 386	–	(1 000)	–	–	24 609	–	23 609	526 995	457 695	364 699

References

1. *Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).*
2. *Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year*
3. *Capital expenditure by standard classification must reconcile to the appropriations by vote*
4. *Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)*
5. *Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
6. *Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not*
7. *Increases of funds approved under MFMA section 31*
8. *Adjustments approved in accordance with MFMA section 29*
9. *Adjustments to transfers from National or Provincial Government*
10. *Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))*
11. *G = B + C + D + E + F*
12. *Adjusted Budget H = (A or A1/2 etc) + G*

DC26 Zululand - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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		
ASSETS												
Current assets												
Cash		13 853		4 729					4 729	18 582		
Call investment deposits	1	35 000	–	–	–	–	–	–	–	35 000	40 000	45 000
Consumer debtors	1	4 406	–	–	–	–	–	–	–	4 406	8 012	12 027
Other debtors		61 101							–	61 101	4 100	4 000
Current portion of long-term receivables		1 600							–	1 600	1 500	1 350
Inventory		3 500							–	3 500	3 700	3 550
Total current assets		119 460	–	4 729	–	–	–	–	4 729	124 189	57 312	65 927
Non current assets												
Long-term receivables		3 200							–	3 200	3 400	3 740
Investments									–	–		
Investment property									–	–		
Investment in Associate									–	–		
Property, plant and equipment	1	3 150 782	–	(1 000)	–	–	24 609	–	23 609	3 174 391	3 608 864	3 973 563
Agricultural		–							–	–	–	–
Biological		–							–	–	–	–
Intangible		388							–	388	–	–
Other non-current assets		–							–	–	–	–
Total non current assets		3 154 369	–	(1 000)	–	–	24 609	–	23 609	3 177 979	3 612 264	3 977 303
TOTAL ASSETS		3 273 829	–	3 729	–	–	24 609	–	28 338	3 302 167	3 669 577	4 043 231
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		–	–	–	–	–	–	–	–	–		
Consumer deposits		29 000							–	–	–	–
Trade and other payables		60 000	–	–	–	–	–	–	–	29 000	31 000	36 000
Provisions									–	60 000	60 000	59 000
									–	–		
Total current liabilities		89 000	–	–	–	–	–	–	–	89 000	91 000	95 000
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		89 000	–	–	–	–	–	–	–	89 000	91 000	95 000
NET ASSETS	2	3 184 829	–	3 729	–	–	24 609	–	28 338	3 213 167	3 578 577	3 948 231
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 184 829	–	3 729	–	–	24 609	–	28 338	3 213 167	3 116 863	3 575 289
Reserves		–	–	–	–	–	–	–	–	–	–	–
Minorities' interests									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		3 184 829	–	3 729	–	–	24 609	–	28 338	3 213 167	3 116 863	3 575 289

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

DC26 Zululand - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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												
Property rates, penalties & collection charges									–	–		
Service charges		26 918							–	26 918	30 069	31 663
Other revenue		63 808		4 729					4 729	68 537	58 382	48 179
Government - operating	1	336 791					(5 450)		(5 450)	331 311	356 333	390 144
Government - capital	1	497 438					24 609		24 609	522 047	457 695	364 699
Interest		1 000						1 071	1 071	2 071	1 055	1 111
Dividends									–	–		
Payments												
Suppliers and employees		(401 327)							–	(401 327)	(421 745)	(382 479)
Finance charges									–	–	–	–
Transfers and Grants	1	(1 861)		1 831					1 831	(30)	(1 551)	(1 551)
NET CASH FROM/(USED) OPERATING ACTIVITIES		522 738	–	6 560	–	–	19 159	1 071	26 790	549 528	481 238	451 765
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		(503 386)		(1 000)			24 609		23 609	(479 777)	(457 695)	(364 699)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(503 386)	–	(1 000)	–	–	24 609	–	23 609	(479 777)	(457 695)	(364 699)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									–	–		
Borrowing long term/refinancing									–	–		
Increase (decrease) in consumer deposits									–	–		
Payments												
Repayment of borrowing									–	–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		19 352	–	5 560	–	–	43 769	1 071	50 400	63 752	23 543	87 066
Cash/cash equivalents at the year begin:	2	(5 499)							–	(5 499)	62 422	85 964
Cash/cash equivalents at the year end:	2	13 853	–	5 560	–	–	43 769	1 071	50 400	64 253	85 964	173 031

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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	13 853	–	5 560	–	–	43 769	1 071	50 400	64 253	85 964	173 031
Other current investments > 90 days		35 000	–	(831)	–	–	(43 769)	(1 071)	(45 671)	(10 671)	(45 964)	(128 031)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		48 853	–	4 729	–	–	–	–	4 729	53 582	40 000	45 000
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–	56 298	44 788
Other working capital requirements	2	10 988	–					(1 855)	(1 855)	9 132	49 007	46 576
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		10 988	–	–	–	–	–	(1 855)	(1 855)	9 132	105 215	91 364
Surplus(shortfall)		37 865	–	4 729	–	–	–	1 855	6 584	44 450	(65 215)	(46 364)

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B9 Asset Management -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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												
Total New Assets to be adjusted	1	503 386	–	(1 000)	–	–	24 609	–	23 609	526 995	457 695	364 699
Infrastructure - Road transport		2 173	–	–	–	–	–	–	–	2 173	2 229	2 375
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		495 365	–	–	–	–	24 609	–	24 609	519 974	455 466	362 324
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		497 538	–	–	–	–	24 609	–	24 609	522 147	457 695	364 699
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	5 848	–	(1 000)	–	–	–	–	(1 000)	4 848	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure to be adjusted	4											
Infrastructure - Road transport		2 173	–	–	–	–	–	–	–	2 173	2 229	2 375
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		495 365	–	–	–	–	24 609	–	24 609	519 974	455 466	362 324
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		497 538	–	–	–	–	24 609	–	24 609	522 147	457 695	364 699
Community		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		5 848	–	(1 000)	–	–	–	–	(1 000)	4 848	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE to be adjusted	2	503 386	–	(1 000)	–	–	24 609	–	23 609	526 995	457 695	364 699
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Infrastructure - Road transport		2 173							–	2 173	2 229	2 375
Infrastructure - Electricity									–	–	–	
Infrastructure - Water		3 143 148					24 609		24 609	3 167 758	3 606 635	3 971 188
Infrastructure - Sanitation									–	–		
Infrastructure - Other									–	–		
Infrastructure		3 145 321	–	–	–	–	24 609	–	24 609	3 169 931	3 608 864	3 973 563
Community									–	–		
Heritage assets									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets		5 460		(1 000)					(1 000)	4 460		
Agricultural Assets		–	–	–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Intangibles		388	–	–	–	–	–	–	–	388	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 151 169	–	(1 000)	–	–	24 609	–	23 609	3 174 779	3 608 864	3 973 563
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		32 565	–	–	–	–	–	–	–	32 565	34 356	36 177
Repairs and Maintenance by asset class	3	34 035	–	(1 438)	–	–	–	–	(1 438)	32 597	38 253	47 997
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Water		27 148	–	(2 000)	–	–	–	–	(2 000)	25 148	29 396	38 627
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		27 148	–	(2 000)	–	–	–	–	(2 000)	25 148	29 396	38 627
Community		250	–	(150)	–	–	–	–	(150)	100	265	280
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other assets	6	6 637	–	712	–	–	–	–	712	7 349	8 593	9 090
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		66 600	–	(1 438)	–	–	–	–	(1 438)	65 162	72 609	84 174
Renewal of Existing Assets as % of total capex		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		1.1%	0.0%							1.0%	1.1%	1.2%
Renewal and R&M as a % of PPE		1.1%	0.0%							1.0%	1.1%	1.2%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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		
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		30920							–	31	31250	31750
Piped water inside yard (but not in dwelling)		49353							–	49	51653	53753
Using public tap (at least min.service level)	2	29811							–	30	31315	32410
Other water supply (at least min.service level)		15363							–	15	16	17
Minimum Service Level and Above sub-total		125	–	–	–	–	–	–	–	125	130	135
Using public tap (< min.service level)	3	15368							–	15	15720	16020
Other water supply (< min.service level)	3,4								–	–		
No water supply		32566							–	33	28086	23331
Below Minimum Servic Level sub-total		48	–	–	–	–	–	–	–	48	44	39
Total number of households	5	173	–	–	–	–	–	–	–	173	174	174
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		30920							–	30 920	31250	31750
Flush toilet (with septic tank)		866							–	866	950	970
Chemical toilet									–	–		
Pit toilet (ventilated)		89830							–	89 830	92130	34830
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		121 616	–	–	–	–	–	–	–	121 616	124 330	127 550
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions		36150							–	36 150	33850	31150
Below Minimum Servic Level sub-total		36 150	–	–	–	–	–	–	–	36 150	33 850	31 150
Total number of households	5	157 766	–	–	–	–	–	–	–	157 763	158 180	158 700
Energy:												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Refuse:												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		148487							–	148 487	155911	163707
Sanitation (free minimum level service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed at least once a week)									–	–		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		11 801							–	11 801	12 497	13 184
Sanitation (free sanitation service)									–	–		
Electricity/other energy (50kwh per household per month)									–	–		
Refuse (removed once a week)									–	–		
Total cost of FBS provided (minimum social package)		11 801	–	–	–	–	–	–	–	11 801	12 497	13 184
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)		830 921							–	890 921	943 485	990 659
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)									–	–		
Property rates (other exemptions, reductions and rebates)									–	–		
Water		5 969							–	5 969	6 548	6 895
Sanitation									–	–		
Electricity/other energy									–	–		
Refuse									–	–		
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of free services provided (total social pa		5 969	–	–	–	–	–	–	–	5 969	6 548	6 895

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

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

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

Description	Ref	Budget Year 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
			5	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Property rates												
Total Property Rates									-	-		
less Revenue Foregone									-	-		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue												
Total Service charges - electricity revenue									-	-		
less Revenue Foregone									-	-		
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue												
Total Service charges - water revenue		22 749		(2 940)					(2 940)	19 8[illegible]	20 021	25 294
less Revenue Foregone									-	-		
Net Service charges - water revenue		22 7[illegible]	-	(2 940)	-	-	-	-	(2 940)	19 8[illegible]	20 021	25 294
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		8 890		(1 149)					(1 149)	7 740	8 390	8 897
less Revenue Foregone									-	-		
Net Service charges - sanitation revenue		8 890	-	(1 149)	-	-	-	-	(1 149)	7 740	8 390	8 897
Service charges - refuse revenue												
Total refuse removal revenue									-	-		
Total landfill revenue									-	-		
less Revenue Foregone									-	-		
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-
Other Revenue By Source												
Accumulated Surplus: Cashback Depreciation		32 845							-	32 845	34 [illegible]	35 363
Accumulated Surplus		60 792							-	60 792	65 [illegible]	42 392
Other revenue		3 [illegible]		6 [illegible]					6 748	9 748	3 666	3 656
Total 'Other' Revenue	1	96 [illegible]	-	6 748	-	-	-	-	6 748	103 [illegible]	102 649	81 [illegible]
EXPENDITURE ITEMS:												
Employee related costs												
Basic Salaries and Wages		162 [illegible]							-	162 381	170 [illegible]	117 [illegible]
Pension and UIF Contributions		14 13[illegible]							-	14 137	18 041	16 [illegible]
Medical Aid Contributions		7 378							-	7 378	7 [illegible]	8 [illegible]
Overtime		-		2 00[illegible]					2 007	2 007	-	-
Performance Bonus		-							-	-	-	-
Motor Vehicle Allowance		6 [illegible]							-	6 [illegible]	7 [illegible]	7 [illegible]
Cellphone Allowance		[illegible]							-	[illegible]	[illegible]	[illegible]
Housing Allowances		[illegible]							-	[illegible]	[illegible]	[illegible]
Other benefits and allowances		16 [illegible]							-	16 [illegible]	17 [illegible]	18 [illegible]
Payments in lieu of leave									-	-		
Long service awards									-	-		
Post-retirement benefit obligations	4								-	-		
sub-total		160 [illegible]	-	2 00[illegible]	-	-	-	-	2 00[illegible]	162 [illegible]	180 122	190 [illegible]
Less: Employees costs capitalised to PPE									-	-		
Total Employee related costs	1	160 [illegible]	-	2 00[illegible]	-	-	-	-	2 007	162 [illegible]	180 122	190 [illegible]
Contributions recognised - capital												
List contributions by contract									-	-		
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		32 845							-	32 845	34 [illegible]	35 177
Lease amortisation									-	-		
Capital asset impairment									-	-		
Depreciation resulting from revaluation of PPE									-	-		
Total Depreciation & asset impairment	1	32 845	-	-	-	-	-	-	-	32 845	34 [illegible]	35 177
Bulk purchases												
Electricity Bulk Purchases		32 [illegible]							-	32 [illegible]	34 [illegible]	36 [illegible]
Water Bulk Purchases		54 [illegible]		(8 [illegible])					(8 [illegible])	46 [illegible]	54 [illegible]	57 [illegible]
Total bulk purchases	1	86 [illegible]	-	(8 [illegible])	-	-	-	-	(8 [illegible])	78 [illegible]	89 [illegible]	94 [illegible]
Transfers and grants												
Cash transfers and grants		1 [illegible]							-	1 [illegible]	1 [illegible]	1 [illegible]
Non-cash transfers and grants									-	-		
Total transfers and grants	1	1 [illegible]	-	-	-	-	-	-	-	1 [illegible]	1 [illegible]	1 [illegible]
Contracted services												
CLEANING SERVICES		2 [illegible]		3[illegible]					3[illegible]	2 [illegible]	2 [illegible]	3 [illegible]
SECURITY SERVICES		10 [illegible]		1 [illegible]					1 [illegible]	11 [illegible]	[illegible]	11 [illegible]
METER READING SERVICES		[illegible]							-	[illegible]	[illegible]	[illegible]
PEST CONTROL		[illegible]		([illegible])					([illegible])	[illegible]	[illegible]	[illegible]
PROFESSIONAL SERVICES		-							-	-	-	-
REPAIRS AND MAINTENANCE		3[illegible]		(1 4[illegible])					(1 4[illegible])	[illegible]	[illegible]	47 [illegible]
Internal Audit Services									-	-		
sub-total	1	47 [illegible]	-	([illegible])	-	-	-	-	([illegible])	47 [illegible]	[illegible]	[illegible]
Allocations to organs of state:												
Electricity									-	-		
Water									-	-		
Sanitation									-	-		
Other									-	-		
Total contracted services		47 [illegible]	-	([illegible])	-	-	-	-	([illegible])	47 1[illegible]	[illegible]	[illegible]
Other Expenditure By Type												
Collection costs		1 [illegible]							-	1 [illegible]	1 [illegible]	1 [illegible]
Contributions to 'other' provisions									-	-		
Consultant fees									-	-		
Audit fees		2 [illegible]							-	2 [illegible]	2 [illegible]	2 [illegible]
General expenses	3	44 [illegible]		(4 [illegible])					(4 [illegible])	40 [illegible]	[illegible]	[illegible]
List Other Expenditure by Type									-	-		
Printing & stationery		[illegible]							-	[illegible]	[illegible]	[illegible]
Water loss strategy		2 [illegible]							-	2 [illegible]	2 [illegible]	3 [illegible]
Jamboree program		[illegible]							-	[illegible]	-	-
Emergency water		2[illegible]		3 [illegible]					3 [illegible]	24 [illegible]	22 [illegible]	23 [illegible]
Budget and IDP community participation		[illegible]							-	[illegible]	[illegible]	[illegible]
Water & electricity		1 [illegible]							-	1 [illegible]	1 [illegible]	[illegible]
GIS project [illegible]		[illegible]							-	[illegible]	[illegible]	[illegible]
[illegible] LED & LED projects		12 [illegible]							-	12 [illegible]	[illegible]	[illegible]
Insurance & claims		3 [illegible]							-	3 [illegible]	[illegible]	3 [illegible]
Marketing & Publicity		2 [illegible]							-	2 [illegible]	2 [illegible]	2 [illegible]
[illegible]		1 [illegible]							-	1 [illegible]	1 [illegible]	[illegible]
Support services		[illegible]		(1 [illegible])					(1 [illegible])	4 [illegible]	[illegible]	[illegible]
Training		1 [illegible]		([illegible])					([illegible])	1 [illegible]	1 [illegible]	[illegible]
Sampling & analysis		[illegible]							-	[illegible]	[illegible]	[illegible]
PROFESSIONAL FEES		4 114							-	4 114	4 [illegible]	[illegible]
DISASTER PORTFOLIO PROJ		1 [illegible]							-	1 [illegible]	1 [illegible]	-
SUBSISTENCE AND TRAVELLING		[illegible]		3 [illegible]					3 [illegible]	[illegible]	[illegible]	4 [illegible]
POVERTY ALLEVIATION FUND		1 [illegible]		1 [illegible]					1 [illegible]	2 [illegible]	1 [illegible]	1 [illegible]
COMMUNITY DEVELOPMENT		2 [illegible]		1 [illegible]					1 [illegible]	3 [illegible]	2 [illegible]	[illegible]
PROJECT MANAGEMENT		[illegible]							-	[illegible]	[illegible]	[illegible]
OPERATION OF THE AIRPORT									-	-		
Total Other Expenditure	1	1[illegible]	-	2 [illegible]	-	-	-	-	2 [illegible]	1[illegible]	[illegible]	14[illegible]
by Expenditure Item	14											
Employee related costs									-	-		
Other materials									-	-		
Contracted Services		3[illegible]							-	3[illegible]	[illegible]	47 [illegible]
Other Expenditure									-	-		
Total Repairs and Maintenance Expenditure	15	3[illegible]	-	-	-	-	-	-	-	3[illegible]	[illegible]	47 [illegible]

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

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

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

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		35 000							–	35 000	40 000	45 000
Other current investments > 90 days									–	–		
Total Call investment deposits	1	35 000	–	–	–	–	–	–	–	35 000	40 000	45 000
Consumer debtors												
Consumer debtors		8 000							–	8 000	7 800	7 800
Less: provision for debt impairment		3 594	–	–	–	–	–	–	–	3 594	(212)	(4 227)
Total Consumer debtors	1	4 406	–	–	–	–	–	–	–	4 406	8 012	12 027
Debt impairment provision												
Balance at the beginning of the year		7 188							–	7 188	3 594	(212)
Contributions to the provision		(3 594)							–	(3 594)	(3 806)	(4 015)
Bad debts written off									–	–		
Balance at end of year		3 594	–	–	–	–	–	–	–	3 594	(212)	(4 227)
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		3 150 782		(1 000)			24 609		23 609	3 174 391	3 608 864	3 973 563
Leases recognised as PPE	2								–	–		
Less: Accumulated depreciation									–	–		
Total Property, plant & equipment	1	3 150 782	–	(1 000)	–	–	24 609	–	23 609	3 174 391	3 608 864	3 973 563
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		60 000							–	60 000	60 000	59 000
Unspent conditional grants and receipts		–							–	–		
VAT									–	–		
Total Trade and other payables	1	60 000	–	–	–	–	–	–	–	60 000	60 000	59 000
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		3 184 629		3 729			24 609		28 338	3 213 167	3 116 863	3 575 289
Appropriations to Reserves									–	–		
Transfers from Reserves									–	–		
Depreciation offsets									–	–		
Other adjustments									–	–		
Accumulated Surplus/(Deficit)	1	3 184 629	–	3 729	–	–	24 609	–	28 338	3 213 167	3 116 863	3 575 289
Reserves												
Housing Development Fund									–	–		
Capital replacement									–	–		
Self-insurance									–	–		
Other reserves *(list)*									–	–		
Revaluation									–	–		
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	3 184 629	–	3 729	–	–	24 609	–	28 338	3 213 167	3 116 863	3 575 289
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services									–	–		
2010 World Cup									–	–		
									–	–		

References

1. Must reconcile with 'Financial Position' budget

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

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

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

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

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

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

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

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

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

Description	Unit of measurement	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - FINANCE		84 383 035										
Financial Management	To improve revenue collection											
	To have an effective Auditing Function											
	To complete and submit accurate annual											
	To develop a Financial Plan								–	–	–	–
	Municipal Audit											
									–	–	–	–
Vote 2 - CORPORATE SERVICES		60 624 303										
	To constantly update and maintain the Municipality's computer and software assets to conform to market and industry requirements											
Institutional Transformation & Development	To ensure that municipal buildings are developed and maintained in order to serve communities											
	To comply with Skills Development Legislation											
Vote 3 - PLANNING		16 834							–	–	–	–
Democracy and Governance												
	Policies & bylaws											
	OPMS											
	To promote integrated development											
	To promote effective and efficient Shared											
Vote 4 - COMMUNITY SERVICES		46 565							–	–	–	–
Economic, Agriculture and Tourism									–	–	–	–
	To create effective Tourism structures and have effective institutional arrangements in place.											
	To develop and promote Tourism infrastructure											
	Focus on achieving visible delivery with regard to local economic development											
Social Development & Food Security	To create HIV/AIDS awareness and education											
	To strategically plan development and empowerment initiatives for youth and gender											
	To promote early childhood development											
	To promote the development of people living with Disabilities											
	To contribute towards addressing the needs of the elderly within the district											
	To contribute towards addressing the needs of widows and orphans within the district											
	To reduce poverty by implementing Community Development Projects											
	To promote arts and culture											
	Community Participation											
Vote 5 - TECHNICAL SERVICES		520 043				23 609			23 609	543 652	543 652	543 652
Infrastructure and Services												
	To provide cost effective water and sanitation (including free basic water and sanitation services)											
	To facilitate labour intensive construction through water and sanitation projects implementation											
	To ensure development of airport infrastructure											
	To establish the status quo of roads within the Municipal Area and to take responsibility of the assigned district roads											
	To review and facilitate the district Disaster Management plan											
And so on for the rest of the Votes									–	–	–	–

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
6. NOTE - Include adjustment by 'exception' (only where amended)

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

Description of financial indicator	Basis of calculation	2012/13 Audited Outcome	2013/14 Audited Outcome	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Budget Year 2015/16 Prior Adjusted	Budget Year 2015/16 Adjusted Budget	Budget Year +1 2016/17 Adjusted Budget	Budget Year +2 2017/18 Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	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	1.3	0.2	1.7	134.2%	0.0%	139.5%	63.0%	69.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.3	0.2	1.7	134.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	–	1.3	0.5	0.0	0.6	0.4	0.5
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	0.0%	0.0%	11.4%	11.4%			71.2%	70.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	117.9%	11.4%	71.2%			70.6%	52.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.1%	5.7%	5.7%	15.1%	0.0%	15.2%	3.5%	4.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old			37.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					433.1%	0.0%	93.4%	69.8%	34.1%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)				1 471			1 177	883
	Total Cost of Losses (Rand '000)			3 452	3 275			2 762	3 452
	% Volume (units purchased and generated less units sold)/units purchased and generated			39.0%	29.0%			19.0%	100.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.4%	37.4%	37.4%	32.2%	0.0%	33.0%	32.9%	34.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.1%	39.2%						
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11.5%	13.7%		7.3%	0.0%	7.1%	7.9%	9.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.1%	8.6%	8.6%	7.0%	0.0%	7.0%	7.1%	7.4%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	5.5	4.4	212.0	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	135.7%	60.5%	85.7%	0.9%	0.0%	1.0%	1.7%	2.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.4	(0.2)	(3.5)	0.0	0.0	0.0	0.0	0.0

References

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

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13 Outcome	2013/14 Outcome	2014/15 Outcome	Budget Year 2015/16 Original Budget	2015/16 Medium Outcome
Demographics										
Population		Census 2011	655	780	796	804	884	972	1 070	1 070
Females aged 5 - 14		Census 2011	–	–	–	–	–			
Males aged 5 - 14		Census 2011	–	–	–	–	–			
Females aged 15 - 34		Census 2011	–	–	–	–	–			
Males aged 15 - 34		Census 2011	–	–	–	–	–			
Unemployment		Census 2011	77	103	–	–	–			
Monthly Household income (no. of households)	1, 12									
None		Census 2011	–	–	–	–	332 224	365 448	401 991	442 190
R1 - R1 600		Census 2011	–	–	–	–	364 853	401 338	441 472	485 619
R1 601 - R3 200		Census 2011	–	–	–	–	18 346	20 181	22 199	24 419
R3 201 - R6 400		Census 2011	–	–	–	–	11 406	12 547	13 801	15 181
R6 401 - R12 800		Census 2011	–	–	–	–	11 792	12 971	14 268	15 695
R12 801 - R25 600		Census 2011	–	–	–	–	6 767	7 444	8 183	9 007
R25 601 - R51 200		Census 2011	–	–	–	–	1 962	2 158	2 374	2 611
R52 201 - R102 400		Census 2011	–	–	–	–	243	267	294	323
R102 401 - R204 800		Census 2011	–	–	–	–	298	328	361	397
R204 801 - R409 600		Census 2011	–	–	–	–	274	301	332	365
R409 601 - R819 200		Census 2011	–	–	–	–	–	–	–	–
> R819 200		Census 2011	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2						136681.00	150349.10	165384.01	
Household/demographics (000)										
Number of people in municipal area		ZULULAND DM GIS 2011	104 110	141 192	142 543	158	158	191	210	210
Number of poor people in municipal area		Census 2011								
Number of households in municipal area		ZULULAND DM GIS 2011								
Number of poor households in municipal area		Census 2011								
Definition of poor household (R per month)		<R800/month								
Housing statistics	3									
Formal		ZULULAND DM GIS 2011					30 756	30 756		
Informal		ZULULAND DM GIS 2011					127 098	127 098		
Total number of households		–	–	–	–	–	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					%	%	%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2012/13 Outcome	2013/14 Outcome	2014/15 Outcome	Budget Year 2015/16 Original Budget	Budget Year 2015/16 Adjusted Budget	Budget Year 2015/16 Full Year Forecast	2015/16 Medium Budget Year 2015/16
		Household service targets (000)							

		Total number of households	-	-	-	-	-	-	-
		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	-	-	-	-	-	-	-
		Refuse:							
		Removed at least once a week							
		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	-	-	-	-	-	-	-

Municipal entity services	Ref.		2012/13	2013/14	2014/15	Budget Year 2015/16			2015/16 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16
		Household service targets (000)							
Name of municipal entity		*Water:*							
		Piped water inside dwelling							
		Piped water inside yard (but not in dwelling)							
	8	Using public tap (at least min.service level)							
	10	Other water supply (at least min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Name of municipal entity		*Sanitation/sewerage:*							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-
		Bucket toilet							
		Other toilet provisions (< min.service level)							
		No toilet provisions							
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-
Name of municipal entity		*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	-	-	-	-	-	-	-
Name of municipal entity		*Refuse:*							
		Removed at least once a week							
		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	-	-	-	-	-	-	-

Services provided by 'external mechanisms'			2012/13	2013/14	2014/15	Budget Year 2015/16			2015/16 Medium

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

Description	Ref	MFMA section	2012/13	2013/14	2014/15	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	89 551	(5 500)	(107)	13 853	–	64 253	85 964	173 03
Cash + investments at the yr end less applications - R'000	2	18(1)b	4 095	14 813	(18)	37 865	–	44 450	(65 215)	(46 36
Cash year end/monthly employee/supplier payments	3	18(1)b	0	(0)	(0)	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	233 016	188 726	357	503 386	–	526 995	457 295	338 56
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-17.70%	8.5%	-6.0%	0.0%	0.0%	0.0%	14.8%	-0.7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	71.3%	0.0%	74.0%	70.9%	62.8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	10.6%	23.9%	12.3%	11.3%	0.0%	12.9%	11.3%	11.4%
Capital payments % of capital expenditure	8	18(1)c;19	16.3%	97.7%	100.0%	100.0%	0.0%	-100.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	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	30.3%	49.5%	0.0%	59.4%			-79.7%	27.7%
Long term receivables % change - incr(decr)	12	18(1)a	19.5%	22.1%	0.0%	29.3%			6.3%	10.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.2%	2.3%	1.3%	1.1%	0.0%	1.0%	1.1%	1.2%
Asset renewal % of capital budget	14	20(1)(vi)	0.6%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

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

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted 7	Multi-year capital 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		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		334 696	–	–	(6 000)	–	(6 000)	328 696	355 933	364 00[illegible]
Local Government Equitable Share		322 706					–	322 706	346 723	346 72[illegible]
Finance Management	3	1 250					–	1 250	1 250	1 25[illegible]
Municipal Systems Improvement		940					–	940	960	1 03[illegible]
Water Services Operating Subsidy		6 000			(6 000)		(6 000)	–	7 000	15 000
EPWP Incentive		3 800					–	3 800	–	–
Other transfers and grants [insert description]							–	–		
Provincial Government:		2 065	–	–	–	–	–	2 065	–	–
Corridor Development		–					–	–	–	–
Art centre Subsisies (Indonsa Grant)		1 815					–	1 815	–	–
Shared services	4	250					–	250	–	–
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Operating Transfers and Grants	6	336 761	–	–	(6 000)	–	(6 000)	330 761	355 933	364 006
Capital Transfers and Grants										
National Government:		497 438	–	–	25 159	–	25 159	522 597	457 695	364 699
Municipal Infrastructure Grant (MIG)		221 259					–	221 259	230 695	244 691
Regional Bulk Infrastructure		195 000			(10 000)		(10 000)	185 000	170 000	16 000
Rural Roads Assets Management Grants		2 173					–	2 173	2 229	2 375
Municipal Water Infrastructure Grant		79 006					–	79 006	54 771	101 633
Drought relief					35 159		35 159	35 159		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
Total Capital Transfers and Grants	6	497 438	–	–	25 159	–	25 159	522 597	457 695	364 699
TOTAL RECEIPTS OF TRANSFERS & GRANTS		834 199	–	–	19 159	–	19 159	853 358	813 628	728 705

References

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

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

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		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:		334 696	–	–	(6 000)	–	(6 000)	328 696	355 933	364 006
Local Government Equitable Share		322 706					–	322 706	346 723	346 723
Finance Management		1 250					–	1 250	1 250	1 250
Municipal Systems Improvement		940					–	940	960	1 033
Water Services Operating Subsidy		6 000			(6 000)		(6 000)	–	7 000	15 000
EPWP Incentive		3 800					–	3 800		
							–	–		
Other transfers and grants [insert description]							–	–		
Provincial Government:		2 065	–	–	–	–	–	2 065	–	–
Corridor Development		–					–	–	–	–
Art centre Subsisies (Indonsa Grant)		1 815					–	1 815	–	–
Shared services		250					–	250	–	–
							–	–		
Other transfers and grants [insert description]							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total operating expenditure of Transfers and Grants:		336 761	–	–	(6 000)	–	(6 000)	330 761	355 933	364 006
Capital expenditure of Transfers and Grants										
National Government:		497 438	–	–	25 159	–	25 159	522 597	457 695	364 699
Municipal Infrastructure Grant (MIG)		221 259					–	221 259	230 695	244 691
Regional Bulk Infrastructure		195 000			(10 000)		(10 000)	185 000	170 000	16 000
Rural Roads Assets Management Grants		2 173					–	2 173	2 229	2 375
Municipal Water Infrastructure Grant		79 006					–	79 006	54 771	101 633
							–	–		
Drought relief					35 159		35 159	35 159		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]							–	–		
							–	–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total capital expenditure of Transfers and Grants		497 438	–	–	25 159	–	25 159	522 597	457 695	364 699
Total capital expenditure of Transfers and Grants		834 199	–	–	19 159	–	19 159	853 358	813 628	728 705

References

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

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

3. Increases of funds approved under section 31 MFMA

4. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

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

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

Description	Ref	Budget Year 2015/16							Budget Year +1 2016/17	Budget Year +2 2017/18
		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		334 696			(6 000)		(6 000)	328 696	355 933	364 006
Conditions met - transferred to revenue		334 696	–	–	(6 000)	–	(6 000)	328 696	355 933	364 006
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		2 065					–	2 065	–	–
Conditions met - transferred to revenue		2 065	–	–	–	–	–	2 065	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		497 438			25 159		25 159	522 597	457 695	364 699
Conditions met - transferred to revenue		497 438	–	–	25 159	–	25 159	522 597	457 695	364 699
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		834 199	–	–	19 159	–	19 159	853 358	813 628	728 705
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts							–	–		
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities							–	–		
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		834 199	–	–	19 159	–	19 159	853 358	813 628	728 705
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4

2. CTBM = conditions to be met

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

4. Increases of funds approved under section 31 MFMA

5. Adjustments to funding allocations from National or Provincial Government

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

6. E = B + C + D

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

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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 - Abaquisi	1	1 551		(1 551)					(1 551)	–	1 551	1 551
Tourism Grant												
Abaqulusi Municipality		50		(50)							–	–
Edumbe Municipality		50		(50)							–	–
Nongoma Municipality		50		(50)							–	–
Pongola Municipality		50		(50)							–	–
Ulundi Municipality		50		(50)							–	–
Route R66		60		(30)							–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		1 861	–	(1 831)	–	–	–	–	(1 551)	–	1 551	1 551
Cash transfers to Entities/Other External Mechanisms												
	2								–	–		
									–	–		
									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
	3								–	–		
									–	–		
									–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
	4								–	–		
									–	–		
									–	–		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	1 861	–	(1 831)	–	–	–	–	(1 551)	–	1 551	1 551
Non-cash transfers to other municipalities												
	1								–	–		
									–	–		
									–	–		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								–	–		
[insert description]									–	–		
[insert description]									–	–		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												

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

Summary of remuneration	Ref	Budget Year 2018/19									
		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		4 031							–	4 031	0.0%
Pension and UIF Contributions		371							–	371	0.0%
Medical Aid Contributions		82							–	82	0.0%
Motor Vehicle Allowance		1 399						150	150	1 549	10.7%
Cellphone Allowance		292							–	292	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Sub Total - Councillors		6 175	–			–		150	150	6 325	2.4%
% increase			(6)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		2 476							–	2 476	0.0%
Pension and UIF Contributions		62							–	82	0.0%
Medical Aid Contributions		144							–	144	0.0%
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance		1 509							–	1 509	0.0%
Cellphone Allowance		44							–	44	0.0%
Housing Allowances									–	–	
Other benefits and allowances		3 147							–	3 147	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Municipality		7 381	–	–		–		–	–	7 381	0.0%
% increase			(6)							–	
Other Municipal Staff											
Basic Salaries and Wages		100 915							–	100 915	0.0%
Pension and UIF Contributions		14 075							–	14 075	0.0%
Medical Aid Contributions		7 234							–	7 234	0.0%
Overtime				2 997					2 997	2 997	#DIV/0!
Performance Bonus									–	–	
Motor Vehicle Allowance		5 424							–	5 424	0.0%
Cellphone Allowance		511							–	511	0.0%
Housing Allowances		830							–	830	
Other benefits and allowances		13 209							–	13 209	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Municipal Staff		142 1[illegible]	–	2 997	–	–	–	–	2 997	145 187	2.1%
% increase											
Total Parent Municipality		155 750	–	2 997	–	–	–	150	3 147	158 904	2.0%
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		155 750	–	2 997	–	–	–	150	3 147	158 904	2.0%
% increase											
TOTAL MANAGERS AND STAFF		149 581	–	2 997	–	–	–	–	2 997	152 578	2.0%

References

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

Column Definitions:

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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		35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	422 521	442 244	467 078
Vote 4 - PLANNING & WSA		259	259	259	259	259	259	259	259	259	259	259	259	3 113	3 189	3 408
Vote 5 - COMMUNITY DEVELOPMENT		151	151	151	151	151	151	151	151	151	151	151	151	1 815	–	–
Vote 6 - TECHNICAL SERVICES		43 770	43 770	43 770	43 770	43 770	43 770	43 770	43 770	43 770	43 770	43 770	43 770	525 244	462 466	377 324
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	2 639	31 668	33 410	35 181
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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	984 361	941 310	882 990
Expenditure by Vote																
Vote 1 - COUNCIL		4 199	4 199	4 199	4 199	4 199	4 199	4 199	4 199	4 199	4 199	4 199	4 199	50 392	48 021	49 548
Vote 2 - CORPORATE SERVICES		5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	5 382	64 584	65 043	68 857
Vote 3 - FINANCE		5 383	5 383	5 383	5 383	5 383	5 383	5 383	5 383	5 383	5 383	5 383	5 383	64 599	68 274	72 231
Vote 4 - PLANNING & WSA		1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	16 889	17 958	19 081
Vote 5 - COMMUNITY DEVELOPMENT		3 699	3 699	3 699	3 699	3 699	3 699	3 699	3 699	3 699	3 699	3 699	3 699	44 387	49 088	51 974
Vote 6 - TECHNICAL SERVICES		1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	18 648	26 256	35 441
Vote 7 - WATER PURIFICATION		6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	6 891	82 695	87 184	92 452
Vote 8 - WATER DISTRIBUTION		8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	8 860	106 322	112 405	118 777
Vote 9 - WASTE WATER		737	737	737	737	737	737	737	737	737	737	737	737	8 849	9 386	9 931
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		38 114	38 114	38 114	38 114	38 114	38 114	38 114	38 114	38 114	38 114	38 114	38 114	457 366	483 615	518 291
Surplus/ (Deficit)		43 916	43 916	43 916	43 916	43 916	43 916	43 916	43 916	43 916	43 916	43 916	43 916	526 995	457 695	364 699

References

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

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

Description - Standard classification	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Standard																
Governance and administration		35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	422 521	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	35 210	422 521	–	–
Corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		151	151	151	151	151	151	151	151	151	151	151	151	1 815	–	–
Community and social services		151	151	151	151	151	151	151	151	151	151	151	151	1 815	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		259	259	259	259	259	259	259	259	259	259	259	259	3 113	–	–
Planning and development		259	259	259	259	259	259	259	259	259	259	259	259	3 113	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	556 912	–	–
Electricity													–	–	–	–
Water		46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	46 409	556 912	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	82 030	984 361	–	–
Expenditure - Standard																
Governance and administration		14 579	14 579	14 579	14 579	14 579	14 579	14 579	14 579	19 201	14 579	14 579	14 579	179 575	–	–
Executive and council		4 103	4 103	4 103	4 103	4 103	4 103	4 103	4 103	5 254	4 103	4 103	4 103	50 392	–	–
Budget and treasury office		5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 366	5 577	5 366	5 366	5 366	64 599	–	–
Corporate services		5 110	5 110	5 110	5 110	5 110	5 110	5 110	5 110	8 370	5 110	5 110	5 110	64 584	–	–
Community and public safety		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	1 703	44 387	–	–
Community and social services		3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	1 703	44 387	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 407	1 370	1 411	1 411	16 889	–	–
Planning and development		1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 407	1 370	1 411	1 411	16 889	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 379	18 043	14 684	18 379	216 514	–	–
Electricity													–	–	–	–
Water		17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 641	17 305	13 947	17 642	207 665	–	–
Waste water management		737	737	737	737	737	737	737	737	737	737	737	737	8 849	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Standard		38 250	38 250	38 250	38 250	38 250	38 250	38 250	38 250	42 868	37 873	34 555	36 072	457 366	–	–
Surplus/ (Deficit) 1.		43 780	43 780	43 780	43 780	43 780	43 780	43 780	43 780	39 162	44 157	47 475	45 958	526 995	–	–

References

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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		1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 897	1 190	1 190	1 190	1 179	19 928	24 021	25 294
Service charges - sanitation revenue		742	742	742	742	742	742	742	742	742	742	742	(418)	7 740	9 390	9 887
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Interest earned - external investments		83	83	83	83	83	83	83	83	356	296	296	456	2 071	1 055	1 111
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	27 543	27 543	27 543	24 343	331 311	355 933	364 006
Other revenue		7 967	7 967	7 967	7 967	7 967	7 967	7 967	7 967	12 892	8 967	7 967	7 541	101 105	92 643	91 664
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		38 745	38 745	38 745	38 745	38 745	38 745	38 745	38 745	42 735	38 751	37 751	33 114	462 314	483 215	492 153
Expenditure By Type																
Employee related costs		12 465	12 465	12 465	12 465	12 465	12 465	12 465	12 465	13 214	13 214	13 214	13 214	152 578	159 122	169 690
Remuneration of councillors		515	515	515	515	515	515	515	515	548	548	548	564	6 325	6 570	7 438
Debt impairment		300	300	300	300	300	300	300	300	300	300	300	300	3 594	3 806	4 015
Depreciation & asset impairment		2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	2 714	32 565	34 356	36 177
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	7 072	2 072	79 868	89 536	94 281
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 949	3 712	47 146	52 217	62 644
Grants and subsidies		155	155	155	155	155	155	155	155	155	155	155	(1 676)	30	1 551	1 551
Other expenditure		11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	11 107	13 086	135 259	136 456	142 495
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		38 276	38 276	38 276	38 276	38 276	38 276	38 276	38 276	39 058	39 058	39 058	33 987	457 366	483 615	518 291
Surplus/(Deficit)		470	470	470	470	470	470	470	470	3 677	(308)	(1 308)	(873)	4 948	(400)	(26 138)
Transfers recognised - capital		41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	66 062	522 047	457 695	364 699
Contributions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		41 923	41 923	41 923	41 923	41 923	41 923	41 923	41 923	45 130	41 146	40 146	65 190	526 995	457 295	338 561

References

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

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

Monthly cash flows	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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		1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	19 353	21 819	22 764
Service charges - sanitation revenue		630	630	630	630	630	630	630	630	630	630	630	630	7 565	8 451	8 899
Service charges - refuse		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		13	13	13	13	13	13	13	13	13	13	13	13	158	174	191
Interest earned - external investments		83	83	83	83	83	83	83	83	83	83	83	1 154	2 071	1 055	1 111
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational		28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	28 043	22 843	331 311	355 933	390 144
Other revenue		5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	5 304	10 033	68 379	59 208	47 988
Cash Receipts by Source		35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	35 686	36 287	428 838	446 439	471 097
Other Cash Flows by Source																
Transfers receipts - capital		41 453	41 453	41 453	41 453	41 453	41 453	41 453	41 453	47 553	47 553	47 553	47 782	522 047	457 695	364 699
Contributions & Contributed assets													–			
Proceeds on disposal of PPE													–			
Short term loans													–			
Borrowing long term/refinancing													–			
Increase (decrease) in consumer deposits													–			
Decrease (Increase) in non-current debtors													–			
Decrease (increase) other non-current receivables													–			
Decrease (increase) in non-current investments													–			
Total Cash Receipts by Source		77 140	77 140	77 140	77 140	77 140	77 140	77 140	77 140	83 240	83 240	83 240	84 049	950 885	904 134	835 796
Cash Payments by Type																
Employee related costs		11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 842	11 930	142 190	159 122	169 690
Remuneration of councillors		463	463	463	463	463	463	463	463	463	463	463	483	5 558	6 570	7 438
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–			
Bulk purchases - Electricity		2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	2 472	29 669	31 419	3 315
Bulk purchases - Water & Sewer		4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	49 308	52 217	5 509
Other materials		–	–	–	–	–	–	–	–	–	–	–	–			
Contracted services		3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	3 554	42 645	49 606	66 282
Transfers and grants - other municipalities		129	129	129	129	129	129	129	129	129	129	129	129	1 551	1 551	1 551
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–			
Other expenditure		10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	12 329	12 329	12 329	10 817	130 437	122 810	128 245
Cash Payments by Type		32 898	32 898	32 898	32 898	32 898	32 898	32 898	32 898	34 898	34 898	34 898	33 474	401 357	423 296	384 030
Other Cash Flows/Payments by Type																
Capital assets		39 981	39 981	39 981	39 981	39 981	39 981	39 981	39 981	39 981	39 981	39 981	39 981	479 777	457 695	364 699
Repayment of borrowing													–			
Other Cash Flows/Payments													–			
Total Cash Payments by Type		72 880	72 880	72 880	72 880	72 880	72 880	72 880	72 880	74 880	74 880	74 880	73 456	881 134	880 991	748 729
NET INCREASE/(DECREASE) IN CASH HELD		4 260	4 260	4 260	4 260	4 260	4 260	4 260	4 260	8 360	8 360	8 360	10 593	69 751	23 143	87 066
Cash/cash equivalents at the month/year beginning:		(5 499)	(1 239)	3 021	7 280	11 540	15 800	20 060	24 320	28 579	36 939	45 299	53 659	(5 499)	64 252	87 395
Cash/cash equivalents at the month/year end:		(1 239)	3 021	7 280	11 540	15 800	20 060	24 320	28 579	36 939	45 299	53 659	64 252	64 252	87 395	174 461

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

Description - Municipal Vote	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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 PURIFICATION													–	–	–	–
Vote 8 - WATER DISTRIBUTION													–	–	–	–
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		38	38	38	38	38	38	38	38	38	38	38	38	450	–	–
Vote 3 - FINANCE		171	171	171	171	171	171	171	171	171	171	171	171	2 050	–	–
Vote 4 - PLANNING & WSA		182	182	182	182	182	182	182	182	182	182	182	182	2 181	–	–
Vote 5 - COMMUNITY DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		41 447	41 447	41 447	41 447	41 447	41 447	41 447	41 447	51 447	51 447	51 447	35 056	520 974	455 466	362 324
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		–	–	–	–	–	–	–	–	325	325	325	325	1 300	–	–
Vote 9 - WASTE WATER		3	3	3	3	3	3	3	3	3	3	3	3	40	–	–
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	41 841	41 841	41 841	41 841	41 841	41 841	41 841	41 841	52 166	52 166	52 166	35 775	526 995	455 466	362 324
Total Capital Expenditure	2	41 841	41 841	41 841	41 841	41 841	41 841	41 841	41 841	52 166	52 166	52 166	35 775	526 995	455 466	362 324

References

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

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
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		208	208	208	208	208	208	208	208	208	208	208	208	2 500	–	–
Executive and council													–	–	–	–
Budget and treasury office		171	171	171	171	171	171	171	171	171	171	171	171	2 050	–	–
Corporate services		38	38	38	38	38	38	38	38	38	38	38	38	450	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		182	182	182	182	182	182	182	182	182	182	182	182	2 181	2 229	2 375
Planning and development		182	182	182	182	182	182	182	182	182	182	182	182	2 181	2 229	2 375
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		41 559	41 559	41 559	41 559	41 559	41 559	41 559	41 559	51 559	51 559	51 559	35 168	522 314	455 466	362 324
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		41 559	41 559	41 559	41 559	41 559	41 559	41 559	41 559	51 559	51 559	51 559	35 168	522 314	455 466	362 324
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard		41 949	41 949	41 949	41 949	41 949	41 949	41 949	41 949	51 949	51 949	51 949	35 558	526 995	457 695	364 699

References

1. *Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates*
2. *Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement*

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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		487 538	–	–	–	–	24 609	–	24 609	522 147	457 635	364 699
Infrastructure - Road transport		2 173	–	–	–	–	–	–	–	2 173	2 229	2 375
Roads, Pavements & Bridges		2 173							–	2 173	2 229	2 375
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		495 365	–	–	–	–	24 609	–	24 609	519 974	455 466	362 324
Dams & Reservoirs									–	–		
Water purification		495 365					24 609		24 609	519 974	455 466	362 324
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		5 848	–	(1 000)	–	–	–	–	(1 000)	4 848	–	–
General vehicles		1 200		(200)					(200)	1 000		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment		1 980							–	1 980		
Furniture and other office equipment		663							–	663		
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings									–	–		
Other Land									–	–		
Surplus Assets - (Investment or Inventory)									–	–		
Other		2 000		(800)					(800)	1 200		
Agricultural assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Biological assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Capital Expenditure on new assets to be adjusted	1	503 386	–	(1 800)	–	–	24 609	–	23 609	526 995	457 635	364 699
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

References

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

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

Description	Ref	Budget Year 2016/18 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2016/17 Adjusted Budget	Budget Year +2 2017/18 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		–	–	–	–	–	–	–	–	–	–	–
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–

Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G
15 Buses used to provide a service to the community
16 Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc.
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		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		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		27 148	–	(2 000)	–	–	–	–	(2 000)	25 148	29 396	38 627
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		27 148	–	(2 000)	–	–	–	–	(2 000)	25 148	29 396	39 627
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation		27 148		(2 000)					(2 000)	25 148	29 396	38 627
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		250	–	(150)	–	–	–	–	(150)	100	265	280
Parks & gardens									–	–		
Sports Fields & stadia		250		(150)					(150)	100	265	280
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		6 637	–	712	–	–	–	–	712	7 349	8 593	9 080
General vehicles		5 500		750					750	6 250	5 827	6 147
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Plant & equipment									–	–		
Computers - hardware/equipment		50		(38)					(38)	12	63	56
Furniture and other office equipment		62							–	62	68	70
Abattoirs									–	–		
Markets									–	–		
Civic Land and Buildings									–	–		
Other Buildings		1 025							–	1 025	2 648	2 817
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 Repairs and Maintenance Expenditure to be adjusted	1	34 035	–	(1 438)	–	–	–	–	(1 438)	32 597	38 253	47 [illegible]

Description	Ref	A	A1	B	C	D	E	F	G	H	2016/17	2017/18
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Fire									–	–		
Conservancy									–	–		
Ambulances									–	–		

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 16(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G
15. Buses used to provide a service to the community
16. Not municipal contributions to the 'top structure' being built using the housing subsidies
17. Statues, art collections, medals etc
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

check balance

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

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges									–	–		
Storm water									–	–		
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–	–	–
Generation									–	–		
Transmission & Reticulation									–	–		
Street Lighting									–	–		
Infrastructure - Water		–	–	–	–	–	–	–	–	–	–	–
Dams & Reservoirs									–	–		
Water purification									–	–		
Reticulation									–	–		
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–	–	–
Reticulation									–	–		
Sewerage purification									–	–		
Infrastructure - Other		–	–	–	–	–	–	–	–	–	–	–
Refuse									–	–		
Transportation	2								–	–		
Gas									–	–		
Other	3								–	–		
Community		–	–	–	–	–	–	–	–	–	–	–
Parks & gardens									–	–		
Sports Fields & stadia									–	–		
Swimming pools									–	–		
Community halls									–	–		
Libraries									–	–		
Recreational facilities									–	–		
Fire, safety & emergency									–	–		
Security and policing									–	–		
Buses									–	–		
Clinics									–	–		
Museums & Art Galleries									–	–		
Cemeteries									–	–		
Social rental housing									–	–		
Other									–	–		
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Buildings									–	–		
Other									–	–		
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Housing development									–	–		
Other									–	–		
Other assets		32 565	–	–	–	–	–	–	–	32 565	34 356	36 177
General vehicles									–	–		
Specialised vehicles	18	–	–	–	–	–	–	–	–	–	–	–
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		32 565							–	32 565	34 356	36 177
Agricultural assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Biological assets		–	–	–	–	–	–	–	–	–	–	–
List sub-class									–	–		
Intangibles		–	–	–	–	–	–	–	–	–	–	–
Computers - software & programming									–	–		
Other (list sub-class)									–	–		
Total Depreciation to be adjusted	1	32 565	–	–	–	–	–	–	–	32 565	34 356	36 177

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

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

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

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

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2015/16		Budget Year +1 2016/17		Budget Year +2 2017/18	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
Sanitation	Rural sanitation			Yes	Infrastructure - Sanitation	Sanitation	all over zululand	56 253		58 906	58 906	244 001	244 001
Rudimentary	RUDIMENTARY SCHEMES			Yes	Infrastructure - Water	Reticulation	all over zululand	22 501		23 563	23 563		
Nkonjeni RWSS (incl Okhukho)	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 14' 43.39" E 28° 14' 4.877" S	15 841		16 503	16 503	244 001	244 001
Usuthu RWSS (incl Okhukho)	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 35' 13.15" E 27° 59' 48.972" S	56 062		58 706	58 706		
Mandlakhazi RWSS PH 3	WATER SANITATION			Yes	Infrastructure - Water	Reticulation	31° 51' 24.003" E 27° 48' 59.276" S	18 707		17 495	17 495	16 000	16 000
Gumbi Emergency (Mkhuze/Candover)	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 56' 34.186" E 27° 28' 3.471" S	248		259	259		
Simdi East	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 31' 21.977" E 27° 21' 23.185" S	3 485		3 629	3 629		
Simdi Central	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 15' 39.119" E 27° 22' 6.781" S	3 713		3 653	3 653		
Simdi West	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	30° 57' 15.011" E 27° 25' 34.417" S	8 415		8 812	8 812		
Khambi	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 18' 53.924"E 27° 47' 2.463" S	1 485		1 555	1 555		
Coronation (Enyathi)	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 4' 20.41" E 27° 50' 47.166" S	5 817		6 091	6 091		
Immediate stand alone scheme	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	31° 37' 50.604 E 28° 10' 23.641" S	22 501		23 563	23 563		
eMondlo	WATER DISTRIBUTION			Yes	Infrastructure - Water	Reticulation	30° 42' 49.749" E 27° 59' 1.024" S	8 251		7 641	7 641		
Municipal Water Infrastructure Grant	INFRASTRUCTURE- WATER			Yes	Infrastructure - Water	Infrastructure - Water		79 006		124 771	124 771		
				Yes									
PROJECT MANAGEMENT UNIT				Yes									
MANDLAKAZI	REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water		138 000	(10 000)	170 000	170 000		
USUTHU	REGIONAL BULK WATER SCHEMES			Yes	Infrastructure - Water	Infrastructure - Water		57 000					
Drought relief				Yes					35 155				
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

References

1. List all projects where approved budgets have been adjusted

2. Refer MFMA s30

3. As per Budget Table A8

4. Asset category and sub-category must be selected from Budget Table SA34

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

DC26 Zululand - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

References

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

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

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

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

5. Increases of funds approved under section 87 MFMA

6. Adjustments approved in accordance with section 87 MFMA

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

8. Adjustments to funding allocations by National or Provincial Government

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

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

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

6. Overview of the 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.

- **Stakeholders involved in consultations**

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

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

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

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

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2015/2016), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the adjustment Budget documentations are published on the municipality's website.

7 OVERVIEW OF ADJUSTMENT 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

The above vision strategic focus areas of the Zululand District Municipality are:

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

Zululand District Municipality (Key Performance Areas)

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

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 Bargain Council negotiations of salary increases for the following three years. The following was negotiated for 2015/2016 adjustment namely: Due to budget savings there has been reallocation to salaries and councillors allowances of R3.1 million.

General expenditure

It is assumed that costs for services will increase in line with the CPIX. The current oil price is a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. However the municipality managed to make saving of R3.2 million as part of cost cutting measures. It is also assumed that the capital projects for 2015/2016 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice (GRAP) is also taken in to account.

The depreciation for 2015/2016 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves since it is non cash Item.
General expense consist of all expenses that are not allocated specific space in the template, that is why it will be seen to be more than 10%.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be a decrease resulted from stopping of water service operating subsidy grant transfer. No major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance

Finance costs

It is assumed that interest is not allocated for since we pay no interest during the financial year.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 12.20% as from 1 July 2015, as approved by NERSA.

Depreciation and Asset impairment

Budget for depreciation and asset impairment is based on 2014/15 actual results. The depreciation for 2015/2016 is projected because there are projects that will be capitalised to assets which are still in work in progress. That will accelerate the depreciation expense. The depreciation will be funded by our reserves since it is non cash Item.

Contracted services

Contracted services include all services are contracted and also repairs and maintenance since our repairs and maintenance are provided external. In terms of proper assignment of variable cost for vehicles allocated to rural schemes certain portion of Operation of Rural Schemes budget has been allocated to correct votes. Contracted services have been slightly reduced because of reduction of repairs and maintenance.

Bank charges

Bank charges are classified in SA1 as general expenses

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 85%. Adequate provision is made for non-recovery.
It is assumed that in 2016/2017 and 2017/2018 the collection will be 90% and 90% respectively. There will be no change in collection rate.

Sale of water and sewerage fees

The budget was also based on the realistic billing figures and the projection was made. Water revenue billing target is not expected to be met due to drought as we are currently not expected to receive any income from water.

INTEREST ON INVESTMENTS
Interest Income is expected to increase as it has increased above 50% in six months. MIG and MWIG have multi-year contracts and there are no delays in projects implementation. The investment to financial institutions depends on the interest rate of that institution during that period.

Rental facilities
The 2015/16 budget of R158, 000 for Rental of facilities and equipment was based on signed contractual agreements

Other revenue
other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the adjustment budget will be received during the 2015/2016 financial year.

FINANCIAL POSITION

Property Plant and Equipment
It is assumed that looking at our current funding there will be an increase in addition to PPE in 2015/2016 adjustment budget..

Call Investment Deposits
For 2015/16 financial year going forward, it is assumed that there will be an increase.

Inventory
The inventory level is assumed to decrease in the next financial year based on the current stock level and 2013-2014 audited financial year

Trade and other payables from exchange transactions
Looking at the systems being in place and the system to be implemented, it is more likely that our payables will decrease in the 2015/2016 and in the other two outer years.

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

Consumer deposit
If we are looking at 6 months movement, it gives us a decrease in consumer deposit. A decrease is the net movement between new accounts and consumers who defaulted. There is proposed new method of how to deal with the consumer deposits but it is still at draft stage.

Transfers and grants – capital
The Regional bulk infrastructure grant if reflected in the budget because of the confirmation from water affairs that we will receive the funding. There is also a decrease by R 10 000 000

Other Grants
The following grants are gazetted by provincial treasury in terms of section 30(2) of Division of revenue bill 2015.
Shared services and Art centre subsidies (Indonsa Grant)

Cash flow

The assumed collection rate based on the current collection level is 85% of billable revenue, taking into account that there are debtors paying for 2015/2016 debts.
The figure for other revenue is assumed based on the last financial year AFS and current collection.
All other activities are assumed based on the previous financial statements information and talking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow); We are expecting more amount SARS since our capital expenditure has increased on projects.

10 OVERVIEW OF ADJUSTMENT BUDGET FUNDING

SUMMARY

The operating budget for 2015/2016 to 2017/2018 will be financed as follows:

	2015/2016	**2016/2017**	**2017/2018**
Provincial and National Operating Grants	331,061,000	356,930,000	364,006,000
Depreciation Reserve	32,565,000	34,486,000	36,383,000
Accumulated Surplus	68,790,000	58,156,000	81,420,000
Water and sewerage charges	27,668,000	33,410,000	35,181,000
Rental Income	158,000	174,000	191,000
Interest Earned	2,071,000	1,055,000	1,111,000
Total Operating Revenue excl. Capital Transfers	**462,314,000**	**483,615,000**	**518,291**

The capital budget for 2015/2016 to 2017/2018 will be financed as follows:

	2015/2016	**2016/2017**	**2018/2019**
Own Funds	4,848,000		
Grants	552,147,000	457,695,000	364,699,000
Total Capital Budget	**526,995,000**	**457,695,000**	**364,699,00**

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.

Collection Rate
Income levels for service charges and rates for the budget year are based on the following
Collection rates
Water 85%
Sanitation 85%

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
Non priority projects

Investments

Particulars of monetary investments that is projected for 2015/2016:
Investments Amount

Absa	R 35,000,000	
TOTAL	**R 35,000,000**	

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 608,400
Executive Mayor (1)	R 755,284
Deputy Executive Mayor (1)	R 366,414
Executive Committee (4)	R 2,284,342
Other Councillors (28)	R 2,311,015
	R **6,325,455**

Senior Managers

Municipal Manager	R 1,438,100
Chief Financial Officer	R 1,188,981
Director: Corporate Services	R 1,162,529
Director: Community Services	R 1,209,362
Director: Technical Services	R 1,208,277
Director: Planning	R 1,173,997
	R **7,381,246**

All other staff **R 145,196,000**

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.

15. LEGISLATION COMPLIANCE STATUSES

Zululand District Municipality complies in general with legislation applicable tomunicipalities.

- **In year reporting**

  Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

  The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

  The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

  The Audit Committee has met three times already this financial year compared to four times per financial year as legislated.

- **Annual Report**

  The draft annual report was tabled at the end of January 2015.

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: 29/02/2016